

# FRANCES BAARD DISTRICT MUNICIPALITY



## **Section 71 Report**

**30 September 2023**

**TABLE OF CONTENTS**

Page

1. Executive summary .....2-8

2. In-Year Budget Statement Tables (Annexure A) .....9-13

3. Supporting documents .....14-23

4. Municipal Manager’s quality certification .....24

**1.EXECUTIVE SUMMARY**

All variances are calculated against the approved budget figures.

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

Year-to-date actual revenue amounts R 61 777 116 as compared to the year-to-date budget projections of R 37 804 251. The variance is as a result of the recognition of the first trench of equitable share received in July as well as the accumulation of interests from investments.

**Operating expenditure by type**

To date, R 26 454 301 has been spent as compared to the operational year-to-date budget projection of R 47 305 545. The expenditure is expected to gain momentum during the 2<sup>nd</sup> 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 1 051 826 as compared to the year-to-date budget projection of R 1 993 588.

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 129 210 490. The net increase in cash and cash equivalents for the year to date is R 19 075 065.

**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	-	628 838	1 955 345	3 793 766
02.1 - Office Of The Municipal Manager	9 915 394	12 412 206	-	933 627	2 789 716	3 235 001
2.2 - Governance Function	2 334 821	4 038 404	-	123 776	355 103	1 009 599
2.3 - Legal Services	1 332 991	1 631 730	-	131 808	353 953	407 937
2.4 - Risk Management	1 254 103	1 380 006	-	112 749	341 908	345 012
2.5 - Marketing, Customer Relations, Publicity and N	1 999 396	2 645 568	-	177 665	516 395	673 657
<b>Total</b>	<b>27 981 310</b>	<b>37 280 734</b>	<b>-</b>	<b>2 108 463</b>	<b>6 312 420</b>	<b>9 464 972</b>

Actual operating expenditure of Council & Executive is R 6 312 420 as compared to the year-to-date budget of R 9 464 972 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	-	783 960	2 464 983	6 211 763
3.2 - Supply Chain Management	3 682 454	4 489 279	-	347 781	886 996	1 141 244
<b>Total</b>	<b>17 380 770</b>	<b>26 260 235</b>	<b>-</b>	<b>1 131 741</b>	<b>3 351 979</b>	<b>7 353 007</b>

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 3 351 979 as compared to the year-to-date projected budget of R 7 353 007. 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	-	793 363	2 927 046	4 724 799
4.2 - Information Technology	3 363 503	5 503 880	-	230 331	684 449	1 477 044
4.3 - Human Resources	4 848 308	6 506 503	-	372 251	1 110 754	1 751 735
4.4 - Coastal Protection	9 669 719	12 698 075	-	549 401	1 704 119	3 202 028
4.5 - Disaster Management	6 317 627	12 996 355	-	627 045	1 891 526	3 374 097
<b>Total</b>	<b>34 566 919</b>	<b>56 309 929</b>	<b>-</b>	<b>2 572 391</b>	<b>8 317 894</b>	<b>14 529 703</b>

Actual operating expenditure of Corporate Services at the end of the month amounts to R 8 317 894 as compared to the year-to-date projected budget of R 14 529 703. 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	-	4 171 875	7 181 614	14 529 998
5.2 - Tourism	2 272 766	3 889 993	-	203 192	456 558	1 004 944
<b>Total</b>	<b>47 374 687</b>	<b>56 330 797</b>	<b>-</b>	<b>4 375 067</b>	<b>7 638 172</b>	<b>15 534 942</b>

Actual operating expenditure of Planning & Development at the end of the month amounts to R 7 638 172 as compared to the year-to-date projected budget of R 15 534 942 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	-	382 932	833 836	1 098 443
<b>Total</b>	<b>4 128 170</b>	<b>4 385 749</b>	<b>-</b>	<b>382 932</b>	<b>833 836</b>	<b>1 098 443</b>

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 833 836 as compared to the year-to-date projected budget of R 1 098 443. 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	2 640.00	38 100.00	105 540.00	27%	Expenditure incurred to date amounts to R 38 100.00 with a committed amount of R 2 640.00. The remaining budget will be spend during other commemorative days.
Disability Programme	10 000.00	-	-	10 000.00	0%	No expenditure incurred for the month
Child Programme	15 000.00	-	-	15 000.00	0%	No expenditure incurred for the month
Gender Programme	169 750.00	-	87 153.45	82 596.55	51%	Expenditure incurred to date amounts to R 87 153,45
MRM Programme	40 000.00	-	-	40 000.00	0%	No expenditure incurred for the month
Old Age Programme	35 000.00	-	-	35 000.00	0%	No expenditure incurred for the month
Transfers & Subsidies	400 000.00	-	100 000.00	300 000.00	25%	Expenditure incurred amounts to R 100 000.00
<b>Total Political Office Projects</b>	<b>813 390.00</b>	<b>2 640.00</b>	<b>125 253.45</b>	<b>288 136.55</b>	<b>15%</b>	
<b>YOUTH UNIT</b>						
Youth Career	19 000.00	-	-	19 000.00	0%	No expenditure incurred for the month. Expenditure will take place in June 2024
Sopa Programme	6 000.00	-	-	6 000.00	0%	No expenditure incurred for the month. Expenditure will only gain momentum in quarter 3.
June 16 Programme	7 000.00	-	-	7 000.00	0%	No expenditure incurred for the month. Expenditure will take place in June 2024
Youth Skills Programme	300 000.00	-	-	300 000.00	0%	No expenditure incurred for the month. Expenditure will only gain momentum in quarter 3.
<b>Total Youth Projects</b>	<b>332 000.00</b>	<b>-</b>	<b>-</b>	<b>332 000.00</b>	<b>0%</b>	
<b>CORPORATE SERVICES</b>						
<b>HUMAN RESOURCE MANAGEMENT</b>						
Employee Wellness Assistance Programme	450 000.00	-	-	450 000.00	0%	No expenditure incurred for the month. Expenditure incurred as per when needed.
Project Management/ Training	1 181 250.00	-	55 301.72	1 125 948.28	5%	Expenditure incurred to date amounts to R 55 301.72, 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>-</b>	<b>55 301.72</b>	<b>1 575 948.28</b>	<b>3%</b>	
<b>ENVIRONMENTAL PROTECTION</b>						
Air Quality	14 000.00	1 791.54	1 080.89	12 919.11	8%	Expenditure incurred to date amounts to R 1 080.89, with a committed amount of R 1 791.54. Campaigns as per operational plan
Commemorative Days	10 000.00	4 474.93	-	10 000.00	0%	No expenditure incurred to date, a commitment of R 4 474.93 has been raised, as per operational plan.
Awareness Sanitation Programme	14 000.00	3 355.30	-	14 000.00	0%	No expenditure incurred to date, a commitment of R 3 355.30 has been raised. Campaigns as per operational plan.
Environmental Health Framework	5 000.00	-	-	5 000.00	0%	Health forum meeting will be held in October 2023
Water Analysis	452 250.00	56 008.57	-	452 250.00	0%	No expenditure incurred to date, a commitment of R 56 008.57 has been raised. Samples were collected as per operational plan.
Environmental World day Awareness	14 000.00	3 091.08	-	14 000.00	0%	No expenditure incurred to date, a commitment of R 3 091.08 has been raised, as per operational plan.
South African Standards for Drinking Water	112 000.00	52 052.12	102 434.27	9 565.73	91%	Expenditure incurred to date amounts to R 102 434.27, with a committed amount of R 52 052.12. Samples were collected as per operational plan.
Sol Plaatje programme.	3 800 000.00	-	-	3 800 000.00	0%	Funds not transferred to Sol Plaatje Municipality. Waiting on invoice from Sol Plaatje
<b>Total Environmental Health Projects</b>	<b>4 421 250.00</b>	<b>120 773.54</b>	<b>103 515.16</b>	<b>4 317 734.84</b>	<b>2%</b>	
<b>FIRE FIGHTING &amp; DISASTER MANAGEMENT</b>						
Volunteer Training	5 000.00	-	-	5 000.00	0%	No expenditure incurred for the month, will gain momentum as per and when required.
Contingency Fund	500 000.00	-	229 000.00	271 000.00	46%	Expenditure incurred to date amounts to R 229 000.00, will gain momentum as the need arises.
<b>Total Disaster Management Projects</b>	<b>505 000.00</b>	<b>-</b>	<b>229 000.00</b>	<b>276 000.00</b>	<b>45%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>PLANNING AND DEVELOPMENT</b>						
<b>LOCAL ECONOMIC DEVELOPMENT</b>						
Led Expo	600 000.00	-	-	600 000.00	0%	To be done once Expo's are identified.
Youth Entrepreneur	320 000.00	-	-	320 000.00	0%	We have advertised. Project is on track.
Exhibition Installers	400 000.00	-	-	400 000.00	0%	To be done as per Expo dates.
Machinery and equipment SMME	800 000.00	-	2 520.00	797 480.00	0%	Advert has closed and we are busy consolidating the applications. Project is on track.
Advertising and Promotion	40 000.00	-	-	40 000.00	0%	To be done once Expo's are identified.
<b>Total LED Projects</b>	<b>2 160 000.00</b>	<b>-</b>	<b>2 520.00</b>	<b>2 157 480.00</b>	<b>0%</b>	
<b>TOURISM</b>						
Indaba Expo	218 474.00	-	3 219.00	215 255.00	1%	Expenditure incurred to date amounts to R 3 219.00
Tourism Business Competition	685 950.00	38 519.55	49 247.66	636 702.34	7%	Expenditure incurred to date amounts to R 49 247.66, with a commitment of R 38 519.55 being raised.
Tourism Association	10 341.00	-	-	10 341.00	0%	No expenditure incurred for the month
Tourism Awareness Campaign	144 400.00	-	-	144 400.00	0%	No expenditure incurred for the month
Tourism Advertisement	59 200.00	-	20 700.00	38 500.00	35%	Expenditure incurred to date amounts to R 20 700.00
N12 Promotion	20 000.00	-	-	20 000.00	0%	No expenditure incurred for the month
<b>Total Tourism Projects</b>	<b>1 138 365.00</b>	<b>38 519.55</b>	<b>73 166.66</b>	<b>1 065 198.34</b>	<b>6%</b>	
<b>PLANNING AND DEVELOPMENT</b>						
<b>Project Description</b>						
<b>PLANNING UNIT - SPATIAL PLANNING</b>						
Municipal Tribunal/Audit committee	50 000.00	-	4 317.00	45 683.00	9%	On the 8th of September 2023 the DMPT convened to deal with ten previous applications. Four out of ten applications were approved. In addition, the DMPT held meeting on the 29th of September 2023 to deal with six previous applications. 1 out six were approved. The reason for applications not to be approved are submission of the outstanding by the applicants.
Contr : Con/Prof > Bus & Adv - Project Management/Precint Development Magareng	400 000.00	-	-	400 000.00	0%	The tender advert has been advertised and in bid evaluation phase.
Contr : Con/Prof > Bus & Adv - Project Management/Dikgatlong	72 900.00	-	-	72 900.00	0%	Conducted workshop in Dikgatlong LM and additional consultations are required.
<b>Total Spatial Planning Projects</b>	<b>522 900.00</b>	<b>-</b>	<b>4 317.00</b>	<b>445 683.00</b>	<b>1%</b>	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>INFRASTRUCTURE</b>						
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>						
C&PS: B&A PROJECT MANAGEMENT/RAMS	2 571 650.00	-	256 111.96	2 315 538.04	10%	Ongoing project, expenditure to date amounts to R 256 111.96
Magareng O&M	1 800 000.00	-	291 347.00	1 508 653.00	16%	Ongoing project as per claim by the local municipality. Total claimed to date amounts to R 291 347.00
Dikgatlong O&M	1 800 000.00	-	-	1 800 000.00	0%	Ongoing project as per claim by the local municipality.
Phokwane O&M	1 800 000.00	-	-	1 800 000.00	0%	Ongoing project as per claim by the local municipality.
Sol Plaatje O&M	1 800 000.00	-	1 389 662.63	410 337.37	77%	Ongoing project as per claim by the local municipality.
FBDM: Maintenance of Street lights	400 000.00	-	-	400 000.00	0%	No expenditure incurred for the month. Specifications in process at procurement stage.
T&S_CAP_AIK_DM_NC_DC09_CAP MAIN_DG	3 000 000.00	-	-	3 000 000.00	0%	Project to be implemented by local municipality
T&S_CAP_AIK_DM_NC_DC09_CAP MAIN_MG	3 000 000.00	-	-	3 000 000.00	0%	Project to be implemented by local municipality
T&S_CAP_AIK_DM_NC_DC09_CAP MAIN_PK	5 500 000.00	-	1 795 843.48	3 704 156.52	33%	Roll over project completed with a savings of R 704 157.
T&S_CAP_AIK_DM_NC_DC09_CAP MAIN_SP	3 000 000.00	-	-	3 000 000.00	0%	Project to be implemented by local municipality
<b>Total Infrastructure Projects</b>	<b>24 671 650.00</b>	<b>-</b>	<b>3 732 965.07</b>	<b>20 938 684.93</b>	<b>15%</b>	
<b>Total Special Projects</b>	<b>36 195 805.00</b>	<b>161 668.87</b>	<b>4 326 039.06</b>	<b>31 396 865.94</b>	<b>12%</b>	

The actual spending on special projects for the municipality to date amounts to R 4 326 039.06. The municipality has spent 12% of its budgeted special projects. Projects are still at a planning stages, therefore the budget is expected to gain momentum as the year progresses.

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

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M03 September

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	-	1 069	2 591	1 633	958	59%	6 530
Transfers and subsidies - Operational	137 340	144 317	-	(753)	59 120	36 079	23 040	64%	144 317
Other own revenue	254	370	-	26	67	92	(26)	-28%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>147 573</b>	<b>151 217</b>	<b>-</b>	<b>341</b>	<b>61 777</b>	<b>37 804</b>	<b>23 973</b>	<b>63%</b>	<b>151 217</b>
Employee costs	72 457	92 949	-	5 743	16 813	23 237	(6 424)		92 949
Remuneration of Councillors	8 190	10 221	-	596	1 807	2 555	(749)		10 221
Depreciation and amortisation	5 304	5 282	-	-	-	1 321	(1 321)		5 282
Interest	138	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	1 086	1 641	-	70	109	413	(304)		1 641
Transfers and subsidies	30 572	27 508	-	2 892	3 827	7 938	(4 111)	-52%	27 508
Other expenditure	21 832	42 966	-	1 269	3 899	11 842	(7 943)	-67%	42 966
<b>Total Expenditure</b>	<b>139 580</b>	<b>180 567</b>	<b>-</b>	<b>10 571</b>	<b>26 454</b>	<b>47 306</b>	<b>(20 851)</b>	<b>-44%</b>	<b>180 567</b>
<b>Surplus/(Deficit)</b>	<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(10 230)</b>	<b>35 323</b>	<b>(9 501)</b>	<b>44 824</b>	<b>-472%</b>	<b>(29 350)</b>
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(10 230)</b>	<b>35 323</b>	<b>(9 501)</b>	<b>44 824</b>	<b>-472%</b>	<b>(29 350)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(10 230)</b>	<b>35 323</b>	<b>(9 501)</b>	<b>44 824</b>	<b>-472%</b>	<b>(29 350)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>1 248</b>	<b>7 565</b>	<b>-</b>	<b>12</b>	<b>1 052</b>	<b>1 994</b>	<b>(942)</b>	<b>-47%</b>	<b>7 565</b>
Capital transfers recognised	(687)	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	1 935	7 565	-	12	1 052	1 994	(942)	-47%	7 565
<b>Total sources of capital funds</b>	<b>1 248</b>	<b>7 565</b>	<b>-</b>	<b>12</b>	<b>1 052</b>	<b>1 994</b>	<b>(942)</b>	<b>-47%</b>	<b>7 565</b>
<b>Financial position</b>									
Total current assets	137 114	129 825	-	-	131 131	-	-		129 825
Total non current assets	79 215	77 410	-	-	80 267	-	-		77 410
Total current liabilities	27 026	51 800	-	-	(12 693)	-	-		51 800
Total non current liabilities	29 499	32 087	-	-	28 963	-	-		32 087
Community wealth/Equity	159 806	123 348	-	-	195 128	-	-		123 348
<b>Cash flows</b>									
Net cash from (used) operating	(127 437)	(44 619)	-	(2 233)	14 702	(2 355)	(17 058)	724%	(44 619)
Net cash from (used) investing	(6 401)	8 700	-	(12)	(1 052)	2 175	3 227	148%	8 700
Net cash from (used) financing	-	-	-	-	-	-	-		-
<b>Cash/cash equivalents at the month/year end</b>	<b>(20 908)</b>	<b>(123 018)</b>	<b>-</b>	<b>-</b>	<b>13 651</b>	<b>(87 280)</b>	<b>(100 930)</b>	<b>116%</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	-	-	-	-	-	-	-	3 980	3 980
<b>Creditors Age Analysis</b>									
Total Creditors	29	500	-	-	-	-	-	-	529



**Table C2 Monthly Budget Statement - Financial Performance (standard classification)****DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September**

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	-	128	59 559	36 088	23 471	65%	144 351
Executive and council		355	-	-	-	-	-	-	-	-
Finance and administration		143 522	144 351	-	128	59 559	36 088	23 471	65%	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	-	212	2 219	1 717	502	29%	6 866
Planning and development		3 696	6 866	-	212	2 219	1 717	502	29%	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	-	341	61 777	37 804	23 973	63%	151 217
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		69 381	94 156	-	4 636	14 387	24 772	(10 385)	-42%	94 156
Executive and council		21 744	27 585	-	1 562	4 745	7 029	(2 284)	-32%	27 585
Finance and administration		44 675	62 533	-	2 950	9 286	16 733	(7 447)	-45%	62 533
Internal audit		2 963	4 038	-	124	355	1 010	(654)	-65%	4 038
<i>Community and public safety</i>		11 886	17 382	-	1 010	2 725	4 473	(1 747)	-39%	17 382
Community and social services		7 843	12 996	-	627	1 892	3 374	(1 483)	-44%	12 996
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		4 042	4 386	-	383	834	1 098	(265)	-24%	4 386
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		55 734	65 139	-	4 721	8 886	17 732	(8 846)	-50%	65 139
Planning and development		45 998	52 441	-	4 172	7 182	14 530	(7 348)	-51%	52 441
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		9 735	12 698	-	549	1 704	3 202	(1 498)	-47%	12 698
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		2 579	3 890	-	203	457	1 005	(548)	-55%	3 890
<b>Total Expenditure - Functional</b>	3	139 580	180 567	-	10 571	26 454	47 981	(21 527)	-45%	180 567
<b>Surplus/ (Deficit) for the year</b>		7 993	(29 350)	-	(10 230)	35 323	(10 177)	45 500	-447%	(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) - M03 September**

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	355	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		143 522	144 351	-	128	59 559	36 088	23 471	65.0%	144 351
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		3 696	6 866	-	212	2 219	1 717	502	29.2%	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]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>147 573</b>	<b>151 217</b>	<b>-</b>	<b>341</b>	<b>61 777</b>	<b>37 804</b>	<b>23 973</b>	<b>63.4%</b>	<b>151 217</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	11 265	14 773	-	629	1 955	3 794	(1 838)	-48.5%	14 773
Vote 2 - MUNICIPAL MANAGER		18 062	22 508	-	1 480	4 357	5 671	(1 314)	-23.2%	22 508
Vote 3 - BUDGET AND TREASURY		18 837	26 260	-	1 132	3 352	7 353	(4 001)	-54.4%	26 260
Vote 4 - CORPORATE SERVICES		38 797	56 310	-	2 572	8 318	14 530	(6 212)	-42.8%	56 310
Vote 5 - PLANNING AND DEVELOPMENT		48 578	56 331	-	4 375	7 638	15 535	(7 897)	-50.8%	56 331
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		4 042	4 386	-	383	834	1 098	(265)	-24.1%	4 386
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>139 580</b>	<b>180 567</b>	<b>-</b>	<b>10 571</b>	<b>26 454</b>	<b>47 981</b>	<b>(21 527)</b>	<b>-44.9%</b>	<b>180 567</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(10 230)</b>	<b>35 323</b>	<b>(10 177)</b>	<b>45 500</b>	<b>-447.1%</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) - M03 September

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<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	-	8	15	30	(15)	-51%	120
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		9 979	6 530	-	1 069	2 591	1 633	-	-	6 530
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		195	250	-	17	52	62	(10)	-16%	250
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		137 340	144 317	-	(753)	59 120	36 079	23 040	-	144 317
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(0)	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>147 573</b>	<b>151 217</b>	<b>-</b>	<b>341</b>	<b>61 777</b>	<b>37 804</b>	<b>23 973</b>	<b>63%</b>	<b>151 217</b>
<b>Expenditure By Type</b>										
Employee related costs		72 457	92 949	-	5 743	16 813	23 237	(6 424)	-28%	92 949
Remuneration of councillors		8 190	10 221	-	596	1 807	2 555	(749)	-29%	10 221
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1 086	1 641	-	70	109	413	(304)	-	1 641
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		5 304	5 282	-	-	-	1 321	(1 321)	-100%	5 282
Interest		138	-	-	-	-	-	-	-	-
Contracted services		14 266	24 549	-	754	1 807	7 008	(5 201)	-74%	24 549
Transfers and subsidies		30 572	27 508	-	2 892	3 827	7 938	(4 111)	-52%	27 508
Irrecoverable debts written off		7	10	-	-	-	2	(2)	-	10
Operational costs		10 285	16 972	-	515	2 092	4 473	(2 381)	-53%	16 972
Losses on Disposal of Assets		50	22	-	-	-	5	(5)	-100%	22
Other Losses		(2 776)	1 413	-	-	-	353	(353)	-	1 413
<b>Total Expenditure</b>		<b>139 580</b>	<b>180 567</b>	<b>-</b>	<b>10 571</b>	<b>26 454</b>	<b>47 306</b>	<b>(20 851)</b>	<b>-44%</b>	<b>180 567</b>
<b>Surplus/(Deficit)</b>		<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(10 230)</b>	<b>35 323</b>	<b>(9 501)</b>	<b>44 824</b>	<b>(0)</b>	<b>(29 350)</b>
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(10 230)</b>	<b>35 323</b>	<b>(9 501)</b>			<b>(29 350)</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(10 230)</b>	<b>35 323</b>	<b>(9 501)</b>			<b>(29 350)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(10 230)</b>	<b>35 323</b>	<b>(9 501)</b>			<b>(29 350)</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>7 993</b>	<b>(29 350)</b>	<b>-</b>	<b>(10 230)</b>	<b>35 323</b>	<b>(9 501)</b>			<b>(29 350)</b>

### Expenditure

To date, R 15 883 717 has been spent as compared to the operational year-to-date budget projections of R 30 094 664. Underspending is due to the vacant positions and projects which are still in the planning and implementation phase.

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

DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03  
September

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	-	1	2	91	(89)	-98%	362
Vote 3 - BUDGET AND TREASURY		(1 381)	2 380	-	5	5	596	(591)	-99%	2 380
Vote 4 - CORPORATE SERVICES		3 267	3 808	-	7	1 045	1 053	(8)	-1%	3 808
Vote 5 - PLANNING AND DEVELOPMENT		(695)	1 015	-	-	-	254	(254)	-100%	1 015
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	1 248	7 565	-	12	1 052	1 994	(942)	-47%	7 565
<b>Total Capital Expenditure</b>		1 248	7 565	-	12	1 052	1 994	(942)	-47%	7 565
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		(934)	4 755	-	12	1 052	1 291	(239)	-19%	4 755
Executive and council		71	362	-	1	2	91	(89)	-98%	362
Finance and administration		(1 005)	4 393	-	11	1 050	1 200	(150)	-13%	4 393
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2 900	1 730	-	-	-	432	(432)	-100%	1 730
Community and social services		2 900	1 730	-	-	-	432	(432)	-100%	1 730
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		(715)	1 080	-	-	-	270	(270)	-100%	1 080
Planning and development		(692)	1 015	-	-	-	254	(254)	-100%	1 015
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		(23)	65	-	-	-	16	(16)	-100%	65
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		(3)	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	1 248	7 565	-	12	1 052	1 994	(942)	-47%	7 565
<b>Funded by:</b>										
National Government		(687)	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		(687)	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		1 935	7 565	-	12	1 052	1 994	(942)	-47%	7 565
<b>Total Capital Funding</b>		1 248	7 565	-	12	1 052	1 994	(942)	-47%	7 565

**Table C6 Monthly Budget Statement – Financial Position.****DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M03 September**

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	-	119 361	92 657
Trade and other receivables from exchange transactions		9 436	7 698	-	9 850	7 698
Receivables from non-exchange transactions		389	578	-	389	578
Current portion of non-current receivables		736	676	-	736	676
Inventory		239	358	-	207	358
VAT		1 452	27 910	-	618	27 910
Other current assets		449	(52)	-	(29)	(52)
<b>Total current assets</b>		<b>137 114</b>	<b>129 825</b>	<b>-</b>	<b>131 131</b>	<b>129 825</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		70 487	67 489	-	71 538	67 489
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		631	631	-	631	631
Intangible assets		1 700	2 579	-	1 700	2 579
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		6 388	6 671	-	6 388	6 671
Other non-current assets		9	39	-	9	39
<b>Total non current assets</b>		<b>79 215</b>	<b>77 410</b>	<b>-</b>	<b>80 267</b>	<b>77 410</b>
<b>TOTAL ASSETS</b>		<b>216 330</b>	<b>207 235</b>	<b>-</b>	<b>211 398</b>	<b>207 235</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		5	3	-	6	3
Trade and other payables from exchange transactions		15 008	10 623	-	(25 309)	10 623
Trade and other payables from non-exchange transactions		1 352	1 252	-	1 366	1 252
Provision		11 841	16 263	-	11 224	16 263
VAT		(1 180)	23 658	-	20	23 658
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>27 026</b>	<b>51 800</b>	<b>-</b>	<b>(12 693)</b>	<b>51 800</b>
<b>Non current liabilities</b>						
Financial liabilities		-	-	-	-	-
Provision		2 946	2 948	-	2 807	2 948
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		26 553	29 139	-	26 155	29 139
<b>Total non current liabilities</b>		<b>29 499</b>	<b>32 087</b>	<b>-</b>	<b>28 963</b>	<b>32 087</b>
<b>TOTAL LIABILITIES</b>		<b>56 524</b>	<b>83 887</b>	<b>-</b>	<b>16 270</b>	<b>83 887</b>
<b>NET ASSETS</b>	2	<b>159 806</b>	<b>123 348</b>	<b>-</b>	<b>195 128</b>	<b>123 348</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		116 185	78 881	-	151 508	78 881
Reserves and funds		43 621	44 467	-	43 621	44 467
Other						
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>159 806</b>	<b>123 348</b>	<b>-</b>	<b>195 128</b>	<b>123 348</b>

**Table C7 Monthly Budget Statement – Cash flow.****DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M03 September**

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	-	26	67	169	(102)	-60%	676
Transfers and Subsidies - Operational		857	144 317	-	250	490	36 079	(35 589)	-99%	144 317
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	-	-
Interest		-	6 530	-	-	-	1 633	(1 633)	-100%	6 530
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(128 548)	(191 863)	-	(2 508)	14 145	(41 305)	(55 451)	134%	(191 863)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	(4 278)	-	-	-	1 070	1 070	100%	(4 278)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(127 437)</b>	<b>(44 619)</b>	<b>-</b>	<b>(2 233)</b>	<b>14 702</b>	<b>(2 355)</b>	<b>(17 058)</b>	<b>724%</b>	<b>(44 619)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(6 401)	8 700	-	(12)	(1 052)	2 175	3 227	148%	8 700
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(6 401)</b>	<b>8 700</b>	<b>-</b>	<b>(12)</b>	<b>(1 052)</b>	<b>2 175</b>	<b>3 227</b>	<b>148%</b>	<b>8 700</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(133 838)</b>	<b>(35 918)</b>	<b>-</b>	<b>(2 245)</b>	<b>13 651</b>	<b>(180)</b>			<b>-</b>
Cash/cash equivalents at beginning:		112 930	(87 100)	-	-	-	(87 100)			-
Cash/cash equivalents at month/year end:		(20 908)	(123 018)	-	-	13 651	(87 280)			-

**3. SUPPORTING DOCUMENTATION**

**Monthly Budget Statement - aged debtors**

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	3 980	3 980	3 980	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 980</b>	<b>3 980</b>	<b>3 980</b>	<b>-</b>	<b>-</b>
<b>2022/23 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	3 980	3 980	3 980	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 980</b>	<b>3 980</b>	<b>3 980</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 30 September 2023.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED SEP '23	PAID SEP '23	BALANCE	PROGRESS
100000	Venue Hire - Cash Customer	2023/08/22	Rental lecture room - 29 August 2023	0.00	0.00	2 415.00	2 415.00	0.00	
100087	Department of Safety & Liaison	2022/04/30	Rental Clinic Building - Jan Kempdorp	266 088.49	210 854.27	0.00	0.00	55 234.22	Handed over to legal department for further action
100098	MTN	2023/09/30	Tower - Rental & fixed rate electricity	933 629.55	949 262.62	20 066.37	21 753.68	-17 320.38	Monthly payments
101399	Department of Roads and Public Works	2023/09/30	Post Service medical aid - Council Contribution	4 227 227.03	4 161 222.80	48 522.90	0.00	114 527.13	Monthly payments
101400	Department of Roads and Public Works	2023/09/30	Sundry - Municipal accounts workshops	8 459 366.57	1 520 879.06	391 823.42	0.00	7 330 310.93	Handed over to legal department for further action
101408	Greenan S.	2018/07/01	Post Service medical aid - Member Contribution	11 355.00	9 484.00	0.00	0.00	1 871.00	Follow up with debtor for non payment
101415	Maribe B.M.	2016/09/22	Salary overpayment	16 546.73	13 081.48	0.00	0.00	3 465.25	Handed over to legal department for further action
101417	Kgantsi N.G.	2015/08/18	Medical aid	26 740.00	13 288.85	0.00	0.00	13 451.15	Handed over to the 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
101430	Molefi P.R.	2016/06/30	Modules failed & Salary overpayment	31 543.50	24 668.09	0.00	0.00	6 875.41	Handed over to the state attorney
101432	Nicholas T.	2016/09/22	Modules failed & Salary overpayment	25 582.71	16 860.95	0.00	0.00	8 721.76	Handed over to the state attorney
101457	Mokgoro D.K.	2018/12/19	Medical aid overcharged	5 978.61	0.00	0.00	0.00	5 978.61	Matter referred to Manager: Revenue & Expenditure
101459	Siwisa A.M.	2019/07/30	Salary overpayment	9 653.29	0.00	0.00	0.00	9 653.29	Handed over to the state attorney
101463	Raillex Pty Ltd	2020/11/12	New building - Electrical repairs and COC	56 140.00	26 140.00	0.00	0.00	30 000.00	Handed over to legal department for further action
101469	Msibi J.K.	2022/05/31	Laptop recovery	14 900.00	10 017.40	0.00	0.00	4 882.60	Awaiting payback arrangement
101473	Sedibeng Water	2022/06/30	FNB fraud	499 986.20	0.00	0.00	0.00	499 986.20	Awaiting payback arrangement
101475	EFF Councillors	2023/06/30	Legal Costs- CASE 1933/21	143 607.69	0.00	0.00	0.00	143 607.69	Matter referred to Manager: Legal services
101476	Orange Development (PTY) LTD	2023/06/30	VAT overpayment	100 460.87	0.00	0.00	15 100.00	85 360.87	Payment arrangement submitted
				<b>15 017 443.04</b>	<b>7 088 343.72</b>	<b>462 827.69</b>	<b>39 268.68</b>	<b>8 352 658.33</b>	

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

The Municipal purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 30 September 2023 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY						
EXPENDITURE STATISTICS						Sep-23
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay Made	
		Paid	Not paid	Termination		
Officials	3 450 927.87	82	0	0	0	
Pension	1 110.93	1	0	0	0	
Section 54 & 57	112 648.31	1	0	0	0	
Contract	817 422.84	17	0	0	0	
Cllrs	595 954.48	25	4	0	0	
Interns	139 522.61	17	0	0	0	
Payments Made	4 802 181.00	-	-	-	0	
<b>TOTALS</b>	<b>9 919 768.04</b>	<b>143</b>	<b>4</b>	<b>0</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 September 2023.

**• Demand Management**

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

**• Acquisition Management**

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

**• Written Quotations**

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

**Total orders issued total R 544 691.06**

Council and Executive	R 21 941.35
Municipal Manager	R 69 484.77
Finance	R149 630.93
Administration	R193 655.14
Planning and Development	R 98 146.04
Technical Service	R 11 832.83

**a) Disposal Management**

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

**b) Deviations**

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

***Issues from Stores*****Total orders issued total R 18 756.10**

Council	R 1 215.00
Municipal Manager	R 2 430.00
Finance	R 2 565.00
Administration	R 6 074.89
Planning and Development	R 1 611.21
Technical Service	R 4 860.00

**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
037662011402000107	call	NEDCOR	100 000.00		01-Sep-23	30-Sep-23	30	8.100%	665.75	665.75	0.00	
037662011402000172	notice	NEDCOR	10 000 000.00		12-Jul-23	09-Nov-23	120	9.200%	302 465.75	50 410.96		
037662011402000171	notice	NEDCOR	11 000 000.00		23-Jun-23	21-Jun-24	364	10.300%	1 129 895.89	93 123.29		
037662011402000174	notice	NEDCOR	10 000 000.00		12-Apr-23	08-Aug-23	118	8.670%	280 290.41	73 635.62		
037662011402000173	notice	NEDCOR	10 000 000.00		14-Jul-23	10-Nov-23	119	9.100%	296 684.93	44 876.71		
048472468-138	call	STANDARD BANK	15 100 000.00	13 000 000.00	01-Sep-23	30-Sep-23	30	7.750%	96 184.93	96 184.93	0.00	
048472468-173	notice	STANDARD BANK	10 000 000.00		12-Jul-23	09-Nov-23	120	9.318%	306 345.21	76 586.30		
048472468 174	notice	STANDARD BANK	10 000 000.00		28-Jul-23	24-Nov-23	119	9.245%	301 412.33	25 328.77		
048472468 175	notice	STANDARD BANK	5 000 000.00		08-Aug-23	06-Dec-23	120	9.000%	147 945.21	36 986.30		
9313877406	call	ABSA	15 179 800.79		01-Sep-23	30-Sep-23	30	7.300%	91 078.80	91 078.80	80.00	
2080805462	notice	ABSA	15 000 000.00		11-Apr-23	08-Aug-23	119	9.040%	442 093.15	11 145.21		
2081162207	notice	ABSA	10 000 000.00		12-Jul-23	09-Nov-23	120	9.660%	317 589.04	79 397.26		
62739184688	call	FNB	998 749.43		01-Sep-23	30-Sep-23	30	4.600%	3 776.09	3 776.09		
74927741344	notice	FNB	10 000 000.00		31-Mar-23	28-Jul-23	119	8.500%	277 123.29	69 863.01		
76203481264	notice	FNB	10 000 000.00		12-Jul-23	09-Nov-23	120	9.080%	298 520.55	74 630.14		
76201826925	notice	FNB	15 000 000.00		06-Apr-23	04-Aug-23	120	8.500%	419 178.08	104 794.52		
			R 157 378 550.22	R 13 000 000.00			1798		R 4 711 249.42	932 483.67	80.00	-

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

Investment amounts to million R 144 378 550.22 as at 30 September 2023.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		5 685	144 137	-	-	57 020	36 034	(677)	-1.9%	144 137
EPWP Incentive	-	1 077	959	-	-	240	240	0	0.1%	959
Finance Management	-	1 000	1 000	-	-	-	250	-	-	1 000
Local Government Equitable Share	-	-	136 271	-	-	56 780	34 068	-	-	136 271
Metro Informal Settlements Partnership Grant	-	1 032	-	-	-	-	-	-	-	-
Municipal Systems Improvement	-	-	3 200	-	-	-	800	-	-	3 200
Rural Road Asset Management Systems Grant	-	2 576	2 707	-	-	-	677	(677)	-100.0%	2 707
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	4	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	180	-	-	-	45	(45)	-100.0%	180
National Departmental Agencies_Education, Training and Development	-	-	180	-	-	-	45	(45)	-100.0%	180
<b>Total Operating Transfers and Grants</b>	5	5 685	144 317	-	-	57 020	36 079	(722)	-2.0%	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)	-	-	(250)	(250)	-	(250)	#DIV/0!	-
Northern Cape_Capacity Building and Other_Specify (Add grant descr	-	(500)	-	-	(250)	(250)	-	(250)	#DIV/0!	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	(500)	-	-	(250)	(250)	-	(250)	#DIV/0!	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	5 185	144 317	-	(250)	56 770	36 079	(972)	-2.7%	144 317

## Monthly Budget Statement - transfers and grant expenditure

## DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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	-	200	425	1 967	(1 541)	-78.4%	7 866
Expanded Public Works Programme Integrated Grant	-	1 077	959	-	(23)	-	240	(240)	-100.0%	959
Local Government Financial Management Grant	-	1 000	1 000	-	34	121	250	(129)	-51.6%	1 000
Municipal Systems Improvement Grant	-	-	3 200	-	-	-	800	(800)	-100.0%	3 200
Rural Road Asset Management Systems Grant	-	2 324	2 707	-	190	304	677	(373)	-55.1%	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	-	-	-	45	(45)	-100.0%	180
National Departmental Agencies-Education, Training and Development	-	-	180	-	-	-	45	(45)	-100.0%	180
Other Transfers Private Enterprises	-	174	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		4 574	8 046	-	200	425	2 012	(1 586)	-78.9%	8 046
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	46	69	-	69	#DIV/0!	-
Integrated National Electrification Programme Grant	-	-	-	-	46	69	-	69	#DIV/0!	-
Other capital transfers [insert description]										
<b>Provincial Government:</b>		514	-	-	-	-	-	-		-
<b>Northern Cape</b>	-	514	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		514	-	-	46	69	-	69	#DIV/0!	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		5 088	8 046	-	247	495	2 012	(1 517)	-75.4%	8 046

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

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	—	552	1 673	2 395	(722)	-30%	9 580
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		534	641	—	44	133	160	(27)	-17%	641
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
<b>Sub Total - Councillors</b>		<b>8 190</b>	<b>10 221</b>	<b>—</b>	<b>596</b>	<b>1 807</b>	<b>2 555</b>	<b>(749)</b>	<b>-29%</b>	<b>10 221</b>
% increase	4		24.8%							24.8%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		3 585	5 900	—	442	692	1 475	(783)	-53%	5 900
Pension and UIF Contributions		6	11	—	1	1	3	(2)	-62%	11
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		536	469	—	—	—	117	(117)	-100%	469
Motor Vehicle Allowance		(321)	193	—	16	48	48	0	0%	193
Cellphone Allowance		59	96	—	7	13	24	(11)	-45%	96
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		0	1	—	0	0	0	(0)	-75%	1
Payments in lieu of leave		(425)	310	—	42	61	78	(17)	-21%	310
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment	2	—	—	—	—	—	—	—	—	—
Scarcity	—	—	—	—	—	—	—	—	—	—
Acting and post related allowance	—	—	—	—	—	—	—	—	—	—
In kind benefits	—	—	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Municipality</b>		<b>3 440</b>	<b>6 979</b>	<b>—</b>	<b>507</b>	<b>815</b>	<b>1 745</b>	<b>(930)</b>	<b>-53%</b>	<b>6 979</b>
% increase	4		102.9%							102.9%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		45 904	56 545	—	3 704	11 710	14 136	(2 426)	-17%	56 545
Pension and UIF Contributions		7 823	9 628	—	598	1 909	2 407	(498)	-21%	9 628
Medical Aid Contributions		2 731	2 891	—	206	640	723	(82)	-11%	2 891
Overtime		175	547	—	15	40	137	(97)	-71%	547
Performance Bonus		3 566	4 420	—	279	882	1 105	(223)	-20%	4 420
Motor Vehicle Allowance		3 045	4 423	—	198	720	1 106	(386)	-35%	4 423
Cellphone Allowance		279	280	—	21	70	70	0	0%	280
Housing Allowances		496	522	—	38	123	131	(8)	-6%	522
Other benefits and allowances		16	31	—	1	4	8	(4)	-49%	31
Payments in lieu of leave		1 168	3 472	—	175	(100)	868	(968)	-111%	3 472
Long service awards		342	211	—	—	—	53	(53)	-100%	211
Post-retirement benefit obligations	2	3 472	3 000	—	—	—	750	(750)	-100%	3 000
Entertainment	—	—	—	—	—	—	—	—	—	—
Scarcity	—	—	—	—	—	—	—	—	—	—
Acting and post related allowance	—	—	—	—	—	—	—	—	—	—
In kind benefits	—	—	—	—	—	—	—	—	—	—
<b>Sub Total - Other Municipal Staff</b>		<b>69 017</b>	<b>85 970</b>	<b>—</b>	<b>5 236</b>	<b>15 998</b>	<b>21 493</b>	<b>(5 494)</b>	<b>-26%</b>	<b>85 970</b>
% increase	4		24.6%							24.6%
<b>Total Parent Municipality</b>		<b>80 647</b>	<b>103 171</b>	<b>—</b>	<b>6 339</b>	<b>18 620</b>	<b>25 793</b>	<b>(7 173)</b>	<b>-28%</b>	<b>103 171</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Board Fees		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment	2	—	—	—	—	—	—	—	—	—
Scarcity	—	—	—	—	—	—	—	—	—	—
Acting and post related allowance	—	—	—	—	—	—	—	—	—	—
In kind benefits	—	—	—	—	—	—	—	—	—	—
<b>Sub Total - Executive members Board</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
% increase	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Entertainment	—	—	—	—	—	—	—	—	—	—
Scarcity	—	—	—	—	—	—	—	—	—	—
Acting and post related allowance	—	—	—	—	—	—	—	—	—	—
In kind benefits	—	—	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Entities</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
% increase	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment	2	—	—	—	—	—	—	—	—	—
Scarcity	—	—	—	—	—	—	—	—	—	—
Acting and post related allowance	—	—	—	—	—	—	—	—	—	—
In kind benefits	—	—	—	—	—	—	—	—	—	—
<b>Sub Total - Other Staff of Entities</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
% increase	4									
<b>Total Municipal Entities</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>80 647</b>	<b>103 171</b>	<b>—</b>	<b>6 339</b>	<b>18 620</b>	<b>25 793</b>	<b>(7 173)</b>	<b>-28%</b>	<b>103 171</b>
% increase	4		27.9%							27.9%
<b>TOTAL MANAGERS AND STAFF</b>		<b>72 457</b>	<b>92 949</b>	<b>—</b>	<b>5 743</b>	<b>16 813</b>	<b>23 237</b>	<b>(6 424)</b>	<b>-28%</b>	<b>92 949</b>

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

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

**Asset Management:**

The asset register is updated on annual basis; this is done to keep up with any changes that might have occurred. The municipality has completed the asset count for the 2022/2023 financial year.

**Information Backup:**

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

**Repairs and Maintenance Cost:**

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

OPERATING RESULTS ANALYSIS	FULL YEAR BUDGET 2023/24	2023/09/30 YTD ACTUAL	VARIANCES	VARIANCES %
<b>COMPARISON: ACTUAL TO BUDGET</b>				
Municipal Offices	699 110.00	19 868.34	679 241.66	3%
Computer Software and Applications	2 326 972.00	59 065.20	2 267 906.80	3%
Computer Equipment	1 867 500.00	69 710.21	1 797 789.79	4%
Furniture and Office Equipment	67 200.00	-	67 200.00	0%
Machinery and Equipment	512 440.00	49 445.50	462 994.50	10%
Transport Assets	398 920.00	32 353.55	366 566.45	8%
<b>Totals</b>	<b>5 872 142.00</b>	<b>801 379.80</b>	<b>5 641 699.20</b>	<b>14%</b>

Year to date expenditure on repairs and maintenance amounts to R 801 379.80 of the R 5 872 142.00 that was budgeted. The percentage expenditure for the month of September 2023 is 14%.

**Motor vehicles – utilization Statistics:**

The municipality operates a pool of 28 vehicles as part of its routine activities. Statistical information regarding the year-to-date utility for September 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-Aug-23	Closing Km Reading	Closing KM Reading	August utility	Remarks
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	150 000			145 113	147 070	147 070	-	Vehicle was not utilized, vehicle breakdown
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	120 000	150 000	2024/04/30	115 144	116 061	119 526	3 465	Vehicle utilized, Due for service
3	Chevrolet Cruze 1,6 North	Pool	2016	CMV 321 NC	15 000	15 000	2024/04/30	139 071	140 542	143 605	3 063	Vehicle utilized, no problems reported
4	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	90 000	90 000	2024/04/30	85 881	86 400	87 483	1 083	Vehicle utilized, No problems reported
5	Chevrolet Cruze 1,6 North	Pool	2016	CMV 314 NC	15 000	15 000	2024/04/30	134 843	136 686	136 752	66	Vehicle utilized and vehicle had a breakdown
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	120 000	120 000	2024/04/30	110 496	111 190	112 536	1 346	Vehicle utilized, no problems reported
7	Chevrolet Trailblazer	Pool	2013	CGR 575 NC	120 000	120 000	2024/04/30	128 883	129 421	129 421	-	Vehicle was not utilized, Due for Service, ISUZU unable to assist as it no longer service CHEVROLET vehicles, vehicle breakdown
8	Isuzu KB 250	Housing	2013	CGR 572 NC	135 000	135 000	2024/04/30	134 245	136 026	138 683	2 657	Vehicle utilized, no problems reported
9	Isuzu KB 250	Housing	2013	CGR 576 NC	120 000	120 000	2024/04/30	108 373	109 062	110 385	1 323	Vehicle utilized, no problems reported
10	Hyundai HI	Tourism Centre	2013	CGY 587 NC	120 000	120 000	2023/08/31	106 909	107 302	107 841	539	Vehicle utilized, no problems reported
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	135 000	135 000	2024/04/30	125 766	125 973	126 158	185	Vehicle not utilized, no problems reported
13	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	70 000	70 000	2023/08/31	67 492	68 921	69 464	543	Vehicle utilized, Due for service
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	75 000	75 000	2023/08/31	62 901	63 602	64 703	1 101	Vehicle utilized, no problems reported
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	105 000	105 000	2024/04/30	106 203	106 433	108 038	1 605	Vehicle utilized, no problems reported
16	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	15 000	2023/07/31	-	-	-	-	Vehicle was not utilised
17	Toyota Etios	Pool	2014	CJG 979 NC	90 000	90 000	2024/04/30	82 989	83 401	83 754	353	Vehicle utilized, no problems reported
18	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	105 000	105 000	2024/04/30	91 722	91 823	91 823	-	Vehicle utilized, no problems reported
19	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	60 000	60 000	2024/04/30	54 606	55 421	56 183	762	Vehicle was not utilized
20	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	75 000	75 000	2024/04/30	67 315	67 461	67 461	-	Vehicle was not utilized
21	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	30 000	30 000	2024/04/30	17 793	17 981	18 347	366	Vehicle utilized, no problems reported,
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	75 000	75 000	2024/04/30	60 924	62 068	63 034	966	Vehicle utilized, no problems reported,
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	90 000	90 000	2023/08/31	77 783	80 904	82 644	1 740	Vehicle utilized, no problems reported,
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	75 000	75 000	2023/08/31	68 757	70 507	71 209	702	Vehicle utilized, no problems reported
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	45 000	45 000	2023/08/31	41 326	42 813	43 431	618	Vehicle utilized, no problems reported
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	60 000	60 000	2023/08/31	55 365	56 115	56 753	638	Vehicle utilized, no problems reported
28	Toyota Hilux 2.8 GD-6 D/Cab	Roads Maintenance	2022	CZF 251 NC	15 000	15 000		7 609	7 609	8 535	926	Vehicle utilized, no problems reported
29	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15 000	15 000	2024/04/30	-	-	-	-	Vehicle was not utilized, no problems reported
	<b>FULL FLEET UTILITY SEPTEMBER 2023</b>										<b>24 047</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 September 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

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

Signature:



Date:

11 October 2023