

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71&72 Report

31 December 2024

TABLE OF CONTENTS

Page

1. Executive summary2-8

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

3. Supporting documents14-24

4. Municipal Manager’s quality certification25

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 110 563 597.00 as compared to the year-to-date budget projections of R 80 295 102.00. The variance is as a result of the equitable share received in December 2024 as well as interest received from investments.

Operating expenditure by type

To date, R 64 864 408.00 has been spent as compared to the operational year-to-date budget projection of R 89 397 234.00. The variance is as a result of the vacant positions and projects and projects still in the planning and implementation phase. The expenditure is expected to gain momentum in the third quarter.

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 49 964.65 as compared to the year-to-date budget projection of R 5 358 702.00. The variance is a result of capital projects still in the planning and implementation phase. The expenditure is expected to gain momentum in the third quarter.

Please refer to Annexure A, Table C5 for further details.

Cash Flows

The municipality started the year with a total cash and cash equivalents of R 124 413 071. The year-to date cash and cash equivalents amounted to R 140 308 332.00. The net increase in cash and cash equivalents for the year to date is R 15 895 261.

**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 | 10 566 053 | 12 215 620 | - | 1 185 284 | 4 692 430 | 6 107 814 |
| 02.1 - Office Of The Municipal Manager | 10 435 834 | 13 364 632 | - | 1 113 562 | 4 647 504 | 6 682 326 |
| 2.2 - Governance Function | 1 156 782 | 4 731 242 | - | 143 814 | 1 057 370 | 2 365 620 |
| 2.3 - Legal Services | 1 487 590 | 1 697 923 | - | 143 000 | 739 970 | 848 964 |
| 2.4 - Risk Management | 1 301 523 | 1 478 959 | - | 61 625 | 626 953 | 739 494 |
| 2.5 - Marketing, Customer Relations, Publicity and N | 2 155 726 | 2 718 393 | - | 168 666 | 1 023 270 | 1 359 198 |
| Total | 27 103 508 | 36 206 769 | - | 2 815 951 | 12 787 497 | 18 103 416 |

Actual operating expenditure of Council & Executive is R 12 787 497 as compared to the year-to-date budget of R 18 103 416 due to the vacancies of Manager in the office of the Municipal Manager, Internal Audit Manager and Secretary/PA to the Municipal Manager.

| Budget & Treasury Office | | | | | | |
|-------------------------------------|------------------------|------------------------|------------------------|-----------------------|----------------------|----------------------|
| R thousand | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget |
| 3.1 - Finance | 18 954 866 | 26 154 307 | - | 1 501 913 | 6 973 764 | 14 423 352 |
| 3.2 - Supply Chain Management | 3 195 146 | 4 399 287 | - | 241 513 | 1 404 029 | 2 199 648 |
| Total | 22 150 012 | 30 553 594 | - | 1 743 426 | 8 377 793 | 16 623 000 |

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 8 377 793 as compared to the year-to-date projected budget of R 16 623 000. Due to the following vacant positions: CFO, Senior clerk: Revenue & Expenditure, Accountant Support, Accountant:Grants, Manager: SCM 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 | 12 338 451 | 20 553 221 | - | 951 117 | 6 496 990 | 10 276 650 |
| 4.2 - Information Technology | 3 356 096 | 5 782 056 | - | 105 326 | 1 008 583 | 2 891 046 |
| 4.3 - Human Resources | 5 872 420 | 5 381 702 | - | 392 292 | 2 747 902 | 2 690 862 |
| 4.4 - Coastal Protection | 11 003 441 | 12 497 530 | - | 657 681 | 7 833 125 | 6 248 766 |
| 4.5 - Disaster Management | 8 143 060 | 13 330 576 | - | 618 399 | 3 928 187 | 6 665 322 |
| Total | 40 713 468 | 57 545 085 | - | 2 724 815 | 22 014 787 | 28 772 646 |

Actual operating expenditure of Corporate Services at the end of the month amounts to R 22 014 787 as compared to the year-to-date projected budget of R 28 772 646. Vacancies within the department also has an impact on the projected budget, namely Director: Administration, Senior Fire Fighters and Chief Clerk Archive.

| Planning & Development | | | | | | |
|---|-------------------|-------------------|-----------------|------------------|-------------------|-------------------|
| R thousand | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget |
| 5.1 - Corporate Wide Strategic Planning (IDPs, LED) | 52 671 018 | 46 548 675 | - | 3 973 288 | 18 142 415 | 23 274 468 |
| 5.2 - Tourism | 2 182 355 | 4 536 670 | - | 621 142 | 1 980 425 | 2 268 342 |
| Total | 54 853 373 | 51 085 345 | - | 4 594 430 | 20 122 840 | 25 542 810 |

Actual operating expenditure of Planning & Development at the end of the month amounts to R 20 122 840 as compared to the year-to-date projected budget of R 25 542 810 due to the vacant positions of Director: Planning and Development and Manager IDP.

| Infrastructure | | | | | | |
|-------------------------------|------------------|------------------|-----------------|----------------|------------------|------------------|
| R thousand | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget |
| 06.4 - Housing Administration | 3 537 532 | 3 403 016 | - | 543 295 | 1 561 491 | 1 701 534 |
| Total | 3 537 532 | 3 403 016 | - | 543 295 | 1 561 491 | 1 701 534 |

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 1 561 491 as compared to the year-to-date projected budget of R 1 701 534.

Vacancy within the department namely: Director Infrastructure.

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

| Project Description | Budget | ADJ Budget | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
|--|-------------------|------------|------------|-------------------|-------------------|------------|--|
| POLITICAL OFFICE ADMINISTRATION | | | | | | | |
| Commemorative Days | 143 640.00 | - | - | 118 029.00 | 25 611.00 | 82% | The remaining budget will be spent before end of 4th quarter. |
| Disability Programme | 10 000.00 | - | - | - | 10 000.00 | 0% | Budget to be moved with adjustment budget as a result of the line item not being utilised. |
| Child Programme | 15 000.00 | - | - | - | 15 000.00 | 0% | Project will be implemented in the 3rd quarter. |
| Gender Programme | 169 750.00 | - | - | 157 548.24 | 12 201.76 | 93% | Expenditure incurred for the month amounts to R 57 428.24. Balance will be utilised in the remaining |
| MRM Programme | 30 000.00 | - | - | 20 000.00 | 10 000.00 | 67% | Balance to be utilised in the remaining quarters |
| Old Age Programme | 25 000.00 | - | - | 15 600.00 | 9 400.00 | 62% | Programme is currently underway. |
| HIV/AIDS Programme | 53 750.00 | - | - | 53 670.61 | 79.39 | 100% | Balance to be utilised in the remaining quarters. |
| Total Political Office Projects | 393 390.00 | - | - | 311 177.24 | 82 212.76 | 79% | |
| YOUTH UNIT | | | | | | | |
| Youth Career | 13 000.00 | - | - | 6 299.85 | 6 700.15 | 48% | Programme is completed with savings. |
| Sopa Programme | 12 000.00 | - | - | 11 950.05 | 49.95 | 100% | To take place in the 3rd quarter. |
| June 16 Programme | 7 000.00 | 0.00 | 0.00 | 2 299.95 | 4 700.05 | 33% | To take place in the 4th quarter. |
| Youth Skills Programme | 300 000.00 | - | - | - | 300 000.00 | 0% | To take place in the 3rd quarter. |
| Total Youth Projects | 332 000.00 | - | - | 20 549.85 | 311 450.15 | 6% | |

| Project Description | Budget | ADJ Budget | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
|--|---------------------|------------|-------------------|---------------------|-------------------|------------|---|
| CORPORATE SERVICES | | | | | | | |
| HUMAN RESOURCE MANAGEMENT | | | | | | | |
| Employee Wellness Assistance Programme | 80 000.00 | - | - | 26.00 | 79 974.00 | 0% | Expenditure incurred for the month amounted to R 26.00. Budget to be utilised as and when needed. |
| Project Management/ Training | 1 000 000.00 | - | 128 580.90 | 392 221.62 | 607 778.38 | 39% | Expenditure incurred up to date amounts to R 392 221.62 |
| Total HR Projects | 1 080 000.00 | - | 128 580.90 | 392 247.62 | 687 752.38 | 36% | |
| ENVIRONMENTAL PROTECTION | | | | | | | |
| Air Quality | 6 000.00 | - | - | 2 938.77 | 3 061.23 | 49% | Expenditure incurred for the month amounted to R 2 938.77 |
| Commemorative Days | 6 000.00 | - | 1 279.65 | 2 014.83 | 3 985.17 | 34% | Expenditure incurred for the month amounted to R 2 014.83 |
| Awareness Sanitation Programme | 6 000.00 | - | 1 943.30 | 2 740.00 | 3 260.00 | 46% | Expenditure incurred for the month amounted to R 2 740.00 |
| Health Forum | 6 000.00 | - | - | 3 022.83 | 2 977.17 | 50% | No expenditure incurred for the month. |
| Water Analysis | 450 000.00 | - | 31 183.47 | 119 399.57 | 330 600.43 | 27% | Expenditure incurred for the month amounted to R 119 399.57 |
| Environmental World day Awareness | 6 000.00 | - | 639.60 | 2 360.00 | 3 640.00 | 39% | Expenditure incurred for the month amounted to R 2 360.00 |
| South African Standards for Drinking Water | 128 000.00 | - | 27 939.13 | 27 939.60 | 100 060.40 | 22% | Campaigns will take place as per operational plan. |
| Sol Plaatjie programme. | 4 000 000.00 | - | - | 4 000 000.00 | - | 100% | Project is completed |
| Total Environmental Health Projects | 4 608 000.00 | - | 62 985.15 | 4 160 415.60 | 447 584.40 | 90% | |
| FIRE FIGHTING & DISASTER MANAGEMENT | | | | | | | |
| Contingency Fund | 500 000.00 | - | 24 900.00 | 486 780.00 | 13 220.00 | 97% | Expenditure incurred as and when required. |
| Total Disaster Management Projects | 500 000.00 | - | 24 900.00 | 486 780.00 | 13 220.00 | 97% | |

| PLANNING AND DEVELOPMENT | | | | | | | |
|---|----------------------|----------|-------------------|----------------------|---------------------|-------------|---|
| LOCAL ECONOMIC DEVELOPMENT | | | | | | | |
| Led Expo | 650 000.00 | - | - | 556 113.04 | 93 886.96 | 86% | Project is currently underway. |
| Youth Entrepreneur | 332 800.00 | - | - | - | 332 800.00 | 0% | Project has not started. |
| Exhibition Installers | 50 000.00 | - | - | - | 50 000.00 | 0% | Project has not started. |
| Machinery and equipment SMME | 1 740 000.00 | - | - | 4 962.64 | 1 735 037.36 | 0% | Expenditure incurred for the month amounts to R 4 962.64 |
| Total LED Projects | 2 772 800.00 | - | - | 561 075.68 | 2 211 724.32 | 20% | |
| TOURISM | | | | | | | |
| Indaba Expo | 244 714.00 | - | - | 5 100.00 | 239 614.00 | 2% | Expenditure incurred for the month amounts to R 5 100.00 |
| Tourism Business Competition | 423 190.00 | - | 8 360.00 | 222 054.08 | 201 135.92 | 52% | Expenditure incurred amounts to R 222 054.08 |
| Tourism Association | 11 500.00 | - | - | - | 11 500.00 | 0% | No expenditure for the month. |
| Tourism Awareness Campaign | 105 950.00 | - | - | 6 725.00 | 99 225.00 | 6% | Expenditure incurred for the month amounts to R 6 725.00 |
| Tourism workshops | 61 580.00 | - | - | 82 700.00 | -21 120.00 | 134% | Expenditure incurred amounts to R 82 700.00. Overexpenditure on the project will be corrected during adjustment budget. |
| N12 Promotion | 12 000.00 | - | - | 6 725.00 | 5 275.00 | 56% | Expenditure incurred for the month amounts to R 6 725.00 |
| Total Tourism Projects | 858 934.00 | - | 8 360.00 | 323 304.08 | 535 629.92 | 38% | |
| Project Description | Budget | | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
| PLANNING AND DEVELOPMENT | | | | | | | |
| PLANNING UNIT - SPATIAL PLANNING | | | | | | | |
| Municipal Tribunal/Audit committee | 50 000.00 | - | - | 17 268.00 | 32 732.00 | 35% | DMPT meeting scheduled for 18 October 2024, sat successfully. Project in process. |
| Precint Development Magareng | 31 000.00 | - | - | - | 31 000.00 | 0% | The 1st final draft of the precinct plan has been submitted. |
| Project Management/Phokwane | 400 000.00 | - | - | - | 400 000.00 | 0% | The tender has been advertised, closed on the 23 October 2024. Project in process. |
| Total Spatial Planning Projects | 481 000.00 | - | - | 17 268.00 | 63 732.00 | 4% | |
| PLANNING AND DEVELOPMENT | | | | | | | |
| PLANNING UNIT- GIS | | | | | | | |
| Project Description | Budget | | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
| CONTR : CON/PROF > BUS & ADV - PROJECT MANAGEMENT | 550 000.00 | - | - | - | 550 000.00 | 0% | Project to be implemented. |
| Total GIS Project | 550 000.00 | - | - | - | - | - | |
| INFRASTRUCTURE | | | | | | | |
| PROJECT MANAGEMENT & ADVISORY SERVICE | | | | | | | |
| Magareng O&M | 2 500 000.00 | - | - | 2 110 549.72 | 389 450.28 | 84% | Expenditure incurred amounts to R 2 110 549.72 |
| Dikgatlong O&M | 2 500 000.00 | - | - | 650 575.10 | 1 849 424.90 | 26% | Expenditure incurred amounts to R 650 575.10 |
| Phokwane O&M | 2 500 000.00 | - | - | 2 497 654.43 | 2 345.57 | 100% | Expenditure incurred amounts to R 2 497 654.43 |
| Sol Plaatje O&M | 2 500 000.00 | - | - | 1 106 845.66 | 1 393 154.34 | 44% | Expenditure incurred amounts to R 1 106 845.66 |
| Total Infrastructure Projects | 10 000 000.00 | - | - | 6 365 624.91 | 3 634 375.09 | 64% | |
| Project Description | Budget | | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
| INFRASTRUCTURE | | | | | | | |
| HOUSING | | | | | | | |
| CONTR : OUT > BUS & ADV - PROJECT MANAGEMENT - SECTOR PLANS | 800 000.00 | - | - | 342 882.00 | 457 118.00 | 43% | The service provider has been appointed |
| Total Housing Project | 800 000.00 | - | - | 342 882.00 | 457 118.00 | 0.43 | |
| Total Special Projects | 22 376 124.00 | - | 224 826.05 | 12 981 324.98 | 8 444 799.02 | 58% | |

The actual spending on special projects for the municipality to date amounts to R 12 981 324.98. The municipality has spent 58% of its budgeted special projects.

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

| DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M06 December | | | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| 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 | 13 418 | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | 13 418 | 9 600 | - | 704 | 5 356 | 4 800 | 556 | 12% | 9 600 |
| Other own revenue | 128 333 | 150 990 | - | 46 589 | 105 207 | 75 495 | 29 712 | 39% | - |
| Total Revenue (excluding capital transfers and contributions) | 155 169 | 160 590 | - | 47 293 | 110 564 | 80 295 | 30 268 | 38% | 160 590 |
| Employee costs | 72 930 | 98 526 | - | 5 927 | 34 538 | 49 263 | (14 725) | | 98 526 |
| Remuneration of Councillors | 7 735 | 8 252 | - | 1 063 | 4 381 | 4 126 | 255 | | 8 252 |
| Depreciation and amortisation | 4 986 | 6 363 | - | - | - | 3 182 | (3 182) | | 6 363 |
| Interest | - | - | - | - | - | - | - | | - |
| Inventory consumed and bulk purchases | 1 117 | 2 340 | - | 93 | 492 | 1 170 | (678) | | 2 340 |
| Transfers and subsidies | 42 970 | 16 167 | - | 2 036 | 11 673 | 8 083 | 3 589 | 44% | 16 167 |
| Other expenditure | 22 530 | 47 147 | - | 3 302 | 13 781 | 23 573 | (9 792) | -42% | 47 147 |
| Total Expenditure | 152 268 | 178 794 | - | 12 422 | 64 864 | 89 397 | (24 533) | -27% | 178 794 |
| Surplus/(Deficit) | 2 902 | (18 204) | - | 34 871 | 45 699 | (9 102) | 54 801 | -602% | (18 204) |
| Transfers and subsidies - capital (monetary allocations) | - | - | - | - | - | - | - | | - |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | | - |
| Surplus/(Deficit) after capital transfers & contributions | 2 902 | (18 204) | - | 34 871 | 45 699 | (9 102) | 54 801 | -602% | (18 204) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | | - |
| Surplus/ (Deficit) for the year | 2 902 | (18 204) | - | 34 871 | 45 699 | (9 102) | 54 801 | -602% | (18 204) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 4 094 | 10 717 | - | 1 | 50 | 5 359 | (5 309) | -99% | 10 717 |
| Capital transfers recognised | 19 | 43 | - | - | 8 | 21 | (13) | -63% | 43 |
| Borrowing | - | - | - | - | - | - | - | | - |
| Internally generated funds | 4 075 | 10 674 | - | 1 | 42 | 5 337 | (5 295) | -99% | 10 674 |
| Total sources of capital funds | 4 094 | 10 717 | - | 1 | 50 | 5 359 | (5 309) | -99% | 10 717 |
| Financial position | | | | | | | | | |
| Total current assets | 135 647 | 132 846 | - | | 142 769 | | | | 132 846 |
| Total non current assets | 77 463 | 80 231 | - | | 77 513 | | | | 80 231 |
| Total current liabilities | 20 652 | 42 194 | - | | (16 896) | | | | 42 194 |
| Total non current liabilities | 29 853 | 31 499 | - | | 28 874 | | | | 31 499 |
| Community wealth/Equity | 162 604 | 139 385 | - | | 208 304 | | | | 139 385 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 23 612 | (1 488) | - | 45 350 | 135 542 | 13 010 | (122 533) | -942% | (1 488) |
| Net cash from (used) investing | 10 495 | (12 325) | - | (1) | 50 | (6 163) | (6 212) | 101% | (12 325) |
| Net cash from (used) financing | - | - | - | - | - | - | - | | - |
| Cash/cash equivalents at the month/year end | 147 037 | (138 226) | - | - | 259 092 | (117 566) | (376 658) | 320% | - |
| 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 | 80 | 212 | 147 | 179 | 239 | 195 | 881 | 6 524 | 8 457 |
| 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) - M06 December | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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> | | 151 055 | 150 084 | - | 46 806 | 109 717 | 75 042 | 34 675 | 46% | 150 084 |
| Executive and council | | 280 | - | - | - | - | - | - | - | - |
| Finance and administration | | 150 775 | 150 084 | - | 46 806 | 109 717 | 75 042 | 34 675 | 46% | 150 084 |
| 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> | | 4 114 | 10 506 | - | 487 | 846 | 5 253 | (4 407) | -84% | 10 506 |
| Planning and development | | 4 114 | 10 506 | - | 487 | 846 | 5 253 | (4 407) | -84% | 10 506 |
| 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 | 155 169 | 160 590 | - | 47 293 | 110 564 | 80 295 | 30 268 | 38% | 160 590 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 73 935 | 98 477 | - | 6 008 | 31 419 | 50 585 | (19 166) | -38% | 98 477 |
| Executive and council | | 21 333 | 25 580 | - | 2 299 | 9 340 | 12 790 | (3 450) | -27% | 25 580 |
| Finance and administration | | 51 141 | 68 166 | - | 3 565 | 21 021 | 35 429 | (14 408) | -41% | 68 166 |
| Internal audit | | 1 461 | 4 731 | - | 144 | 1 057 | 2 366 | (1 308) | -55% | 4 731 |
| <i>Community and public safety</i> | | 12 065 | 16 734 | - | 1 162 | 5 490 | 8 367 | (2 877) | -34% | 16 734 |
| Community and social services | | 8 607 | 13 331 | - | 618 | 3 928 | 6 665 | (2 737) | -41% | 13 331 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | 3 458 | 3 403 | - | 543 | 1 561 | 1 702 | (140) | -8% | 3 403 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 63 953 | 59 046 | - | 4 631 | 25 976 | 29 523 | (3 548) | -12% | 59 046 |
| Planning and development | | 52 971 | 46 549 | - | 3 973 | 18 142 | 23 274 | (5 132) | -22% | 46 549 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | 10 981 | 12 498 | - | 658 | 7 833 | 6 249 | 1 584 | 25% | 12 498 |
| <i>Trading services</i> | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | | 2 315 | 4 537 | - | 621 | 1 980 | 2 268 | (288) | -13% | 4 537 |
| Total Expenditure - Functional | 3 | 152 268 | 178 794 | - | 12 422 | 64 864 | 90 743 | (25 879) | -29% | 178 794 |
| Surplus/ (Deficit) for the year | | 2 902 | (18 204) | - | 34 871 | 45 699 | (10 448) | 56 147 | -537% | (18 204) |

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) - M06 December | | | | | | | | | | |
|--|----------|-----------------|---------------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|--------------------|
| 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 | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | 1 | 280 | - | - | - | - | - | - | - | - |
| Vote 2 - MUNICIPAL MANAGER | | - | - | - | - | - | - | - | - | - |
| Vote 3 - BUDGET AND TREASURY | | 150 775 | 150 084 | - | 46 806 | 109 717 | 75 042 | 34 675 | 46.2% | 150 084 |
| Vote 4 - CORPORATE SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 5 - PLANNING AND DEVELOPMENT | | 4 114 | 10 506 | - | 487 | 846 | 5 253 | (4 407) | -83.9% | 10 506 |
| 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 | 155 169 | 160 590 | - | 47 293 | 110 564 | 80 295 | 30 268 | 37.7% | 160 590 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | 1 | 10 667 | 12 216 | - | 1 185 | 4 692 | 6 108 | (1 415) | -23.2% | 12 216 |
| Vote 2 - MUNICIPAL MANAGER | | 17 025 | 23 991 | - | 1 631 | 8 095 | 11 996 | (3 901) | -32.5% | 23 991 |
| Vote 3 - BUDGET AND TREASURY | | 23 575 | 30 554 | - | 1 743 | 8 378 | 16 623 | (8 245) | -49.6% | 30 554 |
| Vote 4 - CORPORATE SERVICES | | 42 256 | 57 545 | - | 2 725 | 22 015 | 28 773 | (6 758) | -23.5% | 57 545 |
| Vote 5 - PLANNING AND DEVELOPMENT | | 55 286 | 51 085 | - | 4 594 | 20 123 | 25 543 | (5 420) | -21.2% | 51 085 |
| Vote 6 - PROJECT MAN AND ADVISORY SERVICES | | 3 458 | 3 403 | - | 543 | 1 561 | 1 702 | (140) | -8.2% | 3 403 |
| 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 | 152 268 | 178 794 | - | 12 422 | 64 864 | 90 743 | (25 879) | -28.5% | 178 794 |
| Surplus/ (Deficit) for the year | 2 | 2 902 | (18 204) | - | 34 871 | 45 699 | (10 448) | 56 147 | -537.4% | (18 204) |

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)**DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December**

| 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 | | 68 | 80 | - | 7 | 53 | 40 | 13 | 33% | 80 |
| Agency services | | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | - | - | - | - | - | - | - | - | - |
| Interest from Current and Non Current Assets | | 13 418 | 9 600 | - | 704 | 5 356 | 4 800 | - | - | 9 600 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 195 | 91 | - | 19 | 113 | 46 | 67 | 148% | 91 |
| Licence and permits | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | - | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | - | - | - | - | - | - | - | - | - |
| Licence and permits | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | | 141 488 | 150 819 | - | 46 563 | 105 041 | 75 410 | 29 632 | - | 150 819 |
| Interest | | - | - | - | - | - | - | - | - | - |
| Fuel Levy | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | - | - | - | - | - | - | - | - | - |
| Other Gains | | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 155 169 | 160 590 | - | 47 293 | 110 564 | 80 295 | 30 268 | 38% | 160 590 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 72 930 | 98 526 | - | 5 927 | 34 538 | 49 263 | (14 725) | -30% | 98 526 |
| Remuneration of councillors | | 7 735 | 8 252 | - | 1 063 | 4 381 | 4 126 | 255 | 6% | 8 252 |
| Bulk purchases - electricity | | - | - | - | - | - | - | - | - | - |
| Inventory consumed | | 1 117 | 2 340 | - | 93 | 492 | 1 170 | (678) | - | 2 340 |
| Debt impairment | | - | 20 | - | - | - | 10 | (10) | -100% | 20 |
| Depreciation and amortisation | | 4 986 | 6 363 | - | - | - | 3 182 | (3 182) | -100% | 6 363 |
| Interest | | - | - | - | - | - | - | - | - | - |
| Contracted services | | 12 172 | 28 197 | - | 2 145 | 7 864 | 14 098 | (6 235) | -44% | 28 197 |
| Transfers and subsidies | | 42 970 | 16 167 | - | 2 036 | 11 673 | 8 083 | 3 589 | 44% | 16 167 |
| Irrecoverable debts written off | | - | - | - | - | - | - | - | - | - |
| Operational costs | | 10 581 | 16 576 | - | 1 157 | 5 931 | 8 288 | (2 357) | -28% | 16 576 |
| Losses on Disposal of Assets | | 9 | 54 | - | - | - | 27 | (27) | -100% | 54 |
| Other Losses | | (232) | 2 300 | - | - | (14) | 1 150 | (1 164) | - | 2 300 |
| Total Expenditure | | 152 268 | 178 794 | - | 12 422 | 64 864 | 89 397 | (24 533) | -27% | 178 794 |
| Surplus/(Deficit) | | 2 902 | (18 204) | - | 34 871 | 45 699 | (9 102) | 54 801 | (0) | (18 204) |
| Transfers and subsidies - capital (monetary allocations) | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 2 902 | (18 204) | - | 34 871 | 45 699 | (9 102) | | | (18 204) |
| Income Tax | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 2 902 | (18 204) | - | 34 871 | 45 699 | (9 102) | | | (18 204) |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 2 902 | (18 204) | - | 34 871 | 45 699 | (9 102) | | | (18 204) |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 2 902 | (18 204) | - | 34 871 | 45 699 | (9 102) | | | (18 204) |

Expenditure

To date, R 64 864 408.00 has been spent as compared to the operational year-to-date budget projections of R 89 397 234.00. Underspending is due to vacant positions as well as projects still being in the 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) - M06 | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| December | | | | | | | | | | |
| 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 | 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 | | - | 20 | - | - | - | 10 | (10) | -100% | 20 |
| Vote 2 - MUNICIPAL MANAGER | | 55 | 279 | - | - | 13 | 140 | (127) | -91% | 279 |
| Vote 3 - BUDGET AND TREASURY | | 1976 | 7 584 | - | - | 23 | 3 792 | (3 769) | -99% | 7 584 |
| Vote 4 - CORPORATE SERVICES | | 2 032 | 1 920 | - | 1 | 1 | 960 | (959) | -100% | 1 920 |
| Vote 5 - PLANNING AND DEVELOPMENT | | 31 | 914 | - | - | 13 | 457 | (444) | -97% | 914 |
| 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 | 4 094 | 10 717 | - | 1 | 50 | 5 359 | (5 309) | -99% | 10 717 |
| Total Capital Expenditure | | 4 094 | 10 717 | - | 1 | 50 | 5 359 | (5 309) | -99% | 10 717 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 3 550 | 8 609 | - | - | 36 | 4 305 | (4 269) | -99% | 8 609 |
| Executive and council | | 55 | 299 | - | - | 13 | 150 | (137) | -91% | 299 |
| Finance and administration | | 3 495 | 8 310 | - | - | 23 | 4 155 | (4 132) | -99% | 8 310 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 489 | 1 155 | - | - | - | 578 | (578) | -100% | 1 155 |
| Community and social services | | 489 | 1 155 | - | - | - | 578 | (578) | -100% | 1 155 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 56 | 953 | - | 1 | 14 | 477 | (463) | -97% | 953 |
| Planning and development | | 31 | 914 | - | - | 13 | 457 | (444) | -97% | 914 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | 24 | 39 | - | 1 | 1 | 20 | (18) | -93% | 39 |
| Trading services | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 4 094 | 10 717 | - | 1 | 50 | 5 359 | (5 309) | -99% | 10 717 |
| Funded by: | | | | | | | | | | |
| National Government | | - | 43 | - | - | 8 | 21 | (13) | -63% | 43 |
| Provincial Government | | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | | 19 | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 19 | 43 | - | - | 8 | 21 | (13) | -63% | 43 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 4 075 | 10 674 | - | 1 | 42 | 5 337 | (5 295) | -99% | 10 674 |
| Total Capital Funding | | 4 094 | 10 717 | - | 1 | 50 | 5 359 | (5 309) | -99% | 10 717 |

Table C6 Monthly Budget Statement – Financial Position.

| DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M06 December | | | | | | |
|---|-----|-----------------|---------------------|-----------------|-----------------|--------------------|
| 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 | | 123 499 | 110 601 | - | 130 610 | 110 601 |
| Trade and other receivables from exchange transactions | | 8 726 | 9 416 | - | 9 699 | 9 416 |
| Receivables from non-exchange transactions | | 627 | 389 | - | 627 | 389 |
| Current portion of non-current receivables | | 611 | 736 | - | 611 | 736 |
| Inventory | | 335 | 239 | - | 407 | 239 |
| VAT | | 1 916 | 11 016 | - | 872 | 11 016 |
| Other current assets | | (67) | 449 | - | (55) | 449 |
| Total current assets | | 135 647 | 132 846 | - | 142 769 | 132 846 |
| Non current assets | | | | | | |
| Investments | | - | - | - | - | - |
| Investment property | | - | - | - | - | - |
| Property, plant and equipment | | 70 364 | 66 359 | - | 70 414 | 66 359 |
| Biological assets | | - | - | - | - | - |
| Living and non-living resources | | - | - | - | - | - |
| Heritage assets | | 631 | 631 | - | 631 | 631 |
| Intangible assets | | 739 | 6 844 | - | 739 | 6 844 |
| Trade and other receivables from exchange transactions | | - | - | - | - | - |
| Non-current receivables from non-exchange transactions | | 5 728 | 6 388 | - | 5 728 | 6 388 |
| Other non-current assets | | - | 9 | - | - | 9 |
| Total non current assets | | 77 463 | 80 231 | - | 77 513 | 80 231 |
| TOTAL ASSETS | | 213 110 | 213 077 | - | 220 281 | 213 077 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Financial liabilities | | - | - | - | - | - |
| Consumer deposits | | 4 | 5 | - | 6 | 5 |
| Trade and other payables from exchange transactions | | 5 404 | 25 671 | - | (36 085) | 25 671 |
| Trade and other payables from non-exchange transactions | | 1 571 | 320 | - | 5 671 | 320 |
| Provision | | 13 397 | 15 941 | - | 13 202 | 15 941 |
| VAT | | 276 | 257 | - | 310 | 257 |
| Other current liabilities | | - | - | - | - | - |
| Total current liabilities | | 20 652 | 42 194 | - | (16 896) | 42 194 |
| Non current liabilities | | | | | | |
| Financial liabilities | | - | - | - | - | - |
| Provision | | 3 000 | 2 946 | - | 2 840 | 2 946 |
| Long term portion of trade payables | | - | - | - | - | - |
| Other non-current liabilities | | 26 853 | 28 553 | - | 26 034 | 28 553 |
| Total non current liabilities | | 29 853 | 31 499 | - | 28 874 | 31 499 |
| TOTAL LIABILITIES | | 50 505 | 73 693 | - | 11 978 | 73 693 |
| NET ASSETS | 2 | 162 604 | 139 385 | - | 208 304 | 139 385 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated surplus/(deficit) | | 120 032 | 95 764 | - | 165 731 | 95 764 |
| Reserves and funds | | 42 573 | 43 621 | - | 42 573 | 43 621 |
| Other | | | | | | |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 162 604 | 139 385 | - | 208 304 | 139 385 |

Table C7 Monthly Budget Statement – Cash flow.

| DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M06 December | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|------------------|----------------|--------------------|
| 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 | | 263 | 197 | - | 93 | 166 | 98 | 68 | 69% | 197 |
| Transfers and Subsidies - Operational | | 193 013 | 150 819 | - | 46 038 | 97 864 | 75 410 | 22 455 | 30% | 150 819 |
| Transfers and Subsidies - Capital | | - | - | - | - | - | - | - | - | - |
| Interest | | 13 418 | 9 600 | - | 3 202 | 5 356 | 4 800 | 556 | 12% | 9 600 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (183 083) | (156 602) | - | (3 983) | 32 156 | (70 049) | (102 205) | 146% | (156 602) |
| Finance charges | | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | | - | (5 502) | - | - | - | 2 751 | 2 751 | 100% | (5 502) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 23 612 | (1 488) | - | 45 350 | 135 542 | 13 010 | (122 533) | -942% | (1 488) |
| 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 | | 10 495 | (12 325) | - | (1) | 50 | (6 163) | (6 212) | 101% | (12 325) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | 10 495 | (12 325) | - | (1) | 50 | (6 163) | (6 212) | 101% | (12 325) |
| 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 | | 34 107 | (13 813) | - | 45 349 | 135 592 | 6 847 | | | - |
| Cash/cash equivalents at beginning: | | 112 930 | (124 413) | - | - | 123 500 | (124 413) | | | 123 500 |
| Cash/cash equivalents at month/year end: | | 147 037 | (138 226) | - | - | 259 092 | (117 566) | | | - |

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

| Description | NT Code | Budget Year 2024/25 | | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.o Council Policy | |
|---|-------------|---------------------|------------|------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------------|--|---|---|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | | | |
| R thousands | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1810 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 80 | 212 | 147 | 179 | 239 | 195 | 881 | 6 524 | 8 457 | 8 019 | - | - | |
| Total By Income Source | 2000 | 80 | 212 | 147 | 179 | 239 | 195 | 881 | 6 524 | 8 457 | 8 019 | - | - | |
| 2023/24 - totals only | | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | 2300 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | 2400 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 2500 | 80 | 212 | 147 | 179 | 239 | 195 | 881 | 6 524 | 8 457 | 8 019 | - | - | |
| Total By Customer Group | 2600 | 80 | 212 | 147 | 179 | 239 | 195 | 881 | 6 524 | 8 457 | 8 019 | - | - | |

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 December 2024.

| ACCOUNTNR | DEBTOR | INVOICE DATE | DESCRIPTION | OPENING BALANCE | AMOUNT PAID PREVIOUSLY | INVOICED DEC '24 | PAID DEC '24 | BALANCE | PROGRESS |
|-----------|--------------------------------------|--------------|--|-----------------|------------------------|------------------|--------------|--------------|--|
| 100087 | Department of Safety & Liaison | 2022/04/30 | Rental Clinic Building - Jan Kempdorp | 266 088.49 | 210 854.27 | 0.00 | 0.00 | 55 234.22 | Handed over to legal department for further action |
| 100098 | MTN | 2024/12/30 | Tower - Rental & fixed rate electricity | 1 256 724.01 | 1 210 306.78 | 21 644.86 | 0.00 | 68 062.09 | Monthly payments |
| 101399 | Department of Roads and Public Works | 2024/12/30 | Post Service medical aid - Council Contribution | 4 990 858.03 | 4 940 631.53 | 50 226.50 | 0.00 | 100 453.00 | Monthly payments |
| 101400 | Department of Roads and Public Works | 2024/12/30 | Sundry - Municipal accounts workshops | 10 804 594.44 | 3 520 879.06 | 8 047.00 | 0.00 | 7 291 762.38 | 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 | Swisa A.M. | 2019/07/30 | Salary overpayment | 9 653.29 | 8 000.00 | 0.00 | 0.00 | 1 653.29 | Agreement to pay outstanding balance |
| 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 | First court sitting settled for 11 & 12 Dec 2024 - CAS 356/05/2022 |
| 101475 | EFF Councillors | 2023/06/30 | Legal Costs- CASE 1933/21 | 143 607.69 | 0.00 | 0.00 | 0.00 | 143 607.69 | Handed over to Mjiba & Partners |
| 101476 | Orange Development (PTY) LTD | 2023/06/30 | VAT overpayment | 100 460.87 | 24 595.00 | 0.00 | 0.00 | 75 865.87 | Handed over to state attorney - 24/10/2024 |
| 101480 | Zalisa A.K. | 2024/03/19 | Salary overpayment | 8 365.80 | 0.00 | 0.00 | 2 697.30 | 5 668.50 | Awaiting payment arrangement. |
| | | | | 18 384 089.23 | 10 106 781.09 | 79 918.36 | 2 697.30 | 8 354 529.20 | |

Payments to Councilors/Employees/Pensioners/Suppliers:

The purchases and payments to creditors are under adequate control.
Expenditure statistics for the month ended on the 31 December 2024 is listed below:

| FRANCES BAARD DISTRICT MUNICIPALITY | | | | | | |
|-------------------------------------|------------------------|---------------------|----------|-------------|-----------|--------|
| EXPENDITURE STATISTICS | | | | | | Dec-24 |
| Employee/Supplier | Salaries/Payment(Rand) | Number of Employees | | | No of Pay | |
| | | Paid | Not paid | Termination | Made | |
| Officials | 3 552 598.15 | 88 | 0 | 0 | 0 | |
| Pension | 1 110.93 | 1 | 0 | 0 | 0 | |
| Section 54 & 57 | 150 539.91 | 1 | 0 | 0 | 0 | |
| Contract | 585 185.38 | 12 | 0 | 0 | 0 | |
| Cllrs | 1 063 245.80 | 29 | 0 | 0 | 0 | |
| Interns | 141 666.61 | 17 | 0 | 0 | 0 | |
| Payments Made | 38 311 212.22 | - | - | - | 0 | |
| TOTALS | 43 805 559.00 | 148 | 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 27 March 2024 is implemented and is maintained by all relevant role players.

2. Implementation of the Supply Chain Management Process.

- **Training of Supply Chain Management Officials**

There was no training for the month of December 2024.

- **Demand Management**

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customised, standard bid documents prescribe 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 2024-25 was approved by the Accounting Officer.

- **Acquisition Management**

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

| AWARDED TENDERS 24/25 FINANCIAL YEAR (ABOVE R 200 000 AND MORE) – DECEMBER | | | | |
|---|---|-----------------------------------|---------------|---------------------|
| BID No. | DESCRIPTION | AWARDED / SERVICE PROVIDER | AMOUNT | DATE AWARDED |
| BID 11/24 | SERVICE AND REPAIRS OF FIRE ENGINE AND WATER TANKER | MARCE PROJECTS | R 292 110.10 | 13 DEC 2024 |

| | | | | |
|--------------|---|--------------------------------------|--------------|-------------|
| BID 12/24 | RE-ADVERTISEMENT FOR THE SUPPLY AND DELIVERY OF ONE (1) ULTRA-HIGH PRESSURE SKID UNIT AND FIVE (5) BAKKIE VELDFIRE FIGHTING UNITS | UNQONDO PROJECTS | R 324 875.00 | 13 DEC 2024 |
| BID 13/24 | LAND AUDIT AND CADASTRAL UPDATE FOR FRANCES BAARD DISTRICT MUNICIPALITY | GEO AFRIKA TECHNOLOGIES | R 453 560.00 | 04 DEC 2024 |
| BID 16/24 | TRAINING ON BUSINESS ADMINISTRATION SERVICES | DRU A PROFESSIONAL FURTHER EDUCATION | R 285 500.00 | 04 DEC 2024 |

- Written Quotations**

For the period of December 2024, two written quotations (R30 000-R200 000) was awarded by the Municipal Manager.

| AWARDED PRICE WRITTEN QUOTATION 24/25 FINANCIAL YEAR – DECEMBER (BETWEEN R 30 000 AND R 200 000 - 7 DAYS ON THE WEBSITE) | | | | |
|---|---|-------------------------|---------------|---------------------|
| WQUOTE No. | DESCRIPTION | SERVICE PROVIDER | AMOUNT | AWARDED DATE |
| WQUOTE 08/23 | PRINTING AND DELIVERY OF PROJECTS BOOKLETS RE-ADVERT | PHATSIMANG OUTSOURCING | R 71 400.00 | 19 NOV 2024 |
| WQUOTE 09/23 | TRAINING ON SECURITY GRADES FOR 15 PARTICIPANTS (RE-ADVERT) | NGUBOYESILO HOLDING | R 43 200.00 | 17 DEC 2024 |

Total orders issued total R 743 798.04

| | |
|-----------------------|--------------|
| Council and Executive | R 58 260.00 |
| Municipal Manager | R 401 220.00 |
| Finance | R 36 467.45 |
| Administration | R 51 858.59 |

| | |
|--------------------------|--------------|
| Planning and Development | R 46 240.00 |
| Technical Service | R 149 752.00 |

a) Disposal Management

No disposals were approved by the Municipal Manager for the month of December 2024.

b) Deviations

No deviation was approved by the Municipal Manager for the month of December 2024.

Issues from Stores

Total orders issued total R 12 696.95

| | |
|--------------------------|-------------|
| Council | R 0.00 |
| Municipal Manager | R 0.00 |
| Finance | R 1 475.19 |
| Administration | R 10 475.51 |
| Planning and Development | R 746.25 |
| 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) | Accured Interest Over Term | Accured Interest Month | Service fee | Accrued Interest after monthly service fee |
|--------------------|--------------------|------------------------|-------------------|------------|------------------------|---------------------------|-------------|-------------------------|----------------------------|------------------------|-------------|--|
| 037662011402000107 | call | NEDCOR | 12 100 000.00 | | 01-Dec-24 | 31-Dec-24 | 31 | 7.600% | 78 103.01 | 78 103.01 | 0.00 | |
| 037662011402000185 | notice | NEDCOR | 10 000 000.00 | | 28-Nov-24 | 28-Mar-25 | 120 | 8.300% | 272 876.71 | 70 493.15 | | |
| 037662011402000186 | notice | NEDCOR | 10 000 000.00 | | 28-Nov-24 | 28-Mar-25 | 120 | 8.300% | 272 876.71 | 70 493.15 | | |
| 037662011402000187 | notice | NEDCOR | 7 000 000.00 | | 05-Dec-24 | 04-Apr-25 | 120 | 8.300% | 191 013.70 | 41 386.30 | | |
| 048472468-138 | call | STANDARD BANK | 17 000 000.00 | | 01-Dec-24 | 31-Dec-24 | 30 | 7.750% | 108 287.67 | 108 287.67 | 0.00 | |
| 048472468-183 | notice | STANDARD BANK | 10 000 000.00 | | 05-Dec-24 | 04-Apr-25 | 120 | 8.511% | 279 813.70 | 60 626.30 | | |
| 9313877406 | call | ABSA | 1 986 213.94 | | 01-Dec-24 | 31-Dec-24 | 30 | 8.900% | 14 529.29 | 14 529.29 | 80.00 | |
| 9389805811 | call | ABSA | 13 000 000.00 | | 01-Dec-24 | 31-Dec-24 | 30 | 8.900% | 95 095.89 | 95 095.89 | | |
| 2081349095 | notice | ABSA | 10 000 000.00 | | 28-Nov-24 | 27-Mar-25 | 119 | 8.480% | 276 471.23 | 72 021.92 | | |
| 2080805462 | notice | ABSA | 15 000 000.00 | | 28-Nov-24 | 27-Mar-25 | 119 | 8.480% | 414 706.85 | 104 547.95 | | |
| 2081655943 | notice | ABSA | 10 400 000.00 | | 26-Jun-24 | 26-Jun-25 | 365 | 9.670% | 1 005 680.00 | 85 413.92 | | |
| 62739184688 | call | FNB | 10 998 749.43 | | 01-Dec-24 | 31-Dec-24 | 30 | 4.600% | 41 584.31 | 41 584.31 | | |
| 76207769343 | notice | FNB | 14 000 000.00 | | 05-Dec-24 | 04-Apr-25 | 120 | 8.150% | 375 123.29 | 81 276.71 | | |
| 76204687655 | notice | FNB | 10 000 000.00 | | 29-Nov-24 | 28-Mar-25 | 119 | 8.250% | 268 972.60 | 70 068.49 | | |
| 76204676640 | notice | FNB | 5 000 000.00 | | 24-Nov-24 | 23-Mar-25 | 119 | 8.250% | 134 486.30 | 35 034.25 | | |
| | | | R 141 484 963.37 | R - | | | 1 234 | | R 3 051 039.08 | 842 582.86 | 80.00 | - |

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

Investment amounts to R 141 484 963.37 as at 31 December 2024.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

| 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: | | 5 802 | 150 639 | - | 46 038 | 109 082 | 75 320 | (1 436) | -1.9% | 150 639 |
| Energy Efficiency and Demand Side Management Grant_Receipts | - | - | 4 000 | - | - | 1 200 | 2 000 | (800) | -40.0% | 4 000 |
| EPWP Incentive | - | 1 073 | 1 274 | - | - | 892 | 637 | | | 1 274 |
| Finance Management | - | 1 000 | 1 000 | - | - | 1 000 | 500 | | | 1 000 |
| Local Government Equitable Share | - | - | 139 133 | - | 46 038 | 104 010 | 69 567 | | | 139 133 |
| Metro Informal Settlements Partnership Grant | - | 1 032 | - | - | - | - | - | | | - |
| Municipal Systems Improvement | - | - | 2 403 | - | - | - | 1 202 | (1 202) | -100.0% | 2 403 |
| Rural Road Asset Management Systems Grant | - | 2 697 | 2 829 | - | - | 1 980 | 1 415 | 566 | 40.0% | 2 829 |
| Other transfers and grants [insert description] | | | | | | | | | | |
| Provincial Government: | | - | - | - | - | - | - | - | | - |
| Other transfers and grants [insert description] | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | | |
| Total Operating Transfers and Grants | 5 | 5 802 | 150 639 | - | 46 038 | 109 082 | 75 320 | (1 436) | -1.9% | 150 639 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | - | - | - | - | | - |
| Municipal Infrastructure Grant (MIG) | - | | | | | | | | | |
| Integrated National Electrification Programme Grant | - | | | | | | | | | |
| Other capital transfers [insert description] | | | | | | | | | | |
| Provincial Government: | | (500) | - | - | - | - | - | - | | - |
| Northern Cape_Capacity Building and Other_Specify (Add grant descr | - | (500) | - | - | - | - | - | - | | - |
| Other capital transfers [insert description] | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | | |
| Total Capital Transfers and Grants | 5 | (500) | - | - | - | - | - | - | | - |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 5 302 | 150 639 | - | 46 038 | 109 082 | 75 320 | (1 436) | -1.9% | 150 639 |

Monthly Budget Statement - transfers and grant expenditure

| DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| 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: | | 4 671 | 11 506 | - | 525 | 1 017 | 5 753 | (4 736) | -82.3% | 11 506 |
| Energy Efficiency and Demand Side Management Grant_ Transferred to | - | - | 4 000 | - | - | - | 2 000 | (2 000) | -100.0% | 4 000 |
| Expanded Public Works Programme Integrated Grant | - | 1 073 | 1 274 | - | 119 | 429 | 637 | (208) | -32.6% | 1 274 |
| Local Government Financial Management Grant | - | 975 | 1 000 | - | 38 | 170 | 500 | (330) | -65.9% | 1 000 |
| Municipal Systems Improvement Grant | - | - | 2 403 | - | - | - | 1 202 | (1 202) | -100.0% | 2 403 |
| Rural Road Asset Management Systems Grant | - | 2 624 | 2 829 | - | 369 | 417 | 1 415 | (997) | -70.5% | 2 829 |
| Municipal Systems Improvement | | | | | | | | | | |
| Other transfers and grants [insert description] | | | | | | | | | | |
| Provincial Government: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Other transfers and grants [insert description] | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | | | |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| Other Transfers Public Corporations | - | - | | | | | | | | |
| [insert description] | | | | | | | | | | |
| Total operating expenditure of Transfers and Grants: | | 4 671 | 11 506 | - | 525 | 1 017 | 5 753 | (4 736) | -82.3% | 11 506 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | - | 429 | - | 429 | #DIV/0! | - |
| | - | - | - | - | - | 429 | - | 429 | #DIV/0! | - |
| | - | | | | | | | | | |
| | - | | | | | | | | | |
| Other capital transfers [insert description] | | | | | | | | | | |
| Provincial Government: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | | | |
| Total capital expenditure of Transfers and Grants | | - | - | - | - | 429 | - | 429 | #DIV/0! | - |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 4 671 | 11 506 | - | 525 | 1 446 | 5 753 | (4 307) | -74.9% | 11 506 |
| References | | | | | | | | | | |

Monthly Budget Statement - councillor and staff benefits

| DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December | | | | | | | | | | |
|--|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration | 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 | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 7 147 | 7 734 | - | 1 016 | 4 099 | 3 867 | 232 | 6% | 7 734 |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | 588 | 518 | - | 47 | 282 | 259 | 23 | 9% | 518 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | | 7 735 | 8 252 | - | 1 063 | 4 381 | 4 126 | 255 | 6% | 8 252 |
| % increase | 4 | | 6.7% | | | | | | | 6.7% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | 4 398 | 11 339 | - | 402 | 2 460 | 5 670 | (3 209) | -57% | 11 339 |
| Pension and UIF Contributions | | 592 | 19 | - | 53 | 312 | 10 | 302 | 3156% | 19 |
| Medical Aid Contributions | | 86 | - | - | 7 | 42 | - | 42 | #DIV/0! | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | 441 | 600 | - | 21 | 121 | 300 | (179) | -60% | 600 |
| Motor Vehicle Allowance | | 623 | 193 | - | 51 | 305 | 96 | 209 | 217% | 193 |
| Cellphone Allowance | | 80 | 125 | - | 7 | 39 | 62 | (23) | -38% | 125 |
| Housing Allowances | | 39 | - | - | 3 | 20 | - | 20 | #DIV/0! | - |
| Other benefits and allowances | | 1 | 2 | - | 0 | 0 | 1 | (0) | -62% | 2 |
| Payments in lieu of leave | | 249 | 606 | - | 7 | 115 | 303 | (188) | -62% | 606 |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | - | - | - | - | - | - | - | - | - |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | 6 509 | 12 883 | - | 551 | 3 415 | 6 442 | (3 027) | -47% | 12 883 |
| % increase | 4 | | 97.9% | | | | | | | 97.9% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 43 833 | 54 934 | - | 3 691 | 22 301 | 27 467 | (5 166) | -19% | 54 934 |
| Pension and UIF Contributions | | 7 245 | 9 733 | - | 655 | 3 944 | 4 867 | (923) | -19% | 9 733 |
| Medical Aid Contributions | | 2 575 | 4 304 | - | 234 | 1 393 | 2 152 | (758) | -35% | 4 304 |
| Overtime | | 194 | 860 | - | 12 | 91 | 430 | (339) | -79% | 860 |
| Performance Bonus | | 3 453 | 4 445 | - | 280 | 1 713 | 2 223 | (510) | -23% | 4 445 |
| Motor Vehicle Allowance | | 2 481 | 2 822 | - | 168 | 1 107 | 1 411 | (304) | -22% | 2 822 |
| Cellphone Allowance | | 242 | 233 | - | 17 | 104 | 117 | (12) | -11% | 233 |
| Housing Allowances | | 444 | 640 | - | 79 | 268 | 320 | (52) | -16% | 640 |
| Other benefits and allowances | | 15 | 21 | - | 1 | 8 | 11 | (2) | -23% | 21 |
| Payments in lieu of leave | | 2 331 | 3 667 | - | 240 | 1 933 | 1 833 | (1 640) | -89% | 3 667 |
| Long service awards | | 312 | 183 | - | - | - | 92 | (92) | -100% | 183 |
| Post-retirement benefit obligations | | 3 297 | 3 800 | - | - | - | 1 900 | (1 900) | -100% | 3 800 |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | - | - | - | - | - | - | - | - | - |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 66 421 | 85 642 | - | 5 376 | 31 123 | 42 821 | (11 698) | -27% | 85 642 |
| % increase | 4 | | 28.9% | | | | | | | 28.9% |
| Total Parent Municipality | | 80 665 | 106 777 | - | 6 990 | 38 919 | 53 389 | (14 470) | -27% | 106 777 |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | | |
| Board Members of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | - | - | - | - | - | - | - | - | - |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Board Fees | | - | - | - | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | - | - | - | - | - | - | - | - | - |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Executive members Board | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | | | | | | | | |
| Senior Managers of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | - | - | - | - | - | - | - | - | - |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | - | - | - | - | - | - | - | - | - |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | | | | | | | | |
| Other Staff of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | - | - | - | - | - | - | - | - | - |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | - | - | - | - | - | - | - | - | - |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Staff of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | | | | | | | | |
| Total Municipal Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | | | | | | | | |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 80 665 | 106 777 | - | 6 990 | 38 919 | 53 389 | (14 470) | -27% | 106 777 |
| % increase | 4 | | 32.4% | | | | | | | 32.4% |
| TOTAL MANAGERS AND STAFF | | 72 930 | 98 526 | - | 5 927 | 34 538 | 49 263 | (14 725) | -30% | 98 526 |

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 2023/2024 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 2024/25 | ADJUSTMENT BUDGET 2024/25 | 31/12/2024 YTD ACTUAL | VARIANCES | VARIANC ES % |
|--|-----------------------------|------------------------------|--------------------------|---------------------|-----------------|
| Municipal Offices | 231 680.00 | - | 135 767.34 | 95 912.66 | 59% |
| Computer Software and Applications | 3 141 290.00 | - | 356 673.44 | 2 784 616.56 | 11% |
| Computer Equipment | 1 295 820.00 | - | 308 600.60 | 987 219.40 | 24% |
| Furniture and Office Equipment | 118 800.00 | - | 48 103.70 | 70 696.30 | 40% |
| Machinery and Equipment | 1 167 290.00 | - | 160 226.70 | 1 007 063.30 | 14% |
| Transport Assets | 132 620.00 | - | 5 919.35 | 126 700.65 | 4% |
| Totals | 6 087 500.00 | - | 1 015 291.13 | 5 072 208.87 | 17% |

Year to date expenditure on repairs and maintenance amounts to R 1 015 291.13 of the R 6 087 500.00 that was budgeted. The percentage expenditure up to date amounts to 17%.

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 December 2024 is as follows:

Municipal Vehicles:

| | Vehicle | Vehicle | Year | Registration | Next | Next Service | License | Opening KM | Previous Month | Current month | | |
|----|------------------------------------|-------------------------|-------|--------------|---------|--------------|------------|------------|--------------------|--------------------|----------------|--|
| | Description | Allocation | Model | Number | Service | Date/Kilos | Expires | 01 Nov '24 | Closing Km Reading | Closing KM Reading | Dec'24 utility | Dec '24 |
| 1 | Isuzu KB 2.5 CrewCab | Environmental Health | 2016 | CMV311 NC | 135 000 | 135 000 | 2025/04/30 | 131 612 | 132 463 | 133 647 | 1 184 | Vehicle utilized, no problems reported |
| 2 | Toyota Hilux 2.5D | Disaster Management | 2016 | CMT747 NC | 100 000 | 100 000 | 2025/04/30 | 101 241 | 102 646 | 104 681 | 2 035 | Vehicle utilized, due for service |
| 3 | Isuzu KB CrewCab | Housing | 2016 | CMV319 NC | 135 000 | 135 000 | 2025/04/30 | 126 747 | 128 029 | 128 610 | 581 | Vehicle utilized, no problems reported |
| 4 | Isuzu KB 250 | Environmental Health | 2013 | CGR 576 NC | 120 000 | 120 000 | 2025/04/30 | 118 627 | 119 496 | 119 496 | - | Vehicle not utilized |
| 5 | Hyundai H1 | Tourism & LED | 2013 | CGY587 NC | 135 000 | 135 000 | 2025/08/31 | 118 976 | 120 071 | 120 332 | 261 | Vehicle utilized, no problems reported |
| 6 | Toyota Landcruiser | Disaster Management | 2014 | CIL 363 NC | 80 000 | 80 000 | 2025/08/31 | 72 002 | 72 126 | 72 126 | - | Vehicle utilized, Tripsheet book not available |
| 7 | Toyota Landcruiser | Disaster Management | 2014 | CKW 835 NC | 75 000 | 75 000 | 2025/08/31 | 74 484 | 75 298 | 75 859 | 561 | Vehicle utilized, no problems reported |
| 8 | Isuzu Kb 250 D-Teq | Project Management | 2014 | CKR 822 NC | 120 000 | 120 000 | 2025/04/30 | 116 363 | 117 830 | 118 287 | 457 | Vehicle utilized, due for service |
| 9 | Isuzu Fire Engine | Disaster Management | 2013 | CHM 958 NC | 15 000 | 15 000 | 2024/07/31 | - | - | - | - | Vehicle was not utilized |
| 10 | Toyota Etios | Office Support | 2014 | CJG 979 NC | 100 000 | 100 000 | 2025/04/30 | 90 872 | 91 312 | 91 536 | 224 | Vehicle utilized, speed motor reported |
| 11 | Nissan Hardbody | Pool | 2014 | CJJ 263 NC | 75 000 | 75 000 | 2025/04/30 | 61 780 | 62 309 | 62 779 | 470 | Vehicle utilized, no problems reported |
| 12 | Chevrolet Park Van | Supply Chain Management | 2015 | CLF791 NC | 30 000 | 30 000 | 2025/04/30 | 21 359 | 21 530 | 21 574 | 44 | Vehicle utilized, no problems reported |
| 13 | Nissan Almera 1.5 Acenta | Pool | 2016 | CMT438 NC | 75 000 | 75 000 | 2025/04/30 | 67 618 | 67 896 | 68 623 | 727 | Vehicle utilized, no problems reported |
| 14 | Audi Q7 3.0TDI Quattro | Council | 2017 | FBDM 1 NC | 120 000 | 120 000 | 2025/08/31 | 97 704 | 98 472 | 99 885 | 1 413 | Vehicle utilized, no problems reported |
| 15 | Nissan NP 300 D/Cab | Environmental Health | 2017 | CPS 005 NC | 100 000 | 100 000 | 2025/08/31 | 84 491 | 86 014 | 86 886 | 872 | Vehicle utilized, no problems reported |
| 16 | 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 not utilized |
| 17 | Nissan NP 300 S/Cab | Disaster Management | 2017 | CPS 008 NC | 75 000 | 75 000 | 2025/08/31 | 66 785 | 68 077 | 69 774 | 1 697 | Vehicle utilized, no problems reported |
| 18 | Toyota Hilux 2.8 GD-6 D/Cab | Project Management | 2022 | CZF 251 NC | 45 000 | 45 000 | 2025/04/30 | 28 889 | 31 106 | 21 831 | -9 275 | Vehicle utilized, no problems reported |
| 19 | Scania P310 Water Tanker | Disaster Management | 2018 | CVG 023 NC | 15 000 | 15 000 | 2024/04/30 | - | - | - | - | Vehicle not utilized |
| 20 | Isuzu D-Max | Disaster Management | 2023 | DBY698NC | 30 000 | 30 000 | 2025/06/30 | 17 115 | 17 719 | 20 361 | 2 642 | Vehicle utilized, no problems reported |
| 21 | Isuzu D-Max | Environmental Health | 2023 | DCC695NC | 30 000 | 30 000 | 2025/08/31 | 18 242 | 19 724 | 20 907 | 1 183 | Vehicle utilized, no problems reported |
| 22 | Isuzu D-Max | Environmental Health | 2023 | DBY699NC | 30 000 | 30 000 | 2025/06/30 | 10 152 | 11 230 | 11 792 | 562 | Vehicle utilized, no problems reported |
| 23 | Isuzu D-Max | Environmental Health | 2023 | DBY700NC | 30 000 | 30 000 | 2025/06/30 | 9 042 | 10 057 | 10 889 | 832 | Vehicle utilized, no problem reported |
| 24 | VW T-Cross 1.0 Tsi | Pool | 2024 | DCZ 616 NC | 15 000 | 15 000 | 2025/03/31 | 10 646 | 12 425 | 12 825 | 400 | Vehicle utilized, no problems reported |
| 25 | VW T-Cross 1.0 Tsi | Pool | 2024 | DCZ 618 NC | 30 000 | 30 000 | 2025/03/31 | 13 017 | 15 220 | 16 764 | 1 544 | Vehicle utilized, no problems reported |
| 26 | VW Polo Sedan 1.6 Mpi | Pool | 2024 | DCZ 620 NC | 15 000 | 15 000 | 2025/03/31 | 5 974 | 6 767 | 7 452 | 685 | Vehicle utilized, no problems reported |
| 27 | VW Polo Sedan 1.6 Mpi | Pool | 2024 | DCZ 641 NC | 15 000 | 15 000 | 2025/03/31 | 10 285 | 11 113 | 11 582 | 469 | Vehicle utilized, no problems reported |
| 28 | Isuzu D-Max | Environmental Health | 2024 | DDC 963 NC | 15 000 | 15 000 | 2025/04/30 | 4 675 | 5 196 | 5 698 | 502 | Vehicle utilized, no problems reported |
| | FULL FLEET UTILITY DEC 2024 | | | | | | | | | | 6 470 | |

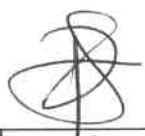
3. Quality Certificate

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 December 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Ms. ZM Bogatsu
Municipal Manager

Signature:  _____
Date: 14 | 01 | 2025 _____