

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

28 February 2025

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1.EXECUTIVE SUMMARY

All variances are calculated against the approved budget figures.

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

Year-to-date actual revenue amounts R 113 188 786.00 as compared to the year-to-date budget projections of R 107 127 296.00. The variance is as a result of the equitable share received as well as interest received from investments.

Operating expenditure by type

To date, R 82 153 937.00 has been spent as compared to the operational year-to-date budget projection of R 122 991 400.00. The variance is as a result of the vacant positions and projects and projects still in the implementation phase. The expenditure is expected to gain momentum by end of 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 3 161 600.00. The variance is a result of capital projects still in the planning and implementation phase. The expenditure is expected to gain momentum during 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 155 647 520.00. The net increase in cash and cash equivalents for the year to date is R 31 234 449.

**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 | 12 788 074 | 1 090 912 | 6 455 346 | 8 525 392 |
| 02.1 - Office Of The Municipal Manager | 10 435 834 | 13 364 632 | 11 739 505 | 683 226 | 5 864 449 | 7 826 360 |
| 2.2 - Governance Function | 1 156 782 | 4 731 242 | 3 727 044 | 142 346 | 1 310 875 | 2 484 696 |
| 2.3 - Legal Services | 1 487 590 | 1 697 923 | 1 725 152 | 144 358 | 911 417 | 1 150 104 |
| 2.4 - Risk Management | 1 301 523 | 1 478 959 | 1 478 959 | 116 923 | 860 801 | 986 000 |
| 2.5 - Marketing, Customer Relations, Publicity and N | 2 155 726 | 2 718 393 | 2 718 393 | 181 972 | 1 389 205 | 1 812 272 |
| Total | 27 103 508 | 36 206 769 | 34 177 127 | 2 359 737 | 16 792 093 | 22 784 824 |

Actual operating expenditure of Council & Executive is R 16 792 093 as compared to the year-to-date budget of R 22 784 824 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 | 26 811 446 | 1 041 861 | 9 737 582 | 19 738 168 |
| 3.2 - Supply Chain Management | 3 195 146 | 4 399 287 | 4 399 287 | 249 267 | 1 812 682 | 2 932 864 |
| Total | 22 150 012 | 30 553 594 | 31 210 733 | 1 291 128 | 11 550 264 | 22 671 032 |

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 11 550 264 as compared to the year-to-date projected budget of R 22 671 032. 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 | 17 689 964 | 948 426 | 8 163 824 | 11 793 368 |
| 4.2 - Information Technology | 3 356 096 | 5 782 056 | 5 782 056 | 247 926 | 1 351 875 | 3 854 728 |
| 4.3 - Human Resources | 5 872 420 | 5 381 702 | 6 633 382 | 458 000 | 3 606 964 | 4 422 272 |
| 4.4 - Coastal Protection | 11 003 441 | 12 497 530 | 12 583 530 | 674 083 | 9 146 201 | 8 389 032 |
| 4.5 - Disaster Management | 8 143 060 | 13 330 576 | 12 621 197 | 732 650 | 4 945 378 | 8 414 160 |
| Total | 40 713 468 | 57 545 085 | 55 310 129 | 3 061 085 | 27 214 242 | 36 873 560 |

Actual operating expenditure of Corporate Services at the end of the month amounts to R 27 214 242 as compared to the year-to-date projected budget of R 36 873 560. Vacancies within the department also has an impact on the projected budget, namely Director: Administration, Senior Fire Fighters.

| Planning & Development | | | | | | |
|---|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| R thousand | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget |
| Planning & Development (LED, Tourism, Project management) | 52 671 018 | 46 548 675 | 56 485 586 | 3 072 709 | 22 338 552 | 37 657 240 |
| 5.2 - Tourism | 2 182 355 | 4 536 670 | 3 899 774 | 193 492 | 2 339 516 | 2 599 856 |
| Total | 54 853 373 | 51 085 345 | 60 385 360 | 3 266 201 | 24 678 068 | 40 257 096 |

Actual operating expenditure of Planning & Development at the end of the month amounts to R 24 678 068 as compared to the year-to-date projected budget of R 40 257 096 due to the vacant positions of Director: Planning and Development and Manager: IDP.

| Housing | | | | | | |
|-------------------------------|------------------|------------------|------------------|----------------|------------------|------------------|
| R thousand | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget |
| 06.4 - Housing Administration | 3 537 532 | 3 403 016 | 3 403 016 | 207 996 | 1 919 270 | 2 268 712 |
| Total | 3 537 532 | 3 403 016 | 3 403 016 | 207 996 | 1 919 270 | 2 268 712 |

Actual operating expenditure of Housing Services at the end of the month amounts to R 1 919 270 as compared to the year-to-date projected budget of R 2 268 712. 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 | 153 640.00 | - | 118 029.00 | 35 611.00 | 77% | The remaining budget will be spent before end of 4th quarter. |
| Disability Programme | 10 000.00 | - | - | - | - | 0% | Budget to be moved with adjustment budget as a result of the line item not being utilised. |
| Transfer & Subsidies | - | 15 000.00 | - | - | 15 000.00 | 0% | Project is complete. Outstanding balance to be rectified. |
| Gender Programme | 169 750.00 | 169 750.00 | - | 157 548.24 | 12 201.76 | 93% | Expenditure incurred for the month amounts to R157 548.24. Balance will be utilised in the remaining quarters. |
| MRM Programme | 30 000.00 | 30 000.00 | - | 20 000.00 | 10 000.00 | 67% | Balance to be utilised in the remaining quarters |
| Old Age Programme | 25 000.00 | 25 000.00 | - | 15 600.00 | 9 400.00 | 62% | Programme is currently underway. |
| HIV/AIDS Programme | 53 750.00 | 154 494.00 | - | 110 670.61 | 43 823.39 | 72% | Balance to be utilised in the remaining quarters. |
| Total Political Office Projects | 378 390.00 | 547 884.00 | - | 311 177.24 | 82 212.76 | 57% | |
| YOUTH UNIT | | | | | | | |
| Youth Career | 13 000.00 | 7 000.00 | - | 6 299.85 | 700.15 | 90% | Programme is completed with savings. |
| Sopa Programme | 12 000.00 | 18 000.00 | - | 11 950.05 | 6 049.95 | 66% | Project is complete with a saving. |
| June 16 Programme | 7 000.00 | 7 000.00 | 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 | - | - | 300 000.00 | 0% | To take place in the 3rd quarter. |
| Total Youth Projects | 332 000.00 | 332 000.00 | - | 20 549.85 | 311 450.15 | 6% | |

| Project Description | Budget | ADJ Budget | Commitment | Total Spent | Budget | % Spent | Comment |
|--|---------------------|---------------------|-------------------|---------------------|-------------------|------------|---|
| CORPORATE SERVICES | | | | | | | |
| HUMAN RESOURCE MANAGEMENT | | | | | | | |
| Employee Wellness Assistance Programme | 80 000.00 | 80 000.00 | - | 26.00 | 79 974.00 | 0% | Expenditure incurred for the month amounted to R 26.00 |
| Project Management/ Training | 1 000 000.00 | 1 000 000.00 | 28 381.00 | 424 556.40 | 575 443.60 | 42% | Expenditure incurred up to date amounts to R 424 556.40 |
| Total HR Projects | 1 080 000.00 | 1 080 000.00 | 28 381.00 | 424 582.40 | 655 417.60 | 39% | |
| ENVIRONMENTAL PROTECTION | | | | | | | |
| Air Quality | 6 000.00 | 9 000.00 | - | 3 177.90 | 5 822.10 | 35% | Project expenditure as per operational plan. |
| Commemorative Days | 6 000.00 | 6 000.00 | 1 279.65 | 2 014.83 | 3 985.17 | 34% | Project expenditure as per operational plan. |
| Awareness Sanitation Programme | 6 000.00 | 6 000.00 | 639.60 | 2 360.00 | 3 640.00 | 39% | Project expenditure as per operational plan. |
| Health Forum | 6 000.00 | 6 000.00 | - | 3 022.83 | 2 977.17 | 50% | Project expenditure as per operational plan. |
| Water Analysis | 450 000.00 | 450 000.00 | 32 450.43 | 171 575.31 | 278 424.69 | 38% | Project expenditure as per operational plan. |
| Environmental World day Awareness | 6 000.00 | 9 000.00 | 1 943.30 | 2 740.00 | 6 260.00 | 30% | Project expenditure as per operational plan. |
| South African Standards for Drinking Water | 128 000.00 | 128 000.00 | - | 55 879.20 | 72 120.80 | 44% | Campaigns will take place as per operational plan. |
| Sol Plaatjie programme. | 4 000 000.00 | 4 000 000.00 | - | 4 000 000.00 | - | 100% | Project is complete. |
| Total Environmental Health Projects | 4 608 000.00 | 4 614 000.00 | 36 312.98 | 4 240 770.07 | 373 229.93 | 92% | |
| FIRE FIGHTING & DISASTER MANAGEMENT | | | | | | | |
| Contingency Fund | 500 000.00 | 1 000 000.00 | 114 540.00 | 486 780.00 | 513 220.00 | 49% | Expenditure incurred as and when required. |
| Total Disaster Management Projects | 500 000.00 | 1 000 000.00 | 114 540.00 | 486 780.00 | 513 220.00 | 49% | |

| Project Description | Budget | ADJ Budget | Commitment | Total Spent | Budget | % Spent | Comment |
|---|---------------------|---------------------|-------------------|-------------------|---------------------|------------|--|
| PLANNING AND DEVELOPMENT | | | | | | | |
| LOCAL ECONOMIC DEVELOPMENT | | | | | | | |
| Led Expo | - | 650 000.00 | - | 556 113.04 | 93 886.96 | 86% | Project is completed with a saving. |
| Youth Entrepreneur | 332 800.00 | 332 800.00 | - | - | 332 800.00 | 0% | Project to be re-advertise they end of February 2025 for the recruitment of a service provider for training of interns |
| Exhibition Installers | 50 000.00 | 50 000.00 | - | - | 50 000.00 | 0% | The exhibition will take place in the 4th Quarter |
| Machinery and equipment SMME | 1 740 000.00 | 1 740 000.00 | 725 512.00 | 5 587.64 | 1 734 412.36 | 0% | The service provider to procure machinery and Equipment is appointed and delivery will be completed in the third Quarter for R 725 512. and the recruitment process for the balance of the project has commenced |
| Total LED Projects | 2 122 800.00 | 2 772 800.00 | 725 512.00 | 561 700.68 | 2 211 099.32 | 20% | |
| TOURISM | | | | | | | |
| Indaba Expo | 244 714.00 | 248 714.00 | - | 5 100.00 | 243 614.00 | 2% | Indaba Expo to take place in May 2025 |
| Tourism Business Competition | 423 190.00 | 302 284.00 | 8 360.00 | 251 954.08 | 50 329.92 | 83% | Preparatory workshops scheduled April 2025. Funds required adjustment budget. |
| Tourism Association | 11 500.00 | 11 500.00 | - | - | 11 500.00 | 0% | Indaba Expo scheduled May 2025 |
| Tourism Awareness Campaign | 105 950.00 | 105 950.00 | - | 6 725.00 | 99 225.00 | 6% | Indaba Expo scheduled May 2025 |
| Tourism workshops | 61 580.00 | 98 580.00 | - | 82 700.00 | 15 880.00 | 84% | Preparatory workshops scheduled April 2025. Funds required adjustment budget. |
| Total Tourism Projects | 846 934.00 | 767 028.00 | 8 360.00 | 346 479.08 | 420 548.92 | 45% | |
| Project Description | Budget | ADJ Budget | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
| PLANNING AND DEVELOPMENT | | | | | | | |
| Project Description | Budget | ADJ Budget | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
| PLANNING UNIT - SPATIAL PLANNING | | | | | | | |
| Municipal Tribunal/Audit committee | 50 000.00 | 50 000.00 | - | 17 268.00 | 32 732.00 | 35% | The DMPT meeting is scheduled to take place in February 2025. The applications required additional information, the due lapsed end of January |
| Precint Development Magareng | 31 000.00 | 31 000.00 | - | - | 31 000.00 | 0% | The project has been finalised still waiting final approval by Council of Magareng Municipality. |
| Project Management/Phokwane | 400 000.00 | 400 000.00 | - | - | 400 000.00 | 0% | The appointment of the service provider has been finalised. The inception report finalised and distributed for inputs. |
| Total Spatial Planning Projects | 481 000.00 | 481 000.00 | - | 17 268.00 | 63 732.00 | 4% | |
| PLANNING AND DEVELOPMENT | | | | | | | |
| PLANNING UNIT- GIS | | | | | | | |
| Project Description | Budget | ADJ Budget | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
| CONTR : CON/PROF > BUS & ADV - PROJECT MANAGEMENT | 550 000.00 | 550 000.00 | - | - | 550 000.00 | 0% | The land audit and cadastral update project to be implemented is in progress. |
| Total GIS Project | 550 000.00 | 550 000.00 | - | - | 550 000.00 | 0% | |

| Project Description | Budget | ADJ Budget | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
|--|----------------------|----------------------|-------------------|---------------------|---------------------|------------|---|
| INFRASTRUCTURE | | | | | | | |
| PROJECT MANAGEMENT & ADVISORY SERVICE | | | | | | | |
| Magareng O&M | 2 500 000.00 | 2 500 000.00 | - | 2 347 905.70 | 152 094.30 | 94% | Expenditure incurred amounts to R 2 347 905.70 |
| Dikgatleng O&M | 2 500 000.00 | 3 500 000.00 | - | 667 270.75 | 1 832 729.25 | 19% | Expenditure incurred amounts to R 667 270.75 |
| Phokwane O&M | 2 500 000.00 | 3 500 000.00 | - | 2 889 831.43 | 610 168.57 | 83% | Expenditure incurred amounts to R 2 889 831.43 |
| Sol Plaatje O&M | 2 500 000.00 | 5 500 000.00 | - | 1 106 845.66 | 1 393 154.34 | 20% | Expenditure incurred amounts to R 1 106 845.66 |
| T&S_CAP_AIK_DM_NC_DC09_C AP MAIN_DG | - | 2 000 000.00 | - | - | 2 000 000.00 | 0% | New allocation |
| T&S_CAP_AIK_DM_NC_DC09_C AP MAIN_PK | - | 2 000 000.00 | - | - | 2 000 000.00 | 0% | New allocation |
| T&S_CAP_AIK_DM_NC_DC09_C AP MAIN_MG | - | 2 000 000.00 | - | - | 2 000 000.00 | 0% | New allocation |
| Total Infrastructure Projects | 10 000 000.00 | 21 000 000.00 | - | 7 011 853.54 | 3 988 146.46 | 33% | |
| INFRASTRUCTURE | | | | | | | |
| HOUSING | | | | | | | |
| CONTR : OUT > BUS & ADV - PROJECT MANAGEMENT- SECTOR PLANS | 800 000.00 | 800 000.00 | - | 342 882.00 | 457 118.00 | 43% | The service provider has been appointed for project (Housing Settlement Sector Plans) |
| Total Housing Project | 800 000.00 | 800 000.00 | - | 342 882.00 | 457 118.00 | 43% | |
| Total Special Projects | 21 699 124.00 | 33 944 712.00 | 913 105.98 | 13764042.86 | 9 626 175.14 | 41% | |

The actual spending on special projects for the municipality to date amounts to R 13 764 042.86. The municipality has spent 41% 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 - M08 February | | | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| 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 | 9 600 | 1 048 | 7 415 | 6 400 | 1 015 | 16% | 9 600 |
| Other own revenue | 128 333 | 150 990 | 151 091 | 408 | 105 774 | 100 727 | 5 047 | 5% | - |
| Total Revenue (excluding capital transfers and contributions) | 155 169 | 160 590 | 160 691 | 1 456 | 113 189 | 107 127 | 6 061 | 6% | 160 590 |
| Employee costs | 72 930 | 98 526 | 89 804 | 6 135 | 45 253 | 59 869 | (14 616) | | 98 526 |
| Remuneration of Councillors | 7 735 | 8 252 | 8 723 | 680 | 5 742 | 5 816 | (73) | | 8 252 |
| Depreciation and amortisation | 4 986 | 6 363 | 6 363 | - | 0 | 4 242 | (4 242) | | 6 363 |
| Interest | - | - | - | - | - | - | - | | - |
| Inventory consumed and bulk purchases | 1 117 | 2 340 | 2 360 | 80 | 680 | 1 573 | (893) | | 2 340 |
| Transfers and subsidies | 42 970 | 16 167 | 27 863 | 738 | 12 480 | 18 575 | (6 096) | -33% | 16 167 |
| Other expenditure | 22 530 | 47 147 | 49 373 | 2 552 | 17 999 | 32 916 | (14 917) | -45% | 47 147 |
| Total Expenditure | 152 268 | 178 794 | 184 486 | 10 186 | 82 154 | 122 991 | (40 837) | -33% | 178 794 |
| Surplus/(Deficit) | 2 902 | (18 204) | (23 795) | (8 730) | 31 035 | (15 864) | 46 899 | -296% | (18 204) |
| Transfers and subsidies - capital (monetary allocations) | - | - | - | - | - | - | - | | - |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | | - |
| Surplus/(Deficit) after capital transfers & contributions | 2 902 | (18 204) | (23 795) | (8 730) | 31 035 | (15 864) | 46 899 | -296% | (18 204) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | | - |
| Surplus/ (Deficit) for the year | 2 902 | (18 204) | (23 795) | (8 730) | 31 035 | (15 864) | 46 899 | -296% | (18 204) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 4 094 | 10 717 | 4 742 | - | 50 | 3 162 | (3 112) | -98% | 10 717 |
| Capital transfers recognised | 19 | 43 | 43 | - | 8 | 29 | (21) | -72% | 43 |
| Borrowing | - | - | - | - | - | - | - | | - |
| Internally generated funds | 4 075 | 10 674 | 4 699 | - | 42 | 3 133 | (3 091) | -99% | 10 674 |
| Total sources of capital funds | 4 094 | 10 717 | 4 742 | - | 50 | 3 162 | (3 112) | -98% | 10 717 |
| Financial position | | | | | | | | | |
| Total current assets | 135 647 | 132 846 | 150 112 | | 167 449 | | | | 132 846 |
| Total non current assets | 77 463 | 80 231 | 76 620 | | 77 513 | | | | 80 231 |
| Total current liabilities | 20 652 | 42 194 | (55 776) | | 22 790 | | | | 42 194 |
| Total non current liabilities | 29 853 | 31 499 | 31 853 | | 28 533 | | | | 31 499 |
| Community wealth/Equity | 162 604 | 139 385 | 162 899 | | 193 639 | | | | 139 385 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 70 450 | (1 488) | 3 932 | 640 | 151 588 | 21 592 | (129 996) | -602% | (1 488) |
| Net cash from (used) investing | 10 495 | (12 325) | (5 454) | - | 50 | (3 636) | (3 686) | 101% | (12 325) |
| Net cash from (used) financing | - | - | - | - | - | - | - | | - |
| Cash/cash equivalents at the month/year end | 193 875 | (138 226) | (125 021) | - | 275 138 | (105 543) | (380 681) | 361% | - |
| 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 | 502 | 55 | 7 | 202 | 114 | 176 | 1 313 | 6 523 | 8 892 |
| 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) - M08 February | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | | | | | | | | | | |
| Governance and administration | | 151 055 | 150 084 | 150 185 | 1 074 | 111 856 | 100 123 | 11 733 | 12% | 150 084 |
| Executive and council | | 280 | - | 101 | - | - | 67 | (67) | -100% | - |
| Finance and administration | | 150 775 | 150 084 | 150 084 | 1 074 | 111 856 | 100 056 | 11 800 | 12% | 150 084 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | - | - | - | - | - | - | - | - |
| Community and social services | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 4 114 | 10 506 | 10 506 | 382 | 1 333 | 7 004 | (5 671) | -81% | 10 506 |
| Planning and development | | 4 114 | 10 506 | 10 506 | 382 | 1 333 | 7 004 | (5 671) | -81% | 10 506 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 155 169 | 160 590 | 160 691 | 1 456 | 113 189 | 107 127 | 6 061 | 6% | 160 590 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 73 935 | 98 477 | 95 493 | 5 305 | 41 465 | 65 526 | (24 061) | -37% | 98 477 |
| Executive and council | | 21 333 | 25 580 | 24 528 | 1 774 | 12 320 | 16 352 | (4 032) | -25% | 25 580 |
| Finance and administration | | 51 141 | 68 166 | 67 239 | 3 389 | 27 834 | 46 690 | (18 855) | -40% | 68 166 |
| Internal audit | | 1 461 | 4 731 | 3 727 | 142 | 1 311 | 2 485 | (1 174) | -47% | 4 731 |
| Community and public safety | | 12 065 | 16 734 | 16 024 | 941 | 6 865 | 10 683 | (3 818) | -36% | 16 734 |
| Community and social services | | 8 607 | 13 331 | 12 621 | 733 | 4 945 | 8 414 | (3 469) | -41% | 13 331 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | 3 458 | 3 403 | 3 403 | 208 | 1 919 | 2 269 | (349) | -15% | 3 403 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 63 953 | 59 046 | 69 069 | 3 747 | 31 485 | 46 046 | (14 562) | -32% | 59 046 |
| Planning and development | | 52 971 | 46 549 | 56 486 | 3 073 | 22 339 | 37 657 | (15 319) | -41% | 46 549 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | 10 981 | 12 498 | 12 584 | 674 | 9 146 | 8 389 | 757 | 9% | 12 498 |
| Trading services | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | 2 315 | 4 537 | 3 900 | 193 | 2 340 | 2 600 | (260) | -10% | 4 537 |
| Total Expenditure - Functional | 3 | 152 268 | 178 794 | 184 486 | 10 186 | 82 154 | 124 855 | (42 701) | -34% | 178 794 |
| Surplus/ (Deficit) for the year | | 2 902 | (18 204) | (23 795) | (8 730) | 31 035 | (17 728) | 48 763 | -275% | (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) - M08 February | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|--------------------|
| Vote Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | 280 | - | 101 | - | - | 67 | (67) | -100.0% | - |
| Vote 2 - MUNICIPAL MANAGER | | - | - | - | - | - | - | - | - | - |
| Vote 3 - BUDGET AND TREASURY | | 150 775 | 150 084 | 150 084 | 1 074 | 111 856 | 100 056 | 11 800 | 11.8% | 150 084 |
| Vote 4 - CORPORATE SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 5 - PLANNING AND DEVELOPMENT | | 4 114 | 10 506 | 10 506 | 382 | 1 333 | 7 004 | (5 671) | -81.0% | 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 | 160 691 | 1 456 | 113 189 | 107 127 | 6 061 | 5.7% | 160 590 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | 10 667 | 12 216 | 12 788 | 1 091 | 6 455 | 8 525 | (2 070) | -24.3% | 12 216 |
| Vote 2 - MUNICIPAL MANAGER | | 17 025 | 23 991 | 21 389 | 1 269 | 10 337 | 14 259 | (3 923) | -27.5% | 23 991 |
| Vote 3 - BUDGET AND TREASURY | | 23 575 | 30 554 | 31 211 | 1 291 | 11 550 | 22 671 | (11 121) | -49.1% | 30 554 |
| Vote 4 - CORPORATE SERVICES | | 42 256 | 57 545 | 55 310 | 3 061 | 27 214 | 36 874 | (9 659) | -26.2% | 57 545 |
| Vote 5 - PLANNING AND DEVELOPMENT | | 55 286 | 51 085 | 60 385 | 3 266 | 24 678 | 40 257 | (15 579) | -38.7% | 51 085 |
| Vote 6 - PROJECT MAN AND ADVISORY SERVICES | | 3 458 | 3 403 | 3 403 | 208 | 1 919 | 2 269 | (349) | -15.4% | 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 | 184 486 | 10 186 | 82 154 | 124 855 | (42 701) | -34.2% | 178 794 |
| Surplus/ (Deficit) for the year | 2 | 2 902 | (18 204) | (23 795) | (8 730) | 31 035 | (17 728) | 48 763 | -275.1% | (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) - M08 February**

| 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 | | | | | | | | | | |
| 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 | 80 | 8 | 70 | 53 | 17 | 31% | 80 |
| Agency services | | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | - | - | - | - | - | - | - | - | - |
| Interest from Current and Non Current Assets | | 13 418 | 9 600 | 9 600 | 1 048 | 7 415 | 6 400 | - | - | 9 600 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 195 | 91 | 91 | 19 | 151 | 61 | 90 | 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 | 150 920 | 382 | 105 553 | 100 613 | 4 940 | - | 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 | 160 691 | 1 456 | 113 189 | 107 127 | 6 061 | 6% | 160 590 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 72 930 | 98 526 | 89 804 | 6 135 | 45 253 | 59 869 | (14 616) | -24% | 98 526 |
| Remuneration of councillors | | 7 735 | 8 252 | 8 723 | 680 | 5 742 | 5 816 | (73) | -1% | 8 252 |
| Bulk purchases - electricity | | - | - | - | - | - | - | - | - | - |
| Inventory consumed | | 1 117 | 2 340 | 2 360 | 80 | 680 | 1 573 | (893) | - | 2 340 |
| Debt impairment | | - | 20 | 20 | - | - | 13 | (13) | -100% | 20 |
| Depreciation and amortisation | | 4 986 | 6 363 | 6 363 | - | 0 | 4 242 | (4 242) | -100% | 6 363 |
| Interest | | - | - | - | - | - | - | - | - | - |
| Contracted services | | 12 172 | 28 197 | 30 302 | 1 692 | 10 876 | 20 201 | (9 325) | -46% | 28 197 |
| Transfers and subsidies | | 42 970 | 16 167 | 27 863 | 738 | 12 480 | 18 575 | (6 096) | -33% | 16 167 |
| Irrecoverable debts written off | | - | - | - | - | - | - | - | - | - |
| Operational costs | | 10 581 | 16 576 | 16 698 | 861 | 7 137 | 11 132 | (3 995) | -36% | 16 576 |
| Losses on Disposal of Assets | | 9 | 54 | 54 | - | - | 36 | (36) | -100% | 54 |
| Other Losses | | (232) | 2 300 | 2 300 | - | (14) | 1 533 | (1 548) | - | 2 300 |
| Total Expenditure | | 152 268 | 178 794 | 184 486 | 10 186 | 82 154 | 122 991 | (40 837) | -33% | 178 794 |
| Surplus/(Deficit) | | 2 902 | (18 204) | (23 795) | (8 730) | 31 035 | (15 864) | 46 899 | (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) | (23 795) | (8 730) | 31 035 | (15 864) | | | (18 204) |
| Income Tax | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 2 902 | (18 204) | (23 795) | (8 730) | 31 035 | (15 864) | | | (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) | (23 795) | (8 730) | 31 035 | (15 864) | | | (18 204) |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 2 902 | (18 204) | (23 795) | (8 730) | 31 035 | (15 864) | | | (18 204) |

Expenditure

To date, R 82 153 937.00 has been spent as compared to the operational year-to-date budget projections of R 122 991 400.00. Underspensing is due to vacant positions as well as projects still being in the implemented.

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

| DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Vote Description | Ref | 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 | - | - | - | - | - | - | 20 |
| Vote 2 - MUNICIPAL MANAGER | | 55 | 279 | 279 | - | 13 | 186 | (173) | -93% | 279 |
| Vote 3 - BUDGET AND TREASURY | | 1 976 | 7 584 | 1 584 | - | 23 | 1 056 | (1 033) | -98% | 7 584 |
| Vote 4 - CORPORATE SERVICES | | 2 032 | 1 920 | 1 965 | - | 1 | 1 310 | (1 309) | -100% | 1 920 |
| Vote 5 - PLANNING AND DEVELOPMENT | | 31 | 914 | 914 | - | 13 | 609 | (597) | -98% | 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 | 4 742 | - | 50 | 3 162 | (3 112) | -98% | 10 717 |
| Total Capital Expenditure | | 4 094 | 10 717 | 4 742 | - | 50 | 3 162 | (3 112) | -98% | 10 717 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 3 550 | 8 609 | 2 634 | - | 36 | 1 756 | (1 720) | -98% | 8 609 |
| Executive and council | | 55 | 299 | 279 | - | 13 | 186 | (173) | -93% | 299 |
| Finance and administration | | 3 495 | 8 310 | 2 355 | - | 23 | 1 570 | (1 547) | -99% | 8 310 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 489 | 1 155 | 1 155 | - | - | 770 | (770) | -100% | 1 155 |
| Community and social services | | 489 | 1 155 | 1 155 | - | - | 770 | (770) | -100% | 1 155 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 56 | 953 | 953 | - | 14 | 635 | (621) | -98% | 953 |
| Planning and development | | 31 | 914 | 914 | - | 13 | 609 | (597) | -98% | 914 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | 24 | 39 | 39 | - | 1 | 26 | (25) | -95% | 39 |
| Trading services | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 4 094 | 10 717 | 4 742 | - | 50 | 3 162 | (3 112) | -98% | 10 717 |
| Funded by: | | | | | | | | | | |
| National Government | | - | 43 | 43 | - | 8 | 29 | (21) | -72% | 43 |
| Provincial Government | | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | | 19 | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 19 | 43 | 43 | - | 8 | 29 | (21) | -72% | 43 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 4 075 | 10 674 | 4 699 | - | 42 | 3 133 | (3 091) | -99% | 10 674 |
| Total Capital Funding | | 4 094 | 10 717 | 4 742 | - | 50 | 3 162 | (3 112) | -98% | 10 717 |

Table C6 Monthly Budget Statement – Financial Position.

| DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M08 February | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| 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 | 121 963 | 155 648 | 110 601 |
| Trade and other receivables from exchange transactions | | 8 726 | 9 416 | 8 706 | 9 652 | 9 416 |
| Receivables from non-exchange transactions | | 627 | 389 | 389 | 627 | 389 |
| Current portion of non-current receivables | | 611 | 736 | 611 | 611 | 736 |
| Inventory | | 335 | 239 | 335 | 364 | 239 |
| VAT | | 1 916 | 11 016 | 18 184 | 747 | 11 016 |
| Other current assets | | (67) | 449 | (76) | (199) | 449 |
| Total current assets | | 135 647 | 132 846 | 150 112 | 167 449 | 132 846 |
| Non current assets | | | | | | |
| Investments | | - | - | - | - | - |
| Investment property | | - | - | - | - | - |
| Property, plant and equipment | | 70 364 | 66 359 | 69 546 | 70 414 | 66 359 |
| Biological assets | | - | - | - | - | - |
| Living and non-living resources | | - | - | - | - | - |
| Heritage assets | | 631 | 631 | 631 | 631 | 631 |
| Intangible assets | | 739 | 6 844 | 706 | 739 | 6 844 |
| Trade and other receivables from exchange transactions | | - | - | - | - | - |
| Non-current receivables from non-exchange transactions | | 5 728 | 6 388 | 5 728 | 5 728 | 6 388 |
| Other non-current assets | | - | 9 | 9 | - | 9 |
| Total non current assets | | 77 463 | 80 231 | 76 620 | 77 513 | 80 231 |
| TOTAL ASSETS | | 213 110 | 213 077 | 226 732 | 244 962 | 213 077 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Financial liabilities | | - | - | - | - | - |
| Consumer deposits | | 4 | 5 | (4) | 7 | 5 |
| Trade and other payables from exchange transactions | | 5 404 | 25 671 | (27 689) | 2 138 | 25 671 |
| Trade and other payables from non-exchange transactions | | 1 571 | 320 | (1 571) | 8 001 | 320 |
| Provision | | 13 397 | 15 941 | (17 497) | 12 327 | 15 941 |
| VAT | | 276 | 257 | (9 014) | 317 | 257 |
| Other current liabilities | | - | - | - | - | - |
| Total current liabilities | | 20 652 | 42 194 | (55 776) | 22 790 | 42 194 |
| Non current liabilities | | | | | | |
| Financial liabilities | | - | - | - | - | - |
| Provision | | 3 000 | 2 946 | 3 000 | 2 799 | 2 946 |
| Long term portion of trade payables | | - | - | - | - | - |
| Other non-current liabilities | | 26 853 | 28 553 | 28 853 | 25 733 | 28 553 |
| Total non current liabilities | | 29 853 | 31 499 | 31 853 | 28 533 | 31 499 |
| TOTAL LIABILITIES | | 50 505 | 73 693 | (23 922) | 51 323 | 73 693 |
| NET ASSETS | 2 | 162 604 | 139 385 | 250 655 | 193 639 | 139 385 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated surplus/(deficit) | | 120 032 | 95 764 | 120 326 | 151 066 | 95 764 |
| Reserves and funds | | 42 573 | 43 621 | 42 573 | 42 573 | 43 621 |
| Other | | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 162 604 | 139 385 | 162 899 | 193 639 | 139 385 |

Table C7 Monthly Budget Statement – Cash flow.

| DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M08 February | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|------------------|----------------|--------------------|
| 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 | 197 | 93 | 221 | 131 | 89 | 68% | 197 |
| Transfers and Subsidies - Operational | | 239 851 | 150 819 | 150 920 | 2 000 | 100 664 | 100 613 | 51 | 0% | 150 819 |
| Transfers and Subsidies - Capital | | - | - | - | - | - | - | - | - | - |
| Interest | | 13 418 | 9 600 | 9 600 | 3 546 | 7 415 | 6 400 | 1 015 | 16% | 9 600 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (183 083) | (156 602) | (151 264) | (4 999) | 43 288 | (89 232) | (132 520) | 149% | (156 602) |
| Finance charges | | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | | - | (5 502) | (5 520) | - | - | 3 680 | 3 680 | 100% | (5 502) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 70 450 | (1 488) | 3 932 | 640 | 151 588 | 21 592 | (129 996) | -602% | (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) | (5 454) | - | 50 | (3 636) | (3 686) | 101% | (12 325) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | 10 495 | (12 325) | (5 454) | - | 50 | (3 636) | (3 686) | 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 | | 80 945 | (13 813) | (1 521) | 640 | 151 638 | 17 956 | | | - |
| Cash/cash equivalents at beginning: | | 112 930 | (124 413) | (123 499) | - | 123 500 | (123 499) | | | 123 500 |
| Cash/cash equivalents at month/year end: | | 193 875 | (138 226) | (125 021) | | 275 138 | (105 543) | | | - |

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

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

| Description | NT Code | Budget Year 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 | 502 | 55 | 7 | 202 | 114 | 176 | 1 313 | 6 523 | 8 892 | 8 328 | - | - | |
| Total By Income Source | 2000 | 502 | 55 | 7 | 202 | 114 | 176 | 1 313 | 6 523 | 8 892 | 8 328 | - | - | |
| 2023/24 - totals only | | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | 2300 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | 2400 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 2500 | 502 | 55 | 7 | 202 | 114 | 176 | 1 313 | 6 523 | 8 892 | 8 328 | - | - | |
| Total By Customer Group | 2600 | 502 | 55 | 7 | 202 | 114 | 176 | 1 313 | 6 523 | 8 892 | 8 328 | - | - | |

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 28 February 2025.

| ACCOUNT NR | DEBTOR | INVOICE DATE | DESCRIPTION | OPENING BALANCE | AMOUNT PAID PREVIOUSLY | INVOICED FEB '25 | PAID FEB '25 | BALANCE | PROGRESS |
|------------|--------------------------------------|--------------|--|----------------------|------------------------|-------------------|-------------------|---------------------|---|
| 100000 | VENUE HIRE - CASH CUSTOMER | 2025/01/20 | Rental Lecture room 1 & 2 | 4 140.00 | 0.00 | 6 900.00 | 0.00 | 11 040.00 | Department of Safety & Liason & SALGA |
| 100087 | Department of Safety & Liason | 2022/04/30 | Rental Clinic Building - Jan Kempdorp | 266 088.49 | 210 854.27 | 0.00 | 0.00 | 56 234.22 | Handed over to legal department for further action |
| 100098 | MTN | 2025/02/28 | Tower - Rental & fixed rate electricity | 1 300 013.53 | 1 210 306.78 | 21 644.86 | 140 086.50 | -28 734.89 | Monthly payments |
| 101399 | Department of Roads and Public Works | 2025/02/28 | Post Service medical aid - Council Contribution | 5 096 214.43 | 4 940 631.53 | 55 129.90 | 0.00 | 210 712.80 | Notice - arrears due by 25 March 2025 |
| 101400 | Department of Roads and Public Works | 2025/02/28 | Sundry - Municipal accounts workshops | 11 072 565.26 | 3 520 879.06 | 153 460.97 | 0.00 | 7 705 147.27 | 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 | Moisi 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 | Motibi J.K. | 2022/05/31 | Laptop recovery | 14 900.00 | 10 017.40 | 0.00 | 0.00 | 4 882.60 | Awaiting payback arrangement |
| 101473 | Sedibeng Water | 2022/06/30 | FNB fraud | 499 986.20 | 0.00 | 0.00 | 0.00 | 499 986.20 | First court sitting: 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 Mijla & 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 | 2 697.30 | 0.00 | 0.00 | 5 668.50 | Awaiting payment arrangement |
| | | | | 18 800 705.97 | 10 109 478.39 | 230 235.73 | 140 086.50 | 8 792 416.81 | |

Payments to Councilors/Employees/Pensioners/Suppliers:

The purchases and payments to creditors are under adequate control.

Expenditure statistics for the month ended on the 28 February 2025 is listed below:

| FRANCES BAARD DISTRICT MUNICIPALITY | | | | | |
|--|-------------------------------|----------------------------|-----------------|--------------------|------------------|
| EXPENDITURE STATISTICS | | | | | Feb-25 |
| Employee/Supplier | Salaries/Payment(Rand) | Number of Employees | | | No of Pay |
| | | Paid | Not paid | Termination | Made |
| Officials | 3 673 651.88 | 89 | 0 | 1 | 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 | 680 282.15 | 23 | 6 | 0 | 0 |
| Interns | 157 142.79 | 19 | 0 | 0 | 0 |
| Payments Made | 4 488 850.96 | - | - | - | 0 |
| TOTALS | 9 736 764.00 | 145 | 6 | 1 | 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 February 2025.

- 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 February 2025, one contracts (R200 000 +) were awarded by the Municipal Manager.

| AWARDED TENDERS 24/25 FINANCIAL YEAR (ABOVE R 200 000 AND MORE) – FEBRUARY 2025 | | | | |
|--|--|-----------------------------------|---------------|---------------------|
| BID No. | DESCRIPTION | AWARDED / SERVICE PROVIDER | AMOUNT | DATE AWARDED |
| BID 19/24 | DEMOLISHING OF EXISTING CARPORTS AT FRANCES BAARD DISTRICT MUNICIPALITY, DELIVER AND | VAUGHON SETTLEY | R 117 185.00 | 28 FEB 2025 |

| | | | | |
|--|--|--|--|--|
| | REBUILD AT THE JAN KEMPDORP FIRE STATION | | | |
|--|--|--|--|--|

- **Written Quotations**

For the period of February 2025, no written quotation (R30 000-R200 000) was awarded by the Municipal Manager.

Total orders issued total R 48 809.00

| | |
|--------------------------|-------------|
| Council and Executive | R 6 000.00 |
| Municipal Manager | R 18 870.00 |
| Finance | R 0.00 |
| Administration | R 23 939.00 |
| Planning and Development | R 0.00 |
| Technical Service | R 0.00 |

a) Disposal Management

No disposals were approved by the Municipal Manager for the month of February 2025.

b) Deviations

No deviation was approved by the Municipal Manager for the month of February 2025.

Issues from Stores

Total orders issued total R 12 961.78

| | |
|--------------------------|------------|
| Council | R 0.00 |
| Municipal Manager | R 0.00 |
| Finance | R 4 043.12 |
| Administration | R 6 544.31 |
| Planning and Development | R 1 040.40 |
| Technical Service | R 1 33.95 |

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-Feb-25 | 28-Feb-25 | 28 | 7.600% | 70 544.66 | 70 544.66 | 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 | 7 000 000.00 | 01-Feb-25 | 28-Feb-25 | 28 | 7.750% | 101 068.49 | 59 452.05 | 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-Feb-25 | 28-Feb-25 | 28 | 8.900% | 13 560.67 | 13 560.67 | 80.00 | |
| 9389805811 | call | ABSA | 13 000 000.00 | | 01-Feb-25 | 28-Feb-25 | 28 | 8.900% | 88 756.16 | 88 756.16 | | |
| 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-Feb-25 | 28-Feb-25 | 28 | 4.600% | 38 812.03 | 38 812.03 | | |
| 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 7 000 000.00 | | | 1 223 | | R 3 026 180.92 | 776 108.26 | 80.00 | - |

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

Investment amounts to R 134 484 963.37 as at 28 February 2025.

Monthly Budget Statement - transfers and grant receipts

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

| 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 | | | | | | | | | | |
| RECEIPTS: | | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 5 802 | 150 639 | - | 2 000 | 111 882 | 100 426 | (175) | -0.2% | 150 639 |
| Energy Efficiency and Demand Management | - | - | 4 000 | - | 2 000 | 4 000 | 2 667 | 1 333 | 50.0% | 4 000 |
| EPWP Incentive | - | 1 073 | 1 274 | - | - | 892 | 849 | | | 1 274 |
| Finance Management | - | 1 000 | 1 000 | - | - | 1 000 | 667 | | | 1 000 |
| Local Government Equitable Share | - | - | 139 133 | - | - | 104 010 | 92 755 | | | 139 133 |
| Metro Informal Settlements Partnership Grant | - | 1 032 | - | - | - | - | - | | | - |
| Municipal Systems Improvement | - | - | 2 403 | - | - | - | 1 602 | (1 602) | -100.0% | 2 403 |
| Rural Road Asset Management Systems Grant | - | 2 697 | 2 829 | - | - | 1 980 | 1 886 | 94 | 5.0% | 2 829 |
| Other transfers and grants [insert description] | | | | | | | | | | |
| Provincial Government: | | - | - | - | - | - | - | - | | - |
| Other transfers and grants [insert description] | 4 | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | | |
| Total Operating Transfers and Grants | 5 | 5 802 | 150 639 | - | 2 000 | 111 882 | 100 426 | (175) | -0.2% | 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 | - | 2 000 | 111 882 | 100 426 | (175) | -0.2% | 150 639 |

Monthly Budget Statement - transfers and grant expenditure

| DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Description | Ref | 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 | - | - | 618 | 7 671 | (7 053) | -91.9% | 11 506 |
| Energy Efficiency and Demand Side Management Grant | - | - | 4 000 | - | - | - | 2 667 | (2 667) | -100.0% | 4 000 |
| Expanded Public Works Programme Integrated Grant | - | 1 073 | 1 274 | - | - | - | 849 | (849) | -100.0% | 1 274 |
| Local Government Financial Management Grant | - | 975 | 1 000 | - | - | 196 | 667 | (471) | -70.6% | 1 000 |
| Municipal Systems Improvement Grant | - | - | 2 403 | - | - | - | 1 602 | (1 602) | -100.0% | 2 403 |
| Rural Road Asset Management Systems Grant | - | 2 624 | 2 829 | - | - | 422 | 1 886 | (1 464) | -77.6% | 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 | - | - | 618 | 7 671 | (7 053) | -91.9% | 11 506 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | - | 529 | - | 529 | #DIV/0! | - |
| Integrated National Electrification Programme Grant | - | - | - | - | - | 529 | - | 529 | #DIV/0! | - |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Other capital transfers [insert description] | | | | | | | | | | |
| Provincial Government: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | | | |
| | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | | | |
| Total capital expenditure of Transfers and Grants | | - | - | - | - | 529 | - | 529 | #DIV/0! | - |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 4 671 | 11 506 | - | - | 1 147 | 7 671 | (6 524) | -85.0% | 11 506 |

Monthly Budget Statement - councillor and staff benefits

| DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|----------------|---------------------|---------------|-----------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration | Ref | 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 | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 7 147 | 7 734 | 8 135 | 633 | 5 367 | 5 424 | (57) | -1% | 7 734 |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | 588 | 518 | 588 | 47 | 376 | 392 | (16) | -4% | 518 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | | 7 735 | 8 252 | 8 723 | 680 | 5 742 | 5 816 | (73) | -1% | 8 252 |
| % increase | 4 | | 6.7% | 12.8% | | | | | | 6.7% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | 4 398 | 11 339 | 8 287 | 404 | 3 266 | 5 525 | (2 259) | -41% | 11 339 |
| Pension and UIF Contributions | | 592 | 19 | 659 | 53 | 417 | 439 | (22) | -5% | 19 |
| Medical Aid Contributions | | 86 | - | 85 | 8 | 58 | 57 | 1 | 2% | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | 441 | 600 | 600 | 21 | 163 | 400 | (237) | -59% | 600 |
| Motor Vehicle Allowance | | 623 | 193 | 611 | 51 | 407 | 407 | (0) | 0% | 193 |
| Cellphone Allowance | | 80 | 125 | 125 | 7 | 52 | 83 | (31) | -38% | 125 |
| Housing Allowances | | 39 | - | 47 | 3 | 27 | 31 | (4) | -14% | - |
| Other benefits and allowances | | 1 | 2 | 2 | 0 | 0 | 1 | (1) | -62% | 2 |
| Payments in lieu of leave | | 249 | 606 | 606 | 11 | 92 | 404 | (312) | -77% | 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 | 11 021 | 557 | 4 482 | 7 347 | (2 865) | -39% | 12 883 |
| % increase | 4 | | 97.9% | 69.3% | | | | | | 97.9% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 43 833 | 54 934 | 49 613 | 3 778 | 29 833 | 33 075 | (3 242) | -10% | 54 934 |
| Pension and UIF Contributions | | 7 245 | 9 733 | 9 196 | 669 | 5 279 | 6 130 | (852) | -14% | 9 733 |
| Medical Aid Contributions | | 2 575 | 4 304 | 3 484 | 255 | 1 906 | 2 323 | (417) | -18% | 4 304 |
| Overtime | | 194 | 860 | 748 | 16 | 133 | 499 | (366) | -73% | 860 |
| Performance Bonus | | 3 453 | 4 445 | 4 331 | 280 | 2 272 | 2 888 | (616) | -21% | 4 445 |
| Motor Vehicle Allowance | | 2 481 | 2 822 | 2 971 | 179 | 1 470 | 1 981 | (511) | -26% | 2 822 |
| Cellphone Allowance | | 242 | 233 | 233 | 18 | 141 | 155 | (15) | -10% | 233 |
| Housing Allowances | | 444 | 640 | 684 | 36 | 342 | 456 | (114) | -25% | 640 |
| Other benefits and allowances | | 15 | 21 | 21 | 1 | 11 | 14 | (3) | -22% | 21 |
| Payments in lieu of leave | | 2 331 | 3 667 | 3 518 | 345 | (616) | 2 345 | (2 961) | -126% | 3 667 |
| Long service awards | | 312 | 183 | 183 | - | - | 122 | (122) | -100% | 183 |
| Post-retirement benefit obligations | | 3 297 | 3 800 | 3 800 | - | - | 2 533 | (2 533) | -100% | 3 800 |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | - | - | - | - | - | - | - | - | - |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 66 421 | 85 642 | 78 783 | 5 578 | 40 771 | 52 522 | (11 752) | -22% | 85 642 |
| % increase | 4 | | 28.9% | 18.6% | | | | | | 28.9% |
| Total Parent Municipality | | 80 665 | 106 777 | 98 527 | 6 816 | 50 995 | 65 685 | (14 690) | -22% | 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 | | - | - | - | - | - | - | - | - | - |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 80 665 | 106 777 | 98 527 | 6 816 | 50 995 | 65 685 | (14 690) | -22% | 106 777 |
| % increase | 4 | | 32.4% | 22.1% | | | | | | 32.4% |
| TOTAL MANAGERS AND STAFF | | 72 930 | 98 526 | 89 804 | 6 135 | 45 253 | 59 869 | (14 616) | -24% | 98 526 |

ASSET AND RISK MANAGEMENT**Insurance:**

All Municipal assets are adequately insured with Lateral Unison. The contract runs from 01 February 2025 for a period of three (3) years, which ends on 31 January 2028.

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 | 28/02/2025 YTD ACTUAL | VARIANCES | VARIANCES % |
|--|-----------------------------|------------------------------|--------------------------|---------------------|-------------|
| Municipal Offices | 764 820.00 | 764 820.00 | 293 645.55 | 471 174.45 | 38% |
| Computer Software and Applications | 3 141 290.00 | 4 761 290.00 | 1 662 975.86 | 1 478 314.14 | 53% |
| Computer Equipment | 862 080.00 | 841 080.00 | 376 734.97 | 485 345.03 | 44% |
| Furniture and Office Equipment | 19 400.00 | 19 400.00 | - | 19 400.00 | 0% |
| Machinery and Equipment | 449 130.00 | 449 130.00 | 196 626.40 | 252 503.60 | 44% |
| Transport Assets | 850 780.00 | 1 150 780.00 | 83 524.61 | 767 255.39 | 10% |
| Totals | 6 087 500.00 | 7 986 500.00 | 2 613 507.39 | 3 473 992.61 | 43% |

Year to date expenditure on repairs and maintenance amounts to R 2 613 507.39 of the R 7 986 500.00 that was budgeted. The percentage expenditure up to date amounts to 43%.

Motor vehicles – utilization Statistics:

The municipality operates a pool of 26 vehicles as part of its routine activities. Statistical information regarding the year-to-date utility for February 2025 is as follows:

Municipal Vehicles:

| | Vehicle | Vehicle | Year | Registration | Next | Next Service | License | Opening KM | Previous Month | Current month | | |
|----|------------------------------------|-------------------------|-------|--------------|---------|--------------|------------|-------------|--------------------|--------------------|----------------|--|
| | Description | Allocation | Model | Number | Service | Date/Kilos | Expires | 01 JAN ' 25 | Closing Km Reading | Closing KM Reading | Feb'25 utility | Feb'25 |
| 1 | Isuzu KB 2.5 CrewCab | Environmental Health | 2016 | CMV 311 NC | 135 000 | 135 000 | 2025/04/30 | 134 090 | 135 458 | 135 837 | 379 | Vehicle utilized, no problems reported |
| 2 | Toyota Hilux 2.5D | Disaster Management | 2016 | CMT 747 NC | 110 000 | 110 000 | 2025/04/30 | 104 681 | 105 798 | 106 651 | 853 | Vehicle utilized, no problems reported |
| 3 | Isuzu KB CrewCab | Housing | 2016 | CMV 319 NC | 135 000 | 135 000 | 2025/04/30 | 128 610 | 129 631 | 129 819 | 188 | Vehicle utilized, no problems reported |
| 4 | Hyundai HI | Tourism & LED | 2013 | CGY 587 NC | 135 000 | 135 000 | 2025/08/31 | 120 332 | 120 509 | 120 765 | 256 | Vehicle utilized, no problems reported |
| 5 | Toyota Landcruiser | Disaster Management | 2014 | CIL 363 NC | 80 000 | 80 000 | 2025/08/31 | 72 443 | 72 443 | 72 646 | 203 | Vehicle utilized, no problems reported |
| 6 | Toyota Landcruiser | Disaster Management | 2014 | CKW 835 NC | 75 000 | 75 000 | 2025/08/31 | 75 298 | 75 859 | 75 859 | - | Vehicle was not utilized |
| 7 | Isuzu Kb 250 D-Teq | Project Management | 2014 | CKR 822 NC | 130 000 | 130 000 | 2025/04/30 | 118 819 | 119 087 | 120 202 | 1 115 | Vehicle utilized, no problems reported |
| 8 | Isuzu Fire Engine | Disaster Management | 2013 | CHM 958 NC | 15 000 | 15 000 | 2024/07/31 | - | - | - | - | Vehicle was not utilized |
| 9 | Toyota Ertos | Office Support | 2014 | CJG 979 NC | 100 000 | 100 000 | 2025/04/30 | 91 536 | 91 937 | 92 520 | 583 | Vehicle utilized, no problems reported |
| 10 | Nissan Hardbody | Pool | 2014 | CJJ 263 NC | 75 000 | 75 000 | 2025/04/30 | 63 018 | 63 387 | 64 271 | 884 | Vehicle utilized, no problems reported |
| 11 | Chevrolet Park Van | Supply Chain Management | 2015 | CLF791 NC | 30 000 | 30 000 | 2025/04/30 | 21 583 | 21 583 | 21 675 | 92 | Vehicle utilized, no problems reported |
| 12 | Nissan Almera 1.5 Acenta | Pool | 2016 | CMT 438 NC | 75 000 | 75 000 | 2025/04/30 | 68 623 | 68 660 | 69 219 | 559 | Vehicle utilized, no problems reported |
| 13 | Audi Q7 3.0TDI Quattro | Council | 2017 | FBDM 1 NC | 120 000 | 120 000 | 2025/08/31 | 98 472 | 98 655 | 100 700 | 2 045 | Vehicle utilized, no problems reported |
| 14 | Nissan NP 300 D/Cab | Environmental Health | 2017 | CPS 005 NC | 100 000 | 100 000 | 2025/08/31 | 86 886 | 88 210 | 89 472 | 1 262 | Vehicle utilized, no problems reported |
| 15 | Nissan NP 300 S/Cab | Disaster Management | 2017 | CPS 008 NC | 75 000 | 75 000 | 2025/08/31 | 69 774 | 70 701 | 72 362 | 1 661 | Vehicle utilized, no problems reported |
| 16 | Toyota Hilux 2.8 GD-6 D/Cab | Project Management | 2022 | CZF 251 NC | 45 000 | 45 000 | 2025/04/30 | 31 831 | 33 348 | 35 414 | 2 066 | Vehicle utilized, no problems reported |
| 17 | Scania P310 Water Tanker | Disaster Management | 2018 | CVG 023 NC | 15 000 | 15 000 | 2024/04/30 | - | - | - | - | Vehicle not utilized |
| 18 | Isuzu D-Max | Disaster Management | 2023 | DBY698NC | 30 000 | 30 000 | 2025/06/30 | 20 361 | 22 201 | 23 972 | 1 771 | Vehicle utilized, no problems reported |
| 19 | Isuzu D-Max | Environmental Health | 2023 | DCC695NC | 30 000 | 30 000 | 2025/08/31 | 20 907 | 22 431 | 24 674 | 2 243 | Vehicle utilized, no problems reported |
| 20 | Isuzu D-Max | Environmental Health | 2023 | DBY699NC | 30 000 | 30 000 | 2025/06/30 | 11 792 | 12 722 | 12 999 | 277 | Vehicle utilized, no problems reported |
| 21 | Isuzu D-Max | Environmental Health | 2023 | DBY700NC | 30 000 | 30 000 | 2025/06/30 | 10 057 | 10 889 | 11 049 | 160 | Vehicle was not utilized |
| 22 | VW T-Cross 1.0 Tsi | Pool | 2024 | DCZ 616 NC | 15 000 | 15 000 | 2025/03/31 | 12 825 | 13 895 | 14 351 | 456 | Vehicle utilized, no problems reported |
| 23 | VW T-Cross 1.0 Tsi | Pool | 2024 | DCZ 618 NC | 30 000 | 30 000 | 2025/03/31 | 16 764 | 17 917 | 19 272 | 1 355 | Vehicle utilized, no problems reported |
| 24 | VW Polo Sedan 1.6 Mpi | Pool | 2024 | DCZ 620 NC | 15 000 | 15 000 | 2025/03/31 | 7 452 | 8 019 | 10 947 | 2 928 | Vehicle utilized, no problems reported |
| 25 | VW Polo Sedan 1.6 Mpi | Pool | 2024 | DCZ 641 NC | 15 000 | 15 000 | 2025/03/31 | 11 582 | 11 924 | 12 321 | 397 | Vehicle utilized, no problems reported |
| 26 | Isuzu D-Max | Environmental Health | 2024 | DDC 963 NC | 15 000 | 15 000 | 2025/04/30 | 5 698 | 5 766 | 6 490 | 724 | Vehicle utilized, no problems reported |
| | FULL FLEET UTILITY FEB 2025 | | | | | | | | | | 16 597 | |

3. Quality Certificate

I, ZM Bogatsu, the Municipal Manager of Frances Baard District Municipality, hereby certify that–

- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid-year budget and performance assessment

The report for the month of February 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Ms. ZM Bogatsu
Municipal Manager

Signature:



Date:

12 March 2025