

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

31 October 2024

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1.EXECUTIVE SUMMARY

All variances are calculated against the approved budget figures.

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

Year-to-date actual revenue amounts R 62 098 350.00 as compared to the year-to-date budget projections of R 53 530 068.00. The variance is as a result of first trench of the equitable share and conditional grants received in the month of October 2024.

Operating expenditure by type

To date, R 40 362 459.00 has been spent as compared to the operational year-to-date budget projection of R 59 598 156.00. 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 second 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 48 573.35 as compared to the year-to-date budget projection of R 3 572 468.00. The variance is a result of capital projects still in the planning and implementation phase. The expenditure is expected to gain momentum in the second and 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 148 561 264.00. The net increase in cash and cash equivalents for the year to date is R 24 148 807.

**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	-	715 648	2 739 158	4 071 876
02.1 - Office Of The Municipal Manager	10 435 834	13 364 632	-	745 095	2 826 963	4 454 884
2.2 - Governance Function	1 156 782	4 731 242	-	326 642	778 373	1 577 080
2.3 - Legal Services	1 487 590	1 697 923	-	146 648	456 714	565 976
2.4 - Risk Management	1 301 523	1 478 959	-	116 468	439 863	492 996
2.5 - Marketing, Customer Relations, Publicity and N	2 155 726	2 718 393	-	189 738	660 102	906 132
Total	27 103 508	36 206 769	-	2 240 239	7 901 173	12 068 944

Actual operating expenditure of Council & Executive is R 7 901 173 as compared to the year-to-date budget of R 12 068 944 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	-	1 780 575	3 885 583	9 615 568
3.2 - Supply Chain Management	3 195 146	4 399 287	-	260 871	912 217	1 466 432
Total	22 150 012	30 553 594	-	2 041 446	4 797 800	11 082 000

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 4 797 800 as compared to the year-to-date projected budget of R 11 082 000. Due to the following vacant positions: CFO, Senior clerk: Revenue & Expenditure, Accountant Support: 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	-	964 546	4 664 267	6 851 100
4.2 - Information Technology	3 356 096	5 782 056	-	261 071	938 679	1 927 364
4.3 - Human Resources	5 872 420	5 381 702	-	458 821	1 834 560	1 793 908
4.4 - Coastal Protection	11 003 441	12 497 530	-	4 704 360	6 546 683	4 165 844
4.5 - Disaster Management	8 143 060	13 330 576	-	741 723	2 744 821	4 443 548
Total	40 713 468	57 545 085	-	7 130 521	16 729 010	19 181 764

Actual operating expenditure of Corporate Services at the end of the month amounts to R 16 729 010 as compared to the year-to-date projected budget of R 19 181 764. 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	-	4 448 076	9 535 929	15 516 312
5.2 - Tourism	2 182 355	4 536 670	-	177 514	593 216	1 512 228
Total	54 853 373	51 085 345	-	4 625 590	10 129 145	17 028 540

Actual operating expenditure of Planning & Development at the end of the month amounts to R 10 129 145 as compared to the year-to-date projected budget of R 17 028 540 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	-	192 469	805 331	1 134 356
Total	3 537 532	3 403 016	-	192 469	805 331	1 134 356

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 805 331 as compared to the year-to-date projected budget of R 1 134 356. 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	-	-	118 069.00	25 571.00	82%	The remaining budget will be spent before end of 4th quarter.
Disability Programme	10 000.00	-	-	-	10 000.00	0%	No expenditure incurred for the month. To gain momentum in 3rd quarter.
Child Programme	15 000.00	-	-	-	15 000.00	0%	No expenditure incurred for the month. To gain momentum in 3rd quarter.
Gender Programme	169 750.00	-	-	57 428.24	112 321.76	34%	Expenditure incurred for the month amounts to R 57 428.24
MRM Programme	30 000.00	-	-	-	-	0%	No expenditure incurred for the month. To gain momentum in 3rd quarter.
Old Age Programme	25 000.00	-	-	-	25 000.00	0%	No expenditure incurred for the month. To gain momentum in 3rd quarter.
HIV/AIDS Programme	53 750.00	-	27 000.00	10 670.61	43 079.39	20%	A commitment of R 27 000.00 was raised.
Total Political Office Projects	393 390.00	-	-	175 497.24	187 892.76	45%	
YOUTH UNIT							
Youth Career	13 000.00	-	-	6 299.85	6 700.15	48%	Expenditure incurred for the month amounts to R 6 299.85
Sopa Programme	12 000.00	-	-	11 950.05	49.95	100%	Expenditure incurred for the month amounts to R 11 950.05
June 16 Programme	7 000.00	-	-	2 299.95	4 700.05	33%	Expenditure incurred for the month amounts to R 2 299.95
Youth Skills Programme	300 000.00	-	-	-	300 000.00	0%	No expenditure incurred for the month. To gain momentum in 4th 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
Project Management/ Training	1 000 000.00	-	60 001.26	274 077.05	725 922.95	27%	Expenditure incurred for the month amounts to R 274 077.05
Total HR Projects	1 080 000.00	-	60 001.26	274 103.05	805 896.95	25%	
ENVIRONMENTAL PROTECTION							
Air Quality	6 000.00	-	-	2 938.77	3 061.23	49%	Expenditure incurred for the month amounts to R 2 938.77
Commemorative Days	6 000.00	-	1 683.84	1 610.61	4 389.39	27%	Expenditure incurred for the month amounts to R 1 610.61
Awareness Sanitation Programme	6 000.00	-	1 943.30	2 740.00	3 260.00	46%	Expenditure incurred for the month amounts to R 2 740.00
Health Forum	6 000.00	-	-	2 575.00	3 425.00	43%	Expenditure incurred for the month amounts to R 2 575.00
Water Analysis	450 000.00	-	34 080.85	88 635.98	361 364.02	20%	Expenditure incurred for the month amounts to R 88 635.98
Environmental World day Awareness	6 000.00	-	1 299.60	1 700.00	4 300.00	28%	Expenditure incurred for the month amounts to R 1 700.00. Campaigns take place as per operational plan
South African Standards for Drinking Water	128 000.00	-	-	27 939.60	100 060.40	22%	Expenditure incurred for the month amounts to R 27 939.60
Sol Plaatjie programme.	4 000 000.00	-	-	4 000 000.00	-	100%	No expenditure for the month of July
Total Environmental Health Projects	4 608 000.00	-	39 007.59	4 128 139.96	479 860.04	90%	
FIRE FIGHTING & DISASTER MANAGEMENT							
Contingency Fund	500 000.00	-	84 500.00	427 020.00	72 980.00	85%	Expenditure incurred as and when required.
Total Disaster Management Projects	500 000.00	-	84 500.00	427 020.00	72 980.00	85%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT						
LOCAL ECONOMIC DEVELOPMENT						
Led Expo	650 000.00	-	-	650 000.00	0%	Project has not started. In planning phase.
Youth Enterpreneur	332 800.00	-	-	332 800.00	0%	Project has not started. In planning phase.
Exhibition Installers	50 000.00	-	-	50 000.00	0%	Project has not started. In planning phase.
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	-	4 962.64	2 767 837.36	0%	
TOURISM						
Indaba Expo	244 714.00	-	19 795.65	224 918.35	8%	Expenditure incurred for the month amounts to R 19 795.65
Tourism Business Competition	423 190.00	-	30 715.65	392 474.35	7%	Expenditure incurred for the month amounts to R 30 715.65
Tourism Association	11 500.00	-	-	11 500.00	0%	No expenditure incurred for the month. To gain momentum in 3rd quarter.
Tourism Awareness Campaign	105 950.00	-	-	105 950.00	0%	No expenditure incurred for the month. To gain momentum in 3rd quarter.
Tourism workshops	61 580.00	-	21 640.00	39 940.00	35%	No expenditure incurred for the month. To gain momentum in 3rd quarter.
N12 Promotion	12 000.00	-	-	12 000.00	0%	No expenditure incurred for the month. To gain momentum in 3rd quarter.
Total Tourism Projects	858 934.00	-	72 151.30	786 782.70	8%	
PLANNING AND DEVELOPMENT						
PLANNING UNIT - SPATIAL PLANNING						
Municipal Tribunal/Audit committee	50 000.00	-	8 634.00	41 366.00	17%	Preparing for the DMPT meeting scheduled for 18 October 2024.
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 and closed on the 23 October 2024.
Total Spatial Planning Projects	481 000.00	-	8 634.00	72 366.00	2%	
PLANNING AND DEVELOPMENT						
PLANNING UNIT- GIS						
CONTR : CON/PROF > BUS & ADV - PROJECT MANAGEMENT	550 000.00	-	-	550 000.00	0%	Project has not started. In planning phase.
Total GIS Project	550 000.00	-	-	-	-	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
INFRASTRUCTURE						
PROJECT MANAGEMENT & ADVISORY SERVICE						
Magareng O&M	2 500 000.00	-	1 040 756.92	1 459 243.08	42%	Expenditure incurred amounts to R 537 662.52
Dikgatlong O&M	2 500 000.00	-	650 575.10	1 849 424.90	26%	No expenditure for the month, expenditure as per claim from LM
Phokwane O&M	2 500 000.00	-	1 579 240.75	920 759.25	63%	Expenditure incurred amounts to R 621 033.75
Sol Plaatje O&M	2 500 000.00	-	-	2 500 000.00	0%	No expenditure for the month, expenditure as per claim from LM
Total Infrastructure Projects	10 000 000.00	-	3 270 572.77	6 729 427.23	33%	
INFRASTRUCTURE						
HOUSING						
CONTR : OUT > BUS & ADV - PROJECT MANAGEMENT- SECTOR PLANS	800 000.00	-	-	800 000.00	0%	The service provider has been appointed
Total Housing Project	800 000.00	-	-	800 000.00	-	
Total Special Projects	22 376 124.00	-	183 508.85	8 381 630.81	37%	

The actual spending on special projects for the municipality to date amounts to R 8 381 630.81. The municipality has spent 37% 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 - M04 October									
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	-	983	3 581	3 200	381	12%	9 600
Other own revenue	128 333	150 990	-	173	58 517	50 330	8 187	16%	-
Total Revenue (excluding capital transfers and contributions)	155 169	160 590	-	1 157	62 098	53 530	8 568	16%	160 590
Employee costs	72 930	98 526	-	5 955	22 946	32 842	(9 896)		98 526
Remuneration of Councillors	7 735	8 252	-	660	2 646	2 751	(105)		8 252
Depreciation and amortisation	4 986	6 363	-	-	-	2 121	(2 121)		6 363
Interest	-	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	1 117	2 340	-	184	288	780	(492)		2 340
Transfers and subsidies	42 970	16 167	-	6 743	8 282	5 389	2 893	54%	16 167
Other expenditure	22 530	47 147	-	2 690	6 201	15 716	(9 515)	-61%	47 147
Total Expenditure	152 268	178 794	-	16 230	40 362	59 598	(19 236)	-32%	178 794
Surplus/(Deficit)	2 902	(18 204)	-	(15 074)	21 736	(6 068)	27 804	-458%	(18 204)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	2 902	(18 204)	-	(15 074)	21 736	(6 068)	27 804	-458%	(18 204)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	2 902	(18 204)	-	(15 074)	21 736	(6 068)	27 804	-458%	(18 204)
Capital expenditure & funds sources									
Capital expenditure	4 094	10 717	-	5	49	3 572	(3 524)	-99%	10 717
Capital transfers recognised	19	43	-	-	8	14	(6)	-44%	43
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	4 075	10 674	-	5	41	3 558	(3 518)	-99%	10 674
Total sources of capital funds	4 094	10 717	-	5	49	3 572	(3 524)	-99%	10 717
Financial position									
Total current assets	135 647	132 846	-		151 058				132 846
Total non current assets	77 463	80 231	-		77 511				80 231
Total current liabilities	20 652	42 194	-		15 036				42 194
Total non current liabilities	29 853	31 499	-		29 193				31 499
Community wealth/Equity	162 604	139 385	-		184 340				139 385
Cash flows									
Net cash from (used) operating	23 039	(1 488)	-	(744)	76 614	8 673	(67 941)	-783%	(1 488)
Net cash from (used) investing	10 495	(12 325)	-	(5)	49	(4 108)	(4 157)	101%	(12 325)
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	146 464	(138 226)	-	-	200 163	(119 849)	(320 011)	267%	-
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	200	230	290	195	100	97	785	6 447	8 342
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) - M04 October										
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	-	1 013	61 777	50 028	11 748	23%	150 084
Executive and council		280	-	-	-	-	-	-	-	-
Finance and administration		150 775	150 084	-	1 013	61 777	50 028	11 748	23%	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	-	144	322	3 502	(3 180)	-91%	10 506
Planning and development		4 114	10 506	-	144	322	3 502	(3 180)	-91%	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	-	1 157	62 098	53 530	8 568	16%	160 590
Expenditure - Functional										
<i>Governance and administration</i>		73 935	98 477	-	5 966	20 136	33 723	(13 587)	-40%	98 477
Executive and council		21 333	25 580	-	1 461	5 566	8 527	(2 961)	-35%	25 580
Finance and administration		51 141	68 166	-	4 179	13 792	23 619	(9 827)	-42%	68 166
Internal audit		1 461	4 731	-	327	778	1 577	(799)	-51%	4 731
<i>Community and public safety</i>		12 065	16 734	-	934	3 550	5 578	(2 028)	-36%	16 734
Community and social services		8 607	13 331	-	742	2 745	4 444	(1 699)	-38%	13 331
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		3 458	3 403	-	192	805	1 134	(329)	-29%	3 403
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		63 953	59 046	-	9 152	16 083	19 682	(3 600)	-18%	59 046
Planning and development		52 971	46 549	-	4 448	9 536	15 516	(5 980)	-39%	46 549
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		10 981	12 498	-	4 704	6 547	4 166	2 381	57%	12 498
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		2 315	4 537	-	178	593	1 512	(919)	-61%	4 537
Total Expenditure - Functional	3	152 268	178 794	-	16 230	40 362	60 496	(20 133)	-33%	178 794
Surplus/ (Deficit) for the year		2 902	(18 204)	-	(15 074)	21 736	(6 966)	28 701	-412%	(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) - M04 October										
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	-	1 013	61 777	50 028	11 748	23.5%	150 084
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		4 114	10 506	-	144	322	3 502	(3 180)	-90.8%	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	-	1 157	62 098	53 530	8 568	16.0%	160 590
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	10 667	12 216	-	716	2 739	4 072	(1 333)	-32.7%	12 216
Vote 2 - MUNICIPAL MANAGER		17 025	23 991	-	1 525	5 162	7 997	(2 835)	-35.5%	23 991
Vote 3 - BUDGET AND TREASURY		23 575	30 554	-	2 041	4 798	11 082	(6 284)	-56.7%	30 554
Vote 4 - CORPORATE SERVICES		42 256	57 545	-	7 131	16 729	19 182	(2 453)	-12.8%	57 545
Vote 5 - PLANNING AND DEVELOPMENT		55 286	51 085	-	4 626	10 129	17 029	(6 899)	-40.5%	51 085
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		3 458	3 403	-	192	805	1 134	(329)	-29.0%	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	-	16 230	40 362	60 496	(20 133)	-33.3%	178 794
Surplus/ (Deficit) for the year	2	2 902	(18 204)	-	(15 074)	21 736	(6 966)	28 701	-412.0%	(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) - M04 October										
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	-	4	45	27	18	69%	80
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		13 418	9 600	-	983	3 581	3 200	-	-	9 600
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		195	91	-	-	56	30	26	86%	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	-	169	58 415	50 273	8 142	-	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	-	1 157	62 098	53 530	8 568	16%	160 590
Expenditure By Type										
Employee related costs		72 930	98 526	-	5 955	22 946	32 842	(9 896)	-30%	98 526
Remuneration of councillors		7 735	8 252	-	660	2 646	2 751	(105)	-4%	8 252
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1 117	2 340	-	184	288	780	(492)	-	2 340
Debt impairment		-	20	-	-	-	7	(7)	-100%	20
Depreciation and amortisation		4 986	6 363	-	-	-	2 121	(2 121)	-100%	6 363
Interest		-	-	-	-	-	-	-	-	-
Contracted services		12 172	28 197	-	1 678	2 755	9 399	(6 644)	-71%	28 197
Transfers and subsidies		42 970	16 167	-	6 743	8 282	5 389	2 893	54%	16 167
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		10 581	16 576	-	1 026	3 461	5 525	(2 065)	-37%	16 576
Losses on Disposal of Assets		9	54	-	-	-	18	(18)	-100%	54
Other Losses		(232)	2 300	-	(14)	(14)	767	(781)	-	2 300
Total Expenditure		152 268	178 794	-	16 230	40 362	59 598	(19 236)	-32%	178 794
Surplus/(Deficit)		2 902	(18 204)	-	(15 074)	21 736	(6 068)	27 804	(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)	-	(15 074)	21 736	(6 068)	-	-	(18 204)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		2 902	(18 204)	-	(15 074)	21 736	(6 068)	-	-	(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)	-	(15 074)	21 736	(6 068)	-	-	(18 204)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		2 902	(18 204)	-	(15 074)	21 736	(6 068)	-	-	(18 204)

Expenditure

To date, R 40 362 459.00 has been spent as compared to the operational year-to-date budget projections of R 59 598 156.00. 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) - M04 October										
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	-	-	-	7	(7)	-100%	20
Vote 2 - MUNICIPAL MANAGER		55	279	-	-	13	93	(80)	-86%	279
Vote 3 - BUDGET AND TREASURY		1 976	7 584	-	-	23	2 528	(2 505)	-99%	7 584
Vote 4 - CORPORATE SERVICES		2 032	1 920	-	-	-	640	(640)	-100%	1 920
Vote 5 - PLANNING AND DEVELOPMENT		31	914	-	5	13	305	(292)	-96%	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	-	5	49	3 572	(3 524)	-99%	10 717
Total Capital Expenditure		4 094	10 717	-	5	49	3 572	(3 524)	-99%	10 717
Capital Expenditure - Functional Classification										
Governance and administration		3 550	8 609	-	-	36	2 870	(2 834)	-99%	8 609
Executive and council		55	299	-	-	13	100	(87)	-87%	299
Finance and administration		3 495	8 310	-	-	23	2 770	(2 747)	-99%	8 310
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		489	1 155	-	-	-	385	(385)	-100%	1 155
Community and social services		489	1 155	-	-	-	385	(385)	-100%	1 155
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		56	953	-	5	13	318	(305)	-96%	953
Planning and development		31	914	-	5	13	305	(292)	-96%	914
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		24	39	-	-	-	13	(13)	-100%	39
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	4 094	10 717	-	5	49	3 572	(3 524)	-99%	10 717
Funded by:										
National Government		-	43	-	-	8	14	(6)	-44%	43
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		19	-	-	-	-	-	-	-	-
Transfers recognised - capital		19	43	-	-	8	14	(6)	-44%	43
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4 075	10 674	-	5	41	3 558	(3 518)	-99%	10 674
Total Capital Funding		4 094	10 717	-	5	49	3 572	(3 524)	-99%	10 717

Table C6 Monthly Budget Statement – Financial Position.

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	–	138 978	110 601
Trade and other receivables from exchange transactions		8 726	9 416	–	9 583	9 416
Receivables from non-exchange transactions		627	389	–	627	389
Current portion of non-current receivables		611	736	–	611	736
Inventory		335	239	–	398	239
VAT		1 916	11 016	–	1 077	11 016
Other current assets		(67)	449	–	(216)	449
Total current assets		135 647	132 846	–	151 058	132 846
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		70 364	66 359	–	70 413	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	–	77 511	80 231
TOTAL ASSETS		213 110	213 077	–	228 569	213 077
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		4	5	–	5	5
Trade and other payables from exchange transactions		5 404	25 671	–	(4 168)	25 671
Trade and other payables from non-exchange transactions		1 571	320	–	5 686	320
Provision		13 397	15 941	–	13 206	15 941
VAT		276	257	–	307	257
Other current liabilities		–	–	–	–	–
Total current liabilities		20 652	42 194	–	15 036	42 194
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		3 000	2 946	–	2 886	2 946
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		26 853	28 553	–	26 307	28 553
Total non current liabilities		29 853	31 499	–	29 193	31 499
TOTAL LIABILITIES		50 505	73 693	–	44 229	73 693
NET ASSETS	2	162 604	139 385	–	184 340	139 385
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		120 032	95 764	–	141 767	95 764
Reserves and funds		42 573	43 621	–	42 573	43 621
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	162 604	139 385	–	184 340	139 385

Table C7 Monthly Budget Statement – Cash flow.

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
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	-	71	102	66	36	55%	197
Transfers and Subsidies - Operational		192 440	150 819	-	-	51 253	50 273	980	2%	150 819
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	-	-
Interest		13 418	9 600	-	3 482	3 581	3 200	381	12%	9 600
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(183 083)	(156 602)	-	(4 297)	21 678	(46 700)	(68 378)	146%	(156 602)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	(5 502)	-	-	-	1 834	1 834	100%	(5 502)
NET CASH FROM/(USED) OPERATING ACTIVITIES		23 039	(1 488)	-	(744)	76 614	8 673	(67 941)	-783%	(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)	49	(4 108)	(4 157)	101%	(12 325)
NET CASH FROM/(USED) INVESTING ACTIVITIES		10 495	(12 325)	-	(5)	49	(4 108)	(4 157)	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		33 534	(13 813)	-	(749)	76 663	4 565			-
Cash/cash equivalents at beginning:		112 930	(124 413)	-	-	123 500	(124 413)			123 500
Cash/cash equivalents at month/year end:		146 464	(138 226)	-	-	200 163	(119 849)			-

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2024/25										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	200	230	290	195	100	97	785	6 447	8 342	7 623	-	-	
Total By Income Source	2000	200	230	290	195	100	97	785	6 447	8 342	7 623	-	-	
2023/24 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	200	230	290	195	100	97	785	6 447	8 342	7 623	-	-	
Total By Customer Group	2600	200	230	290	195	100	97	785	6 447	8 342	7 623	-	-	

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 October 2024.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	OPENING BALANCE	AMOUNT PAID PREVIOUSLY	INVOICED OCT '24	PAID OCT '24	BALANCE	PROGRESS
100000	VENUE HIRE - CASH CUSTOMER	2024/10/21	Rental Lecture room 1 - 22/10/2024	0.00	0.00	2415.00	0.00	2415.00	Booked by Solplaatje municipality
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	2024/10/31	Tower - Rental & fixed rate electricity	1 213 434.29	1 210 306.78	0.00	0.00	3 127.51	Monthly payments
101399	Department of Roads and Public Works	2024/10/31	Post Service medical aid - Council Contribution	4 890 405.03	4 789 952.03	50 226.50	0.00	150 679.50	Monthly payments
101400	Department of Roads and Public Works	2024/10/31	Sundry - Municipal accounts workshops	10 539 139.72	3 520 879.06	147 083.67	0.00	7 165 344.33	Handed over to legal department for further action
101408	Greenan S.	2018/07/01	Post Service medical aid - Member Contribution	11 355.00	9 484.00	0.00	0.00	1 871.00	Follow up with debtor for non payment
101417	Kgantsi N.G.	2015/08/18	Medical aid	26 740.00	13 288.85	0.00	0.00	13 451.15	Handed over state attorney
101418	Moloi M.M.	2014/04/17	Irregular expenditure - Motor Vehicle & Modules failed	188 636.80	132 584.20	0.00	0.00	56 052.60	Handed over state attorney - Summons issued 01/08/2019
101457	Mokgoro D.K.	2018/12/19	Medical aid overcharged	5 978.61	0.00	0.00	0.00	5 978.61	Matter referred to Manager: Revenue & Expenditure
101459	Siwisa A.M.	2019/07/30	Salary overpayment	9 653.29	8 000.00	0.00	0.00	1 653.29	Agreement to pay outstanding balance in July '24
101463	Raillex Pty Ltd	2020/11/12	New building - Electrical repairs and CDC	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	Case is now with the courts as a suspect is arrested
101475	EFF Councillors	2023/06/30	Legal Costs- CASE 1933/21	143 607.69	0.00	0.00	0.00	143 607.69	EFF Councillors served with demand letters to pay back money
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 legal department for further action
101480	Zalisa A.K.	2024/03/19	Salary overpayment	8 365.80	0.00	0.00	0.00	8 365.80	Monthly statements sent to debtor
				17 974 891.79	9 956 101.59	197 310.17	0.00	8 218 515.37	

Payments to Councillors/Employees/Pensioners/Suppliers:

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

FRANCES BAARD DISTRICT MUNICIPALITY						
EXPENDITURE STATISTICS						Oct-24
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay	
		Paid	Not paid	Termination	Made	
Officials	3 612 961.33	88	0	0	0	
Pension	1 110.93	1	0	0	0	
Section 54 & 57	150 539.91	1	0	0	0	
Contract	590 074.18	12	0	1	0	
CIIRs	659 595.83	28	1	0	0	
Interns	148 223.60	18	0	0	0	
Payments Made	11 535 827.22	-	-	-	0	
TOTALS	16 698 333.00	148	1	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 October 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 October 2024, three contracts (R200 000 +) were awarded by the Municipal Manager.

AWARDED TENDERS 24/25 FINANCIAL YEAR (ABOVE R 200 000 AND MORE)				
BID No.	DESCRIPTION	AWARDED / SERVICE PROVIDER	AMOUNT	DATE AWARDED
BID 02/24	EEDSM	TJM GREENTECH (PTY) LTD	As quoted in the BOQ for a period of three (3) years (rate per item)	02 Oct 2024
BID 03/24	MACHINERY & EQUIPMENT	NGWANA INDUSTRIES	R 725 512.00	17 Oct 2024
BID 05/24	GEW	MB 8420 PROP SOLUTIONS	R 639 530.00	02 Oct 2024

- Written Quotations**

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

AWARDED PRICE WRITTEN QUOTATION 24/25 FINANCIAL YEAR – OCTOBER (BETWEEN R 30 000 AND R 200 000 - 7 DAYS ON THE WEBSITE)				
WQUOTE No.	DESCRIPTION	SERVICE PROVIDER	AMOUNT	AWARDED DATE
WQUOTE 03/23	BRICK MAKING MACHINE RE-ADVERT	MASBRAS	R 149 752.00	23 Oct 2024

Total orders issued total R 1 447 375.37

Council and Executive	R 23 741.30
Municipal Manager	R 225 697.84
Finance	R 55 902.89
Administration	R 231 013.27
Planning and Development	R 12 408.00
Technical Service	R 898 612.07

a) Disposal Management

Disposals were approved by the Municipal Manager for the month of October 2024.

BARCODE	DESCRIPTION	CLASS	COUN ITEM	SOLD/DONATED/DESTROY
NO BARCODE	4 X GRADER BLADES 6' 5D9558	INVENTORY	FIN 01 04/2023	DONATED MAGARENG MUNICIPALITY
NO BARCODE	10 X OVERLAY END BIT MT62681	INVENTORY	FIN 01 04/2023	DONATED MAGARENG MUNICIPALITY
NO BARCODE	35 SETS X PLOW BOLT & NUT 3F5108	INVENTORY	FIN 01 04/2023	DONATED MAGARENG MUNICIPALITY
04119	CHEVROLET CRUZE - CMV 321 NC	MOTOR VEHICLES	FIN 02 05/2024	DONATED MAGARENG MUNICIPALITY

b) Deviations

One deviation was approved by the Municipal Manager for the month of October 2024.

DEVIATION NO.	PROJECT DESCRIPTION	PROJECT MANAGER	DEPARTMENT / UNIT	SERVICE PROVIDER / APPROVAL DATE	AMOUNT	REASON
1	ANNUAL TEAMMATE SOFTWARE LICENCE	D. MABATHA	INTERNAL AUDIT	WOLTERS KLUWER	R 21 814.44	SOLE PROVIDER

Issues from Stores

Total orders issued total R 30 000.80

Council	R 0.00
Municipal Manager	R 10 035.00
Finance	R 1 447.52
Administration	R 17 313.98
Planning and Development	R 1 204.29
Technical Service	R 0.00

c) List of accredited Service Providers

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

d) Support to Local Municipalities

No official request was received from the local municipalities.

e) In the service of the state.

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

f) In the service of the state.

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

Monthly Budget Statement - investment portfolio

Investment Number	Type of investment	Investment by Maturity	Investment Amount	Withdrawal	Commence of Investment	Expiry Date Of Investment	Term (days)	Yield for the month (1)	Accrued Interest Over Term	Accrued Interest Month	Service fee	Accrued Interest after monthly service fee
037662011402000107	call	NEDCOR	12 100 000.00		01-Oct-24	31-Oct-24	31	8.100%	83 241.37	83 241.37	0.00	
037662011402000182	notice	NEDCOR	7 900 000.00		08-Jul-24	05-Nov-24	120	8.960%	232 714.52	58 178.63		
037662011402000183	notice	NEDCOR	10 000 000.00		02-Aug-24	28-Nov-24	118	8.910%	288 049.32	75 673.97		
037662011402000184	notice	NEDCOR	10 000 000.00		02-Aug-24	28-Nov-24	118	8.910%	288 049.32	73 232.88		
048472468-138	call	STANDARD BANK	7 000 000.00		01-Oct-24	31-Oct-24	30	8.350%	48 041.10	48 041.10	0.00	
048472468-181	call	STANDARD BANK	10 000 000.00	-10 000 000.00	01-Oct-24	31-Oct-24	31	8.350%	70 917.81	48 041.10		
048472468-182	notice	STANDARD BANK	10 000 000.00		02-Aug-24	28-Nov-24	118	9.025%	291 767.12	76 650.68		
9313877406	call	ABSA	1 986 213.94		01-Oct-24	31-Oct-24	31	8.900%	15 013.60	15 013.60	80.00	
938905811	call	ABSA	13 000 000.00		01-Oct-24	31-Oct-24	31	8.900%	98 265.75	98 265.75		
2081349095	notice	ABSA	10 000 000.00		02-Aug-24	28-Nov-24	118	9.440%	305 183.56	80 175.34		
2080805462	notice	ABSA	15 000 000.00		02-Aug-24	28-Nov-24	118	9.440%	457 775.34	116 383.56		
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	15 998 749.43	-5 000 000.00	01-Oct-24	31-Oct-24	31	4.600%	62 504.70	62 504.70		
76206442651	notice	FNB	9 000 000.00		08-Jul-24	05-Nov-24	120	8.850%	261 863.01	67 647.95		
76204687655	notice	FNB	10 000 000.00		02-Aug-24	29-Nov-24	119	8.750%	285 273.97	74 315.07		
76204676640	notice	FNB	5 000 000.00		02-Aug-24	29-Nov-24	119	8.750%	142 636.99	37 157.53		
			R 142 384 963.37	R -15 000 000.00			1 260		R 3 247 203.51	920 816.61	80.00	-

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

Investment amounts to R 127 384 963.37 as at 31 October 2024.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

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:	1,2									
Operating Transfers and Grants										
National Government:		5 802	150 639	-	-	62 471	50 213	103	0.2%	150 639
Energy Efficiency and Demand Side Management Grant_Receipts	-	-	4 000	-	-	1 200	1 333	(133)	-10.0%	4 000
EPWP Incentive	-	1 073	1 274	-	-	319	425			1 274
Finance Management	-	1 000	1 000	-	-	1 000	333			1 000
Local Government Equitable Share	-	-	139 133	-	-	57 972	46 378			139 133
Metro Informal Settlements Partnership Grant	-	1 032	-	-	-	-	-			-
Municipal Systems Improvement	-	-	2 403	-	-	-	801	(801)	-100.0%	2 403
Rural Road Asset Management Systems Grant	-	2 697	2 829	-	-	1 980	943	1 037	110.0%	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	-	-	62 471	50 213	103	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:										
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	-	-	62 471	50 213	103	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 - M04 October										
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	-	34	150	3 835	(3 685)	-96.1%	11 506
Energy Efficiency and Demand Side Management Grant_Transferred to	-	-	4 000	-	-	-	1 333	(1 333)	-100.0%	4 000
Expanded Public Works Programme Integrated Grant	-	1 073	1 274	-	-	-	425	(425)	-100.0%	1 274
Local Government Financial Management Grant	-	975	1 000	-	26	107	333	(226)	-67.8%	1 000
Municipal Systems Improvement Grant	-	-	2 403	-	-	-	801	(801)	-100.0%	2 403
Rural Road Asset Management Systems Grant	-	2 624	2 829	-	8	43	943	(900)	-95.4%	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	-	34	150	3 835	(3 685)	-96.1%	11 506
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		4 671	11 506	-	34	150	3 835	(3 685)	-96.1%	11 506

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	31/10/2024 YTD ACTUAL	VARIANCES	VARIANCES %
Municipal Offices	495 570.00	-	188 022.21	307 547.79	38%
Computer Software and Applications	3 180 010.00	-	247 629.80	2 932 380.20	8%
Computer Equipment	1 295 820.00	-	204 715.04	1 091 104.96	16%
Furniture and Office Equipment	118 800.00	-	31 791.36	87 008.64	27%
Machinery and Equipment	864 680.00	-	16 209.07	848 470.93	2%
Transport Assets	132 620.00	-	5 919.35	126 700.65	4%
Totals	6 087 500.00	-	694 286.83	5 393 213.17	11%

Year to date expenditure on repairs and maintenance amounts to R 694 286.83 of the R 6 087 500.00 that was budgeted. The percentage expenditure up to date amounts to 11%.

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 October 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 Sept' 24	Closing Km Reading	Closing KM Reading	Oct'24 utility	OCT'24
1	Isuzu KB 2.5 CrewCab	Enviromental Health	2016	CMV311 NC	135 000	135 000	2025/04/30	130 024	131 612	132 463	851	Vehicle utilized, no problems reported
2	Toyota Hilux 2.5D	Disaster Management	2016	CMT747 NC	100 000	100 000	2025/04/30	99 506	101 241	102 646	1 405	Vehicle utilized, was taken in for service
3	Isuzu KB CrewCab	Housing	2016	CMV319 NC	135 000	135 000	2025/04/30	124 562	125 760	126 747	987	Vehicle utilized, no problems reported
4	Isuzu KB 250	Enviromental Health	2013	CGR 576 NC	120 000	120 000	2025/04/30	118 479	118 627	119 496	869	Vehicle utilized, no problems reported
5	Hyundai H1	Tourism & LED	2013	CGY587 NC	120 000	120 000	2025/08/31	118 263	118965	118 976	11	Vehicle utilized, no problems reported
6	Toyota Landcruiser	Disaster Management	2014	CIL 363 NC	80 000	80 000	2025/08/31	71 712	72 002	72 002	-	Vehicle utilized, no problems reported
7	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	75 000	75 000	2025/08/31	73 059	73 276	74 484	1 208	Vehicle utilized, no problems reported
8	Isuzu Kb 250 D-Teq	Project Management	2014	CKR 822 NC	120 000	120 000	2025/04/30	114 851	115 255	116 363	1 108	Vehicle utilized, no problems reported
9	Nissan 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	CIG 979 NC	90 000	100 000	2025/04/30	89 455	89 962	90 872	910	Vehicle utilized, speed motor reported
11	Nissan Hardbody	Pool	2014	CIJ 263 NC	75 000	75 000	2025/04/30	61 780	62 309	62 779	470	Vehicle utilized, wheels repaired
12	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	30 000	30 000	2025/04/30	21 145	21 241	21 359	118	Vehicle utilized, no problems reported
13	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	75 000	75 000	2025/04/30	67 417	67 618	67 896	278	Vehicle utilized, no problems reported
14	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	120 000	120 000	2025/08/31	95 504	97 489	97 704	215	Vehicle utilized, was taken in for oil
15	Nissan NP 300 D/Cab	Enviromental Health	2017	CPS 005 NC	100 000	100 000	2025/08/31	82 239	83 330	84 491	1 161	Vehicle utilized, no problems reported
16	Nissan NP 300 S/Cab	Enviromental 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	65 825	66 785	68 077	1 292	Vehicle utilized, no problems reported
18	Toyota Hilux 2.8 GD-6 D/Cab	Project Management	2022	CZF 251 NC	35 000	35 000	2025/04/30	25 825	27 098	28 889	1 791	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	15 883	17 115	17 719	604	Vehicle utilized, no problems reported
21	Isuzu D-Max	Enviromental Health	2023	DCC695NC	30 000	30 000	2025/08/31	14 635	15 786	18 242	2 456	Vehicle utilized, no problems reported
22	Isuzu D-Max	Enviromental Health	2023	DBY699NC	30 000	30 000	2025/06/30	8 095	9 144	10 152	1 008	Vehicle utilized, no problems reported
23	Isuzu D-Max	Enviromental Health	2023	DBY700NC	30 000	30 000	2025/06/30	6 541	7 925	9 042	1 117	Vehicle utilized, no problem reported
24	VW T-Cross 1.0 Tsi	Pool	2024	DCZ 616 NC	15 000	15 000	2025/03/31	7 054	9 217	10 646	1 429	Vehicle utilized, no problems reported
25	VW T-Cross 1.0 Tsi	Pool	2024	DCZ 618 NC	15 000	15 000	2025/03/31	7 325	10 498	12 730	2 232	Vehicle utilized, no problems reported
26	VW Polo Sedan 1.6 Mpi	Pool	2024	DCZ 620 NC	15 000	15 000	2025/03/31	4 829	4 829	5 974	1 145	Vehicle utilized, no problems reported
27	VW Polo Sedan 1.6 Mpi	Pool	2024	DCZ 641 NC	15 000	15 000	2025/03/31	7 725	8 551	10 285	1 734	Vehicle utilized, no problems reported
28	Isuzu D-Max	Enviromental Health	2024	DDC 963 NC	15 000	15 000	2025/04/30	3 538	4 121	4 755	634	Vehicle utilized, no problems reported
FULL FLEET UTILITY OCT 2024											17 859	

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 October 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: 13 November 2024