

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

31 July 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 58 537 597.00 as compared to the year-to-date budget projections of R 13 382 517.00. The variance is as a result of first trench of the equitable share.

Operating expenditure by type

To date, R 7 152 819.00 has been spent as compared to the operational year-to-date budget projection of R 14 899 539.00. The variance is as a result of the vacant positions and projects and projects still in the implementation phase.

The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

Capital Expenditure

Year-to-date expenditure on capital amounts to R 12 339.01 as compared to the year-to-date budget projection of R 893 117.00. The variance is a result of projects of a capital nature still in implementation phase.

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 173 448 065. The year-to date cash and cash equivalents amounted to R 124 413 460.00. The net increase in cash and cash equivalents for the year to date is R 49 034 605.

**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	-	663 139	663 139	1 017 969
02.1 - Office Of The Municipal Manager	10 435 834	13 364 632	-	697 547	697 547	1 113 721
2.2 - Governance Function	1 156 782	4 731 242	-	105 747	105 747	394 270
2.3 - Legal Services	1 487 590	1 697 923	-	131 777	131 777	141 494
2.4 - Risk Management	1 301 523	1 478 959	-	112 038	112 038	123 249
2.5 - Marketing, Customer Relations, Publicity and N	2 155 726	2 718 393	-	169 993	169 993	226 533
Total	27 103 508	36 206 769	-	1 880 241	1 880 241	3 017 236

Actual operating expenditure of Council & Executive is R 1 880 241 as compared to the year-to-date budget of R 3 017 236 due to the vacancies of Manager in the office of the Municipal Manager and Internal Audit 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	-	704 387	704 387	2 403 892
3.2 - Supply Chain Management	3 195 146	4 399 287	-	235 323	235 323	366 608
Total	22 150 012	30 553 594	-	939 710	939 710	2 770 500

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 939 710 as compared to the year-to-date projected budget of R 2 770 500. Due to the following vacant positions: CFO, Senior clerk: Revenue & Expenditure, Accountant Support, 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	-	682 201	682 201	1 712 775
4.2 - Information Technology	3 356 096	5 782 056	-	228 865	228 865	481 841
4.3 - Human Resources	5 872 420	5 381 702	-	336 580	336 580	448 477
4.4 - Coastal Protection	11 003 441	12 497 530	-	576 708	576 708	1 041 461
4.5 - Disaster Management	8 143 060	13 330 576	-	742 637	742 637	1 110 887
Total	40 713 468	57 545 085	-	2 566 991	2 566 991	4 795 441

Actual operating expenditure of Corporate Services at the end of the month amounts to R 2 566 991 as compared to the year-to-date projected budget of R 4 795 441. 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	-	1 439 058	1 439 058	3 879 078
5.2 - Tourism	2 182 355	4 536 670	-	134 814	134 814	378 057
Total	54 853 373	51 085 345	-	1 573 872	1 573 872	4 257 135

Actual operating expenditure of Planning & Development at the end of the month amounts to R 1 573 872 as compared to the year-to-date projected budget of R 4 257 135 due to the vacant positions of Director: Planning and Development, Senior Tourism Officer and Manager IDP.

Infrastructure						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
06.4 - Housing Administration	3 537 532	3 403 016	-	192 005	192 005	283 589
Total	3 537 532	3 403 016	-	192 005	192 005	283 589

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 192 005 as compared to the year-to-date projected budget of R 283 589. Vacancies within the department namely: Director Infrastructure and Housing Manager.

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	-	-	17 800.00	125 840.00	12%	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.
Child Programme	15 000.00	-	-	-	15 000.00	0%	No expenditure incurred for the month.
Gender Programme	169 750.00	-	-	18 908.00	150 842.00	11%	Expenditure incurred for the month amounts to R 18 908.00
MRM Programme	30 000.00	-	-	-	-	0%	No expenditure incurred for the month.
Old Age Programme	25 000.00	-	-	-	25 000.00	0%	No expenditure incurred for the month.
HIV/AIDS Programme	53 750.00	-	27 000.00	-	53 750.00	0%	A commitment of R 27 000.00 was raised.
<u>Total Political Office Projects</u>	<u>393 390.00</u>	<u>-</u>	<u>-</u>	<u>36 708.00</u>	<u>326 682.00</u>	<u>9%</u>	
YOUTH UNIT							
Youth Career	13 000.00	-	-	-	13 000.00	0%	No expenditure incurred for the month.
Sopa Programme	6 000.00	-	-	-	6 000.00	0%	No expenditure incurred for the month.
June 16 Programme	7 000.00	0.00	0.00	0.00	7 000.00	0%	No expenditure incurred for the month.
Youth Skills Programme	300 000.00	-	-	-	300 000.00	0%	No expenditure incurred for the month.
<u>Total Youth Projects</u>	<u>326 000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>326 000.00</u>	<u>0%</u>	

Project Description	Budget		Commitment	Total Spent	Budget	% Spent	Comment
CORPORATE SERVICES							
HUMAN RESOURCE MANAGEMENT							
Employee Wellness Assistance Programme	80 000.00	-	-	26.00	79 974.00	0%	No expenditure incurred for the month.
Project Management/ Training	1 000 000.00	-	-	-	-	0%	No expenditure incurred for the month.
Total HR Projects	1 080 000.00	-	-	26.00	79 974.00	0%	
ENVIRONMENTAL PROTECTION							
Air Quality	6 000.00	-	2 020.52	-	6 000.00	0%	A commitment of R 2 020.52 was raised.
Commemorative Days	128 000.00	-	-	-	128 000.00	0%	No expenditure incurred for the month.
Awareness Sanitation Programme	6 000.00	-	1 208.00	-	6 000.00	0%	A commitment of R 1 208.00 was raised.
Health Forum	6 000.00	-	-	-	6 000.00	0%	No expenditure incurred for the month.
Water Analysis	450 000.00	-	62 366.96	-	450 000.00	0%	A commitment of R 62 366.96 was raised.
Environmental World day Awareness	6 000.00	-	-	-	6 000.00	0%	Campaigns will take place as per operational plan.
South African Standards for Drinking Water	128 000.00	-	-	-	128 000.00	0%	No expenditure for the month of July
Sol Plaatjie programme.	4 000 000.00	-	-	-	4 000 000.00	0%	No expenditure for the month of July
Total Environmental Health Projects	4 730 000.00	-	65 595.48	-	4 730 000.00	0%	
FIRE FIGHTING & DISASTER MANAGEMENT							
Contingency Fund	500 000.00	-	54 700.00	153 790.00	346 210.00	31%	Expenditure incurred as and when required.
Total Disaster Management Projects	500 000.00	-	54 700.00	153 790.00	346 210.00	31%	

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.
Youth Enterprenuer	332 800.00	-	-	-	332 800.00	0%	Project has not started.
Exhibition Installers	50 000.00	-	-	-	50 000.00	0%	Project has not started.
Machinery and equipment SMME	1 740 000.00	-	-	397.83	1 739 602.17	0%	Expenditure incurred for the month amounts to R 397.83
Total LED Projects	2 772 800.00	-	-	397.83	2 772 402.17	0%	
TOURISM							
Indaba Expo	244 714.00	-	14 695.65	-	244 714.00	0%	No expenditure for the month of July 2024.
Tourism Business Competition	423 190.00	-	-	3 000.00	420 190.00	1%	Expenditure incurred for the month amounts to R 3000.00
Tourism Association	11 500.00	-	-	-	11 500.00	0%	No expenditure for the month of July 2024.
Tourism Awareness Campaign	105 950.00	-	-	-	105 950.00	0%	No expenditure for the month of July 2024.
Tourism workshops	61 580.00	-	-	-	61 580.00	0%	No expenditure for the month of July 2024.
N12 Promotion	12 000.00	-	-	-	12 000.00	0%	No expenditure for the month of July 2024.
Total Tourism Projects	858 934.00	-	14 695.65	3 000.00	855 934.00	0%	
Project Description	Budget		Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT							
PLANNING UNIT - SPATIAL PLANNING							
Municipal Tribunal/Audit committee	50 000.00	-	-	-	50 000.00	0%	Prepared for the documentattion DMPT planning which will take
Precint Development Magareng	31 000.00	-	-	-	31 000.00	0%	Finalising the final draft precinct plan. Conducted public consultation meetings.
Project Management/Dikgatlong	400 000.00	-	-	-	400 000.00	0%	Drafting Tor for the Phokwane Nodal development plan.
Total Spatial Planning Projects	481 000.00	-	-	-	481 000.00	0%	

Project Description	Budget		Commitment	Total Spent	Remaining Budget	% Spent	Comment
INFRASTRUCTURE							
PROJECT MANAGEMENT & ADVISORY SERVICE							
Magareng O&M	2 500 000.00	-	-	217 973.40	2 282 026.60	9%	Expenditure incurred for the month amounts to R 217 973.40
Dikgatlong O&M	2 500 000.00	-	-	-	2 500 000.00	0%	No expenditure for the month of July 2024.
Phokwane O&M	2 500 000.00	-	-	-	2 500 000.00	0%	No expenditure for the month of July 2024.
Sol Plaatje O&M	2 500 000.00	-	-	-	2 500 000.00	0%	No expenditure for the month of July 2024.
Total Infrastructure Projects	10 000 000.00	-	-	217 973.40	9 782 026.60	2%	
Total Special Projects	21 142 124.00	-	134 991.13	411 895.23	19 300 228.77	2%	

The actual spending on special projects for the municipality to date amounts to R 217 973.40 The municipality has spent 2% of its budgeted special project

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

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M01 July									
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	13 706	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	13 706	9 600	-	453	453	800	(347)	-43%	9 600
Other own revenue	128 031	150 990	-	58 084	58 084	12 583	45 502	362%	-
Total Revenue (excluding capital transfers and contributions)	155 443	160 590	-	58 538	58 538	13 383	45 155	337%	160 590
Employee costs	72 524	98 526	-	5 699	5 699	8 210	(2 512)	-	98 526
Remuneration of Councillors	7 735	8 252	-	656	656	688	(31)	-	8 252
Depreciation and amortisation	1 987	6 363	-	-	-	530	(530)	-	6 363
Interest	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1 116	2 340	-	30	30	195	(165)	-	2 340
Transfers and subsidies	42 970	16 167	-	372	372	1 347	(975)	-72%	16 167
Other expenditure	22 025	47 147	-	396	396	3 929	(3 533)	-90%	47 147
Total Expenditure	148 358	178 794	-	7 153	7 153	14 900	(7 747)	-52%	178 794
Surplus/(Deficit)	7 085	(18 204)	-	51 385	51 385	(1 517)	52 902	-3487%	(18 204)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 085	(18 204)	-	51 385	51 385	(1 517)	52 902	-3487%	(18 204)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7 085	(18 204)	-	51 385	51 385	(1 517)	52 902	-3487%	(18 204)
Capital expenditure & funds sources									
Capital expenditure	4 094	10 717	-	12	12	893	(881)	-99%	10 717
Capital transfers recognised	19	43	-	-	-	4	(4)	-100%	43
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 075	10 674	-	12	12	890	(877)	-99%	10 674
Total sources of capital funds	4 094	10 717	-	12	12	893	(881)	-99%	10 717
Financial position									
Total current assets	135 926	132 846	-	-	175 491	-	-	-	132 846
Total non current assets	80 653	80 231	-	-	80 666	-	-	-	80 231
Total current liabilities	20 150	42 194	-	-	8 522	-	-	-	42 194
Total non current liabilities	29 853	31 499	-	-	29 673	-	-	-	31 499
Community wealth/Equity	166 576	139 385	-	-	217 961	-	-	-	139 385
Cash flows									
Net cash from (used) operating	(27 929)	(1 488)	-	55 321	64 204	2 168	(62 036)	-2861%	(1 488)
Net cash from (used) investing	10 495	(12 325)	-	(12)	12	(1 027)	(1 039)	101%	(12 325)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	95 495	(138 226)	-	-	64 216	(123 272)	(187 489)	152%	-
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	-	-	-	-	-	-	-	1 960	1 960
Creditors Age Analysis									
Total Creditors	3	708	-	-	-	-	-	-	711

Table C2 Monthly Budget Statement - Financial Performance (standard classification)

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July										
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		151 357	150 084	-	58 506	58 506	12 507	45 999	368%	150 084
Executive and council		280	-	-	-	-	-	-	-	-
Finance and administration		151 078	150 084	-	58 506	58 506	12 507	45 999	368%	150 084
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		4 085	10 506	-	32	32	876	(844)	-96%	10 506
Planning and development		4 085	10 506	-	32	32	876	(844)	-96%	10 506
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	155 443	160 590	-	58 538	58 538	13 383	45 155	337%	160 590
Expenditure - Functional										
Governance and administration		70 820	98 477	-	4 068	4 068	8 431	(4 363)	-52%	98 477
Executive and council		21 002	25 580	-	1 361	1 361	2 132	(771)	-36%	25 580
Finance and administration		48 662	68 166	-	2 601	2 601	5 905	(3 304)	-56%	68 166
Internal audit		1 157	4 731	-	106	106	394	(289)	-73%	4 731
Community and public safety		11 681	16 734	-	935	935	1 394	(460)	-33%	16 734
Community and social services		8 143	13 331	-	743	743	1 111	(368)	-33%	13 331
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		3 538	3 403	-	192	192	284	(92)	-32%	3 403
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		63 674	59 046	-	2 016	2 016	4 921	(2 905)	-59%	59 046
Planning and development		52 671	46 549	-	1 439	1 439	3 879	(2 440)	-63%	46 549
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		11 003	12 498	-	577	577	1 041	(465)	-45%	12 498
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		2 182	4 537	-	135	135	378	(243)	-64%	4 537
Total Expenditure - Functional	3	148 358	178 794	-	7 153	7 153	15 124	(7 971)	-53%	178 794
Surplus/ (Deficit) for the year		7 085	(18 204)	-	51 385	51 385	(1 741)	53 126	-3051%	(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) - M01 July										
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		151 078	150 084	-	58 506	58 506	12 507	45 999	367.8%	150 084
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		4 085	10 506	-	32	32	876	(844)	-96.4%	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	155 443	160 590	-	58 538	58 538	13 383	45 155	337.4%	160 590
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	10 566	12 216	-	663	663	1 018	(355)	-34.9%	12 216
Vote 2 - MUNICIPAL MANAGER		16 537	23 991	-	1 217	1 217	1 999	(782)	-39.1%	23 991
Vote 3 - BUDGET AND TREASURY		22 150	30 554	-	940	940	2 771	(1 831)	-66.1%	30 554
Vote 4 - CORPORATE SERVICES		40 713	57 545	-	2 567	2 567	4 795	(2 228)	-46.5%	57 545
Vote 5 - PLANNING AND DEVELOPMENT		54 853	51 085	-	1 574	1 574	4 257	(2 683)	-63.0%	51 085
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		3 538	3 403	-	192	192	284	(92)	-32.3%	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	148 358	178 794	-	7 153	7 153	15 124	(7 971)	-52.7%	178 794
Surplus/ (Deficit) for the year	2	7 085	(18 204)	-	51 385	51 385	(1 741)	53 126	-3050.8%	(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) - M01 July**

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		68	80	-	36	36	7	29	439%	80
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		13 706	9 600	-	453	453	800	-	-	9 600
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		195	91	-	19	19	8	11	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		141 473	150 819	-	58 029	58 029	12 568	45 461	-	150 819
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		155 443	160 590	-	58 538	58 538	13 383	45 155	337%	160 590
Expenditure By Type										
Employee related costs		72 524	98 526	-	5 699	5 699	8 210	(2 512)	-31%	98 526
Remuneration of councillors		7 735	8 252	-	656	656	688	(31)	-5%	8 252
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1 116	2 340	-	30	30	195	(165)	-	2 340
Debt impairment		-	20	-	-	-	2	(2)	-100%	20
Depreciation and amortisation		1 987	6 363	-	-	-	530	(530)	-100%	6 363
Interest		-	-	-	-	-	-	-	-	-
Contracted services		12 300	28 197	-	199	199	2 350	(2 151)	-92%	28 197
Transfers and subsidies		42 970	16 167	-	372	372	1 347	(975)	-72%	16 167
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		10 431	16 576	-	197	197	1 381	(1 185)	-86%	16 576
Losses on Disposal of Assets		-	54	-	-	-	4	(4)	-100%	54
Other Losses		(706)	2 300	-	-	-	192	(192)	-	2 300
Total Expenditure		148 358	178 794	-	7 153	7 153	14 900	(7 747)	-52%	178 794
Surplus/(Deficit)		7 085	(18 204)	-	51 385	51 385	(1 517)	52 902	(0)	(18 204)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		7 085	(18 204)	-	51 385	51 385	(1 517)			(18 204)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		7 085	(18 204)	-	51 385	51 385	(1 517)			(18 204)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		7 085	(18 204)	-	51 385	51 385	(1 517)			(18 204)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		7 085	(18 204)	-	51 385	51 385	(1 517)			(18 204)

Expenditure

To date, R 7 152 819.00 has been spent as compared to the operational year-to-date budget projections of R 14 899 539.00. 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) - M01 July										
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	-	-	-	2	(2)	-100%	20
Vote 2 - MUNICIPAL MANAGER		55	279	-	-	-	23	(23)	-100%	279
Vote 3 - BUDGET AND TREASURY		1 976	7 584	-	12	12	632	(620)	-98%	7 584
Vote 4 - CORPORATE SERVICES		2 032	1 920	-	-	-	160	(160)	-100%	1 920
Vote 5 - PLANNING AND DEVELOPMENT		31	914	-	-	-	76	(76)	-100%	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	-	12	12	893	(881)	-99%	10 717
Total Capital Expenditure		4 094	10 717	-	12	12	893	(881)	-99%	10 717
Capital Expenditure - Functional Classification										
Governance and administration		3 550	8 609	-	12	12	717	(705)	-98%	8 609
Executive and council		55	299	-	-	-	25	(25)	-100%	299
Finance and administration		3 495	8 310	-	12	12	693	(680)	-98%	8 310
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		489	1 155	-	-	-	96	(96)	-100%	1 155
Community and social services		489	1 155	-	-	-	96	(96)	-100%	1 155
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		56	953	-	-	-	79	(79)	-100%	953
Planning and development		31	914	-	-	-	76	(76)	-100%	914
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		24	39	-	-	-	3	(3)	-100%	39
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	4 094	10 717	-	12	12	893	(881)	-99%	10 717
Funded by:										
National Government		-	43	-	-	-	4	(4)	-100%	43
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		19	-	-	-	-	-	-	-	-
Transfers recognised - capital		19	43	-	-	-	4	(4)	-100%	43
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4 075	10 674	-	12	12	890	(877)	-99%	10 674
Total Capital Funding		4 094	10 717	-	12	12	893	(881)	-99%	10 717

Table C6 Monthly Budget Statement – Financial Position.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M01 July						
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		123 781	110 601	-	164 532	110 601
Trade and other receivables from exchange transactions		8 726	9 416	-	8 916	9 416
Receivables from non-exchange transactions		627	389	-	627	389
Current portion of non-current receivables		611	736	-	611	736
Inventory		336	239	-	307	239
VAT		1 916	11 016	-	748	11 016
Other current assets		(70)	449	-	(250)	449
Total current assets		135 926	132 846	-	175 491	132 846
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		72 988	66 359	-	73 000	66 359
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		631	631	-	631	631
Intangible assets		1 306	6 844	-	1 306	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		80 653	80 231	-	80 666	80 231
TOTAL ASSETS		216 579	213 077	-	256 157	213 077
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		4	5	-	5	5
Trade and other payables from exchange transactions		5 378	25 671	-	(4 980)	25 671
Trade and other payables from non-exchange transactions		1 586	320	-	1 548	320
Provision		12 906	15 941	-	12 931	15 941
VAT		276	257	-	(982)	257
Other current liabilities		-	-	-	-	-
Total current liabilities		20 150	42 194	-	8 522	42 194
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		3 000	2 946	-	2 957	2 946
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		26 853	28 553	-	26 717	28 553
Total non current liabilities		29 853	31 499	-	29 673	31 499
TOTAL LIABILITIES		50 003	73 693	-	38 196	73 693
NET ASSETS	2	166 576	139 385	-	217 961	139 385
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		124 003	95 764	-	175 388	95 764
Reserves and funds		42 573	43 621	-	42 573	43 621
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	166 576	139 385	-	217 961	139 385

Table C7 Monthly Budget Statement – Cash flow.

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
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	-	122	55	16	38	234%	197
Transfers and Subsidies - Operational		141 187	150 819	-	57 972	57 972	12 568	45 404	361%	150 819
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	-	-
Interest		13 706	9 600	-	2 952	453	800	(347)	-43%	9 600
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(183 086)	(156 602)	-	(5 724)	5 724	(11 675)	(17 399)	149%	(156 602)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	(5 502)	-	-	-	459	459	100%	(5 502)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(27 929)	(1 488)	-	55 321	64 204	2 168	(62 036)	-2861%	(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)	-	(12)	12	(1 027)	(1 039)	101%	(12 325)
NET CASH FROM/(USED) INVESTING ACTIVITIES		10 495	(12 325)	-	(12)	12	(1 027)	(1 039)	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		(17 434)	(13 813)	-	55 309	64 216	1 141			-
Cash/cash equivalents at beginning:		112 930	(124 413)	-	-	-	(124 413)			-
Cash/cash equivalents at month/year end:		95 495	(138 226)	-	-	64 216	(123 272)			-

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

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 Water 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	-	-	-	-	-	-	-	-	1 960	1 960	1 960	-	-	
Total By Income Source	2000	-	-	-	-	-	-	-	-	1 960	1 960	1 960	-	-	
2023/24 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	1 960	1 960	1 960	-	-	
Total By Customer Group	2600	-	-	-	-	-	-	-	-	1 960	1 960	1 960	-	-	

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 July 2024.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	OPENING BALANCE	AMOUNT PAID PREVIOUSLY	INVOICED JULY'24	PAID JULY'24	BALANCE	PROGRESS
10000	VENUE HIRE - CASH CUSTOMER	2024/07/26	Rental Lecture Room 1 & 2 - 27 August 2024	0.00	0.00	3 795.00	0.00	3 795.00	
100087	Department of Safety & Liasion	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	2024/07/31	Tower - Rental & fixed rate electricity	1 148 499.71	1 166 799.42	21 644.86	0.00	3 345.15	Monthly payments
101399	Department of Roads and Public Works	2024/07/31	Post Service medical aid - Council Contribution	4 739 725.53	4 776 653.20	50 226.50	0.00	13 298.83	Monthly payments
101400	Department of Roads and Public Works	2024/07/30	Sundry - Municipal accounts workshops	9 928 532.94	3 520 879.06	194 929.22	0.00	6 602 583.10	Monthly payments
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 refer to manager: Revenue & Expenditure for further investigation.
101459	Siwisa A.M.	2019/07/30	Salary overpayment	9 653.29	5 500.00	0.00	2 500.00	1 653.29	Agreement to pay outstanding balance in July'24
101463	Raillex Pty Ltd	2020/11/12	New building - Electrical repairs and COC	56 140.00	26 140.00	0.00	0.00	30 000.00	Handed over to legal department for further action
101469	Msibi J.K.	2022/05/31	Laptop recovery	14 900.00	10 017.40	0.00	0.00	4 882.60	Awaiting payback arrangement
101473	Sedibeng Water	2022/06/30	FNB fraud	499 986.20	0.00	0.00	0.00	499 986.20	A case of fraud was opened at SAPS and the matter is still under investigation.
101475	EFF Councillors	2023/06/30	Legal Costs- CASE 1933/21	143 607.69	0.00	0.00	0.00	143 607.69	The councillors involved were served with a letter of notice by the lawyers.
101476	Orange Development (PTY) LTD	2023/06/30	VAT overpayment	100 460.87	24 595.00	0.00	0.00	75 865.87	Agreement to pay back in monthly installments
101480	Zalisa A.K.	2024/03/19	Salary overpayment	8 365.80	0.00	0.00	0.00	8 365.80	Monthly statements are sent to the debtor.
				17 148 670.93	9 896 795.40	270 595.58	2 500.00	7 519 971.11	

Payments to Councilors/Employees/Pensioners/Suppliers:

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

FRANCES BAARD DISTRICT MUNICIPALITY						
EXPENDITURE STATISTICS						Jul-24
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay	
		Paid	Not paid	Termination	Made	
Officials	3 444 636.27	88	0	0	0	
Pension	1 110.93	1	0	0	0	
Section 54 & 57	217 958.86	1	0	0	0	
Contract	712 405.83	13	0	1	0	
Cllrs	656 241.90	27	2	0	0	
Interns	141 666.61	17	0	0	0	
Payments Made	44 532 030.60	-	-	-	0	
TOTALS	49 706 051.00	147	2	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 July 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 2023-24 was approved by the Accounting Officer.

• Acquisition Management

For the period of July 2024, no contracts (R200 000 +) were awarded by the Municipal Manager.

• Written Quotations

For the period of July 2024, no written quotation (R30 000-R200 000) was awarded by the Municipal Manager.

Total orders issued total R 314 332.43

Council and Executive	R 2 034.35
Municipal Manager	R 41 347.35
Finance	R 30 118.36
Administration	R 236 636.72
Planning and Development	R 0.00
Technical Service	R 5 195.65

a) Disposal Management

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

b) Deviations

No deviations were approved by the Municipal Manager for the month of July 2024.

Issues from Stores**Total orders issued total R 29 576.38**

Council	R 0.00
Municipal Manager	R 7 273.78
Finance	R 0.00
Administration	R 19 151.02
Planning and Development	R 3 151.59
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 (%)	Accrued Interest Over Term	Accrued Interest Month	Service fee	Accrued interest after monthly service fee
037662011402000180	notice	NEDCOR	10 000 000.00		04-Apr-24	02-Aug-24	120	8.960%	294 575.34	76 098.63		
037662011402000181	notice	NEDCOR	10 000 000.00		05-Apr-24	02-Aug-24	119	8.960%	292 120.55	76 098.63		
	notice	NEDCOR	7 900 000.00		08-Jul-24	05-Nov-24	120	8.960%	232 714.52	46 542.90		
048472468-180	notice	STANDARD BANK	10 000 000.00		05-Apr-24	02-Aug-24	119	9.147%	298 217.26	77 686.85		
048472468-179	notice	STANDARD BANK	5 000 000.00		04-Apr-24	02-Aug-24	120	9.147%	150 361.64	38 843.42		
2081349095	notice	ABSA	10 000 000.00		05-Apr-24	02-Aug-24	119	9.500%	309 726.03	78 082.19		
2080805462	notice	ABSA	15 000 000.00		04-Apr-24	02-Aug-24	120	9.500%	468 493.15	117 123.29		
2081655943	notice	ABSA	10 400 000.00		26-Jun-24	26-Jun-25	365	9.670%	1 005 680.00	82 658.63		
76204687655	notice	FNB	10 000 000.00		05-Apr-24	02-Aug-24	119	8.880%	289 512.33	75 419.18		
76204676640	notice	FNB	5 000 000.00		04-Apr-24	02-Aug-24	120	8.880%	145 972.60	37 709.59		
76206442651	notice	FNB	9 000 000.00		08-Jul-24	05-Nov-24	120	8.850%	261 863.01	52 372.60		
			R 102 300 000.00	R -			1 441		R 3 341 400.82	668 553.73	-	-

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

Investment amounts to R 102 300 000.00 as at 31 July 2024.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		5 802	150 639	-	57 972	57 972	12 553	(769)	-6.1%	150 639
Energy Efficiency and Demand Side Management Grant_Receipts	-	-	4 000	-	-	-	333	(333)	-100.0%	4 000
EPWP Incentive	-	1 073	1 274	-	-	-	106			1 274
Finance Management	-	1 000	1 000	-	-	-	83			1 000
Local Government Equitable Share	-	-	139 133	-	57 972	57 972	11 594			139 133
Metro Informal Settlements Partnership Grant	-	1 032	-	-	-	-	-			-
Municipal Systems Improvement	-	-	2 403	-	-	-	200	(200)	-100.0%	2 403
Rural Road Asset Management Systems Grant	-	2 697	2 829	-	-	-	236	(236)	-100.0%	2 829
Other transfers and grants [insert description]										
Provincial Government:										
Other transfers and grants [insert description]										
District Municipality:										
[insert description]										
Other grant providers:										
[insert description]										
Total Operating Transfers and Grants	5	5 802	150 639	-	57 972	57 972	12 553	(769)	-6.1%	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)								
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	-	57 972	57 972	12 553	(769)	-6.1%	150 639

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July										
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	-	26	26	959	(933)	-97.3%	11 506
Energy Efficiency and Demand Side Management Grant_ Transferred to	-	-	4 000	-	-	-	333	(333)	-100.0%	4 000
Expanded Public Works Programme Integrated Grant	-	1 073	1 274	-	-	-	106	(106)	-100.0%	1 274
Local Government Financial Management Grant	-	975	1 000	-	26	26	83	(58)	-69.4%	1 000
Municipal Systems Improvement Grant	-	-	2 403	-	-	-	200	(200)	-100.0%	2 403
Rural Road Asset Management Systems Grant	-	2 624	2 829	-	-	-	236	(236)	-100.0%	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	-	26	26	959	(933)	-97.3%	11 506
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	32	32	-	32	#DIV/0!	-
Integrated National Electrification Programme Grant	-	-	-	-	32	32	-	32	#DIV/0!	-
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	-	-	32	32	-	32	#DIV/0!	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		4 671	11 506	-	57	57	959	(901)	-94.0%	11 506

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July										
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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 147	7 734	—	610	610	645	(35)	-5%	7 734
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		588	518	—	47	47	43	3	8%	518
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Sub Total - Councillors		7 735	8 252	—	656	656	688	(31)	-5%	8 252
% increase	4		6.7%							6.7%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	4 398	11 339	—	447	447	945	(498)	-53%	11 339
Pension and UIF Contributions		592	19	—	50	50	2	48	3007%	19
Medical Aid Contributions		86	—	—	7	7	—	7	#DIV/0!	—
Overline		—	—	—	—	—	—	—	—	—
Performance Bonus		441	600	—	19	19	50	(31)	-62%	600
Motor Vehicle Allowance		623	193	—	51	51	16	35	217%	193
Cellphone Allowance		80	125	—	7	7	10	(4)	-38%	125
Housing Allowances		39	—	—	3	3	—	3	#DIV/0!	—
Other benefits and allowances		1	2	—	0	0	0	(0)	-62%	2
Payments in lieu of leave		790	606	—	47	47	51	(4)	-7%	606
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		7 049	12 883	—	630	630	1 074	(444)	-41%	12 883
% increase	4		82.8%							82.8%
Other Municipal Staff										
Basic Salaries and Wages		43 833	54 934	—	3 605	3 605	4 578	(973)	-21%	54 934
Pension and UIF Contributions		7 245	9 733	—	635	635	811	(177)	-22%	9 733
Medical Aid Contributions		2 575	4 304	—	230	230	359	(128)	-36%	4 304
Overline		194	860	—	21	21	72	(51)	-71%	860
Performance Bonus		3 453	4 445	—	275	275	370	(96)	-26%	4 445
Motor Vehicle Allowance		2 481	2 822	—	175	175	235	(60)	-26%	2 822
Cellphone Allowance		242	233	—	19	19	19	(1)	-4%	233
Housing Allowances		444	640	—	36	36	53	(17)	-32%	640
Other benefits and allowances		15	21	—	1	1	2	(0)	-21%	21
Payments in lieu of leave		1 299	3 667	—	72	72	306	(234)	-76%	3 667
Long service awards		312	183	—	—	—	15	(15)	-100%	183
Post-retirement benefit obligations	2	3 363	3 800	—	—	—	317	(317)	-100%	3 800
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		65 475	85 642	—	5 069	5 069	7 137	(2 068)	-29%	85 642
% increase	4		30.8%							30.8%
Total Parent Municipality		80 259	106 777	—	6 355	6 355	8 898	(2 543)	-29%	106 777
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overline		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Board Fees		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Executive members Board		—	—	—	—	—	—	—	—	—
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overline		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
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		—	—	—	—	—	—	—	—	—
Overline		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities		—	—	—	—	—	—	—	—	—
% increase	4									
Total Municipal Entities		—	—	—	—	—	—	—	—	—
TOTAL SALARY, ALLOWANCES & BENEFITS		80 259	106 777	—	6 355	6 355	8 898	(2 543)	-29%	106 777
% increase	4		33.0%							33.0%
TOTAL MANAGERS AND STAFF		72 524	98 526	—	5 699	5 699	8 210	(2 512)	-31%	98 526

ASSET AND RISK MANAGEMENT**Insurance:**

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

Asset Management:

The asset register is updated on annual basis; this is done to keep up with any changes that might have occurred. The municipality has completed the asset count for the 2023/2024 financial year.

Information Backup:

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

Repairs and Maintenance Cost:

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

OPERATING RESULTS ANALYSIS COMPARISON: ACTUAL TO BUDGET	FULL YEAR BUDGET 2024/25	ADJUSTMENT BUDGET 2023/24	31/07/2024 YTD ACTUAL	VARIANCES	VARIANCES %
Municipal Offices	764 820.00	-	8 584.37	756 235.63	1%
Computer Software and Applications	3 141 290.00	-	433.91	3 140 856.09	0%
Computer Equipment	1 164 690.00	-	63 309.79	1 101 380.21	5%
Furniture and Office Equipment	64 680.00	-	-	64 680.00	0%
Machinery and Equipment	101 240.00	-	-	101 240.00	0%
Transport Assets	850 780.00	-	2 550.00	848 230.00	0%
Totals	6 087 500.00	-	74 878.07	6 012 621.93	1%

Year to date expenditure on repairs and maintenance amounts to R 74 878.07 of the R 6 087 500.00 that was budgeted. The percentage expenditure up to date amounts to 1%.

Motor vehicles – utilization Statistics:

The municipality operates a pool of 29 vehicles as part of its routine activities. Statistical information regarding the year-to-date utility for July 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 Jun' 24	Closing Km Reading	Closing KM Reading	Jul '24 utility	JUL '24
1	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV311 NC	135 000	135 000	2025/04/30	125 345	127 318	128 890	1 572	Vehicle utilized, no problems reported
2	Chevrolet Cruze 1.6 North	Pool	2016	CMV 321 NC	165 000	165 000	2025/04/30	157 560	159 150	159 150	-	Vehicle not utilized
3	Toyota Hilux 2.5D	Disaster Management	2016	CMT747 NC	100 000	100 000	2025/04/30	94 659	97 025	98 434	1 409	Vehicle utilized, no problems reported
4	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	120 000	120 000	2025/04/30	120 305	122 604	123 323	719	Vehicle utilized, no problems reported
5	Isuzu KB 250	Environmental Health	2013	CGR 576 NC	120 000	120 000	2025/04/30	116 680	118 110	118 293	183	Vehicle utilized, no problems reported
6	Hyundai HI	Tourism & LED	2013	CGY587 NC	120 000	120 000	2024/08/31	116 677	117 629	118 260	631	Vehicle utilized, no problems reported
7	Toyota Landcruiser	Disaster Management	2014	CIL 363 NC	80 000	80 000	2024/08/31	71 308	71 476	71 712	236	Vehicle utilized, flat wheel repaired
8	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	75 000	75 000	2024/08/31	70 416	72 002	72 369	367	Vehicle utilized, no problems reported
9	Isuzu Kb 250 D-Teq	Project Management	2014	CKR 822 NC	120 000	120 000	2025/04/30	111 980	113 820	114 024	204	Vehicle utilized, no problems reported
10	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	15 000	2024/07/31	-	-	-	-	Vehicle was not utilized
11	Toyota Etios	Office Support	2014	CJG 979 NC	90 000	90 000	2025/04/30	87 230	88 575	89 116	541	Vehicle utilized, no problems reported
12	Nissan Hardbody	Pool	2014	CJ 263 NC	75 000	75 000	2025/04/30	60 133	61 173	61 555	382	Vehicle utilized, no problems reported
13	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	30 000	30 000	2025/04/30	19 984	20 683	20 965	282	Vehicle utilized, was taken in for wheel alignment
14	Nissan Almera 1.5 Acenta	Pool	2016	CMT438 NC	75 000	75 000	2025/04/30	65 689	66 664	66 709	45	Vehicle utilized, engine light on, was in for service
15	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	120 000	120 000	2024/08/31	90 129	90 620	91 470	850	Vehicle utilized, no problems reported
16	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	75 000	75 000	2024/08/31	77 855	80 122	81 284	1 162	Vehicle utilized, no problems reported
17	Nissan NP 300 S/Cab	Environmental Health	2017	CPS 006 NC	45 000	45 000	2024/08/31	44 332	44 332	44 332	-	Vehicle was not utilized, breakdown in for repairs. Still at service
18	Nissan NP 300 S/Cab	Disaster Management	2017	CPS 008 NC	75 000	75 000	2024/08/31	61 584	64 330	64 991	661	Vehicle utilized, no problems reported
19	Toyota Hilux 2.8 GD-6 D Cab	Project Management	2022	CZF 251 NC	35 000	35 000	2025/04/30	21 790	24 274	24 715	441	Vehicle utilized, no problems reported
20	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15 000	15 000	2024/04/30	-	-	-	-	Vehicle was not utilized
21	Isuzu D-Max	Disaster Management	2023	DBY698NC	15 000	15 000	2025/06/30	8 552	11 905	13 714	1 809	Vehicle utilized, no problems reported
22	Isuzu D-Max	Environmental Health	2023	DCC695NC	15 000	15 000	2024/08/31	7 738	11 200	12 769	1 569	Vehicle utilized, no problems reported
23	Isuzu D-Max	Environmental Health	2023	DBY699NC	15 000	15 000	2025/06/30	5 496	7 399	8 095	696	Vehicle utilized, no problems reported
24	Isuzu D-Max	Environmental Health	2023	DBY700NC	15 000	15 000	2025/06/30	5 843	6 510	6 520	10	Vehicle was not utilized, was in for service
25	VW T-Cross 1.0 Tsi	Pool	2024	DCZ 616 NC	15 000	15 000	2025/03/31	24	2 513	5 496	2 983	Vehicle utilized, no problems reported
26	VW T-Cross 1.0 Tsi	Pool	2024	DCZ 618 NC	15 000	15 000	2025/03/31	21	2 657	3 676	1 019	Vehicle utilized, no problems reported
27	VW Polo Sedan 1.6 Mpi	Pool	2024	DCZ 620 NC	15 000	15 000	2025/03/31	13	2 221	2 764	543	Vehicle utilized, windscreen cracked and flat wheel repaired
28	VW Polo Sedan 1.6 Mpi	Pool	2024	DCZ 641 NC	15 000	15 000	2025/03/31	16	4 950	6 343	1 393	Vehicle utilized, was taken in for wheel alignment
29	Isuzu D-Max	Environmental Health	2024	DDC 963 NC	15 000	15 000	2025/04/30	-	1 732	2 395	663	Vehicle utilized, no problems reported
	FULL FLEET UTILITY Jul 2024										13 769	


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

Ms. ZM Bogatsu
Municipal Manager

Signature: 

Date: 14 August 2024