

# FRANCES BAARD DISTRICT MUNICIPALITY



## **Section 71 Report**

**30 April 2026**

**TABLE OF CONTENTS**

Page

1. Executive summary .....	2-8
2. In-Year Budget Statement Tables (Annexure A) .....	9-13
3. Supporting documents .....	14-24
4. Municipal Manager’s quality certification .....	25

**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 158 229 356 .00. The municipality received its third tranche of equitable share and accumulative interest on investments.

**Operating expenditure by type**

To date, R 104 772 870.00 has been spent as compared to the operational year-to-date budget projection of R 153 953 433.00. The variance is as a result of lesser spending due to vacant positions and projects that are being finalized.

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

**Capital Expenditure**

Year-to-date expenditure on capital amounts to R 1 191 356 as compared to the year- to-date budget projection of R 3 761 950.00. The variance is a result of capital projects still in the planning and implementation phase.

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

**Cash Flows**

The municipality started the year with total cash and cash equivalents of R 149 375 944. The year-to date cash and cash equivalents amounted to R 177 585 616.00. The net increase in cash and cash equivalents for the year to date is R 28 209 672.

**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	15 116 714	15 568 980	15 668 980	762 869	8 915 601	13 074 270
02.1 - Office Of The Municipal Manager	9 422 348	13 701 892	12 647 506	789 337	8 195 713	10 540 423
2.2 - Governance Function	2 531 140	3 754 102	4 006 246	349 201	2 147 768	3 338 560
2.3 - Legal Services	1 628 347	1 826 623	1 826 623	156 589	1 342 849	1 522 200
2.4 - Risk Management	1 311 319	1 518 238	1 518 238	125 741	1 126 299	1 265 210
2.5 - Marketing, Customer Relations, Publicity and Media Co-ord	2 360 245	2 785 413	2 785 413	236 694	1 963 886	2 321 190
<b>Total</b>	<b>32 370 113</b>	<b>39 155 248</b>	<b>38 453 006</b>	<b>2 420 431</b>	<b>23 692 116</b>	<b>32 061 853</b>

Actual operating expenditure of Council & Executive is R 23 692 116 as compared to the year-to-date budget of R 32 061 853. The variance is as a result of projects in the planning and implementation phase and lesser spending due to the vacant positions: Manager in the office of the Municipal Manager and Secretary/PA to the Municipal Manager.

Finance						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
3.1 - BTO, Revenue & Expenditure	18 261 505	27 806 173	28 278 661	1 170 767	16 515 417	26 917 310
3.2 - Supply Chain Management	2 792 327	4 264 037	4 228 757	251 027	2 450 324	3 523 970
<b>Total</b>	<b>21 053 832</b>	<b>32 070 210</b>	<b>32 507 418</b>	<b>1 421 794</b>	<b>18 965 741</b>	<b>30 441 280</b>

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 18 965 741 as compared to the year-to-date projected budget of R 30 441 280. The variance is as a result of lesser spending due to vacant positions: Senior clerk: Revenue & Expenditure, Manager: SCM.

Corporate Services						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
4.1 - Administrative and Corporate Support	13 352 601	19 848 111	19 858 708	1 574 272	10 809 979	16 548 970
4.2 - Information Technology	3 690 521	5 886 136	6 262 224	325 054	4 070 834	5 218 570
4.3 - Human Resources	5 188 674	6 728 842	6 790 705	346 853	4 622 877	5 658 930
4.4 - Coastal Protection	12 245 510	14 484 212	14 514 212	747 113	11 553 416	12 095 180
4.5 - Disaster Management	9 144 172	14 160 336	14 681 078	979 673	7 486 268	12 234 290
<b>Total</b>	<b>43 621 478</b>	<b>61 107 637</b>	<b>62 106 927</b>	<b>3 972 965</b>	<b>38 543 374</b>	<b>51 755 940</b>

Actual operating expenditure of Corporate Services at the end of the month amounts to R 38 543 374 as compared to the year-to-date projected budget of R 51 755 940. The variance is as a result of projects in the planning and implementation phase and lesser spending due to vacant positions: Senior Fire Fighters.

Planning & Development						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
5.1 - Planning & Development (LED, IDP's)	12 232 005	17 096 250	17 185 574	974 557	9 223 829	14 321 312
5.2 - Tourism	3 542 736	4 286 998	4 383 998	619 560	3 881 180	3 653 332
<b>Total</b>	<b>15 774 741</b>	<b>21 383 248</b>	<b>21 569 572</b>	<b>1 594 117</b>	<b>13 105 009</b>	<b>17 974 644</b>

Actual operating expenditure of Planning & Development at the end of the month amounts to R 13 105 009 as compared to the year-to-date projected budget of R 17 974 644. The variance is as a result of projects in the planning and implementation phase and lesser spending due to the vacant position: Director Planning.

Infrastructure						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
06.4 - Housing Administration	3 396 463	3 591 366	3 353 366	383 099	2 365 328	2 794 472
6.5 - Project Management & Advisory	32 027 315	26 080 721	26 729 678	799 279	18 697 614	22 274 732
<b>Total</b>	<b>35 423 778</b>	<b>29 672 087</b>	<b>30 083 044</b>	<b>1 182 378</b>	<b>21 062 942</b>	<b>25 069 204</b>

Actual operating expenditure of Infrastructure Services at the end of the month amounts to R 21 062 942 as compared to the year-to-date projected budget of R 25 069 204. The variance is as a result of projects in the implementation stage and lesser spending due to vacant position: 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
<b>POLITICAL OFFICE ADMINISTRATION</b>							
Commemorative Days	155 000.00	181 000.00	-	127 166.61	53 833.39	70%	Expenditure as per planned projects.
Transfer & Subsidies	15 000.00	25 000.00	-	24 795.51	204.49	99%	Project is complete.
Gender Programme	180 000.00	154 000.00	28 800.00	24 930.00	129 070.00	16%	Expenditure as per planned projects.
MRM Programme	26 000.00	26 000.00	-	-	26 000.00	0%	Programme still to be initiated.
Old Age Programme	22 000.00	22 000.00	-	21 000.00	1 000.00	95%	Expenditure as per planned projects.
<b>Total Political Office Projects</b>	<b>398 000.00</b>	<b>408 000.00</b>	<b>28 800.00</b>	<b>197 892.12</b>	<b>210 107.88</b>	<b>50%</b>	
<b>YOUTH UNIT</b>							
Youth Career	17 000.00	15 500.00	-	8 500.00	7 000.00	55%	Expenditure as per operational plan.
Sopa Programme	12 000.00	12 000.00	-	10 695.65	1 304.35	89%	Expenditure as per operational plan.
June 16 Programme	7 000.00	8 500.00	0.00	0.00	8 500.00	0%	Programme to initiate in 4th quarter.
Youth Skills Programme	300 000.00	300 000.00	-	280 000.00	20 000.00	93%	Programme completed.
<b>Total Youth Projects</b>	<b>336 000.00</b>	<b>336 000.00</b>	<b>-</b>	<b>299 195.65</b>	<b>36 804.35</b>	<b>89%</b>	

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>CORPORATE SERVICES</b>							
<b>HUMAN RESOURCE MANAGEMENT</b>							
Employee Assistance Programme	80 000.00	80 000.00	-	-	80 000.00	0%	To be utilized as and when the need arises.
Project Management/ Training	800 000.00	800 000.00	28 381.00	84 631.74	715 368.26	11%	As per busary schedule.
<b>Total HR Projects</b>	<b>880 000.00</b>	<b>880 000.00</b>	<b>28 381.00</b>	<b>84 631.74</b>	<b>795 368.26</b>	<b>10%</b>	
<b>ENVIRONMENTAL PROTECTION</b>							
Air Quality	6 000.00	12 000.00	-	5 914.03	6 085.97	49%	As per operational plan
Commemorative Days	6 000.00	12 000.00	2 322.45	1 925.17	4 074.83	16%	As per operational plan
Health Forum	3 500.00	3 500.00	-	459.14	3 040.86	13%	Expenditure as per operational plan.
Water Analysis	475 000.00	475 000.00	33 840.00	314 397.48	160 602.52	66%	Expenditure as per operational plan.
Environmental World day Awareness	6 000.00	12 000.00	2 677.70	6 625.00	5 375.00	55%	Expenditure as per operational plan.
South African Standards for Drinking Water	128 000.00	128 000.00	-	29 433.55	98 566.45	23%	As per operational plan
Sol Plaatjie programme.	4 500 000.00	4 500 000.00	-	4 500 000.00	-	100%	Project completed.
<b>Total Environmental Health Projects</b>	<b>5 124 500.00</b>	<b>5 142 500.00</b>	<b>38 840.15</b>	<b>4 858 754.37</b>	<b>277 745.63</b>	<b>94%</b>	
<b>FIRE FIGHTING &amp; DISASTER MANAGEMENT</b>							
Contingency Fund	650 000.00	950 000.00	93 552.00	726 650.50	223 349.50	76%	Expenditure as and when needed.
<b>Total Disaster Management Projects</b>	<b>650 000.00</b>	<b>950 000.00</b>	<b>93 552.00</b>	<b>726 650.50</b>	<b>223 349.50</b>	<b>76%</b>	

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>PLANNING AND DEVELOPMENT</b>							
<b>LOCAL ECONOMIC DEVELOPMENT</b>							
Led Expo	600 000.00	600 000.00	-	512 916.52	87 083.48	85%	Project completed.
Youth Entrepreneur	320 000.00	320 000.00	-	4 480.00	315 520.00	1%	Project at adjudication committee.
Exhibition Installers	420 000.00	420 000.00	-	-	420 000.00	0%	Project to be completed on the 4th quarter
Machinery and equipment SMME	1 600 000.00	1 580 000.00	-	2 120.00	1 577 880.00	0%	Phase1: Tender for procurement of machinery re advertised currently at functionality stage of the Scm process. Phase 2: shortlisting of candidates to be finalised.
<b>Total LED Projects</b>	<b>2 940 000.00</b>	<b>2 920 000.00</b>	<b>-</b>	<b>519 516.52</b>	<b>2 400 483.48</b>	<b>18%</b>	
<b>TOURISM</b>							
Indaba Expo	220 300.00	219 280.00	36 836.96	1 209.13	218 070.87	1%	To be utilized in the 4th quarter for INDABA 2026
Tourism Business Competition	350 000.00	327 020.00	-	275 655.59	51 364.41	84%	To be utilized for all activities relating to business competition.
Tourism Association	11 793.00	11 793.00	-	-	11 793.00	0%	To be utilized in the 4th quarter for INDABA 2026
Tourism Awareness Campaign	248 797.00	247 777.00	-	68 825.04	178 951.96	28%	Expenditure as per operational plan for campaign.
Tourism workshops	110 000.00	110 000.00	-	62 280.00	47 720.00	57%	Expenditure as per operational plan for workshops.
<b>Total Tourism Projects</b>	<b>940 890.00</b>	<b>915 870.00</b>	<b>36 836.96</b>	<b>407 969.76</b>	<b>507 900.24</b>	<b>45%</b>	
<b>PLANNING UNIT - SPATIAL PLANNING</b>							
Municipal Tribunal/Audit committee	30 000.00	30 000.00	-	12 951.00	17 049.00	43%	9 applications was approved and process is ongoing.
Project: Township Registration Barkly West 687	200 000.00	200 000.00	-	-	200 000.00	0%	Appointment of service provider to be finalised.
<b>Total Spatial Planning Projects</b>	<b>230 000.00</b>	<b>230 000.00</b>	<b>-</b>	<b>12 951.00</b>	<b>217 049.00</b>	<b>6%</b>	

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>INFRASTRUCTURE</b>							
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>							
Magareng O&M	2 500 000.00	2 500 000.00	-	2 499 893.78	106.22	100%	Expenditure as per LM.
Dikgatlong O&M	2 500 000.00	2 500 000.00	25 989.00	2 021 201.48	478 798.52	81%	Expenditure as per LM.
Sol Plaatje O&M	2 800 000.00	2 500 000.00	-	2 500 000.00	-	100%	Expenditure as per LM.
T&S_OP_AIK_DM_NC_DC09_OP_MAIN_WD	-	300 000.00	-	300 000.00	-	100%	Expenditure as per LM.
Phokwane CAP	2 500 000.00	1 500 000.00	-	-	1 500 000.00	0%	Expenditure as per LM.
Phokwane O&M	-	1 000 000.00	-	963 881.03	36 118.97	96%	Expenditure as per LM.
<b>Total Infrastructure Projects</b>	<b>10 300 000.00</b>	<b>10 300 000.00</b>	<b>25 989.00</b>	<b>8 284 976.29</b>	<b>2 015 023.71</b>	<b>80%</b>	
<b>HOUSING</b>							
CONTR : OUT > BUS & ADV - PROJECT MANAGEMENT- SECTOR PLANS	800 000.00	552 000.00	-	144 000.00	408 000.00	18%	Project in progress.
<b>Total Housing Project</b>	<b>800 000.00</b>	<b>552 000.00</b>	<b>-</b>	<b>144 000.00</b>	<b>408 000.00</b>	<b>18%</b>	
<b>Total Special Projects</b>	<b>22 599 390.00</b>	<b>22 634 370.00</b>	<b>278 296.29</b>	<b>16 113 073.83</b>	<b>6 515 296.17</b>	<b>71%</b>	

The actual spending on special projects for the municipality to date amounts to R 16 113 073.83. The municipality has spent 71% 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 - M10 April									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	13 827	10 130	10 130	668	8 000	8 442	(442)	-5%	10 130
Transfers and subsidies - Operational	147 618	153 269	153 269	33	149 929	127 724	22 205	17%	153 269
Other own revenue	1 440	230	230	30	301	192	109	57%	230
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>162 885</b>	<b>163 629</b>	<b>163 629</b>	<b>731</b>	<b>158 229</b>	<b>136 357</b>	<b>21 872</b>	<b>16%</b>	<b>163 629</b>
Employee costs	74 045	98 870	97 838	6 818	64 808	81 532	(16 723)		98 870
Remuneration of Councillors	8 544	11 771	11 771	689	6 709	9 809	(3 100)		11 771
Depreciation and amortisation	4 669	6 187	6 187	1 223	3 676	5 156	(1 479)		6 187
Interest	-	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	1 140	2 202	2 190	87	827	1 825	(998)		2 202
Transfers and subsidies	25 000	18 443	19 056	631	15 776	15 880	(104)	-1%	18 443
Other expenditure	34 847	45 916	47 679	1 143	23 567	39 752	(16 185)	-41%	45 916
<b>Total Expenditure</b>	<b>148 245</b>	<b>183 388</b>	<b>184 720</b>	<b>10 592</b>	<b>115 365</b>	<b>153 953</b>	<b>(38 589)</b>	<b>-25%</b>	<b>183 388</b>
<b>Surplus/(Deficit)</b>	<b>14 640</b>	<b>(19 759)</b>	<b>(21 091)</b>	<b>(9 861)</b>	<b>42 865</b>	<b>(17 596)</b>	<b>60 461</b>	<b>-344%</b>	<b>(19 759)</b>
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>14 640</b>	<b>(19 759)</b>	<b>(21 091)</b>	<b>(9 861)</b>	<b>42 865</b>	<b>(17 596)</b>	<b>60 461</b>	<b>-344%</b>	<b>(19 759)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>14 640</b>	<b>(19 759)</b>	<b>(21 091)</b>	<b>(9 861)</b>	<b>42 865</b>	<b>(17 596)</b>	<b>60 461</b>	<b>-344%</b>	<b>(19 759)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>(7 221)</b>	<b>4 565</b>	<b>4 514</b>	<b>969</b>	<b>(2 071)</b>	<b>3 762</b>	<b>(5 833)</b>	<b>-155%</b>	<b>4 565</b>
Capital transfers recognised	(70)	-	-	-	(13)	-	(13)	#DIV/0!	-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	(7 151)	4 565	4 514	969	(2 058)	3 762	(5 820)	-155%	4 565
<b>Total sources of capital funds</b>	<b>(7 221)</b>	<b>4 565</b>	<b>4 514</b>	<b>969</b>	<b>(2 071)</b>	<b>3 762</b>	<b>(5 833)</b>	<b>-155%</b>	<b>4 565</b>
<b>Financial position</b>									
Total current assets	158 934	146 315	157 352		187 227				146 315
Total non current assets	76 023	75 619	74 298		73 934				75 619
Total current liabilities	25 008	47 195	36 804		10 211				47 195
Total non current liabilities	32 749	31 853	34 749		30 889				31 853
Community wealth/Equity	177 200	142 886	156 120		220 061				142 886
<b>Cash flows</b>									
Net cash from (used) operating	237 635	(139)	(4 137)	912	151 730	28 946	(122 784)	-424%	(139)
Net cash from (used) investing	3 274	(5 250)	(4 945)	(969)	2 071	(4 121)	(6 192)	150%	(5 250)
Net cash from (used) financing	-	-	-	-	-	-	-		-
<b>Cash/cash equivalents at the month/year end</b>	<b>364 408</b>	<b>118 111</b>	<b>140 295</b>	<b>(58)</b>	<b>303 090</b>	<b>174 201</b>	<b>(128 888)</b>	<b>-74%</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	116	-	296	-	11	154	1 002	8 964	10 543
<b>Creditors Age Analysis</b>									
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) - M10 April										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		155 093	155 279	155 279	697	152 969	129 399	23 569	18%	155 279
Executive and council		-	-	-	-	150	-	150	#DIV/0!	-
Finance and administration		155 093	155 279	155 279	697	152 819	129 399	23 419	18%	155 279
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		7 792	8 350	8 350	33	5 261	6 958	(1 698)	-24%	8 350
Planning and development		7 792	8 350	8 350	33	5 261	6 958	(1 698)	-24%	8 350
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>162 885</b>	<b>163 629</b>	<b>163 629</b>	<b>731</b>	<b>158 229</b>	<b>136 357</b>	<b>21 872</b>	<b>16%</b>	<b>163 629</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		75 656	103 689	103 872	6 088	62 162	89 930	(27 768)	-31%	103 689
Executive and council		24 539	29 271	28 316	1 552	17 111	23 615	(6 503)	-28%	29 271
Finance and administration		48 586	70 664	71 549	4 187	42 902	62 976	(20 074)	-32%	70 664
Internal audit		2 531	3 754	4 006	349	2 148	3 339	(1 191)	-36%	3 754
<b>Community and public safety</b>		12 541	17 752	18 034	1 363	9 852	15 029	(5 178)	-34%	17 752
Community and social services		9 144	14 160	14 681	980	7 486	12 234	(4 748)	-39%	14 160
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		3 396	3 591	3 353	383	2 365	2 795	(430)	-15%	3 591
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		56 506	57 661	58 429	2 521	39 653	48 693	(9 040)	-19%	57 661
Planning and development		44 260	43 177	43 915	1 774	28 100	36 598	(8 498)	-23%	43 177
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		12 246	14 484	14 514	747	11 553	12 095	(542)	-4%	14 484
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		3 543	4 287	4 384	620	3 703	3 653	50	1%	4 287
<b>Total Expenditure - Functional</b>	3	<b>148 245</b>	<b>183 388</b>	<b>184 720</b>	<b>10 592</b>	<b>115 369</b>	<b>157 305</b>	<b>(41 936)</b>	<b>-27%</b>	<b>183 388</b>
<b>Surplus/ (Deficit) for the year</b>		<b>14 640</b>	<b>(19 759)</b>	<b>(21 091)</b>	<b>(9 861)</b>	<b>42 860</b>	<b>(20 948)</b>	<b>63 808</b>	<b>-305%</b>	<b>(19 759)</b>

**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) - M10 April										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	-	-	-	150	-	150	#DIV/0!	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		155 093	155 279	155 279	697	152 819	129 399	23 419	18.1%	155 279
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		7 792	8 350	8 350	33	5 261	6 958	(1 698)	-24.4%	8 350
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>162 885</b>	<b>163 629</b>	<b>163 629</b>	<b>731</b>	<b>158 229</b>	<b>136 357</b>	<b>21 872</b>	<b>16.0%</b>	<b>163 629</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	15 117	15 569	15 669	763	8 916	13 074	(4 159)	-31.8%	15 569
Vote 2 - MUNICIPAL MANAGER		17 253	23 586	22 784	1 658	14 777	18 988	(4 211)	-22.2%	23 586
Vote 3 - BUDGET AND TREASURY		21 054	32 070	32 507	1 422	18 966	30 441	(11 476)	-37.7%	32 070
Vote 4 - CORPORATE SERVICES		43 621	61 108	62 107	3 973	38 543	51 756	(13 213)	-25.5%	61 108
Vote 5 - PLANNING AND DEVELOPMENT		47 801	47 464	48 299	2 393	31 803	40 251	(8 448)	-21.0%	47 464
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		3 396	3 591	3 353	383	2 365	2 795	(430)	-15.4%	3 591
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>148 243</b>	<b>183 388</b>	<b>184 720</b>	<b>10 592</b>	<b>115 369</b>	<b>157 305</b>	<b>(41 936)</b>	<b>-26.7%</b>	<b>183 388</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>14 643</b>	<b>(19 759)</b>	<b>(21 091)</b>	<b>(9 861)</b>	<b>42 860</b>	<b>(20 948)</b>	<b>63 808</b>	<b>-304.6%</b>	<b>(19 759)</b>

**Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)**

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April										
Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		1 126	80	80	3	37	67	(30)	-45%	80
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		13 827	10 130	10 130	668	8 000	8 442	-	-	10 130
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		314	150	150	27	264	125	139	112%	150
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		147 618	153 269	153 269	33	149 929	127 724	22 205	-	153 269
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>162 885</b>	<b>163 629</b>	<b>163 629</b>	<b>731</b>	<b>158 229</b>	<b>136 357</b>	<b>21 872</b>	<b>16%</b>	<b>163 629</b>
<b>Expenditure By Type</b>										
Employee related costs		74 045	98 870	97 838	6 818	64 808	81 532	(16 723)	-21%	98 870
Remuneration of councillors		8 544	11 771	11 771	689	6 709	9 809	(3 100)	-32%	11 771
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1 140	2 202	2 190	87	827	1 825	(998)	-	2 202
Debt impairment		-	20	20	-	-	17	(17)	-100%	20
Depreciation and amortisation		4 669	6 187	6 187	1 223	3 676	5 156	(1 479)	-29%	6 187
Interest		-	-	-	-	-	-	-	-	-
Contracted services		18 969	28 006	29 338	669	13 594	24 449	(10 855)	-44%	28 006
Transfers and subsidies		25 000	18 443	19 056	631	15 776	15 880	(104)	-1%	18 443
Irrecoverable debts written off		3 935	-	-	-	-	-	-	-	-
Operational costs		10 432	15 537	15 966	471	9 968	13 325	(3 357)	-25%	15 537
Losses on Disposal of Assets		680	54	54	3	6	45	(39)	-87%	54
Other Losses		831	2 300	2 300	-	-	1 917	(1 917)	-	2 300
<b>Total Expenditure</b>		<b>148 245</b>	<b>183 388</b>	<b>184 720</b>	<b>10 592</b>	<b>115 365</b>	<b>153 953</b>	<b>(38 589)</b>	<b>-25%</b>	<b>183 388</b>
<b>Surplus/(Deficit)</b>		<b>14 640</b>	<b>(19 759)</b>	<b>(21 091)</b>	<b>(9 861)</b>	<b>42 865</b>	<b>(17 596)</b>	<b>60 461</b>	<b>(0)</b>	<b>(19 759)</b>
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>14 640</b>	<b>(19 759)</b>	<b>(21 091)</b>	<b>(9 861)</b>	<b>42 865</b>	<b>(17 596)</b>			<b>(19 759)</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>14 640</b>	<b>(19 759)</b>	<b>(21 091)</b>	<b>(9 861)</b>	<b>42 865</b>	<b>(17 596)</b>			<b>(19 759)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>14 640</b>	<b>(19 759)</b>	<b>(21 091)</b>	<b>(9 861)</b>	<b>42 865</b>	<b>(17 596)</b>			<b>(19 759)</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>14 640</b>	<b>(19 759)</b>	<b>(21 091)</b>	<b>(9 861)</b>	<b>42 865</b>	<b>(17 596)</b>			<b>(19 759)</b>

**Expenditure**

To date, R 115 364 529.00 has been spent as compared to the operational year-to-date budget projections of R 153 953 433.00. The variance is as a result of projects in the planning phase and lesser spending due to the vacant positions and projects

**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) - M10 April										
Vote Description	Ref	2024/25			Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		(44)	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		150	194	154	-	26	128	(103)	-80%	194
Vote 3 - BUDGET AND TREASURY		(1 886)	2 773	2 773	969	974	2 311	(1 337)	-58%	2 773
Vote 4 - CORPORATE SERVICES		(5 499)	1 553	1 577	-	192	1 314	(1 123)	-85%	1 553
Vote 5 - PLANNING AND DEVELOPMENT		57	45	10	-	-	8	(8)	-100%	45
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	(7 221)	4 565	4 514	969	1 191	3 762	(2 571)	-68%	4 565
<b>Total Capital Expenditure</b>		(7 221)	4 565	4 514	969	1 191	3 762	(2 571)	-68%	4 565
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		(4 214)	4 134	4 325	969	1 000	3 604	(2 605)	-72%	4 134
Executive and council		113	194	154	-	26	128	(103)	-80%	194
Finance and administration		(4 327)	3 940	4 171	969	974	3 476	(2 502)	-72%	3 940
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		(3 054)	386	179	-	192	149	42	28%	386
Community and social services		(3 054)	386	179	-	192	149	42	28%	386
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		46	45	10	-	-	8	(8)	-100%	45
Planning and development		57	45	10	-	-	8	(8)	-100%	45
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		(11)	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	(7 221)	4 565	4 514	969	1 191	3 762	(2 571)	-68%	4 565
<b>Funded by:</b>										
National Government		(50)	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		(19)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		(70)	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		(7 151)	4 565	4 514	969	1 191	3 762	(2 571)	-68%	4 565
<b>Total Capital Funding</b>		(7 221)	4 565	4 514	969	1 191	3 762	(2 571)	-68%	4 565

**Table C6 Monthly Budget Statement – Financial Position.****DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M10 April**

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		149 376	118 096	140 270	177 586	118 096
Trade and other receivables from exchange transactions		7 134	8 706	7 114	8 450	8 706
Receivables from non-exchange transactions		322	389	389	–	389
Current portion of non-current receivables		671	611	671	671	611
Inventory		330	567	574	346	567
VAT		835	17 284	8 126	505	17 284
Other current assets		266	662	209	(331)	662
<b>Total current assets</b>		<b>158 934</b>	<b>146 315</b>	<b>157 352</b>	<b>187 227</b>	<b>146 315</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		68 328	69 668	67 582	66 080	69 668
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		631	631	631	631	631
Intangible assets		712	(417)	(268)	481	(417)
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		6 306	5 728	6 306	6 695	5 728
Other non-current assets		46	9	46	46	9
<b>Total non current assets</b>		<b>76 023</b>	<b>75 619</b>	<b>74 298</b>	<b>73 934</b>	<b>75 619</b>
<b>TOTAL ASSETS</b>		<b>234 957</b>	<b>221 934</b>	<b>231 649</b>	<b>261 161</b>	<b>221 934</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		7	4	7	9	4
Trade and other payables from exchange transactions		9 958	18 951	21 787	(7 724)	18 951
Trade and other payables from non-exchange transactions		1 988	1 911	(1 988)	4 762	1 911
Provision		13 481	17 306	17 390	13 367	17 306
VAT		(427)	9 023	(392)	(203)	9 023
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>25 008</b>	<b>47 195</b>	<b>36 804</b>	<b>10 211</b>	<b>47 195</b>
<b>Non current liabilities</b>						
Financial liabilities		–	–	–	–	–
Provision		3 116	3 000	3 116	2 720	3 000
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		29 633	28 853	31 633	28 169	28 853
<b>Total non current liabilities</b>		<b>32 749</b>	<b>31 853</b>	<b>34 749</b>	<b>30 889</b>	<b>31 853</b>
<b>TOTAL LIABILITIES</b>		<b>57 757</b>	<b>79 048</b>	<b>71 553</b>	<b>41 101</b>	<b>79 048</b>
<b>NET ASSETS</b>	2	<b>177 200</b>	<b>142 886</b>	<b>160 096</b>	<b>220 061</b>	<b>142 886</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		135 675	100 313	114 595	178 536	100 313
Reserves and funds		41 525	42 573	41 525	41 525	42 573
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>177 200</b>	<b>142 886</b>	<b>156 120</b>	<b>220 061</b>	<b>142 886</b>

**Table C7 Monthly Budget Statement – Cash flow.**

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		1 440	265	265	97	301	220	81	37%	265
Transfers and Subsidies - Operational		280 785	153 269	153 269	-	144 357	127 724	16 633	13%	153 269
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	-	-
Interest		13 827	10 130	10 130	3 166	8 000	8 442	(442)	-5%	10 130
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(58 417)	(156 775)	(160 560)	(2 351)	(124 138)	(113 474)	10 665	-9%	(156 775)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	(7 028)	(7 240)	-	-	6 034	6 034	100%	(7 028)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>237 635</b>	<b>(139)</b>	<b>(4 137)</b>	<b>912</b>	<b>28 519</b>	<b>28 946</b>	<b>427</b>	<b>1%</b>	<b>(139)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		3 274	(5 250)	(4 945)	(969)	(222)	(4 121)	(3 898)	95%	(5 250)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>3 274</b>	<b>(5 250)</b>	<b>(4 945)</b>	<b>(969)</b>	<b>(222)</b>	<b>(4 121)</b>	<b>(3 898)</b>	<b>95%</b>	<b>(5 250)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>240 909</b>	<b>(5 389)</b>	<b>(9 081)</b>	<b>(58)</b>	<b>28 297</b>	<b>24 825</b>			<b>-</b>
Cash/cash equivalents at beginning:		123 499	123 499	149 376	-	149 289	149 376			149 289
Cash/cash equivalents at month/year end:		364 408	118 111	140 295	(58)	177 586	174 201			-

**3. SUPPORTING DOCUMENTATION**

**Monthly Budget Statement - aged debtors**

Matters reported below are in respect of debts outstanding to the municipality as at 30 April 2026.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	OPENING BALANCE	AMOUNT PAID PREVIOUSLY	INVOICED APR '26	PAID APR '26	BALANCE	PROGRESS
100087	Department of Safety & Liaison	2022/04/30	Rental Clinic Building - Jan Kempdorp	266 086.49	210 854.27	0.00	0.00	55 234.22	Handed over to legal department for further action
101399	Department of Roads and Public Works	2026/04/30	Post Service medical aid - Council Contribution	5 883 253.23	5 707 716.73	60 203.30	0.00	235 739.80	Monthly payments.
101400	Department of Roads and Public Works	2026/04/30	Sundry - Municipal accounts workshops	12 897 127.25	3 520 879.06	12 994.66	0.00	9 389 242.85	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 to the state attorney.
101418	Moloi M.M.	2014/04/17	Irregular expenditure - Motor Vehicle & Modules failed	188 636.80	132 584.20	0.00	0.00	56 052.60	Handed over state attorney - Summons issued 01/08/2019.
101459	Sivisa A.M.	2019/07/30	Salary overpayment	9 653.29	8 000.00	0.00	0.00	1 653.29	Agreement to pay outstanding balance.
101463	Railix 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	Mshibi J.K.	2022/05/31	Laptop recovery	14 900.00	10 017.40	0.00	0.00	4 882.60	Awaiting payback arrangement.
101473	Seidberg Water	2022/06/30	FNB fraud	499 986.20	0.00	0.00	0.00	499 986.20	Case finalized at courts - awaiting feedback FNB re recovering of money.
101475	EFF Councillors	2023/06/30	Legal Costs- CASE 1933/21	143 607.69	0.00	0.00	0.00	143 607.69	Handed over to Mjila & Partners.
101476	Orange Development (PTY) LTD	2023/06/30	VAT overpayment	100 460.87	24 595.00	0.00	0.00	75 865.87	Handed over to the state attorney - 24/10/2024.
101477	Ruiter I.R.	2023/10/20	Salary overpayment	222 734.91	131 018.28	0.00	0.00	91 716.63	Cir transferred to Sol Plaatje Mun payment arrangement in place.
101480	Zalisa A.K.	2024/03/19	Salary overpayment	8 365.80	2 697.30	0.00	0.00	5 668.50	Letter of demand to make payment arrangements.
101484	Moseki O.P.	2025/11/28	SARS penalty: MPAC 01 12/2024	68 795.96	10 000.00	0.00	2 000.00	56 795.96	Monthly salary deduction.
101485	Leeuw LDK	2026/03/31	Salary overpayment	2 211.13	0.00	0.00	0.00	2 211.13	Payment arrangement to be done.
				<b>20 400 056.62</b>	<b>9 807 275.09</b>	<b>73 197.96</b>	<b>2 000.00</b>	<b>10 663 979.49</b>	

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M 10 April

Description	NT Code	Budget Year 2025/26									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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				
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	116	-	296	-	11	154	1 002	9 085	10 664	10 252	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>116</b>	<b>-</b>	<b>296</b>	<b>-</b>	<b>11</b>	<b>154</b>	<b>1 002</b>	<b>9 085</b>	<b>10 664</b>	<b>10 252</b>	<b>-</b>	<b>-</b>	
<b>2024/25 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	116	-	296	-	11	154	1 002	9 085	10 664	10 252	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>116</b>	<b>-</b>	<b>296</b>	<b>-</b>	<b>11</b>	<b>154</b>	<b>1 002</b>	<b>9 085</b>	<b>10 664</b>	<b>10 252</b>	<b>-</b>	<b>-</b>	

Municipal debtors consist of three main groups, namely:

- Provincial or Local government bodies for services rendered to or on behalf of these bodies,
- Ex-employees entitled to post-service benefits, and
- Other entities by way of service delivery for which costs are to be recovered

**Monthly Budget Statement - aged creditors****Payments to Councilors/Employees/Pensioners/Suppliers:**

The purchases and payments to creditors are under adequate control.  
Expenditure statistics for the month ended on the 30 April 2026 is listed below:

<b>FRANCES BAARD DISTRICT MUNICIPALITY</b>					
<b>EXPENDITURE STATISTICS</b>					<b>Apr-26</b>
<b>Employee/Supplier</b>	<b>Salaries/Payment(Rand)</b>	<b>Number of Employees</b>			<b>No of Pay</b>
		<b>Paid</b>	<b>Not paid</b>	<b>Termination</b>	<b>Made</b>
Officials	4 156 022.18	95	0	0	0
Pension	-	0	0	0	0
Section 54 & 57	338 583.44	3	0	0	0
Contract	621 748.64	12	0	0	0
Cllrs	689 482.31	28	0	0	0
Interns	149 999.94	18	0	0	0
Payments Made	6 289 048.00	-	-	-	0
<b>TOTALS</b>	<b>12 244 884.51</b>	<b>156</b>	<b>0</b>	<b>0</b>	<b>0</b>

Internal controls in the expenditure unit are continuously being assessed and tightened to allow closer monitoring of daily purchases.

<b>DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April</b>											
<b>Description</b>	<b>NT Code</b>	<b>Budget Year 2025/26</b>									<b>Prior year totals for chart (same period)</b>
		<b>0 - 30 Days</b>	<b>31 - 60 Days</b>	<b>61 - 90 Days</b>	<b>91 - 120 Days</b>	<b>121 - 150 Days</b>	<b>151 - 180 Days</b>	<b>181 Days - 1 Year</b>	<b>Over 1 Year</b>	<b>Total</b>	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	500	500	500
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>

**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 May 2025 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 April 2026.

- **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 2025-26 was approved by the Accounting Officer.

- **Acquisition Management**

For the period of April 2026 three contracts (R200 000 +) was awarded by the Municipal Manager.

**AWARDED TENDERS 25/26 FINANCIAL YEAR (ABOVE R 200 000 AND MORE) – APRIL 2026**

BID No.	DESCRIPTION	AWARDED / SERVICE PROVIDER	AMOUNT	DATE AWARDED
BID 18/25	INTERNAL AUDIT SERVICES – INFORMATION COMMUNICATION AND TECHNOLOGY (ICT)	RAKOMA AND ASSOCIATES	R 326 250.00	16 APRIL 2026
BID 19/25	INTERNAL AUDIT SERVICES - RISK, REVENUE AND	MASEGARE AND ASSOCIATES	R 235 561.40	16 APRIL 2026

	HUMAN RESOURCE MANAGEMENT			
BID 23/25	RENEWAL OF LICENSES FOR ENTERPRISE ENDPOINT DATA PROTECTION SOLUTION FOR A PERIOD OF THIRTY-SIX (36) MONTHS	MOSIMA TECHNOLOGIES	R 786 771.42 VAT Incl. for a period of three (3) years.	23 APRIL 2026

- Written Quotations**

For the period of April 2026 three written quotations (R30 000-R200 000) was awarded by the Municipal Manager.

<b>AWARDED PRICE WRITTEN QUOTATION 25/26 FINANCIAL YEAR – APRIL (BETWEEN R 30 000 AND R 200 000 - 7 DAYS ON THE WEBSITE)</b>				
<b>WQUOTE No.</b>	<b>DESCRIPTION</b>	<b>SERVICE PROVIDER</b>	<b>AMOUNT</b>	<b>AWARDED DATE</b>
WQUOTE 18/25	TRAINING ON SECURITY GRADES FOR 15 PARTICIPANTS	LESEDI GUARDING AND TRAINING	R 62 330.00	22 APRIL 2026
WQUOTE 21/25	VOLUNTEER TRAINING: SAQA UNIT STANDARD QCTO BASIC EMERGENCY FIRST AID RESPONDER (NQF 2) SP-230801	LESABE TRAINING	R 24 410.00	9 APRIL 2026
WQUOTE 23/25	SUPPLY AND DELIVERY OF THREE (3) NETWORK SWITCHES (READVERT)	DISAKE GROUP	R 96 540.00	17 APRIL 2026

**Total orders issued total R 909 542.83**

Council and Executive	R 24 196.84
Municipal Manager	R 21 230.00
Finance	R 78 799.50
Administration	R 391 766.31
Planning and Development	R 393 550.18
Technical Service	R 0.00

**a) Disposal Management**

No disposals approved by the Municipal Manager for the month of April 2026.

**b) Deviations**

For the period of April 2026, no deviations were approved by the Municipal Manager.

**Issues from Stores**

**Total orders issued total R 41 635.90.**

Council	R 0.00
Municipal Manager	R 0.00
Finance	R 0.00
Administration	R 32 968.17
Planning and Development	R 0.00
Technical Service	R 607.79

**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-Apr-25	30-Apr-25	30	6.600%	65 638.36	65 638.36	0.00	
037662011402000191	notice	NEDCOR	9 800 000.00		26-Jun-25	26-Jun-26	365	8.200%	803 600.00	68 250.96		
037662011402000198	notice	NEDCOR	10 000 000.00		13-Mar-26	10-Jul-26	119	6.700%	218 438.36	55 068.49		
037662011402000199	notice	NEDCOR	10 000 000.00		20-Mar-26	17-Jul-26	119	7.060%	230 175.34	58 027.40		
037662011402000200	notice	NEDCOR	10 000 000.00		20-Mar-26	17-Jul-26	119	7.060%	230 175.34	58 027.40		
048472468-138	call	STANDARD BANK	10 000 000.00		01-Apr-25	30-Apr-25	30	6.750%	55 479.45	55 479.45	0.00	
048472468-192	notice	STANDARD BANK	15 000 000.00		05-Mar-26	03-Jul-26	120	7.285%	359 260.27	89 815.07		
048472468-193	notice	STANDARD BANK	10 000 000.00		13-Mar-26	10-Jul-26	119	7.359%	239 923.56	60 484.93		
048472468-194	notice	STANDARD BANK	10 000 000.00		10-Apr-26	07-Aug-26	119	7.408%	241 521.10	40 591.78		
9313877406	call	ABSA	1 986 113.94		01-Apr-25	30-Apr-25	31	6.590%	11 116.25	10 757.66	80.00	
9389805811	call	ABSA	10 000 000.00		01-Apr-25	30-Apr-25	30	7.200%	59 178.08	59 178.08		
2080805462	notice	ABSA	15 000 000.00		20-Mar-26	17-Jul-26	119	7.000%	342 328.77	86 301.37		
2082410639	notice	ABSA	10 000 000.00		13-Mar-26	10-Jul-26	119	6.000%	195 616.44	49 315.07		
62739184688	call	FNB	17 998 417.35		01-Apr-25	30-Apr-25	30	6.600%	97 635.25	97 635.25		
76204687855	notice	FNB	10 000 000.00		20-Mar-26	17-Jul-26	119	7.100%	231 479.45	58 356.16		
76204676640	notice	FNB	5 000 000.00		20-Mar-26	17-Jul-26	119	7.100%	115 739.73	29 178.08		
76208764574	notice	FNB	5 000 000.00		13-Mar-26	10-Jul-26	119	7.000%	114 109.59	28 767.12		
76211041315	notice	FNB	10 000 000.00		10-Apr-26	07-Aug-26	119	7.080%	230 827.40	38 794.52		
			R 181 884 531.29	R -			1 945		R 3 150 086.57	854 571.27	80.00	-

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

Investment amounts to R 181 884 531.29 as at 30 April 2026.

**Monthly Budget Statement - transfers and grant receipts**

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		148 236	153 069	-	-	153 069	127 557	1 159	0.9%	153 069
Energy Efficiency and Demand Management	-	4 000	4 000	-	-	4 000	3 333	667	20.0%	4 000
EPWP Incentive	-	1 274	1 395	-	-	1 395	1 163			1 395
Finance Management	-	1 000	1 000	-	-	1 000	833			1 000
Local Government Equitable Share	-	139 133	143 719	-	-	143 719	119 766			143 719
Metro Informal Settlements Partnership Grant	-	-	-	-	-	-	-			-
Rural Road Asset Management Systems Grant	-	2 829	2 955	-	-	2 955	2 463	493	20.0%	2 955
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	-	-	-	(250)	-	(250)	#DIV/0!	-
Northern Cape_Capacity Building and Other_Specify (Add grant descri		-	-	-	-	(250)	-	(250)	#DIV/0!	-
Other transfers and grants [insert description]	4									
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		133	200	-	-	-	167	(167)	-100.0%	200
National Departmental Agencies_Education, Training and Developmen	-	133	200	-	-	-	167	(167)	-100.0%	200
National Departmental Agencies_Local Government, Water and Relate	-	-	-	-	-	-	-			-
Provincial Departmental Agencies_Northern Cape Economic Developm	-	-	-	-	-	-	-			-
<b>Total Operating Transfers and Grants</b>	5	148 369	153 269	-	-	152 819	127 724	743	0.6%	153 269
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	148 369	153 269	-	-	152 819	127 724	743	0.6%	153 269

**Monthly Budget Statement - transfers and grant expenditure**

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		8 346	9 350	-	33	6 060	7 792	(1 732)	-22.2%	9 350
Energy Efficiency and Demand Side Management Grant	-	3 720	4 000	-	-	2 511	3 333	(823)	-24.7%	4 000
Expanded Public Works Programme Integrated Grant	-	1 274	1 395	-	33	883	1 163	(280)	-24.0%	1 395
Local Government Financial Management Grant	-	554	1 000	-	-	799	833	(34)	-4.1%	1 000
Rural Road Asset Management Systems Grant	-	2 798	2 955	-	0	1 867	2 463	(595)	-24.2%	2 955
Municipal Infrastructure Grant	-									
Rural Road Asset Management Systems Grant	-									
Other transfers and grants [insert description]	-									
<b>Provincial Government:</b>		-	-	-	-	150	-	150	#DIV/0!	-
Northern Cape Capacity Building and Other_Specify (Add grant description)_Receipts	-									
Northern Cape	-					150		150	#DIV/0!	-
Other transfers and grants [insert description]	-									
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]	-									
<b>Other grant providers:</b>		133	200	-	-	-	167	(167)	-100.0%	200
National Departmental Agencies-Education, Training and Development	-	133	200	-	-	-	167	(167)	-100.0%	200
Other Transfers Private Enterprises	-									
<b>Provincial Departmental Agencies-Northern Cape Economic Development</b>		-	-	-	-	-	-	(1 749)	#DIV/0!	-
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
Integrated National Electrification Programme Grant	-									
Municipal Infrastructure Grant	-									
Other capital transfers [insert description]	-									
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-		-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	(1 749)	#DIV/0!	-

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April										
Summary of Employee and Councillor remuneration		2024/25				Budget Year 2025/26				
R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		7 980	11 116	11 116	642	6 242	9 263	(3 021)	-33%	11 116
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		564	655	655	47	468	546	(78)	-14%	655
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>8 544</b>	<b>11 771</b>	<b>11 771</b>	<b>689</b>	<b>6 709</b>	<b>9 809</b>	<b>(3 100)</b>	<b>-32%</b>	<b>11 771</b>
<b>% increase</b>	4		<b>37.8%</b>	<b>37.8%</b>						<b>37.8%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 903	6 886	6 886	498	4 394	5 739	(1 345)	-23%	6 886
Pension and UIF Contributions		632	248	355	36	529	296	233	79%	248
Medical Aid Contributions		88	32	74	8	88	62	26	42%	32
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 061	862	862	14	206	718	(513)	-71%	862
Motor Vehicle Allowance		611	402	476	38	484	397	87	22%	402
Cellphone Allowance		78	150	150	13	147	125	22	17%	150
Housing Allowances		40	20	27	2	33	23	10	43%	20
Other benefits and allowances		1	1	1	0	1	1	(0)	-34%	1
Payments in lieu of leave		(21)	259	259	41	14	216	(201)	-93%	259
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>7 394</b>	<b>8 860</b>	<b>9 091</b>	<b>651</b>	<b>5 895</b>	<b>7 576</b>	<b>(1 681)</b>	<b>-22%</b>	<b>8 860</b>
<b>% increase</b>	4		<b>19.8%</b>	<b>23.0%</b>						<b>19.8%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		45 371	59 741	58 995	4 408	42 378	49 162	(6 784)	-14%	59 741
Pension and UIF Contributions		8 062	10 783	10 527	808	7 655	8 773	(1 118)	-13%	10 783
Medical Aid Contributions		2 972	3 129	3 457	297	2 793	2 881	(89)	-3%	3 129
Overtime		209	864	600	18	165	500	(335)	-67%	864
Performance Bonus		3 287	5 095	5 021	339	3 181	4 184	(1 004)	-24%	5 095
Motor Vehicle Allowance		2 161	2 995	2 747	208	1 874	2 289	(415)	-18%	2 995
Cellphone Allowance		212	413	378	21	195	315	(120)	-38%	413
Housing Allowances		497	481	523	47	432	436	(3)	-1%	481
Other benefits and allowances		17	29	28	2	15	24	(8)	-36%	29
Payments in lieu of leave		178	2 664	2 655	19	225	2 212	(1 987)	-90%	2 664
Long service awards		305	206	206	-	-	172	(172)	-100%	206
Post-retirement benefit obligations		3 381	3 609	3 609	-	-	3 007	(3 007)	-100%	3 609
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>66 651</b>	<b>90 010</b>	<b>88 747</b>	<b>6 167</b>	<b>58 914</b>	<b>73 956</b>	<b>(15 042)</b>	<b>-20%</b>	<b>90 010</b>
<b>% increase</b>	4		<b>35.0%</b>	<b>33.2%</b>						<b>35.0%</b>
<b>Total Parent Municipality</b>		<b>82 589</b>	<b>110 641</b>	<b>109 609</b>	<b>7 507</b>	<b>71 518</b>	<b>91 341</b>	<b>(19 823)</b>	<b>-22%</b>	<b>110 641</b>
<b>% increase</b>	4		<b>34.0%</b>	<b>32.7%</b>						<b>34.0%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Executive members Board</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>82 589</b>	<b>110 641</b>	<b>109 609</b>	<b>7 507</b>	<b>71 518</b>	<b>91 341</b>	<b>(19 823)</b>	<b>-22%</b>	<b>110 641</b>
<b>% increase</b>	4		<b>34.0%</b>	<b>32.7%</b>						<b>34.0%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>74 045</b>	<b>98 870</b>	<b>97 838</b>	<b>6 818</b>	<b>64 808</b>	<b>81 532</b>	<b>(16 723)</b>	<b>-21%</b>	<b>98 870</b>

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

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

**Asset Management:**

The asset register is updated on annual basis; this is done to keep up with any changes that might have occurred. The municipality has completed the asset count for the 2024/2025 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 2025/26	ADJUSTMENT BUDGET 2025/26	30/04/2026 YTD ACTUAL	VARIANCES	VARIANCES %
Municipal Offices	1 510 000.00	1 418 450.00	272 469.54	1 145 980.46	18%
Computer Software and Applications	4 551 663.00	5 267 100.00	2 698 728.61	2 568 371.39	59%
Computer Equipment	2 148 400.00	2 566 400.00	1 711 549.86	854 850.14	80%
Furniture and Office Equipment	100 000.00	100 000.00	1 084.00	98 916.00	1%
Machinery and Equipment	1 084 750.00	1 064 750.00	86 567.96	978 182.04	8%
Transport Assets	101 640.00	121 640.00	50 061.83	71 578.17	49%
<b>Totals</b>	<b>9 496 453.00</b>	<b>10 538 340.00</b>	<b>4 820 461.80</b>	<b>5 717 878.20</b>	<b>46%</b>

Year to date expenditure on repairs and maintenance amounts to R 4 820 461.80 of the R 10 538 340.00 that was budgeted. The percentage expenditure up to date amounts to 46%.

**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 April 2026 is as follows:

**Municipal Vehicles:**

	Vehicle	Vehicle	Year	Registration	Last	Next Service	License	Opening KM	Previous Month	Current month		
	Description	Allocation	Model	Number	Service	Date/Kilos	Expires	01 April' 26	Closing Km Reading	Closing KM Reading	APR'26 utility	APR'26
1	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	135 000	150 000	2026/04/30	147 536	148 645	149 283	638	Vehicle utilized, tyres were changed & due for service
2	Toyota Hilux 2.5D	Disaster Management	2016	CMT 747 NC	110 000	120 000	2026/04/30	119 998	121 866	122 447	581	Vehicle utilized, due for service
3	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	135 000	150 000	2026/04/30	143 132	143 695	144 143	448	Vehicle utilized, due for service
4	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	70 000	80 000	2026/08/31	78 398	78 630	79 234	604	Vehicle utilized, no problem reported
5	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	75 000	85 000	2026/08/31	77 326	77 326	77 432	106	Vehicle utilized, no problem reported
6	Isuzu Kb 250 D-Teq	Project Management	2014	CKR 822 NC	120 000	135 000	2026/04/30	126 439	127 619	127 619	-	Vehicle was not utilized, rear left fender having scratch
7	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	15 000	2024/07/31	2 104	2 129	2 129	-	Vehicle was not utilized
8	Toyota Etios	Office Support	2014	CJG 979 NC	100 000	110 000	2026/04/30	98 153	98 592	99 079	487	Vehicle utilized, no problems reported
9	Nissan Hardbody	Pool	2014	CJJ 263 NC	60 000	75 000	2026/04/30	68 274	68 329	68 373	44	Vehicle utilized, no problems reported
10	Chevrolet	Supply Chain Management	2015	CLF 791 NC	30 000	45 000	2026/04/30	23 066	23 240	23 360	120	Vehicle utilized, accident front bumper scratched
11	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	160 000	170 000	2026/04/30	70 788	70 850	70 968	118	Vehicle utilized, no problems reported
12	Audi Q7 3.0TDI Quattro	Council and Executive	2017	FBDM 1 NC	120 000	120 000	2026/08/31	103 674	103 697	105 067	1 370	Vehicle utilized, no problems reported
13	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	100 000	115 000	2026/08/31	102 822	103 930	104 417	487	Vehicle utilized, rear window lock broken
14	Nissan NP 300 S/Cab	Disaster Management	2017	CPS 008 NC	75 000	90 000	2026/08/31	81 748	82 776	84 141	1 365	Vehicle utilized, no problems reported
15	Toyota Hilux 2.8 GD-6 D/Cab	Project Management	2022	CZP 251 NC	60 000	70 000	2026/04/30	56 830	59 151	60 140	989	Vehicle utilized, no problem reported
16	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15 000	15 000	2024/04/30	0	1 848	1 887	39	Vehicle utilized, no problem reported
17	Isuzu D-Max	Disaster Management	2023	DBY 698 NC	30 000	45 000	2026/06/30	35 088	35 573	36 178	605	Vehicle utilized, no problem reported
18	Isuzu D-Max	Environmental Health	2023	DCC 695 NC	30 000	45 000	2026/08/31	41 566	43 555	44 613	1 058	Vehicle utilized, due for service
19	Isuzu D-Max	Environmental Health	2023	DBY 699 NC	15 000	30 000	2026/06/30	22 580	23 285	24 055	770	Vehicle utilized, driver sunviser was replaced
20	Isuzu D-Max	Environmental Health	2023	DBY 700 NC	15 000	30 000	2026/06/30	23 458	24 339	25 476	1 137	Vehicle utilized, no problems reported
21	VW T-Cross 1.0 Tsi	Pool	2024	DCZ 616 NC	30 000	45 000	2026/03/31	31 312	32 357	33 700	1 343	Vehicle utilized, no problems reported
22	VW T-Cross 1.0 Tsi	Pool	2024	DCZ 618 NC	30 000	50 000	2026/03/31	36 642	37 521	39 341	1 820	Vehicle utilized, no problem reported
23	VW Polo Sedan 1.6 Mpi	Pool	2024	DCZ 620 NC	30 000	45 000	2026/03/31	18 253	19 326	20 121	795	Vehicle utilized, no problems reported
24	VW Polo Sedan 1.6 Mpi	Pool	2024	DCZ 641 NC	30 000	45 000	2026/03/31	23 133	23 729	24 411	682	Vehicle utilized, no problems reported
25	Isuzu D-Max	Environmental Health	2024	DDC 963 NC	30 000	45 000	2026/04/04	14 584	15 148	15 173	25	Vehicle utilized, was taken in for service
26	Toyota corolla	Pool	2025	DFN 833 NC	0	15 000	2026/04/30	5 057	6 685	7 530	845	Vehicle utilized, no problems reported
27	Isuzu D-MAX	Environmental Health	2025	DFW 969 NC	0	15 000	2026/04/30	6 123	7 382	8 015	633	Vehicle utilized, accident reported right rear fender having dent
28	Toyota Quantum	Tourism & LED	2025	DFN 832 NC	0	15 000	2026/04/30	8 323	8 481	9 018	537	Vehicle utilized, top roof dent
29											14 924	


**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 April 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

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

Signature:   
Date: PP 12/05/2026