

# FRANCES BAARD DISTRICT MUNICIPALITY



## *Section 71 Report*

**31 August 2025**

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**1.EXECUTIVE SUMMARY**

All variances are calculated against the approved budget figures.

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

Year-to-date actual revenue amounts R 61 417 471.00 as compared to the year-to-date budget projections of R 27 271 498.00 due to first tranche of equitable share received.

**Operating expenditure by type**

To date, R 18 529 433.00 has been spent as compared to the operational year-to-date budget projection of R 30 564 848.00. The variance is because of the vacant positions and projects that are still in initiation 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 28 391.77 as compared to the year- to-date budget projection of R 760 796.00. The variance is a result of capital projects still in the initiation 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 123 499 486. The year-to date cash and cash equivalents amounted to R 172 095 220.00. The net increase in cash and cash equivalents for the year to date is R 48 595 734.

**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	9 712 635	15 568 980	-	727 416	1 229 257	2 594 828
02.1 - Office Of The Municipal Manager	9 238 561	13 701 892	-	769 701	1 446 693	2 283 654
2.2 - Governance Function	2 511 073	3 754 102	-	107 641	333 521	625 688
2.3 - Legal Services	1 628 008	1 826 623	-	152 273	279 280	304 442
2.4 - Risk Management	1 310 813	1 518 238	-	123 573	231 171	253 042
2.5 - Marketing, Customer Relations, Publicity and Media Co-ord	2 350 188	2 785 413	-	188 462	338 950	464 240
<b>Total</b>	<b>26 751 278</b>	<b>39 155 248</b>	<b>-</b>	<b>2 069 066</b>	<b>3 858 872</b>	<b>6 525 894</b>

Actual operating expenditure of Council & Executive is R 2 069 066 as compared to the year-to-date budget of R 3 858 872 due to the vacancies of Manager in the office of the Municipal Manager, Secretary/PA to the Municipal Manager and projects still being in the initiation phase.

Budget & Treasury Office						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
3.1 - Finance	14 121 235	27 806 173	-	2 276 398	2 974 788	5 295 720
3.2 - Supply Chain Management	2 791 966	4 264 037	-	276 738	474 983	710 676
<b>Total</b>	<b>16 913 201</b>	<b>32 070 210</b>	<b>-</b>	<b>2 553 136</b>	<b>3 449 771</b>	<b>6 006 396</b>

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 2 553 136 as compared to the year-to-date projected budget of R 3 449 771. Due to the following vacant positions: CFO, Senior clerk: Revenue & Expenditure, Accountant Support, Accountant: Grants, Manager: SCM and depreciation for the first month not accounted for.

Corporate Services						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
4.1 - Administrative and Corporate Support	13 190 089	19 848 111	-	684 378	2 676 490	3 308 028
4.2 - Information Technology	3 552 831	5 886 136	-	140 709	279 889	981 032
4.3 - Human Resources	5 187 498	6 728 842	-	450 321	864 551	1 121 476
4.4 - Coastal Protection	12 240 182	14 484 212	-	716 856	1 283 840	2 414 034
4.5 - Disaster Management	9 108 587	14 160 336	-	716 948	1 366 061	2 360 066
<b>Total</b>	<b>43 279 187</b>	<b>61 107 637</b>	<b>-</b>	<b>2 709 212</b>	<b>6 470 831</b>	<b>10 184 636</b>

Actual operating expenditure of Corporate Services at the end of the month amounts to R 6 470 831 as compared to the year-to-date projected budget of R10 184 636. Vacancies within the department also has an impact on the projected budget, namely Director: Administration, Senior Fire Fighters and Manager: Office Support & Archives and projects that are still in the initiation phase.

Planning & Development						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Planning & Development (LED, Tourism, Project management)	44 249 919	43 176 971	-	2 513 310	3 957 294	7 196 202
5.2 - Tourism	3 542 248	4 286 998	-	177 749	349 857	714 500
<b>Total</b>	<b>47 792 167</b>	<b>47 463 969</b>	<b>-</b>	<b>2 691 059</b>	<b>4 307 151</b>	<b>7 910 702</b>

Actual operating expenditure of Planning & Development at the end of the month amounts to R4 307 151 as compared to the year-to-date projected budget of R 3 955 351 due to the vacant positions of Director: Planning and Development and Manager: IDP & PMS and due to projects still in initiation phase.

Housing						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
06.4 - Housing Administration	3 387 231	3 591 366	-	236 739	447 461	598 564
<b>Total</b>	<b>3 387 231</b>	<b>3 591 366</b>	<b>-</b>	<b>236 739</b>	<b>447 461</b>	<b>598 564</b>

Actual operating expenditure of Housing Services at the end of the month amounts to R447 461 as compared to the year-to-date projected budget of R 598 564. Vacancy within the department namely: Director Infrastructure.

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

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>POLITICAL OFFICE ADMINISTRATION</b>							
Commemorative Days	155 000.00	-	8 879.00	-	-	0%	A commitment has been raised.
Transfer & Subsidies	15 000.00	-	11 515.50	-	-	0%	A commitment has been raised.
Gender Programme	180 000.00	-	-	-	-	0%	To be initiated in the 2nd quarter.
MRM Programme	26 000.00	-	-	-	-	0%	To be initiated in the 2nd quarter.
Old Age Programme	22 000.00	-	-	-	-	0%	To be initiated in the 2nd quarter.
<b>Total Political Office Projects</b>	<b>408 000.00</b>	<b>-</b>	<b>20 394.50</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>YOUTH UNIT</b>							
Youth Career	17 000.00	-	-	-	-	0%	To be initiated in the 2nd quarter.
Sopa Programme	12 000.00	-	-	-	-	0%	To be initiated in the 2nd quarter.
June 16 Programme	7 000.00	-	-	-	-	0%	To be initiated in the 2nd quarter.
Youth Skills Programme	300 000.00	-	-	-	-	0%	To be initiated in the 2nd quarter.
<b>Total Youth Projects</b>	<b>336 000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>CORPORATE SERVICES</b>							
<b>HUMAN RESOURCE MANAGEMENT</b>							
Employee Wellness Assistance Programme	80 000.00	-	-	-	-	0%	To be utilized as and when the need arises.
Project Management/ Training	800 000.00	-	28 381.00	-	-	0%	As per busary schedule.
<b>Total HR Projects</b>	<b>880 000.00</b>	<b>-</b>	<b>28 381.00</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>ENVIRONMENTAL PROTECTION</b>							
Air Quality	6 000.00	-	-	-	-	0%	As per operational plan
Commemorative Days	6 000.00	-	1 279.65	-	-	0%	As per operational plan
Health Forum	3 500.00	-	-	459.14	3 040.86	13%	Expenditure as per operational plan.
Water Analysis	475 000.00	-	32 450.40	66.09	474 933.91	0%	Expenditure as per operational plan.
Environmental World day Awareness	6 000.00	-	839.30	1 950.00	4 050.00	33%	Expenditure as per operational plan.
South African Standards for Drinking Water	128 000.00	-	-	-	128 000.00	0%	As per operational plan
Sol Plaatjie programme.	4 500 000.00	-	-	-	4 500 000.00	0%	As per operational plan
<b>Total Environmental Health Projects</b>	<b>5 124 500.00</b>	<b>-</b>	<b>34 569.35</b>	<b>2 475.23</b>	<b>5 110 024.77</b>	<b>0%</b>	
<b>FIRE FIGHTING &amp; DISASTER MANAGEMENT</b>							
Contingency Fund	650 000.00	-	89 142.00	29 880.00	620 120.00	5%	Expenditure as and when needed.
<b>Total Disaster Management Projects</b>	<b>650 000.00</b>	<b>-</b>	<b>89 142.00</b>	<b>29 880.00</b>	<b>620 120.00</b>	<b>5%</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	-	-	-	-	0%	Project to take place in quarter 3
Youth Entrepreneur	320 000.00	-	-	-	320 000.00	0%	TOR has been submitted for the acquisition of new interns to begin the Training
Exhibition Installers	420 000.00	-	-	-	420 000.00	0%	Attending expo in the 2nd quarter
Machinery and equipment SMME	1 600 000.00	-	-	500.00	1 599 500.00	0%	A portion of the budget will be used for procurement of machinery and equipment and the balance to start the new process in the 2nd quarter
<b>Total LED Projects</b>	<b>2 940 000.00</b>	<b>-</b>	<b>-</b>	<b>500.00</b>	<b>2 339 500.00</b>	<b>0%</b>	
<b>TOURISM</b>							
Indaba Expo	220 300.00	-	-	-	220 300.00	0%	To be utilized in the 4th quarter for INDABA 2026
Tourism Business Competition	350 000.00	-	-	-	350 000.00	0%	To be utilized for all activities relating to business competition.
Tourism Association	11 793.00	-	-	-	11 793.00	0%	To be utilized in the 4th quarter for INDABA 2026
Tourism Awareness Campaign	248 797.00	-	-	-	248 797.00	0%	Utilization to take place in 2nd quarter.
Tourism workshops	110 000.00	-	-	-	110 000.00	0%	Utilization to take place in 2nd quarter.
<b>Total Tourism Projects</b>	<b>940 890.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>940 890.00</b>	<b>0%</b>	
Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>PLANNING AND DEVELOPMENT</b>							
Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>PLANNING UNIT - SPATIAL PLANNING</b>							
Municipal Tribunal/Audit committee	30 000.00	-	-	-	30 000.00	0%	DMPT will take place in August 2025.
Project: Township Registration Barkly West 687	200 000.00	-	-	-	200 000.00	0%	Completed the drafting of the TOR.
<b>Total Spatial Planning Projects</b>	<b>30 000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30 000.00</b>	<b>0%</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	0%	Expenditure as per LM.
Dikgatlong O&M	2 500 000.00	-	-	-	2 500 000.00	0%	Expenditure as per LM.
Sol Plaatje O&M	2 800 000.00	-	-	-	2 800 000.00	0%	Expenditure as per LM.
<b>Total Infrastructure Projects</b>	<b>7 800 000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 800 000.00</b>	<b>0%</b>	
<b>INFRASTRUCTURE</b>							
<b>HOUSING</b>							
CONTR : OUT > BUS & ADV - PROJECT MANAGEMENT- SECTOR PLANS	800 000.00	-	-	-	800 000.00	0%	No expenditure reported to date.
<b>Total Housing Project</b>	<b>800 000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800 000.00</b>	<b>0%</b>	
<b>Total Special Projects</b>	<b>19 909 390.00</b>	<b>-</b>	<b>172 486.85</b>	<b>32 855.23</b>	<b>17 640 534.77</b>	<b>0%</b>	

The actual spending on special projects for the municipality to date amounts to R 32 855.23. The municipality has spent 0% 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 - M02 August									
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
R thousands									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	13 827	10 130	-	797	1 402	1 688	(287)	-17%	10 130
Transfers and subsidies - Operational	147 618	153 269	-	-	59 951	25 545	34 406	135%	153 269
Other own revenue	1 440	230	-	33	65	38	27	71%	230
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>162 885</b>	<b>163 629</b>	<b>-</b>	<b>830</b>	<b>61 417</b>	<b>27 271</b>	<b>34 146</b>	<b>125%</b>	<b>163 629</b>
Employee costs	74 045	98 870	-	6 559	12 643	16 478	(3 835)		98 870
Remuneration of Councillors	8 544	11 771	-	670	1 147	1 962	(814)		11 771
Depreciation and amortisation	4 669	6 187	-	-	-	1 031	(1 031)		6 187
Interest	-	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	1 140	2 202	-	81	121	367	(246)		2 202
Transfers and subsidies	25 000	18 443	-	2 007	2 038	3 074	(1 036)	-34%	18 443
Other expenditure	34 847	45 916	-	938	2 580	7 653	(5 073)	-66%	45 916
<b>Total Expenditure</b>	<b>148 245</b>	<b>183 388</b>	<b>-</b>	<b>10 255</b>	<b>18 529</b>	<b>30 565</b>	<b>(12 035)</b>	<b>-39%</b>	<b>183 388</b>
<b>Surplus/(Deficit)</b>	<b>14 640</b>	<b>(19 759)</b>	<b>-</b>	<b>(9 425)</b>	<b>42 888</b>	<b>(3 293)</b>	<b>46 181</b>	<b>-1402%</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>-</b>	<b>(9 425)</b>	<b>42 888</b>	<b>(3 293)</b>	<b>46 181</b>	<b>-1402%</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>-</b>	<b>(9 425)</b>	<b>42 888</b>	<b>(3 293)</b>	<b>46 181</b>	<b>-1402%</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>-</b>	<b>28</b>	<b>28</b>	<b>761</b>	<b>(732)</b>	<b>-96%</b>	<b>4 565</b>
Capital transfers recognised	(70)	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	(7 151)	4 565	-	28	28	761	(732)	-96%	4 565
<b>Total sources of capital funds</b>	<b>(7 221)</b>	<b>4 565</b>	<b>-</b>	<b>28</b>	<b>28</b>	<b>761</b>	<b>(732)</b>	<b>-96%</b>	<b>4 565</b>
<b>Financial position</b>									
Total current assets	158 934	146 315	-	-	180 514				146 315
Total non current assets	76 023	75 619	-	-	76 052				75 619
Total current liabilities	25 008	47 195	-	-	4 167				47 195
Total non current liabilities	32 749	31 853	-	-	32 315				31 853
Community wealth/Equity	177 200	142 886	-	-	220 084				142 886
<b>Cash flows</b>									
Net cash from (used) operating	153 161	(139)	-	2 110	79 444	6 388	(73 056)	-1144%	(139)
Net cash from (used) investing	3 274	(5 250)	-	(28)	(28)	(875)	(847)	97%	(5 250)
Net cash from (used) financing	-	-	-	-	-	-	-		-
<b>Cash/cash equivalents at the month/year end</b>	<b>279 934</b>	<b>118 111</b>	<b>-</b>	<b>2 082</b>	<b>202 915</b>	<b>129 013</b>	<b>(73 902)</b>	<b>-57%</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>									
	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>Debtors Age Analysis</b>									
Total By Income Source	278	261	194	172	170	164	863	7 824	9 926
<b>Creditors Age Analysis</b>									
Total Creditors	14	-	-	-	-	-	500	-	514

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August										
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>Revenue - Functional</b>										
<b>Governance and administration</b>		155 093	155 279	-	830	61 384	25 880	35 504	137%	155 279
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		155 093	155 279	-	830	61 384	25 880	35 504	137%	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	-	-	34	1 392	(1 358)	-98%	8 350
Planning and development		7 792	8 350	-	-	34	1 392	(1 358)	-98%	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	162 885	163 629	-	830	61 417	27 271	34 146	125%	163 629
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		75 656	103 689	-	5 898	11 130	17 943	(6 813)	-38%	103 689
Executive and council		24 539	29 271	-	1 497	2 676	4 878	(2 203)	-45%	29 271
Finance and administration		48 586	70 664	-	4 293	8 120	12 439	(4 319)	-35%	70 664
Internal audit		2 531	3 754	-	108	334	626	(292)	-47%	3 754
<b>Community and public safety</b>		12 541	17 752	-	954	1 814	2 959	(1 145)	-39%	17 752
Community and social services		9 144	14 160	-	717	1 366	2 360	(994)	-42%	14 160
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		3 396	3 591	-	237	447	599	(151)	-25%	3 591
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		56 506	57 661	-	3 230	5 241	9 610	(4 369)	-45%	57 661
Planning and development		44 260	43 177	-	2 513	3 957	7 196	(3 239)	-45%	43 177
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		12 246	14 484	-	717	1 284	2 414	(1 130)	-47%	14 484
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		3 543	4 287	-	178	350	715	(365)	-51%	4 287
<b>Total Expenditure - Functional</b>	3	148 245	183 388	-	10 259	18 534	31 226	(12 692)	-41%	183 388
<b>Surplus/ (Deficit) for the year</b>		14 640	(19 759)	-	(9 430)	42 883	(3 955)	46 838	-1184%	(19 759)

**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) - M02 August										
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	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		155 093	155 279	-	830	61 384	25 880	35 504	137.2%	155 279
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		7 792	8 350	-	-	34	1 392	(1 358)	-97.6%	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>	2	<b>162 885</b>	<b>163 629</b>	<b>-</b>	<b>830</b>	<b>61 417</b>	<b>27 271</b>	<b>34 146</b>	<b>125.2%</b>	<b>163 629</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	15 117	15 569	-	727	1 229	2 595	(1 366)	-52.6%	15 569
Vote 2 - MUNICIPAL MANAGER		17 253	23 586	-	1 342	2 630	3 931	(1 301)	-33.1%	23 586
Vote 3 - BUDGET AND TREASURY		21 054	32 070	-	2 553	3 450	6 006	(2 557)	-42.6%	32 070
Vote 4 - CORPORATE SERVICES		43 621	61 108	-	2 709	6 471	10 185	(3 714)	-36.5%	61 108
Vote 5 - PLANNING AND DEVELOPMENT		47 801	47 464	-	2 691	4 307	7 911	(3 604)	-45.6%	47 464
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		3 396	3 591	-	237	447	599	(151)	-25.2%	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>	2	<b>148 243</b>	<b>183 388</b>	<b>-</b>	<b>10 259</b>	<b>18 534</b>	<b>31 226</b>	<b>(12 692)</b>	<b>-40.6%</b>	<b>183 388</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>14 643</b>	<b>(19 759)</b>	<b>-</b>	<b>(9 430)</b>	<b>42 883</b>	<b>(3 955)</b>	<b>46 838</b>	<b>-1184.4%</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) - M02 August										
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</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	-	8	15	13	2	15%	80
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		13 827	10 130	-	797	1 402	1 688	-	-	10 130
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		314	150	-	25	50	25	25	100%	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	-	-	59 951	25 545	34 406	-	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>-</b>	<b>830</b>	<b>61 417</b>	<b>27 271</b>	<b>34 146</b>	<b>125%</b>	<b>163 629</b>
<b>Expenditure By Type</b>										
Employee related costs		74 045	98 870	-	6 559	12 643	16 478	(3 835)	-23%	98 870
Remuneration of councillors		8 544	11 771	-	670	1 147	1 962	(814)	-42%	11 771
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1 140	2 202	-	81	121	367	(246)	-	2 202
Debt impairment		-	20	-	-	-	3	(3)	-100%	20
Depreciation and amortisation		4 669	6 187	-	-	-	1 031	(1 031)	-100%	6 187
Interest		-	-	-	-	-	-	-	-	-
Contracted services		18 969	28 006	-	696	887	4 668	(3 780)	-81%	28 006
Transfers and subsidies		25 000	18 443	-	2 007	2 038	3 074	(1 036)	-34%	18 443
Irrecoverable debts written off		3 935	-	-	-	-	-	-	-	-
Operational costs		10 432	15 537	-	242	1 693	2 590	(897)	-35%	15 537
Losses on Disposal of Assets		680	54	-	-	-	9	(9)	-100%	54
Other Losses		831	2 300	-	-	-	383	(383)	-	2 300
<b>Total Expenditure</b>		<b>148 245</b>	<b>183 388</b>	<b>-</b>	<b>10 255</b>	<b>18 529</b>	<b>30 565</b>	<b>(12 035)</b>	<b>-39%</b>	<b>183 388</b>
<b>Surplus/(Deficit)</b>		<b>14 640</b>	<b>(19 759)</b>	<b>-</b>	<b>(9 425)</b>	<b>42 888</b>	<b>(3 293)</b>	<b>46 181</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>-</b>	<b>(9 425)</b>	<b>42 888</b>	<b>(3 293)</b>			<b>(19 759)</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>14 640</b>	<b>(19 759)</b>	<b>-</b>	<b>(9 425)</b>	<b>42 888</b>	<b>(3 293)</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>-</b>	<b>(9 425)</b>	<b>42 888</b>	<b>(3 293)</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>-</b>	<b>(9 425)</b>	<b>42 888</b>	<b>(3 293)</b>			<b>(19 759)</b>

**Expenditure**

To date, R 18 529 433.00 has been spent as compared to the operational year-to-date budget projections of R 30 564 848.00. Underspensing is due to vacant positions and projects still in the initiation 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) - M02 August										
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	-	15	15	32	(18)	-55%	194
Vote 3 - BUDGET AND TREASURY		(1 886)	2 773	-	14	14	462	(448)	-97%	2 773
Vote 4 - CORPORATE SERVICES		(5 499)	1 553	-	-	-	259	(259)	-100%	1 553
Vote 5 - PLANNING AND DEVELOPMENT		57	45	-	-	-	7	(7)	-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	-	28	28	761	(732)	-96%	4 565
<b>Total Capital Expenditure</b>		(7 221)	4 565	-	28	28	761	(732)	-96%	4 565
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		(4 214)	4 134	-	28	28	689	(661)	-96%	4 134
Executive and council		113	194	-	15	15	32	(18)	-55%	194
Finance and administration		(4 327)	3 940	-	14	14	657	(643)	-98%	3 940
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		(3 054)	386	-	-	-	64	(64)	-100%	386
Community and social services		(3 054)	386	-	-	-	64	(64)	-100%	386
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		46	45	-	-	-	7	(7)	-100%	45
Planning and development		57	45	-	-	-	7	(7)	-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	-	28	28	761	(732)	-96%	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 Corporatbns, Higher Educ Institutions)		(19)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		(70)	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		(7 151)	4 565	-	28	28	761	(732)	-96%	4 565
<b>Total Capital Funding</b>		(7 221)	4 565	-	28	28	761	(732)	-96%	4 565

**Table C6 Monthly Budget Statement – Financial Position.****DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M02 August**

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	-	172 095	118 096
Trade and other receivables from exchange transactions		7 134	8 706	-	7 076	8 706
Receivables from non-exchange transactions		322	389	-	322	389
Current portion of non-current receivables		671	611	-	671	611
Inventory		330	567	-	285	567
VAT		835	17 284	-	707	17 284
Other current assets		266	662	-	(641)	662
<b>Total current assets</b>		<b>158 934</b>	<b>146 315</b>	<b>-</b>	<b>180 514</b>	<b>146 315</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		68 328	69 668	-	68 356	69 668
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		631	631	-	631	631
Intangible assets		712	(417)	-	712	(417)
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		6 306	5 728	-	6 306	5 728
Other non-current assets		46	9	-	46	9
<b>Total non current assets</b>		<b>76 023</b>	<b>75 619</b>	<b>-</b>	<b>76 052</b>	<b>75 619</b>
<b>TOTAL ASSETS</b>		<b>234 957</b>	<b>221 934</b>	<b>-</b>	<b>256 565</b>	<b>221 934</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		7	4	-	9	4
Trade and other payables from exchange transactions		9 958	18 951	-	(16 945)	18 951
Trade and other payables from non-exchange transactions		1 988	1 911	-	7 139	1 911
Provision		13 481	17 306	-	13 565	17 306
VAT		(427)	9 023	-	399	9 023
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>25 008</b>	<b>47 195</b>	<b>-</b>	<b>4 167</b>	<b>47 195</b>
<b>Non current liabilities</b>						
Financial liabilities		-	-	-	-	-
Provision		3 116	3 000	-	3 082	3 000
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		29 633	28 853	-	29 233	28 853
<b>Total non current liabilities</b>		<b>32 749</b>	<b>31 853</b>	<b>-</b>	<b>32 315</b>	<b>31 853</b>
<b>TOTAL LIABILITIES</b>		<b>57 757</b>	<b>79 048</b>	<b>-</b>	<b>36 482</b>	<b>79 048</b>
<b>NET ASSETS</b>	2	<b>177 200</b>	<b>142 886</b>	<b>-</b>	<b>220 084</b>	<b>142 886</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		135 675	100 313	-	178 559	100 313
Reserves and funds		41 525	42 573	-	41 525	42 573
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>177 200</b>	<b>142 886</b>	<b>-</b>	<b>220 084</b>	<b>142 886</b>

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

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M02 August										
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	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		1 440	265	-	100	65	44	21	48%	265
Transfers and Subsidies - Operational		196 311	153 269	-	5 218	65 101	25 545	39 556	155%	153 269
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	-	-
Interest		13 827	10 130	-	3 295	1 402	1 688	(287)	-17%	10 130
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(58 417)	(156 775)	-	(6 502)	12 876	(22 061)	(34 936)	158%	(156 775)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	(7 028)	-	-	-	1 171	1 171	100%	(7 028)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>153 161</b>	<b>(139)</b>	<b>-</b>	<b>2 110</b>	<b>79 444</b>	<b>6 388</b>	<b>(73 056)</b>	<b>-1144%</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)	-	(28)	(28)	(875)	(847)	97%	(5 250)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>3 274</b>	<b>(5 250)</b>	<b>-</b>	<b>(28)</b>	<b>(28)</b>	<b>(875)</b>	<b>(847)</b>	<b>97%</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>156 435</b>	<b>(5 389)</b>	<b>-</b>	<b>2 082</b>	<b>79 415</b>	<b>5 513</b>			<b>-</b>
Cash/cash equivalents at beginning:		123 499	123 499	-	-	123 499	123 499			123 499
Cash/cash equivalents at month/year end:		279 934	118 111	-	2 082	202 915	129 013			-

## 3. SUPPORTING DOCUMENTATION

## Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
<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	278	261	194	172	170	164	863	7 824	9 926	9 193	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>278</b>	<b>261</b>	<b>194</b>	<b>172</b>	<b>170</b>	<b>164</b>	<b>863</b>	<b>7 824</b>	<b>9 926</b>	<b>9 193</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	278	261	194	172	170	164	863	7 824	9 926	9 193	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>278</b>	<b>261</b>	<b>194</b>	<b>172</b>	<b>170</b>	<b>164</b>	<b>863</b>	<b>7 824</b>	<b>9 926</b>	<b>9 193</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.

Matters reported below are in respect of debts outstanding to the municipality as at 31 August 2025.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	OPENING BALANCE	AMOUNT PAID PREVIOUSLY	INVOICED AUGUST '25	PAID AUGUST '25	BALANCE	PROGRESS
10000	VENUE HIRE - CASH CUSTOMER	2025/01/20	Rental Lecture room 1 & 2	0.00	0.00	7245.00	0.00	7245.00	Department of Water & Sanitation & KIM TRAVEL
100087	Department of Safety & Liaison	2022/04/30	Rental Clinic Building - Jan Kempdorp	266 088.49	210 854.27	0.00	0.00	55 234.22	Handed over to legal department for further action
100098	MTN	2025/07/31	Tower - Rental & fixed rate electricity	1 472 184.27	1 444 932.04	28 750.00	46 695.50	9 306.73	Monthly payments
101399	Department of Roads and Public Works	2025/07/31	Post Service medical aid - Council Contribution	5 371 863.93	5 096 214.43	55 129.90	110 259.80	220 519.60	Monthly payments
101400	Department of Roads and Public Works	2025/07/31	Sundry - Municipal accounts workshops	11 760 029.75	3 520 879.06	206 058.84	0.00	8 445 209.53	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 to the state attorney - Summons issued 01/08/2019
101457	Mokgoro D.K.	2018/12/19	Medical aid overcharged	5 978.61	0.00	0.00	5 978.61	0.00	Monthly payment
101459	Siwisa A.M.	2019/07/30	Salary overpayment	9 653.29	8 000.00	0.00	0.00	1 653.29	Agreement to pay outstanding balance
101463	Railtex 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
101470	Mothibi K.C.	2024/03/14	Travel over payment	19 061.54	15 000.00	0.00	1 000.00	3 061.54	Monthly salary deduction
101473	Sedibeng Water	2022/06/30	FNB fraud	499 986.20	0.00	0.00	0.00	499 986.20	Court date 02/06/2025 - CAS 356/05/2022
101475	EFF Councillors	2023/06/30	Legal Costs- CASE 1933/21	143 607.69	0.00	0.00	0.00	143 607.69	Handed over to Mijla & Partners
101476	Orange Development (PTY) LTD	2023/06/30	VAT overpayment	100 460.87	24 595.00	0.00	0.00	75 865.87	Handed over to state attorney - 24/10/2024
101477	Ruiter I.R.	2023/10/20	Salary overpayment	222 734.91	131 018.28	0.00	0.00	91 716.63	Clr transferred to SolPlaatje Mun
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
				<b>20 177 787.15</b>	<b>10 645 704.83</b>	<b>289 938.74</b>	<b>163 933.91</b>	<b>9 665 332.15</b>	

### 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 August 2025 is listed below:

<b>FRANCES BAARD DISTRICT MUNICIPALITY</b>						
<b>EXPENDITURE STATISTICS</b>						<b>Aug-25</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	3 854 987.41	90	0	0	0	
Pension	215.02	1	0	0	0	
Section 54 & 57	150 539.91	1	0	0	0	
Contract	648 584.70	13	0	0	0	
Cllrs	477 880.72	29	0	0	0	
Interns	124 999.95	15	0	0	0	
Payments Made	49 738 537.00	-	-	-	0	
<b>TOTALS</b>	<b>54 995 744.71</b>	<b>149</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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 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 August 2025.

- **Demand Management**

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customised, standard bid documents prescribe by National Treasury. All preconditions were enforced during the opening of bids including the verification on Tax Clearance Certificates issued by SARS. The procurement plan for 2025-26 was approved by the Accounting Officer.

- **Acquisition Management**

For the period of August there were three contracts (R200 000 +) awarded by the Municipal Manager.

AWARDED TENDERS 25/26 FINANCIAL YEAR (ABOVE R 200 000 AND MORE) – AUGUST 2025				
BID No.	DESCRIPTION	AWARDED / SERVICE PROVIDER	AMOUNT	DATE AWARDED
BID 25/24	PROVISION OF BANKING SERVICES FOR A PERIOD OF 5 YEARS	FNB	AS PER THE PRICING SCHEDULE FOR A PERIOD OF 5 YEARS	01 AUGUST 2025
BID 28/24	PROVISION OF TRAVEL AGENCY	CITY OF CHOICE	AS PER THE PRICING SCHEDULE FOR A PERIOD OF 12 MONTHS	01 AUGUST 2025

BID 32/24	RENTAL OF VEHICLE TRACKER SYSTEM	EWC COMMUNICATION	VEHICLE	R 213 267.50	12 AUGUST 2025
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- **Written Quotations**

For the period of August there were no written quotation (R30 000-R200 000) awarded by the Municipal Manager.

**Total orders issued total R 92 500.87**

Council and Executive	R 0.00
Municipal Manager	R 17 049.87
Finance	R 0.00
Administration	R 53 595.00
Planning and Development	R 20 182.00
Technical Service	R 1 674.00

**a) Disposal Management**

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

**b) Deviations**

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

***Issues from Stores***

**Total orders issued total R 36 411.82.**

Council	R 0.00
Municipal Manager	R 3540.24
Finance	R 682.22
Administration	R 19 492.99
Planning and Development	R 12 696.37
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.

Investment Number	Type of investment	Investment by Maturity	Investment Amount	Withdrawal	Commence of Investment	Expiry Date Of Investment	Term (days)	Yield for the month (%)	Accured Interest Over Term	Accured Interest Month	Service fee	Accrued interest after monthly service fee
037662011402000107	call	NEDCOR	12 100 000.00		01-Jul-25	31-Jul-25	31	7.100%	72 964.66	72 964.66	0.00	
037662011402000191	notice	NEDCOR	9 800 000.00		26-Jun-25	26-Jun-26	365	8.200%	803 600.00	8 806.58		
037662011402000192	notice	NEDCOR	10 000 000.00		09-Jul-25	06-Nov-25	120	7.800%	256 438.36	47 013.70		
037662011402000193	notice	NEDCOR	10 000 000.00		25-Jul-25	21-Nov-25	119	7.790%	253 975.34	12 805.48		
037662011402000194	notice	NEDCOR	10 000 000.00		25-Jul-25	21-Nov-25	119	7.790%	253 975.34	12 805.48		
048472468-138	call	STANDARD BANK	10 000 000.00		01-Jul-25	31-Jul-25	31	7.750%	65 821.92	65 821.92	0.00	
048472468-185	notice	STANDARD BANK	10 000 000.00		04-Apr-25	01-Aug-25	119	8.339%	271 874.25	68 539.73		
048472468-186	notice	STANDARD BANK	15 000 000.00		09-Jul-25	06-Nov-25	120	7.880%	388 802.74	97 150.68		
048472468-187	notice	STANDARD BANK	10 000 000.00		16-Jul-25	13-Nov-25	120	7.874%	258 871.23	64 717.81		
9313877406	call	ABSA	1 986 213.94		01-Jul-25	31-Jul-25	31	8.900%	15 013.60	15 013.60	80.00	
9389805811	call	ABSA	15 000 000.00		01-Jul-25	31-Jul-25	31	7.700%	98 095.89	98 095.89		
2080805462	notice	ABSA	15 000 000.00		25-Jul-25	21-Nov-25	119	7.780%	380 473.97	19 183.56		
2082133962	notice	ABSA	15 000 000.00		09-Jul-25	06-Nov-25	120	7.850%	387 123.29	70 972.60		
62739184688	call	FNB	998 749.43		01-Jul-25	31-Jul-25	31	4.600%	3 901.96	3 901.96		
76207769343	notice	FNB	14 000 000.00		04-Apr-25	01-Aug-25	119	7.850%	358 304.11	93 339.73		
76204687655	notice	FNB	10 000 000.00		25-Jul-25	21-Nov-25	119	7.380%	240 608.22	12 131.51		
76204676640	notice	FNB	5 000 000.00		25-Jul-25	21-Nov-25	119	7.380%	120 304.11	6 065.75		
76208764574	notice	FNB	5 000 000.00		16-Jul-25	13-Nov-25	120	7.400%	121 643.84	15 205.48		
76209700832	notice	FNB	5 000 000.00		08-Jul-25	05-Nov-25	120	7.400%	121 643.84	23 315.07		
			R 183 884 963.37	R -			2 073		R 4 229 948.99	769 330.63	80.00	-

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

Investment amounts to R 183 884 963.37 as at 31 August 2025.

### Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

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>		<b>9 509</b>	<b>153 069</b>	<b>-</b>	<b>5 218</b>	<b>74 204</b>	<b>25 511</b>	<b>9 539</b>	<b>37.4%</b>	<b>153 069</b>
Energy Efficiency and Demand Management	-	-	4 000	-	1 800	5 800	667	5 133	770.0%	4 000
EPWP Incentive	-	1 073	1 395	-	349	1 623	233	-	-	1 395
Finance Management	-	2 000	1 000	-	1 000	2 000	167	-	-	1 000
Local Government Equitable Share	-	-	143 719	-	-	59 883	23 953	-	-	143 719
Metro Informal Settlements Partnership Grant	-	1 032	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant	-	5 404	2 955	-	2 069	4 898	493	4 406	894.5%	2 955
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		<b>(750)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Northern Cape Capacity Building and Other Specify (Add grant description)	-	(750)	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]										
<b>Other grant providers:</b>		<b>590</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>(33)</b>	<b>-100.0%</b>	<b>200</b>
National Departmental Agencies Education, Training and Development	-	90	200	-	-	-	33	(33)	-100.0%	200
Provincial Departmental Agencies Northern Cape Economic Development	-	500	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>5</b>	<b>9 349</b>	<b>153 269</b>	<b>-</b>	<b>5 218</b>	<b>74 204</b>	<b>25 545</b>	<b>9 506</b>	<b>37.2%</b>	<b>153 269</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
<b>Provincial Government:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]										
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]										
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]										
<b>Total Capital Transfers and Grants</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>5</b>	<b>9 349</b>	<b>153 269</b>	<b>-</b>	<b>5 218</b>	<b>74 204</b>	<b>25 545</b>	<b>9 506</b>	<b>37.2%</b>	<b>153 269</b>

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		8 313	9 350	-	-	7 106	1 558	5 548	356.0%	9 350
Energy Efficiency and Demand Side Management Grant	-	-	4 000	-	-	3 720	667	3 053	458.0%	4 000
Expanded Public Works Programme Integrated Grant	-	1 347	1 395	-	-	-	233	(233)	-100.0%	1 395
Local Government Financial Management Grant	-	1 678	1 000	-	-	588	167	421	252.8%	1 000
Rural Road Asset Management Systems Grant	-	5 288	2 955	-	-	2 798	493	2 306	468.2%	2 955
Municipal Infrastructure Grant	-	-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant	-	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		635	-	-	-	-	-	-	-	-
Northern Cape_Capacity Building and Other_Specify (Add grant description)_Receipts		-	-	-	-	-	-	-	-	-
Northern Cape	-	635	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		351	200	-	-	139	33	106	317.9%	200
National Departmental Agencies-Education, Training and Development	-	-	200	-	-	-	33	(33)	-100.0%	200
Other Transfers Private Enterprises	-	351	-	-	-	139	-	139	#DIV/0!	-
Provincial Departmental Agencies-Northern Cape Economic Development	-	491	-	-	-	-	-	5 654	#DIV/0!	-
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		685	-	-	-	1 307	-	1 307	#DIV/0!	-
Integrated National Electrification Programme Grant	-	685	-	-	-	1 307	-	1 307	#DIV/0!	-
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>		685	-	-	-	1 307	-	1 307	#DIV/0!	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		1 176	-	-	-	1 307	-	6 961	#DIV/0!	-

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August										
Summary of Employee and Councillor remuneration	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		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		7 980	11 116	—	623	1 056	1 853	(797)	-43%	11 116
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		564	655	—	47	91	109	(18)	-16%	655
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
<b>Sub Total - Councillors</b>		<b>8 544</b>	<b>11 771</b>	<b>—</b>	<b>670</b>	<b>1 147</b>	<b>1 962</b>	<b>(814)</b>	<b>-42%</b>	<b>11 771</b>
% increase	4		37.8%							37.8%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 903	6 886	—	423	846	1 148	(301)	-26%	6 886
Pension and UIF Contributions		632	248	—	57	113	41	72	174%	248
Medical Aid Contributions		88	32	—	8	15	5	10	186%	32
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		1 061	862	—	22	44	144	(100)	-69%	862
Motor Vehicle Allowance		611	402	—	51	102	67	35	52%	402
Cellphone Allowance		78	150	—	7	13	25	(12)	-48%	150
Housing Allowances		40	20	—	4	7	3	4	110%	20
Other benefits and allowances		1	1	—	0	0	0	(0)	-38%	1
Payments in lieu of leave		(21)	259	—	51	34	43	(9)	-20%	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>—</b>	<b>622</b>	<b>1 175</b>	<b>1 477</b>	<b>(301)</b>	<b>-20%</b>	<b>8 860</b>
% increase	4		19.8%							19.8%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		45 371	59 741	—	4 119	8 177	9 957	(1 780)	-18%	59 741
Pension and UIF Contributions		8 062	10 783	—	725	1 457	1 797	(340)	-19%	10 783
Medical Aid Contributions		2 972	3 129	—	266	531	522	10	2%	3 129
Overtime		209	864	—	13	31	144	(113)	-79%	864
Performance Bonus		3 287	5 095	—	320	640	849	(209)	-25%	5 095
Motor Vehicle Allowance		2 161	2 995	—	203	363	499	(136)	-27%	2 995
Cellphone Allowance		212	413	—	18	36	69	(33)	-48%	413
Housing Allowances		497	481	—	40	81	80	1	1%	481
Other benefits and allowances		17	29	—	2	3	5	(2)	-39%	29
Payments in lieu of leave		178	2 664	—	234	149	444	(295)	-66%	2 664
Long service awards		305	206	—	—	—	34	(34)	-100%	206
Post-retirement benefit obligations		3 381	3 609	—	—	—	601	(601)	-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>—</b>	<b>5 938</b>	<b>11 468</b>	<b>15 002</b>	<b>(3 534)</b>	<b>-24%</b>	<b>90 010</b>
% increase	4		35.0%							35.0%
<b>Total Parent Municipality</b>		<b>82 589</b>	<b>110 641</b>	<b>—</b>	<b>7 229</b>	<b>13 791</b>	<b>18 440</b>	<b>(4 649)</b>	<b>-25%</b>	<b>110 641</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>
% increase	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>
% increase	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>
% increase	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>—</b>	<b>7 229</b>	<b>13 791</b>	<b>18 440</b>	<b>(4 649)</b>	<b>-25%</b>	<b>110 641</b>
% increase	4		34.0%							34.0%
<b>TOTAL MANAGERS AND STAFF</b>		<b>74 045</b>	<b>98 870</b>	<b>—</b>	<b>6 559</b>	<b>12 643</b>	<b>16 478</b>	<b>(3 835)</b>	<b>-23%</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	ADJUSTMENT BUDGET 2025/26	31/08/2025 YTD ACTUAL	VARIANCES	VARIANCES %
Municipal Offices	1 510 000.00	-	10 410.27	1 499 589.73	1%
Computer Software and Applications	4 551 663.00	-	52 622.47	4 499 040.53	1%
Computer Equipment	2 148 400.00	-	7 950.30	2 140 449.70	0%
Furniture and Office Equipment	100 000.00	-	9 737.23	90 262.77	10%
Machinery and Equipment	1 084 750.00	-	-	1 084 750.00	0%
Transport Assets	101 640.00	-	-	101 640.00	0%
<b>Totals</b>	<b>9 496 453.00</b>	<b>-</b>	<b>80 720.27</b>	<b>9 415 732.73</b>	<b>1%</b>

Year to date expenditure on repairs and maintenance amounts to R 80 720.27 of the R 9 496 453.00 that was budgeted. The percentage expenditure up to date amounts to 1%.

**Motor vehicles – utilization Statistics:**

The municipality operates a pool of 32 vehicles as part of its routine activities. Statistical information regarding the year-to-date utility for August 2025 is as follows:

**Municipal Vehicles:**

	Vehicle	Vehicle	Year	Registration	Next	Next Service	License	Opening KM	Previous Month	Current month		
	Description	Allocation	Model	Number	Service	Date/Kilos	Expires	01-Aug-25	Closing Km Reading	Closing KM Reading	AUGUST '25 utility	31-Aug
1	Isuzu KB 2.5 CrewCab	Enviromental Health	2016	CMV 311 NC	135 000	135 000	2026/04/30	137 829	138 485	140 280	1 795	Vehicle utilized, clutch repaired
3	Toyota Hilux 2.5D	Disaster Management	2016	CMT 747 NC	110 000	110 000	2026/04/30	111 174	121 159	123 137	1 978	Vehicle utilized, no problems reported
4	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	135 000	135 000	2026/04/30	133 087	134 517	135 451	934	Vehicle utilized, clutch repair
6	Hyundai HI	Tourism & LED	2013	CGY 587 NC	135 000	135 000	2025/08/31	46 475	121 340	-	-	Vehicle utilized, no problems reported
7	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	80 000	80 000	2025/08/31	73 387	73 387	73 524	137	Vehicle utilized, no problems reported
8	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	75 000	75 000	2025/08/31	76 758	76 758	-	-	Vehicle was not utilized
9	Isuzu Kb 250 D-Teq	Project Management	2014	CKR 822 NC	130 000	130 000	2026/04/30	122 506	122 914	123 073	159	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	100 000	100 000	2026/04/30	93 846	94 771	95 157	386	Vehicle utilized, no problems reported
12	Nissan Hardbody	Pool	2014	CJJ 263 NC	75 000	75 000	2026/04/30	65 109	65 199	65 744	545	Vehicle utilized, no problems reported
13	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	30 000	30 000	2026/04/30	22 089	22 137	22 173	36	Vehicle utilized, no problems reported
14	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	75 000	75 000	2026/04/30	46 312	69 709	-	-	Vehicle utilized, no problems reported
15	Audi Q7 3.0TDI Quattro	Council and Executive	2017	FBDM 1 NC	120 000	120 000	2025/08/31	103 616	103 616	-	-	Vehicle utilized, no problems reported
16	Nissan NP 300 D/Cab	Enviromental Health	2017	CPS 005 NC	100 000	100 000	2025/08/31	92 973	93 725	95 126	1 401	Vehicle utilized, no problems reported
18	Nissan NP 300 S/Cab	Disaster Management	2017	CPS 008 NC	75 000	75 000	2025/08/31	75 176	75 916	76 591	675	Vehicle utilized, no problems reported
19	Toyota Hilux 2.8 GD-6 D/Cab	Project Management	2022	CZF 251 NC	45 000	45 000	2026/04/30	40 669	43 554	45 342	1 788	Vehicle utilized, no problems reported
20	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15 000	15 000	2024/04/30	-	-	-	-	Vehicle not utilized
21	Isuzu D-Max	Disaster Management	2023	DBY698NC	30 000	30 000	2026/06/30	28 081	28 081	29 704	1 623	Vehicle utilized, no problems reported
22	Isuzu D-Max	Enviromental Health	2023	DCC695NC	30 000	30 000	2025/08/31	27 712	30 567	32 041	1 474	Vehicle utilized, no problems reported
23	Isuzu D-Max	Enviromental Health	2023	DBY699NC	30 000	30 000	2026/06/30	15 820	16 372	16 982	610	Vehicle utilized, no problems reported
24	Isuzu D-Max	Enviromental Health	2023	DBY700NC	30 000	30 000	2026/06/30	14 173	15 735	16 640	905	Vehicle was not utilized
25	VW T-Cross 1.0 Tsi	Pool	2024	DCZ 616 NC	30 000	30 000	2026/03/31	18 263	19 470	20 895	1 425	Vehicle utilized, yearly serviced
26	VW T-Cross 1.0 Tsi	Pool	2024	DCZ 618 NC	30 000	30 000	2026/03/31	23 208	24 218	25 903	1 685	Vehicle utilized, tyre replaced
27	VW Polo Sedan 1.6 Mpi	Pool	2024	DCZ 620 NC	30 000	30 000	2026/03/31	14 357	15 410	15 807	397	Vehicle utilized, yearly serviced
28	VW Polo Sedan 1.6 Mpi	Pool	2024	DCZ 641 NC	30 000	30 000	2026/03/31	16 641	17 386	17 911	525	Vehicle utilized, yearly serviced
29	Isuzu D-Max	Enviromental Health	2024	DDC 963 NC	30 000	30 000	2026/04/30	8 746	9 445	8 912	533	Vehicle utilized, yearly serviced
30	Toyota corolla	pool	2025	DFN 833 NC	10 000	10 000	2026/04/30	33	672	1 870	1 198	Vehicle utilized, yearly serviced
31	Toyota Quantum	Tourism and LED	2025	DFN 832 NC	10 000	10 000	2026/04/30	3 041	3 364	4 153	789	Vehicle utilized, yearly serviced
		Enviromental Health	2025	DFW 969 NC	15 000	15 000	2026/06/31			7	7	Vehicle utilized, no problem
	<b>FULL FLEET UTILITY AUGUST 2025</b>	<b>FULL FLEET UTILITY AUGUST 2025</b>	<b>Aug-25</b>					<b>1 411 081</b>	<b>1 537 907</b>	<b>1 186 423</b>	<b>21 005</b>	

**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 August 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

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

Signature:

*ZM Bogatsu*

Date:

*12 September 2025*