

# FRANCES BAARD DISTRICT MUNICIPALITY



## **Section 71 Report**

**28 February 2026**

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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 119 078 545 .00. The municipality received its equitable share and accumulative interest on investments.

**Operating expenditure by type**

To date, R 91 043 753.00 has been spent as compared to the operational year-to-date budget projection of R 123 147 000.00. The variance is as a result of lesser spending due to vacant positions and projects that are still in the planning and implementation phase.

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

**Capital Expenditure**

Year-to-date expenditure on capital amounts to R 185 121 as compared to the year- to-date budget projection of R 3 009 560.00. 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 152 582 384.00. The net increase in cash and cash equivalents for the year to date is R 3 206 440 000.

**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	1 026 813	7 151 375	10 445 976
02.1 - Office Of The Municipal Manager	9 422 348	13 701 892	12 647 506	982 542	6 331 908	8 431 672
2.2 - Governance Function	2 531 140	3 754 102	4 006 246	218 021	1 415 364	2 670 848
2.3 - Legal Services	1 628 347	1 826 623	1 826 623	146 134	1 030 228	1 217 760
2.4 - Risk Management	1 311 319	1 518 238	1 518 238	124 041	873 596	1 012 168
2.5 - Marketing, Customer Relations, Publicity and Media Co-ord	2 360 245	2 785 413	2 785 413	188 613	1 434 082	1 856 952
<b>Total</b>	<b>32 370 113</b>	<b>39 155 248</b>	<b>38 453 006</b>	<b>2 686 164</b>	<b>18 236 553</b>	<b>25 635 376</b>

Actual operating expenditure of Council & Executive is R 18 236 553 as compared to the year-to-date budget of R 25 635 376. 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	1 255 070	12 744 473	21 533 848
3.2 - Supply Chain Management	2 792 327	4 264 037	4 228 757	252 983	1 965 176	2 819 176
<b>Total</b>	<b>21 053 832</b>	<b>32 070 210</b>	<b>32 507 418</b>	<b>1 508 053</b>	<b>14 709 649</b>	<b>24 353 024</b>

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 14 709 649 as compared to the year-to-date projected budget of R 24 353 024. The variance is as a result of lesser spending due to vacant positions: CFO, Senior clerk: Revenue & Expenditure, Manager: SCM and depreciation not accounted for due to technicalities on financial system.

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	839 683	7 964 401	13 239 176
4.2 - Information Technology	3 690 521	5 886 136	6 262 224	194 961	3 145 828	4 174 856
4.3 - Human Resources	5 188 674	6 728 842	6 790 705	571 078	3 775 519	4 527 144
4.4 - Coastal Protection	12 245 510	14 484 212	14 514 212	643 909	10 040 529	9 676 144
4.5 - Disaster Management	9 144 172	14 160 336	14 681 078	767 515	5 455 365	9 787 432
<b>Total</b>	<b>43 621 478</b>	<b>61 107 637</b>	<b>62 106 927</b>	<b>3 017 146</b>	<b>30 381 642</b>	<b>41 404 752</b>

Actual operating expenditure of Corporate Services at the end of the month amounts to R 30 381 642 as compared to the year-to-date projected budget of R 41 404 752. The variance is as a result of projects in the planning and implementation phase and lesser spending due to vacant positions: Director Administration and 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	798 524	7 444 874	11 457 049
5.2 - Tourism	3 542 248	4 286 998	4 383 998	189 559	2 869 431	2 922 665
<b>Total</b>	<b>15 774 253</b>	<b>21 383 248</b>	<b>21 569 572</b>	<b>988 083</b>	<b>10 314 305</b>	<b>14 379 714</b>

Actual operating expenditure of Planning & Development at the end of the month amounts to R 10 314 305 as compared to the year-to-date projected budget of R 14 379 714. The variance is as a result of projects in the planning and implementation phase and lesser spending due to the vacant positions: Director Planning and Development and Manager: IDP & PMS.

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	142 492	1 443 935	2 235 577
6.5 - Project Management & Advisory	32 027 315	26 080 721	26 729 678	667 599	15 737 414	17 819 785
<b>Total</b>	<b>35 423 778</b>	<b>29 672 087</b>	<b>30 083 044</b>	<b>810 091</b>	<b>17 181 349</b>	<b>20 055 362</b>

Actual operating expenditure of Infrastructure Services at the end of the month amounts to R 17 181 349 as compared to the year-to-date projected budget of R 20 055 362. The variance is as a result of projects in the planning and 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	-	113 884.00	67 116.00	63%	Expenditure as per planned projects.
Transfer & Subsidies	15 000.00	25 000.00	13 280.00	11 515.51	13 484.49	46%	Expenditure as per planned projects.
Gender Programme	180 000.00	154 000.00	-	-	154 000.00	0%	Programme still to be initiated.
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>13 280.00</b>	<b>146 399.51</b>	<b>261 600.49</b>	<b>37%</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	-	-	300 000.00	0%	Programme still to be initiated.
<b>Total Youth Projects</b>	<b>336 000.00</b>	<b>336 000.00</b>	<b>-</b>	<b>19 195.65</b>	<b>316 804.35</b>	<b>6%</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	62 438.26	737 561.74	8%	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>62 438.26</b>	<b>817 561.74</b>	<b>7%</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	-	199 327.04	275 672.96	42%	Expenditure as per operational plan.
Environmental World day Awareness	6 000.00	12 000.00	839.30	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>3 161.75</b>	<b>4 743 683.93</b>	<b>392 816.07</b>	<b>92%</b>	
<b>FIRE FIGHTING &amp; DISASTER MANAGEMENT</b>							
Contingency Fund	650 000.00	950 000.00	59 262.00	584 154.00	365 846.00	61%	Expenditure as and when needed.
<b>Total Disaster Management Projects</b>	<b>650 000.00</b>	<b>950 000.00</b>	<b>59 262.00</b>	<b>584 154.00</b>	<b>365 846.00</b>	<b>61%</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 Enterprenuer	320 000.00	320 000.00	-	4 480.00	315 520.00	1%	Awaiting the service provider to be appointed.
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%	On going to be completed in the 4th quarter.
<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	-	825.04	218 454.96	0%	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>-</b>	<b>407 585.67</b>	<b>508 284.33</b>	<b>45%</b>	
<b>PLANNING UNIT - SPATIAL PLANNING</b>							
Municipal Tribunal/Audit committee	30 000.00	30 000.00	-	8 634.00	21 366.00	29%	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 to be finalised in the 3rd quarter.
<b>Total Spatial Planning Projects</b>	<b>230 000.00</b>	<b>230 000.00</b>	<b>-</b>	<b>8 634.00</b>	<b>221 366.00</b>	<b>4%</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	-	1 224 949.00	1 275 051.00	49%	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	-	123 900.00	176 100.00	41%	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>-</b>	<b>7 312 623.81</b>	<b>2 987 376.19</b>	<b>71%</b>	
<b>HOUSING</b>							
CONTR : OUT > BUS & ADV - PROJECT MANAGEMENT- SECTOR PLANS	800 000.00	552 000.00	480 000.00	-	552 000.00	0%	Project in progress.
<b>Total Housing Project</b>	<b>800 000.00</b>	<b>552 000.00</b>	<b>480 000.00</b>	<b>-</b>	<b>552 000.00</b>	<b>0%</b>	
<b>Total Special Projects</b>	<b>22 599 390.00</b>	<b>22 634 370.00</b>	<b>584 084.75</b>	<b>13 804 231.35</b>	<b>8 824 138.65</b>	<b>61%</b>	

The actual spending on special projects for the municipality to date amounts to R 13 804 231.35. The municipality has spent 61% of its budgeted special projects.

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

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M08 February									
Description	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	10 130	1 082	6 326	6 753	(427)	-6%	10 130
Transfers and subsidies - Operational	147 618	153 269	153 269	47 815	112 510	102 179	10 331	10%	153 269
Other own revenue	1 440	230	230	32	242	153	88	58%	230
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>162 885</b>	<b>163 629</b>	<b>163 629</b>	<b>48 929</b>	<b>119 079</b>	<b>109 086</b>	<b>9 993</b>	<b>9%</b>	<b>163 629</b>
Employee costs	74 045	98 870	97 838	6 355	50 808	65 225	(14 418)		98 870
Remuneration of Councillors	8 544	11 771	11 771	653	5 088	7 847	(2 760)		11 771
Depreciation and amortisation	4 669	6 187	6 187	-	-	4 124	(4 124)		6 187
Interest	-	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	1 140	2 202	2 190	100	552	1 460	(908)		2 202
Transfers and subsidies	25 000	18 443	19 056	320	14 086	12 704	1 382	11%	18 443
Other expenditure	34 847	45 916	47 679	1 664	20 511	31 786	(11 275)	-35%	45 916
<b>Total Expenditure</b>	<b>148 245</b>	<b>183 388</b>	<b>184 720</b>	<b>9 092</b>	<b>91 044</b>	<b>123 147</b>	<b>(32 103)</b>	<b>-26%</b>	<b>183 388</b>
<b>Surplus/(Deficit)</b>	<b>14 640</b>	<b>(19 759)</b>	<b>(21 091)</b>	<b>39 837</b>	<b>28 035</b>	<b>(14 061)</b>	<b>42 096</b>	<b>-299%</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>39 837</b>	<b>28 035</b>	<b>(14 061)</b>	<b>42 096</b>	<b>-299%</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>39 837</b>	<b>28 035</b>	<b>(14 061)</b>	<b>42 096</b>	<b>-299%</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>95</b>	<b>(3 077)</b>	<b>3 010</b>	<b>(6 087)</b>	<b>-202%</b>	<b>4 565</b>
Capital transfers recognised	(70)	-	-	-	(13)	-	(13)	#DIV/0!	-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	(7 151)	4 565	4 514	95	(3 064)	3 010	(6 074)	-202%	4 565
<b>Total sources of capital funds</b>	<b>(7 221)</b>	<b>4 565</b>	<b>4 514</b>	<b>95</b>	<b>(3 077)</b>	<b>3 010</b>	<b>(6 087)</b>	<b>-202%</b>	<b>4 565</b>
<b>Financial position</b>									
Total current assets	158 934	146 315	157 352		160 565				146 315
Total non current assets	76 023	75 619	74 298		76 609				75 619
Total current liabilities	25 008	47 195	36 804		862				47 195
Total non current liabilities	32 749	31 853	34 749		31 082				31 853
Community wealth/Equity	177 200	142 886	156 120		205 231				142 886
<b>Cash flows</b>									
Net cash from (used) operating	150 704	(139)	(4 137)	47 883	103 516	23 157	(80 360)	-347%	(139)
Net cash from (used) investing	3 274	(5 250)	(4 945)	(95)	3 077	(3 297)	(6 374)	193%	(5 250)
Net cash from (used) financing	-	-	-	-	-	-	-		-
<b>Cash/cash equivalents at the month/year end</b>	<b>277 477</b>	<b>118 111</b>	<b>140 295</b>	<b>47 788</b>	<b>255 882</b>	<b>169 236</b>	<b>(86 646)</b>	<b>-51%</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	265	-	11	173	2	288	992	8 669	10 400
<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) - M08 February										
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
R thousands	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		155 093	155 279	155 279	48 859	114 475	103 519	10 956	11%	155 279
Executive and council		-	-	-	150	150	-	150	#DIV/0!	-
Finance and administration		155 093	155 279	155 279	48 709	114 325	103 519	10 806	10%	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	70	4 603	5 567	(963)	-17%	8 350
Planning and development		7 792	8 350	8 350	70	4 603	5 567	(963)	-17%	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	163 629	48 929	119 079	109 086	9 993	9%	163 629
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		75 656	103 689	103 872	5 800	47 832	71 930	(24 098)	-34%	103 689
Executive and council		24 539	29 271	28 316	2 009	13 483	18 878	(5 394)	-29%	29 271
Finance and administration		48 586	70 664	71 549	3 573	32 933	50 381	(17 448)	-35%	70 664
Internal audit		2 531	3 754	4 006	218	1 415	2 671	(1 255)	-47%	3 754
<b>Community and public safety</b>		12 541	17 752	18 034	992	7 124	12 023	(4 899)	-41%	17 752
Community and social services		9 144	14 160	14 681	768	5 455	9 787	(4 332)	-44%	14 160
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		3 396	3 591	3 353	225	1 669	2 236	(567)	-25%	3 591
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		56 506	57 661	58 429	2 110	33 223	38 953	(5 730)	-15%	57 661
Planning and development		44 260	43 177	43 915	1 466	23 182	29 277	(6 095)	-21%	43 177
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		12 246	14 484	14 514	644	10 041	9 676	364	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	190	2 869	2 923	(53)	-2%	4 287
<b>Total Expenditure - Functional</b>	3	148 245	183 388	184 720	9 092	91 048	125 828	(34 780)	-28%	183 388
<b>Surplus/ (Deficit) for the year</b>		14 640	(19 759)	(21 091)	39 837	28 030	(16 742)	44 773	-267%	(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) - M08 February										
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	-	150	#DIV/0!	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		155 093	155 279	155 279	48 709	114 325	103 519	10 806	10.4%	155 279
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		7 792	8 350	8 350	70	4 603	5 567	(963)	-17.3%	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>163 629</b>	<b>48 929</b>	<b>119 079</b>	<b>109 086</b>	<b>9 993</b>	<b>9.2%</b>	<b>163 629</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	15 117	15 569	15 669	1 027	7 151	10 446	(3 295)	-31.5%	15 569
Vote 2 - MUNICIPAL MANAGER		17 253	23 586	22 784	1 659	11 085	15 189	(4 104)	-27.0%	23 586
Vote 3 - BUDGET AND TREASURY		21 054	32 070	32 507	1 508	14 710	24 353	(9 643)	-39.6%	32 070
Vote 4 - CORPORATE SERVICES		43 621	61 108	62 107	3 017	30 382	41 405	(11 023)	-26.6%	61 108
Vote 5 - PLANNING AND DEVELOPMENT		47 801	47 464	48 299	1 656	26 052	32 200	(6 148)	-19.1%	47 464
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		3 396	3 591	3 353	225	1 669	2 236	(567)	-25.4%	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>	2	<b>148 243</b>	<b>183 388</b>	<b>184 720</b>	<b>9 092</b>	<b>91 048</b>	<b>125 828</b>	<b>(34 780)</b>	<b>-27.6%</b>	<b>183 388</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>14 643</b>	<b>(19 759)</b>	<b>(21 091)</b>	<b>39 837</b>	<b>28 030</b>	<b>(16 742)</b>	<b>44 773</b>	<b>-267.4%</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) - M08 February										
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	5	32	53	(22)	-41%	80
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		13 827	10 130	10 130	1 082	6 326	6 753	-	-	10 130
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		314	150	150	27	210	100	110	110%	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	47 815	112 510	102 179	10 331	-	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>48 929</b>	<b>119 079</b>	<b>109 086</b>	<b>9 993</b>	<b>9%</b>	<b>163 629</b>
<b>Expenditure By Type</b>										
Employee related costs		74 045	98 870	97 838	6 355	50 808	65 225	(14 418)	-22%	98 870
Remuneration of councillors		8 544	11 771	11 771	653	5 088	7 847	(2 760)	-35%	11 771
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1 140	2 202	2 190	100	552	1 460	(908)	-	2 202
Debt impairment		-	20	20	-	-	13	(13)	-100%	20
Depreciation and amortisation		4 669	6 187	6 187	-	-	4 124	(4 124)	-100%	6 187
Interest		-	-	-	-	-	-	-	-	-
Contracted services		18 969	28 006	29 338	684	11 440	19 559	(8 119)	-42%	28 006
Transfers and subsidies		25 000	18 443	19 056	320	14 086	12 704	1 382	11%	18 443
Irrecoverable debts written off		3 935	-	-	-	-	-	-	-	-
Operational costs		10 432	15 537	15 966	980	9 070	10 644	(1 574)	-15%	15 537
Losses on Disposal of Assets		680	54	54	-	-	36	(36)	-100%	54
Other Losses		831	2 300	2 300	-	-	1 533	(1 533)	-	2 300
<b>Total Expenditure</b>		<b>148 245</b>	<b>183 388</b>	<b>184 720</b>	<b>9 092</b>	<b>91 044</b>	<b>123 147</b>	<b>(32 103)</b>	<b>-26%</b>	<b>183 388</b>
<b>Surplus/(Deficit)</b>		<b>14 640</b>	<b>(19 759)</b>	<b>(21 091)</b>	<b>39 837</b>	<b>28 035</b>	<b>(14 061)</b>	<b>42 096</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>39 837</b>	<b>28 035</b>	<b>(14 061)</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>39 837</b>	<b>28 035</b>	<b>(14 061)</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>39 837</b>	<b>28 035</b>	<b>(14 061)</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>39 837</b>	<b>28 035</b>	<b>(14 061)</b>			<b>(19 759)</b>

**Expenditure**

To date, R 91 043 753.00 has been spent as compared to the operational year-to-date budget projections of R 123 147 000.00. 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) - M08 February

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)	-	-	-	17	-	17	#DIV/0!	-
Vote 2 - MUNICIPAL MANAGER		150	194	154	-	103	(103)	(103)	-100%	194
Vote 3 - BUDGET AND TREASURY		(1 886)	2 773	2 773	4	5	1 849	(1 844)	-100%	2 773
Vote 4 - CORPORATE SERVICES		(5 499)	1 553	1 577	92	163	1 052	(889)	-85%	1 553
Vote 5 - PLANNING AND DEVELOPMENT		57	45	10	-	-	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	4 514	95	185	3 010	(2 824)	-94%	4 565
<b>Total Capital Expenditure</b>		(7 221)	4 565	4 514	95	185	3 010	(2 824)	-94%	4 565
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		(4 214)	4 134	4 325	95	22	2 884	(2 861)	-99%	4 134
Executive and council		113	194	154	-	17	103	(85)	-83%	194
Finance and administration		(4 327)	3 940	4 171	95	5	2 781	(2 776)	-100%	3 940
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		(3 054)	386	179	-	163	119	43	36%	386
Community and social services		(3 054)	386	179	-	163	119	43	36%	386
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		46	45	10	-	-	7	(7)	-100%	45
Planning and development		57	45	10	-	-	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	4 514	95	185	3 010	(2 824)	-94%	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	95	185	3 010	(2 824)	-94%	4 565
<b>Total Capital Funding</b>		(7 221)	4 565	4 514	95	185	3 010	(2 824)	-94%	4 565

**Table C6 Monthly Budget Statement – Financial Position.****DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M08 February**

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	152 582	118 096
Trade and other receivables from exchange transactions		7 134	8 706	7 114	6 637	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	294	567
VAT		835	17 284	8 126	924	17 284
Other current assets		266	662	209	(543)	662
<b>Total current assets</b>		<b>158 934</b>	<b>146 315</b>	<b>157 352</b>	<b>160 565</b>	<b>146 315</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		68 328	69 668	67 582	68 525	69 668
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		631	631	631	631	631
Intangible assets		712	(417)	(268)	712	(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>76 609</b>	<b>75 619</b>
<b>TOTAL ASSETS</b>		<b>234 957</b>	<b>221 934</b>	<b>231 649</b>	<b>237 174</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	(18 253)	18 951
Trade and other payables from non-exchange transactions		1 988	1 911	(1 988)	5 353	1 911
Provision		13 481	17 306	17 390	12 831	17 306
VAT		(427)	9 023	(392)	922	9 023
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>25 008</b>	<b>47 195</b>	<b>36 804</b>	<b>862</b>	<b>47 195</b>
<b>Non current liabilities</b>						
Financial liabilities		–	–	–	–	–
Provision		3 116	3 000	3 116	2 829	3 000
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		29 633	28 853	31 633	28 253	28 853
<b>Total non current liabilities</b>		<b>32 749</b>	<b>31 853</b>	<b>34 749</b>	<b>31 082</b>	<b>31 853</b>
<b>TOTAL LIABILITIES</b>		<b>57 757</b>	<b>79 048</b>	<b>71 553</b>	<b>31 944</b>	<b>79 048</b>
<b>NET ASSETS</b>	2	<b>177 200</b>	<b>142 886</b>	<b>160 096</b>	<b>205 231</b>	<b>142 886</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		135 675	100 313	114 595	163 706	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>205 231</b>	<b>142 886</b>

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

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
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	265	99	242	176	65	37%	265
Transfers and Subsidies - Operational		193 854	153 269	153 269	50 103	107 529	102 179	5 350	5%	153 269
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	-	-
Interest		13 827	10 130	10 130	3 580	6 326	6 753	(427)	-6%	10 130
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(58 417)	(156 775)	(160 560)	(5 899)	(110 706)	(90 779)	19 927	-22%	(156 775)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	(7 028)	(7 240)	-	-	4 827	4 827	100%	(7 028)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>150 704</b>	<b>(139)</b>	<b>(4 137)</b>	<b>47 883</b>	<b>3 392</b>	<b>23 157</b>	<b>19 765</b>	<b>85%</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)	(95)	(185)	(3 297)	(3 111)	94%	(5 250)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>3 274</b>	<b>(5 250)</b>	<b>(4 945)</b>	<b>(95)</b>	<b>(185)</b>	<b>(3 297)</b>	<b>(3 111)</b>	<b>94%</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>153 978</b>	<b>(5 389)</b>	<b>(9 081)</b>	<b>47 788</b>	<b>3 206</b>	<b>19 860</b>			<b>-</b>
Cash/cash equivalents at beginning:		123 499	123 499	149 376	-	149 376	149 376			149 376
Cash/cash equivalents at month/year end:		277 477	118 111	140 295	47 788	152 582	169 236			-

## 3. SUPPORTING DOCUMENTATION

## Monthly Budget Statement - aged debtors

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

Description	NT Code	Budget Year 2025/26									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	265	-	11	173	2	288	992	8 669	10 400	10 124	-
<b>Total By Income Source</b>	<b>2000</b>	<b>265</b>	<b>-</b>	<b>11</b>	<b>173</b>	<b>2</b>	<b>288</b>	<b>992</b>	<b>8 669</b>	<b>10 400</b>	<b>10 124</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	265	-	11	173	2	288	992	8 669	10 400	10 124	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>265</b>	<b>-</b>	<b>11</b>	<b>173</b>	<b>2</b>	<b>288</b>	<b>992</b>	<b>8 669</b>	<b>10 400</b>	<b>10 124</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.

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2025/26									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<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	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>	<b>500</b>

Matters reported below are in respect of debts outstanding to the municipality as at 28 February 2026.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	OPENING BALANCE	AMOUNT PAID PREVIOUSLY	INVOICED FEB '26	PAID FEB '26	BALANCE	PROGRESS
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.
101399	Department of Roads and Public Works	2026/01/30	Post Service medical aid - Council Contribution	5 782 846.63	5 482 123.73	60 203.30	225 593.00	115 333.20	Monthly payments.
101400	Department of Roads and Public Works	2026/01/30	Sundry - Municipal accounts workshops	12 874 528.69	3 520 879.06	11 324.55	0.00	9 364 974.18	Handed over to legal department for further action.
101408	Greenan S.	2018/07/01	Post Service medical aid - Member Contribution	11 365.00	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 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 state attorney - Summons issued 01/08/2019
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	Railer 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.	2022/06/31	Laptop recovery	14 900.00	10 017.40	0.00	0.00	4 882.60	Awaiting payback arrangement
101473	Sedibeng Water	2022/06/30	FNB fraud	499 986.20	0.00	0.00	0.00	499 986.20	Case finalized at courts - awaiting feedback from FNB on 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 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	Cir transferred to Sol Plaaitje 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	Mosaki O.P.	2025/11/28	SARS penalty, NPAC 01.12/2024	68 795.96	6 000.00	0.00	2 000.00	60 795.96	Monthly salary deduction
				<b>20 254 840.33</b>	<b>9 577 682.09</b>	<b>71 527.85</b>	<b>227 593.00</b>	<b>10 521 093.09</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 28 February 2026 is listed below:

<b>FRANCES BAARD DISTRICT MUNICIPALITY</b>						
<b>EXPENDITURE STATISTICS</b>						<b>Feb-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	4 322 055.84	93	0	1	0	
Pension	-	0	0	0	0	
Section 54 & 57	151 039.91	1	0	0	0	
Contract	625 644.68	13	0	0	0	
Cllrs	653 380.97	25	3	0	0	
Interns	141 666.61	17	0	2	0	
Payments Made	3 952 329.00	-	-	-	0	
<b>TOTALS</b>	<b>9 846 117.01</b>	<b>149</b>	<b>3</b>	<b>3</b>	<b>0</b>	

Internal controls in the expenditure unit are continuously being assessed and tightened 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 February 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 February 2026 there were no contracts (R200 000 +) awarded by the Municipal Manager.

• **Written Quotations**

For the period of February 2026 there were two written quotations (R30 000-R200 000) awarded by the Municipal Manager.

<b>AWARDED PRICE WRITTEN QUOTATION 25/26 FINANCIAL YEAR – FEBRUARY (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 16/25	SUPPLY AND DELIVERY OF TOOLS & EQUIPMENT TO	KAGONTLE INVESTMENTS	R 179 800.00	17 FEB 2026

	BARKLY WEST & WARRENTON (RE-ADVERT)			
WQUOTE 17/25	SUPPLY, FABRICATION, AND INSTALLATION OF OUTDOOR TOURISM INFORMATION LIGHT BOXES	THE PRINTZONE HOLDINGS	R 58 995.00	24 FEB 2026

**Total orders issued total R 585 225.8**

Council and Executive	R 20 828.53
Municipal Manager	R 275 017.51
Finance	R 60 381.78
Administration	R 228 998.00
Planning and Development	R 0.00
Technical Service	R 0.00

**a) Disposal Management**

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

**b) Deviations**

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

**Issues from Stores**

**Total orders issued total R 47 898.79.**

Council	R 0.00
Municipal Manager	R 2 834.75
Finance	R 5 290.80
Administration	R 35 452.45
Planning and Development	R 0.00
Technical Service	R 4 320.79

**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 (f)	Accrued Interest Over Term	Accrued Interest Month	Service fee	Accrued Interest after monthly service fee
037662011402000107	call	NEDCOR	12 100 000.00		01-Feb-25	28-Feb-25	28	6.600%	61 262.47	61 262.47	0.00	
037662011402000191	notice	NEDCOR	9 800 000.00		26-Jun-25	26-Jun-26	365	8.200%	803 600.00	61 646.03		
037662011402000195	notice	NEDCOR	10 000 000.00		05-Nov-25	05-Mar-26	120	7.490%	246 246.58	57 457.53		
037662011402000196	notice	NEDCOR	10 000 000.00		21-Nov-25	20-Mar-26	119	7.380%	240 608.22	56 613.70		
037662011402000197	notice	NEDCOR	10 000 000.00		21-Nov-25	20-Mar-26	119	7.380%	240 608.22	56 613.70		
048472468-138	call	STANDARD BANK	10 000 000.00		01-Feb-25	28-Feb-25	28	6.750%	51 780.82	51 780.82	0.00	
048472468-189	notice	STANDARD BANK	15 000 000.00		05-Nov-25	05-Mar-26	120	7.604%	374 991.78	87 498.08		
048472468-190	notice	STANDARD BANK	10 000 000.00		13-Nov-25	13-Mar-26	120	7.579%	249 172.60	58 140.27		
048472468-191	notice	STANDARD BANK	10 000 000.00		11-Dec-25	10-Apr-26	120	7.432%	244 339.73	57 012.60		
9313877406	call	ABSA	1 986 113.94		01-Feb-25	28-Feb-25	28	6.590%	10 040.49	10 040.49	80.00	
9389805811	call	ABSA	10 000 000.00		01-Feb-25	28-Feb-25	28	7.366%	56 506.30	56 506.30		
2080805462	notice	ABSA	15 000 000.00		21-Nov-25	20-Mar-26	119	6.450%	315 431.51	74 219.18		
	notice	ABSA	10 000 000.00		11-Dec-25	10-Apr-26	120	7.360%	241 972.60	56 460.27		
82739184688	call	FNB	7 998 417.35		01-Feb-25	28-Feb-25	28	6.600%	40 496.10	40 496.10		
76204687655	notice	FNB	10 000 000.00		21-Nov-25	20-Mar-26	119	7.150%	233 109.59	54 849.32		
76204676640	notice	FNB	5 000 000.00		21-Nov-25	20-Mar-26	119	7.150%	116 554.79	27 424.66		
76208764574	notice	FNB	5 000 000.00		13-Nov-25	13-Mar-26	120	7.240%	119 013.70	27 769.86		
76211041315	notice	FNB	10 000 000.00		11-Dec-25	10-Apr-26	120	7.150%	235 068.49	54 849.32		
			R 171 884 531.29	R -			1940		R 3 177 057.40	785 747.54	80.00	-

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

Investment amounts to R 171 884 531.29 as at 28 February 2026.

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

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

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	-	49 853	114 982	102 046	918	0.9%	153 069
Energy Efficiency and Demand Management	-	4 000	4 000	-	1 400	2 600	2 667	(67)	-2.5%	4 000
EPWP Incentive	-	1 274	1 395	-	418	1 395	930			1 395
Finance Management	-	1 000	1 000	-	-	1 000	667			1 000
Local Government Equitable Share	-	139 133	143 719	-	47 149	107 032	95 813			143 719
Metro Informal Settlements Partnership Grant	-	-	-	-	-	-	-			-
Rural Road Asset Management Systems Grant	-	2 829	2 955	-	886	2 955	1 970	985	50.0%	2 955
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	-	-	250	250	-	250	#DIV/0!	-
Northern Cape_Capacity Building and Other_Specify (Add grant descri	-	-	-	-	250	250	-	250	#DIV/0!	-
Other transfers and grants [insert description]	4									
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		133	200	-	-	-	133	(133)	-100.0%	200
National Departmental Agencies_Education, Training and Developmen	-	133	200	-	-	-	133	(133)	-100.0%	200
Provincial Departmental Agencies_Northern Cape Economic Developm	-	-	-	-	-	-	-			-
<b>Total Operating Transfers and Grants</b>	5	148 369	153 269	-	50 103	115 232	102 179	1 035	1.0%	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	-	50 103	115 232	102 179	1 035	1.0%	153 269

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

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	Ref	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	9 350	1 235	5 328	6 233	(905)	-14.5%	9 350
Energy Efficiency and Demand Side Management Grant	-	3 720	4 000	4 000	-	2 511	2 667	(156)	-5.9%	4 000
Expanded Public Works Programme Integrated Grant	-	1 274	1 395	1 395	784	784	930	(146)	-15.7%	1 395
Local Government Financial Management Grant	-	554	1 000	1 000	446	725	667	58	8.8%	1 000
Rural Road Asset Management Systems Grant	-	2 798	2 955	2 955	6	1 309	1 970	(661)	-33.6%	2 955
Municipal Infrastructure Grant	-									
Rural Road Asset Management Systems Grant	-									
Other transfers and grants [insert description]	-									
<b>Provincial Government:</b>		-	-	-	150	150	-	150	#DIV/0!	-
Northern Cape_Capacity Building and Other_Specify (Add grant description)_Receipts	-									
Northern Cape	-	-	-	-	150	150	-	150	#DIV/0!	-
Other transfers and grants [insert description]	-									
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]	-									
<b>Other grant providers:</b>		133	200	-	-	-	133	(133)	-100.0%	200
National Departmental Agencies-Education, Training and Development	-	133	200	-	-	-	133	(133)	-100.0%	200
Other Transfers Private Enterprises	-									
<b>Provincial Departmental Agencies-Northern Cape Economic Development</b>		133	200	-	-	-	-	(888)	#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>		133	200	-	-	-	-	(888)	#DIV/0!	-



**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	28/02/2026 YTD ACTUAL	VARIANCES	VARIANCES %
Municipal Offices	330 000.00	330 000.00	34 329.82	295 670.18	10%
Computer Software and Applications	4 521 663.00	5 437 100.00	2 728 055.05	2 709 044.95	60%
Computer Equipment	2 693 400.00	2 911 400.00	1 614 257.77	1 297 142.23	60%
Furniture and Office Equipment	160 000.00	160 000.00	89 798.13	70 201.87	56%
Machinery and Equipment	1 689 750.00	1 578 200.00	122 434.27	1 455 765.73	7%
Transport Assets	101 640.00	121 640.00	48 183.10	73 456.90	47%
<b>Totals</b>	<b>9 496 453.00</b>	<b>10 538 340.00</b>	<b>4 637 058.14</b>	<b>5 901 281.86</b>	<b>44%</b>

Year to date expenditure on repairs and maintenance amounts to R 4 637 058.14 of the R 10 758 340.00 that was budgeted. The percentage expenditure up to date amounts to 44%.

**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 February 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 FEB' 26	Closing Km Reading	Closing KM Reading	FEB'26 utility	FEB'26
1	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	135 000	150 000	2026/04/30	146 060	146 730	147 536	806	Vehicle utilized, no problems reported
2	Toyota Hilux 2.5D	Disaster Management	2016	CMT 747 NC	110 000	120 000	2026/04/30	118 877	118 885	119 998	1 113	Vehicle utilized, Battery was replaced
3	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	135 000	150 000	2026/04/30	141 911	142 168	143 132	964	Vehicle utilized, no problems reported
4	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	70 000	80 000	2026/08/31	78 218	78 218	78 398	180	Vehicle was not utilized
5	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	75 000	85 000	2026/08/31	77 237	77 237	77 326	89	Vehicle was not utilized
6	Isuzu Kb 250 D-Teq	Project Management	2014	CKR 822 NC	120 000	135 000	2026/04/30	125 372	125 455	126 439	984	Vehicle utilized, no problems reported
7	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	15 000	2024/07/31	-	-	-	-	Vehicle was not utilized
8	Toyota Etios	Office Support	2014	CJG 979 NC	100 000	110 000	2026/04/30	97 679	97 692	98 153	461	Vehicle utilized, no problems reported
9	Nissan Hardbody	Pool	2014	CJJ 263 NC	60 000	75 000	2026/04/30	67 422	67 811	68 274	463	Vehicle utilized, was taken in for service
10	Chevrolet	Supply Chain Management	2015	CLF791 NC	30 000	45 000	2026/04/30	22 867	22 964	23 065	101	Vehicle utilized, no problem reported
11	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	160 000	170 000	2026/04/30	70 530	70 622	70 788	166	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	103 626	103 642	103 674	32	Vehicle utilized, was taken in for service
13	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	100 000	115 000	2026/08/31	100 634	101 799	102 822	1 023	Vehicle utilized, no problems reported
14	Nissan NP 300 S/Cab	Disaster Management	2017	CPS 008 NC	75 000	90 000	2026/08/31	80 049	80 555	81 748	1 193	Vehicle utilized, no problems reported
15	Toyota Hilux 2.8 GD-6 D/Cab	Project Management	2022	CZF 251 NC	60 000	70 000	2026/04/30	53 174	54 096	56 830	2 734	Vehicle utilised, no problem
16	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15 000	15 000	2024/04/30	0	0	0	-	Vehicle was not utilized, breakdown
17	Isuzu D-Max	Disaster Management	2023	DBY698 NC	30 000	45 000	2026/06/30	33 887	33 887	35 088	1 201	Vehicle was not utilized
18	Isuzu D-Max	Environmental Health	2023	DCC695NC	30 000	45 000	2026/08/31	38 257	39 872	41 566	1 694	Vehicle utilized, no problems reported
19	Isuzu D-Max	Environmental Health	2023	DBY699NC	15 000	30 000	2026/06/30	21 704	21 892	22 580	688	Vehicle utilized, no problems reported
20	Isuzu D-Max	Environmental Health	2023	DBY700NC	15 000	30 000	2026/06/30	21 936	22 760	23 458	698	Vehicle utilized, no problems reported
21	VW T-Cross 1.0 Tsi	Pool	2024	DCZ 616 NC	15 000	30 000	2026/03/31	28 804	29 824	31 312	1 488	Vehicle utilized, was taken in for service
22	VW T-Cross 1.0 Tsi	Pool	2024	DCZ 618 NC	30 000	50 000	2026/03/31	32 857	33 512	36 642	3 130	Vehicle utilized, no problem reported
23	VW Polo Sedan 1.6 Mpi	Pool	2024	DCZ 620 NC	15 000	30 000	2026/03/31	17 829	18 146	18 253	107	Vehicle utilized, no problems reported
24	VW Polo Sedan 1.6 Mpi	Pool	2024	DCZ 641 NC	15 000	30 000	2026/03/31	21 272	21 481	23 133	1 652	Vehicle utilized, no problems reported
25	Isuzu D-Max	Environmental Health	2024	DDC 963 NC	15 000	30 000	2026/04/04	13 693	13 908	14 584	676	Vehicle utilized, no problems reported
26	Toyota corolla	Pool	2025	DFN 833 NC	0	15 000	2026/04/30	4 133	4 193	5 057	864	Vehicle utilized, no problems reported
27	Isuzu D MAX	Environmental Health	2025	DFW 969 NC	0	15 000	2026/04/30	4 628	5 184	6 123	939	Vehicle utilized, no problem reported
28	Toyota Quantum	Tourism & LED	2025	DFN 832 NC	0	15 000	2026/04/30	7 902	8 166	8 323	157	Vehicle utilized, dent on the roof
30											<b>19 315</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 February 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: 11 March 2026