

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

31 July 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 60 587 825.00 due to first trench of equitable share received.

Operating expenditure by type

To date, R 8 274 871.00 has been spent as compared to the operational year-to-date budget projection of R 15 282 424.00. 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 0.00 as compared to the year-to-date budget projection of R 380 398.00. 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 176 516 585.00. The net increase in cash and cash equivalents for the year to date is R 53 017 099.

**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	-	501 841	501 841	1 297 414
02.1 - Office Of The Municipal Manager	9 238 561	13 701 892	-	676 991	676 991	1 141 827
2.2 - Governance Function	2 511 073	3 754 102	-	225 879	225 879	312 844
2.3 - Legal Services	1 628 008	1 826 623	-	127 003	127 003	152 221
2.4 - Risk Management	1 310 813	1 518 238	-	107 598	107 598	126 521
2.5 - Marketing, Customer Relations, Publicity and Media Co-ord	2 350 188	2 785 413	-	150 488	150 488	232 120
Total	26 751 278	39 155 248	-	1 789 800	1 789 800	3 262 947

Actual operating expenditure of Council & Executive is R 1 789 800 as compared to the year-to-date budget of R 3 262 947. The variance is as a result of projects in the planning phase and lesser spending due to the vacancies of Manager in the office of the Municipal Manager, Secretary/PA to the Municipal Manager.

Budget & Treasury Office						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
3.1 - Finance	14 121 235	27 806 173	-	698 389	698 389	2 647 860
3.2 - Supply Chain Management	2 791 966	4 264 037	-	198 246	198 246	355 338
Total	16 913 201	32 070 210	-	896 635	896 635	3 003 198

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 896 635 as compared to the year-to-date projected budget of R 3 003 198. The variance is as a result of projects in the planning phase and lesser spending due to 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	-	1 992 115	1 992 115	1 654 014
4.2 - Information Technology	3 552 831	5 886 136	-	139 182	139 182	490 516
4.3 - Human Resources	5 187 498	6 728 842	-	414 233	414 233	560 738
4.4 - Coastal Protection	12 240 182	14 484 212	-	566 984	566 984	1 207 017
4.5 - Disaster Management	9 108 587	14 160 336	-	649 111	649 111	1 180 033
Total	43 279 187	61 107 637	-	3 761 625	3 761 625	5 092 318

Actual operating expenditure of Corporate Services at the end of the month amounts to R 3 761 625 as compared to the year-to-date projected budget of R 5 092 318. The variance is as a result of projects in the planning phase and lesser spending due to vacancies within the department, namely Director: Administration, Senior Fire Fighters and Manager: Office Support & Archives.

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	-	1 443 985	1 443 985	3 598 101
5.2 - Tourism	3 542 248	4 286 998	-	172 106	172 106	357 250
Total	47 792 167	47 463 969	-	1 616 091	1 616 091	3 955 351

Actual operating expenditure of Planning & Development at the end of the month amounts to R 1 616 091 as compared to the year-to-date projected budget of R 3 955 351. The variance is as a result of projects in the planning phase and lesser spending due to the vacant positions of Director: Planning and Development and Manager: IDP & PMS.

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	-	210 720	210 720	299 282
Total	3 387 231	3 591 366	-	210 720	210 720	299 282

Actual operating expenditure of Housing Services at the end of the month amounts to R 210 720 as compared to the year-to-date projected budget of R 299 282. The variance is as a result of the vacancy within the department namely: Director Infrastructure.

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

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
POLITICAL OFFICE ADMINISTRATION							
Commemorative Days	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.
Total Political Office Projects	408 000.00	-	20 394.50	-	-	0%	
YOUTH UNIT							
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.
Total Youth Projects	336 000.00	-	-	-	-	0%	

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
CORPORATE SERVICES							
HUMAN RESOURCE MANAGEMENT							
Employee 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 bursary schedule.
Total HR Projects	880 000.00	-	28 381.00	-	-	0%	
ENVIRONMENTAL PROTECTION							
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
Total Environmental Health Projects	5 124 500.00	-	34 569.35	2 475.23	5 110 024.77	0%	
FIRE FIGHTING & DISASTER MANAGEMENT							
Contingency Fund	650 000.00	-	89 142.00	29 880.00	620 120.00	5%	Expenditure as and when needed.
Total Disaster Management Projects	650 000.00	-	89 142.00	29 880.00	620 120.00	5%	

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT							
LOCAL ECONOMIC DEVELOPMENT							
Led Expo	600 000.00	-	-	-	-	0%	Project to take place in quarter 3
Youth Enterprenuer	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
Total LED Projects	2 940 000.00	-	-	500.00	2 339 500.00	0%	
TOURISM							
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.
Total Tourism Projects	940 890.00	-	-	-	940 890.00	0%	
PLANNING UNIT - SPATIAL PLANNING							
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.
Total Spatial Planning Projects	30 000.00	-	-	-	30 000.00	0%	

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
INFRASTRUCTURE							
PROJECT MANAGEMENT & ADVISORY SERVICE							
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.
Total Infrastructure Projects	<u>7 800 000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7 800 000.00</u>	<u>0%</u>	
Total Special Projects	19 109 390.00	-	172 486.85	32 855.23	16 840 534.77	5%	

The actual spending on special projects for the municipality to date amounts to R 32 855.23. The municipality has spent 5% 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 - M01 July									
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									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	13 829	10 130	-	605	605	844	(240)	-28%	10 130
Transfers and subsidies - Operational	147 618	153 269	-	59 951	59 951	12 772	47 178	369%	153 269
Other own revenue	1 033	230	-	33	33	19	13	70%	230
Total Revenue (excluding capital transfers and contributions)	162 481	163 629	-	60 588	60 588	13 636	46 952	344%	163 629
Employee costs	70 182	98 870	-	6 084	6 084	8 239	(2 155)	-	98 870
Remuneration of Councillors	8 544	11 771	-	478	478	981	(503)	-	11 771
Depreciation and amortisation	4 271	6 187	-	-	-	516	(516)	-	6 187
Interest	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1 140	2 202	-	40	40	183	(144)	-	2 202
Transfers and subsidies	24 984	18 443	-	31	31	1 537	(1 506)	-98%	18 443
Other expenditure	29 004	45 916	-	1 642	1 642	3 826	(2 184)	-57%	45 916
Total Expenditure	138 125	183 388	-	8 275	8 275	15 282	(7 008)	-46%	183 388
Surplus/(Deficit)	24 355	(19 759)	-	52 313	52 313	(1 647)	53 960	-3277%	(19 759)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	24 355	(19 759)	-	52 313	52 313	(1 647)	53 960	-3277%	(19 759)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	24 355	(19 759)	-	52 313	52 313	(1 647)	53 960	-3277%	(19 759)
Capital expenditure & funds sources									
Capital expenditure	(8 101)	4 565	-	-	-	380	(380)	-100%	4 565
Capital transfers recognised	(70)	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	(8 031)	4 565	-	-	-	380	(380)	-100%	4 565
Total sources of capital funds	(8 101)	4 565	-	-	-	380	(380)	-100%	4 565
Financial position									
Total current assets	163 273	146 315	-	-	189 913	-	-	-	146 315
Total non current assets	74 962	75 619	-	-	74 962	-	-	-	75 619
Total current liabilities	23 367	47 195	-	-	(2 105)	-	-	-	47 195
Total non current liabilities	27 825	31 853	-	-	27 624	-	-	-	31 853
Community wealth/Equity	187 044	142 886	-	-	239 357	-	-	-	142 886
Cash flows									
Net cash from (used) operating	92 875	(139)	-	56 769	66 837	3 194	(63 643)	-1993%	(139)
Net cash from (used) investing	2 394	(5 250)	-	-	-	(437)	(437)	100%	(5 250)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	218 842	118 111	-	56 769	190 410	126 256	(64 154)	-51%	-
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	278	194	172	170	164	153	949	7 586	9 665
Creditors Age Analysis									
Total Creditors	-	0	-	-	-	-	500	-	500

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July										
Description	Ref	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									
Revenue - Functional										
<i>Governance and administration</i>		154 689	155 279	-	60 554	60 554	12 940	47 614	368%	155 279
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		154 689	155 279	-	60 554	60 554	12 940	47 614	368%	155 279
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		7 792	8 350	-	34	34	696	(662)	-95%	8 350
Planning and development		7 792	8 350	-	34	34	696	(662)	-95%	8 350
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	162 481	163 629	-	60 588	60 588	13 636	46 952	344%	163 629
Expenditure - Functional										
<i>Governance and administration</i>		65 595	103 689	-	5 232	5 232	8 971	(3 739)	-42%	103 689
Executive and council		18 951	29 271	-	1 179	1 179	2 439	(1 260)	-52%	29 271
Finance and administration		44 133	70 664	-	3 827	3 827	6 219	(2 392)	-38%	70 664
Internal audit		2 511	3 754	-	226	226	313	(87)	-28%	3 754
<i>Community and public safety</i>		12 496	17 752	-	860	860	1 479	(619)	-42%	17 752
Community and social services		9 109	14 160	-	649	649	1 180	(531)	-45%	14 160
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		3 387	3 591	-	211	211	299	(89)	-30%	3 591
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		56 493	57 661	-	2 011	2 011	4 805	(2 794)	-58%	57 661
Planning and development		44 252	43 177	-	1 444	1 444	3 598	(2 154)	-60%	43 177
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		12 240	14 484	-	567	567	1 207	(640)	-53%	14 484
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		3 542	4 287	-	172	172	357	(185)	-52%	4 287
Total Expenditure - Functional	3	138 125	183 388	-	8 275	8 275	15 613	(7 338)	-47%	183 388
Surplus/ (Deficit) for the year		24 355	(19 759)	-	52 313	52 313	(1 977)	54 290	-2746%	(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) - M01 July										
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
R thousands										
Revenue by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		154 689	155 279	-	60 554	60 554	12 940	47 614	368.0%	155 279
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		7 792	8 350	-	34	34	696	(662)	-95.2%	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]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	162 481	163 629	-	60 588	60 588	13 636	46 952	344.3%	163 629
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	9 713	15 569	-	502	502	1 297	(796)	-61.3%	15 569
Vote 2 - MUNICIPAL MANAGER		17 039	23 586	-	1 288	1 288	1 966	(678)	-34.5%	23 586
Vote 3 - BUDGET AND TREASURY		16 913	32 070	-	897	897	3 003	(2 107)	-70.1%	32 070
Vote 4 - CORPORATE SERVICES		43 279	61 108	-	3 762	3 762	5 092	(1 331)	-26.1%	61 108
Vote 5 - PLANNING AND DEVELOPMENT		47 792	47 464	-	1 616	1 616	3 955	(2 339)	-59.1%	47 464
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		3 387	3 591	-	211	211	299	(89)	-29.6%	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]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	138 123	183 388	-	8 275	8 275	15 613	(7 338)	-47.0%	183 388
Surplus/ (Deficit) for the year	2	24 358	(19 759)	-	52 313	52 313	(1 977)	54 290	-2745.6%	(19 759)

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July										
Description	Ref	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										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		719	80	-	8	8	7	1	15%	80
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		13 829	10 130	-	605	605	844	-	-	10 130
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		314	150	-	25	25	13	13	100%	150
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		147 618	153 269	-	59 951	59 951	12 772	47 178	-	153 269
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		162 481	163 629	-	60 588	60 588	13 636	46 952	344%	163 629
Expenditure By Type										
Employee related costs		70 182	98 870	-	6 084	6 084	8 239	(2 155)	-26%	98 870
Remuneration of councillors		8 544	11 771	-	478	478	981	(503)	-51%	11 771
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1 140	2 202	-	40	40	183	(144)	-	2 202
Debt impairment		-	20	-	-	-	2	(2)	-100%	20
Depreciation and amortisation		4 271	6 187	-	-	-	516	(516)	-100%	6 187
Interest		-	-	-	-	-	-	-	-	-
Contracted services		18 883	28 006	-	191	191	2 334	(2 142)	-92%	28 006
Transfers and subsidies		24 984	18 443	-	31	31	1 537	(1 506)	-98%	18 443
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		9 456	15 537	-	1 451	1 451	1 295	156	12%	15 537
Losses on Disposal of Assets		680	54	-	-	-	4	(4)	-100%	54
Other Losses		(14)	2 300	-	-	-	192	(192)	-	2 300
Total Expenditure		138 125	183 388	-	8 275	8 275	15 282	(7 008)	-46%	183 388
Surplus/(Deficit)		24 355	(19 759)	-	52 313	52 313	(1 647)	53 960	(0)	(19 759)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		24 355	(19 759)	-	52 313	52 313	(1 647)	-	-	(19 759)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		24 355	(19 759)	-	52 313	52 313	(1 647)	-	-	(19 759)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		24 355	(19 759)	-	52 313	52 313	(1 647)	-	-	(19 759)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		24 355	(19 759)	-	52 313	52 313	(1 647)	-	-	(19 759)

Expenditure

To date, R 8 274 871.00 has been spent as compared to the operational year-to-date budget projections of R 15 282 424.00. The variance is as a result of projects still in the planning phase and lesser spending due to vacant positions.

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July										
Vote Description	Ref	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									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		(44)	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		(71)	194	-	-	-	16	(16)	-100%	194
Vote 3 - BUDGET AND TREASURY		(1 886)	2 773	-	-	-	231	(231)	-100%	2 773
Vote 4 - CORPORATE SERVICES		(6 176)	1 553	-	-	-	129	(129)	-100%	1 553
Vote 5 - PLANNING AND DEVELOPMENT		76	45	-	-	-	4	(4)	-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]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	(8 101)	4 565	-	-	-	380	(380)	-100%	4 565
Total Capital Expenditure		(8 101)	4 565	-	-	-	380	(380)	-100%	4 565
Capital Expenditure - Functional Classification										
Governance and administration		(4 435)	4 134	-	-	-	344	(344)	-100%	4 134
Executive and council		(109)	194	-	-	-	16	(16)	-100%	194
Finance and administration		(4 327)	3 940	-	-	-	328	(328)	-100%	3 940
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		(3 731)	386	-	-	-	32	(32)	-100%	386
Community and social services		(3 731)	386	-	-	-	32	(32)	-100%	386
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		65	45	-	-	-	4	(4)	-100%	45
Planning and development		76	45	-	-	-	4	(4)	-100%	45
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		(11)	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	(8 101)	4 565	-	-	-	380	(380)	-100%	4 565
Funded by:										
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)	-	-	-	-	-	-	-	-
Transfers recognised - capital		(70)	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		(8 031)	4 565	-	-	-	380	(380)	-100%	4 565
Total Capital Funding		(8 101)	4 565	-	-	-	380	(380)	-100%	4 565

Table C6 Monthly Budget Statement – Financial Position.**DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M01 July**

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		149 435	118 096	-	176 517	118 096
Trade and other receivables from exchange transactions		11 459	8 706	-	11 593	8 706
Receivables from non-exchange transactions		395	389	-	395	389
Current portion of non-current receivables		611	611	-	611	611
Inventory		331	567	-	295	567
VAT		832	17 284	-	926	17 284
Other current assets		210	662	-	(423)	662
Total current assets		163 273	146 315	-	189 913	146 315
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		68 046	69 668	-	68 046	69 668
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		631	631	-	631	631
Intangible assets		510	(417)	-	510	(417)
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		5 728	5 728	-	5 728	5 728
Other non-current assets		46	9	-	46	9
Total non current assets		74 962	75 619	-	74 962	75 619
TOTAL ASSETS		238 236	221 934	-	264 876	221 934
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		7	4	-	8	4
Trade and other payables from exchange transactions		8 854	18 951	-	(17 273)	18 951
Trade and other payables from non-exchange transactions		1 988	1 911	-	1 921	1 911
Provision		13 003	17 306	-	12 902	17 306
VAT		(486)	9 023	-	338	9 023
Other current liabilities		-	-	-	-	-
Total current liabilities		23 367	47 195	-	(2 105)	47 195
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		2 683	3 000	-	2 683	3 000
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		25 142	28 853	-	24 942	28 853
Total non current liabilities		27 825	31 853	-	27 624	31 853
TOTAL LIABILITIES		51 192	79 048	-	25 519	79 048
NET ASSETS	2	187 044	142 886	-	239 357	142 886
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		144 471	100 313	-	196 784	100 313
Reserves and funds		42 573	42 573	-	42 573	42 573
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	187 044	142 886	-	239 357	142 886

Table C7 Monthly Budget Statement – Cash flow.

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		1 033	265	-	100	33	22	11	48%	265
Transfers and Subsidies - Operational		136 428	153 269	-	59 883	59 883	12 772	47 111	369%	153 269
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	-	-
Interest		13 829	10 130	-	3 103	605	844	(240)	-28%	10 130
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(58 416)	(156 775)	-	(6 316)	6 316	(11 030)	(17 347)	157%	(156 775)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	(7 028)	-	-	-	586	586	100%	(7 028)
NET CASH FROM/(USED) OPERATING ACTIVITIES		92 875	(139)	-	56 769	66 837	3 194	(63 643)	-1993%	(139)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		2 394	(5 250)	-	-	-	(437)	(437)	100%	(5 250)
NET CASH FROM/(USED) INVESTING ACTIVITIES		2 394	(5 250)	-	-	-	(437)	(437)	100%	(5 250)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		95 269	(5 389)	-	56 769	66 837	2 757			-
Cash/cash equivalents at beginning:		123 573	123 499	-	-	123 573	123 499			123 573
Cash/cash equivalents at month/year end:		218 842	118 111	-	56 769	190 410	126 256			-

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

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

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	278	194	172	170	164	153	949	7 586	9 665	9 022	-	-	
Total By Income Source	2000	278	194	172	170	164	153	949	7 586	9 665	9 022	-	-	
2024/25 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	278	194	172	170	164	153	949	7 586	9 665	9 022	-	-	
Total By Customer Group	2600	278	194	172	170	164	153	949	7 586	9 665	9 022	-	-	

Municipal debtors consist of three main groups, namely:

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

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

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	OPENING BALANCE	AMOUNT PAID PREVIOUSLY	INVOICED JULY '25	PAID JULY '25	BALANCE	PROGRESS
100000	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 & Liasion	2022/04/30	Rental Clinic Building - Jan Kempdorp	266 088.49	210 854.27	0.00	0.00	55 234.22	Handed over to legal department for further action
100098	MTN	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
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 02/08/2025 - 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 Mjila & Partners
101476	Orange Development (PTY) LTD	2023/06/30	VAT overpayment	100 460.87	24 595.00	0.00	0.00	75 865.87	Handed over to state attorney - 24/10/2024
101477	Ruiter I.R.	2023/10/20	Salary overpayment	222 734.91	131 018.28	0.00	0.00	91 716.63	Cir transferred to Sol Plaatje Mun
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
				20 171 808.54	10 645 704.83	289 938.74	157 955.30	9 665 332.15	

Payments to Councilors/Employees/Pensioners/Suppliers:

The purchases and payments to creditors are under adequate control.

Expenditure statistics for the month ended on the 31 July 2025 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY						
EXPENDITURE STATISTICS						Jul-25
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay	
		Paid	Not paid	Termination	Made	
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	
CIIs	477 880.72	29	0	0	0	
Interns	124 999.95	15	0	0	0	
Payments Made	49 738 537.00	-	-	-	0	
TOTALS	54 995 744.71	149	0	0	0	

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

SUPPLY CHAIN MANAGEMENT:

As the Council reserves its right to maintain oversight over the implementation of the Supply Chain Management Policy and is empowered to make Supply Chain policy within the ambit of the applicable legislation, the following is hereby reported:

1. Implementation of the Approved Supply Chain Management Policy.

The approved Supply Chain Management Policy of 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 July 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 July there were no contracts (R200 000 +) were awarded by the Municipal Manager.

• Written Quotations

For the period of July 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 July 2025.

b) Deviations

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

Monthly Budget Statement - investment portfolio

Investment Number	Type of investment	Investment by Maturity	Investment Amount	Withdrawal	Commence of Investment	Expiry Date Of Investment	Term (days)	Yield for the month (1)	Accrued Interest Over Term	Accrued Interest Month	Service fee	Accrued Interest after monthly service fee
037662011402000107	call	NEDCOR	12 100 000.00		01-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%	388 602.74	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 July 2025.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		9 509	153 069	-	59 883	68 986	12 756	6 249	49.0%	153 069
Energy Efficiency and Demand Management	-	-	4 000	-	-	4 000	333	3 667	1100.0%	4 000
EPWP Incentive	-	1 073	1 395	-	-	1 274	116	-	-	1 395
Finance Management	-	2 000	1 000	-	-	1 000	83	-	-	1 000
Local Government Equitable Share	-	-	143 719	-	59 883	59 883	11 977	-	-	143 719
Metro Informal Settlements Partnership Grant	-	1 032	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant	-	5 404	2 955	-	-	2 829	246	2 583	1048.8%	2 955
Other transfers and grants [insert description]										
Provincial Government:		(750)	-	-	-	-	-	-	-	-
Northern Cape Capacity Building and Other Specify (Add grant description)	-	(750)	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		590	200	-	-	-	17	(17)	-100.0%	200
National Departmental Agencies Education, Training and Development	-	90	200	-	-	-	17	(17)	-100.0%	200
Provincial Departmental Agencies Northern Cape Economic Development	-	500	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	9 349	153 269	-	59 883	68 986	12 772	6 233	48.8%	153 269
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	9 349	153 269	-	59 883	68 986	12 772	6 233	48.8%	153 269

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		8 313	9 350	-	34	7 106	779	6 327	812.1%	9 350
Energy Efficiency and Demand Side Management Grant	-	-	4 000	-	-	3 720	333	3 387	1016.0%	4 000
Expanded Public Works Programme Integrated Grant	-	1 347	1 395	-	-	-	116	(116)	-100.0%	1 395
Local Government Financial Management Grant	-	1 678	1 000	-	34	588	83	505	605.7%	1 000
Rural Road Asset Management Systems Grant	-	5 288	2 955	-	0	2 798	246	2 552	1036.4%	2 955
Municipal Infrastructure Grant	-	-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant	-	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		635	-	-	-	-	-	-	-	-
Northern Cape_Capacity Building and Other_Specify (Add grant description)_Receipts										
Northern Cape	-	635	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		351	200	-	-	139	17	123	735.8%	200
National Departmental Agencies-Education, Training and Development	-	-	200	-	-	-	17	(17)	-100.0%	200
Other Transfers Private Enterprises	-	351	-	-	-	139	-	139	#DIV/0!	-
Provincial Departmental Agencies-Northern Cape Economic Development	-	491	-	-	-	-	-	6 450	#DIV/0!	-
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	-	-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		491	-	-	-	-	-	6 450	#DIV/0!	-

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July										
Summary of Employee and Councillor remuneration	Ref	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
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		7 980	11 116	—	433	433	926	(493)	-53%	11 116
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		564	655	—	44	44	55	(10)	-19%	655
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Sub Total - Councillors		8 544	11 771	—	478	478	981	(503)	-51%	11 771
% increase	4		37.8%							37.8%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 903	6 886	—	423	423	574	(151)	-26%	6 886
Pension and UIF Contributions		632	248	—	57	57	21	36	174%	248
Medical Aid Contributions		88	32	—	8	8	3	5	186%	32
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		1 061	862	—	22	22	72	(50)	-69%	862
Motor Vehicle Allowance		611	402	—	51	51	33	17	52%	402
Cellphone Allowance		78	150	—	7	7	13	(6)	-48%	150
Housing Allowances		40	20	—	4	4	2	2	110%	20
Other benefits and allowances		1	1	—	0	0	0	(0)	-35%	1
Payments in lieu of leave		135	259	—	(17)	(17)	22	(39)	-179%	259
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		7 550	8 860	—	553	553	738	(185)	-25%	8 860
% increase	4		17.4%							17.4%
Other Municipal Staff										
Basic Salaries and Wages		45 371	59 741	—	4 058	4 058	4 978	(920)	-18%	59 741
Pension and UIF Contributions		8 062	10 783	—	733	733	899	(166)	-18%	10 783
Medical Aid Contributions		2 972	3 129	—	266	266	261	5	2%	3 129
Overtime		209	864	—	18	18	72	(54)	-75%	864
Performance Bonus		3 287	5 095	—	320	320	425	(105)	-25%	5 095
Motor Vehicle Allowance		2 161	2 995	—	160	160	250	(90)	-36%	2 995
Cellphone Allowance		212	413	—	18	18	34	(17)	-48%	413
Housing Allowances		497	481	—	41	41	40	1	2%	481
Other benefits and allowances		17	29	—	1	1	2	(1)	-40%	29
Payments in lieu of leave		(154)	2 664	—	(84)	(84)	222	(306)	-138%	2 664
Long service awards		—	206	—	—	—	17	(17)	-100%	206
Post-retirement benefit obligations		—	3 609	—	—	—	301	(301)	-100%	3 609
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		62 633	90 010	—	5 531	5 531	7 501	(1 970)	-26%	90 010
% increase	4		43.7%							43.7%
Total Parent Municipality		78 726	110 641	—	6 562	6 562	9 220	(2 658)	-29%	110 641
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
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		—	—	—	—	—	—	—	—	—
Sub Total - Executive members Board		—	—	—	—	—	—	—	—	—
% increase	4									
Senior Managers of Entities										
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		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities		—	—	—	—	—	—	—	—	—
% increase	4									
Other Staff of Entities										
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		—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities		—	—	—	—	—	—	—	—	—
% increase	4									
Total Municipal Entities		—	—	—	—	—	—	—	—	—
TOTAL SALARY, ALLOWANCES & BENEFITS		78 726	110 641	—	6 562	6 562	9 220	(2 658)	-29%	110 641
% increase	4		40.5%							40.5%
TOTAL MANAGERS AND STAFF		70 182	98 870	—	6 084	6 084	8 239	(2 155)	-26%	98 870

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	31/07/2025 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%
Totals	9 496 453.00	-	80 720.27	9 415 732.73	1%

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 July 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-Jul-25	Closing Km Reading	Closing KM Reading	JULY'25 utility	25-Jul
1	Isuzu KB 2.5 CrewCab	Environmental 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	Environmental 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	Environmental 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	Environmental 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	Environmental 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	Environmental 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
32		Environmental Health	2025	DFW 969 NC	15 000	15 000	2026/06/31			7	7	Vehicle utilized, no problem
	FULL FLEET UTILITY JULY 2025	FULL FLEET UTILITY JULY 2025	Jul-25					1 411 081	1 537 907	1 186 423	21 005	

3. Quality Certificate

I, ZM Bogatsu, the Municipal Manager of Frances Baard District Municipality, hereby certify that–

- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid-year budget and performance assessment

The report for the month of July 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Ms. ZM Bogatsu
Municipal Manager

Signature:



Date:

14 August 2025