FRANCES BAARD DISTRICT MUNICIPALITY

Section 71 Report

30 June 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 160 688 391.00 due to grants received and accumulative interest on investments.

Operating expenditure by type

To date, R 143 903 826.00 has been spent as compared to the operational year-to-date budget projection of R 184 780 252.00. The variance is as a result of lesser spending due to vacant positions, savings on operational budgeted line items and rolled over projects.

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

Capital Expenditure

Year-to-date expenditure on capital amounts to R 1 417 620 as compared to the year- to-date budget projection of R 4 138 145.00. The variance is a result of capital projects that were not implemented and rolled over projects of a capital nature.

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 138 804 075.00. The net *decrease* in cash and cash equivalents for the year to date is R 10 571 869.

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	947 032	10 712 130	15 668 980
02.1 - Office Of The Municipal Manager	9 422 348	13 701 892	12 647 506	801 908	9 854 090	12 647 506
2.2 - Governance Function	2 531 140	3 754 102	4 006 246	202 007	2 623 085	4 006 246
2.3 - Legal Services	1 628 347	1 826 623	1 826 623	138 022	1 635 077	1 826 623
2.4 - Risk Management	1 311 319	1 518 238	1 518 238	990	907 424	1 518 238
2.5 - Marketing, Customer Relations, Publicity and Media Co-or	2 360 245	2 785 413	2 785 413	238 839	2 396 833	2 785 413
Total	**32 370 113**	**39 155 248**	**38 453 006**	**2 328 798**	**28 128 639**	**38 453 006**

Actual operating expenditure of Council & Executive is R 28 128 639 as compared to the year-to-date budget of R 38 453 006. The variance is as a result of projects that were not completed, less spending due to the vacant positions and savings on operational budgeted line items.

Finance						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
3.1 - BTO, Revenue & Expenditure	18 317 289	27 806 173	28 278 661	4 213 411	21 824 756	28 278 661
3.2 - Supply Chain Management	2 792 327	4 264 037	4 228 757	246 960	2 987 618	4 228 757
Total	**21 109 616**	**32 070 210**	**32 507 418**	**4 460 371**	**24 812 374**	**32 507 418**

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 24 812 374 as compared to the year-to-date projected budget of R 32 507 418. The variance is as a result of less spending due to vacant positions and savings on operational budgeted line items.

Corporate Services						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
4.1 - Administrative and Corporate Support	13 352 601	19 848 111	19 858 708	1 733 164	13 673 602	19 858 708
4.2 - Information Technology	3 690 521	5 886 136	6 262 224	726 848	5 058 014	6 262 224
4.3 - Human Resources	5 188 674	6 728 842	6 790 705	470 894	5 597 718	6 790 705
4.4 - Coastal Protection	12 245 510	14 484 212	14 514 212	839 682	13 056 573	14 514 212
4.5 - Disaster Management	9 144 172	14 160 336	14 681 078	895 937	9 242 867	14 681 078
Total	**43 621 478**	**61 107 637**	**62 106 927**	**4 666 525**	**46 628 774**	**62 106 927**

Actual operating expenditure of Corporate Services at the end of the month amounts to R 46 628 774 as compared to the year-to-date projected budget of R 62 106 927. The variance is as a result of projects that is being rolled over to 2026/2027 financial year, lesser spending due to vacant positions and savings of operational budgeted line items.

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	1 539 063	13 656 094	17 185 574
5.2 - Tourism	3 542 736	4 286 998	4 383 998	32 400	4 176 790	4 383 998
Total	**15 774 741**	**21 383 248**	**21 569 572**	**1 571 463**	**17 832 884**	**21 569 572**

Actual operating expenditure of Planning & Development at the end of the month amounts to R 17 832 884 as compared to the year-to-date projected budget of R 21 569 572. The variance is as a result of some projects that is rolled over to financial year 2026/2027, less spending due to the vacant positions and savings on operational budgeted line items.

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	550 617	3 145 777	3 353 366
6.5 - Project Management & Advisory	32 027 315	26 080 721	26 729 678	2 775 526	23 355 495	26 729 678
Total	**35 423 778**	**29 672 087**	**30 083 044**	**3 326 143**	**26 501 272**	**30 083 044**

Actual operating expenditure of Infrastructure Services at the end of the month amounts to R 26 501 272 as compared to the year-to-date projected budget of R 30 083 044. The variance is due to vacant position and savings on operational budgeted line items and projects.

Consolidated performance of year-to-date expenditure on 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	181 000.00	-	127 166.61	53 833.39	70%	All scheduled programmes completed with a savings.
Transfer & Subsidies	15 000.00	25 000.00	-	24 795.51	204.49	99%	Project is complete with savings.
Gender Programme	180 000.00	154 000.00	-	47 006.00	106 994.00	31%	Expenditure as per planned projects.
MRM Programme	26 000.00	26 000.00	-	-	26 000.00	0%	Programme was not completed.
Old Age Programme	22 000.00	22 000.00	-	21 000.00	1 000.00	95%	Project completed with a savings.
Total Political Office Projects	***398 000.00***	***408 000.00***	***-***	***219 968.12***	***188 031.88***	***55%***	
YOUTH UNIT							
Youth Career	17 000.00	15 500.00	-	15 500.00	-	100%	Project completed
Sopa Programme	12 000.00	12 000.00	-	10 695.65	1 304.35	89%	Project completed with savings.
June 16 Programme	7 000.00	8 500.00	0.00	8 500.00	-	100%	Programme to initiate in 4th quarter.
Youth Skills Programme	300 000.00	300 000.00	-	280 000.00	20 000.00	93%	Programme completed with savings.
Total Youth Projects	***336 000.00***	***336 000.00***	***-***	***314 695.65***	***21 304.35***	***94%***	

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
CORPORATE SERVICES							
HUMAN RESOURCE MANAGEMENT							
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	-	275 505.22	524 494.78	34%	As per busary schedule.
Total HR Projects	***880 000.00***	***880 000.00***	***-***	***275 505.22***	***604 494.78***	***31%***	
ENVIRONMENTAL PROTECTION							
Air Quality	6 000.00	12 000.00	-	10 491.08	1 508.92	87%	As per operational plan
Commemorative Days	6 000.00	12 000.00	-	12 000.00	-6 000.00	100%	As per operational plan
Health Forum	3 500.00	3 500.00	-	2 197.40	1 302.60	63%	Project completed with a savings.
Water Analysis	475 000.00	475 000.00	-	397 196.38	77 803.62	84%	Project completed with a savings.
Environmental World day Awareness	6 000.00	12 000.00	-	11 576.45	423.55	96%	Project completed.
South African Standards for Drinking Water	128 000.00	128 000.00	-	60 190.15	67 809.85	47%	Project completed with a savings.
Sol Plaatjie programme.	4 500 000.00	4 500 000.00	-	4 500 000.00	-	100%	Project completed.
Total Environmental Health Projects	***5 124 500.00***	***5 142 500.00***	***-***	***4 993 651.46***	***142 848.54***	***97%***	
FIRE FIGHTING & DISASTER MANAGEMENT							
Contigency Fund	650 000.00	950 000.00	-	864 098.50	85 901.50	91%	Project completed with a savings.
Total Disaster Management Projects	**650 000.00**	**950 000.00**	**-**	**864 098.50**	**85 901.50**	**91%**	

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT							
LOCAL ECONOMIC DEVELOPMENT							
Led Expo	600 000.00	600 000.00	-	512 916.52	87 083.48	85%	Project completed with savings.
Youth Enterprenuer	320 000.00	320 000.00	-	4 480.00	315 520.00	1%	Project rolled over to financial year 2026/2027
Exhibition Installers	420 000.00	420 000.00	-	266 895.87	153 104.13	64%	Project completed with a savings.
Machinery and equipment SMME	1 600 000.00	1 580 000.00	-	683 196.00	896 804.00	43%	Project completed with a savings.
Total LED Projects	***2 940 000.00***	***2 920 000.00***	***-***	***1 467 488.39***	***1 452 511.61***	**50%**	
TOURISM							
Indaba Expo	220 300.00	232 300.00	-	198 700.04	33 599.96	86%	Project completed with savings.
Tourism Business Competition	350 000.00	327 020.00	-	315 959.21	11 060.79	97%	Project completed with savings.
Tourism Association	11 793.00	11 793.00	-	10 025.22	1 767.78	85%	Project completed with savings.
Tourism Awareness Campaign	248 797.00	247 777.00	-	242 184.00	5 593.00	98%	Project completed with savings.
Tourism workshops	110 000.00	110 000.00	-	88 630.00	21 370.00	81%	Project completed with savings.
Total Tourism Projects	**940 890.00**	**928 890.00**	**-**	**855 498.47**	**73 391.53**	**92%**	
PLANNING UNIT - SPATIAL PLANNING							
Municipal Tribunial/Audit committee	30 000.00	30 000.00	-	17 268.00	12 732.00	58%	District Municipal Planning Tribunal (DMPT) convened a meeting on the 11th of June 2026 to deal with twelve (11) applications. Five (4) applications were approved; and seven (7) applications were not approved. The District Municipal Planning Tribunal (DMPT).
Project: Township Registration Barkly West 687	200 000.00	200 000.00	-	-	200 000.00	0%	Appointment of service provider finalised, rolled over to 2026/2027 financial year to make provision for payment.
Total Spatial Planning Projects	***230 000.00***	***230 000.00***	***-***	***17 268.00***	***212 732.00***	***8%***	

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	-	2 499 893.78	106.22	100%	Project completed as per LM.
Dikgatlong O&M	2 500 000.00	2 500 000.00	-	2 500 000.00	-	100%	Project completed as per LM.
Sol Plaatje O&M	2 800 000.00	2 500 000.00	-	2 500 000.00	-	100%	Project completed as per LM.
T&S_OP_AIK_DM_NC_DC09_OP MAIN_WD	-	300 000.00	-	298 897.21	1 102.79	100%	Project completed with a savings.
Phokwane CAP	2 500 000.00	1 500 000.00	-	1 500 000.00	-	100%	Project completed as per LM.
Phokwane O&M	-	1 000 000.00	-	1 000 000.00	-	100%	Project completed as per LM.
Total Infrastructure Projects	***10 300 000.00***	***10 300 000.00***	***-***	***10 298 790.99***	***1 209.01***	***100%***	
HOUSING							
CONTR : OUT > BUS & ADV - PROJECT MANAGEMENT- SECTOR PLANS	*800 000.00*	*552 000.00*	-	*432 000.00*	*120 000.00*	*54%*	Project completed with a savings.
Total Housing Project	*800 000.00*	*552 000.00*	-	*432 000.00*	*120 000.00*	*54%*	
Total Special Projects	**22 599 390.00**	**22 647 390.00**	**-**	**19 738 964.80**	**2 902 425.20**	***87%***	

The actual spending on projects for the municipality to date amounts to R 19 742 759.18. The municipality has spent 87% of its budgeted projects. The balance is because of savings on projects and incomplete projects.

Roll overs approved for financial year 2026/2027 are as follows:

PROJECT	AMOUNT	DEPARTMENT
New air conditioners installation	R 251 100.00	Corporate Services: Office Support
Pothole filling in parking lot	R 759 127.00	Corporate Services: Office Support
Supply & Delivery: Laptops	R 489 800.00	Corporate Services: IT
Supply, Installation and configuration of network cabling for LM Magareng	R 450 000.00	Corporate Services: IT
Provision and configuration of comprehensive cloud (hosting, backup and DR)	R 195 000.00	Corporate Services: IT
Installation of tool/electronic records management	R 450 000.00	Corporate Services: Office Support
YEDP TRAINING PROGRAMME	R 100 000.00	Planning and Development: LED
TOWNSHIP REGISTRATION BARKLEY WEST 687	R 150 000.00	Planning and Development: Spatial Planning

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

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M12 June

Description R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	13 827	10 130	10 130	1 534	10 635	10 130	505	5%	10 130
Transfers and subsidies - Operational	147 618	153 269	153 269	1 787	152 694	153 269	(575)	-0%	153 269
Other own revenue	1 440	230	230	29	359	230	129	56%	230
Total Revenue (excluding capital transfers and contributions)	**162 885**	**163 629**	**163 629**	**3 351**	**163 688**	**163 629**	**59**	**0%**	**163 629**
Employee costs	74 045	98 870	97 838	6 382	78 047	97 838	(19 790)		98 870
Remuneration of Councillors	8 544	11 771	11 771	804	8 198	11 771	(3 572)		11 771
Depreciation and amortisation	4 669	6 187	6 187	816	4 492	6 187	(1 695)		6 187
Interest	–	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	1 140	2 202	2 190	157	1 070	2 190	(1 120)		2 202
Transfers and subsidies	25 000	18 443	19 056	4 760	21 405	19 056	2 348	12%	18 443
Other expenditure	34 903	45 916	47 679	3 434	30 691	47 739	(17 048)	-36%	45 916
Total Expenditure	**148 301**	**183 388**	**184 720**	**16 353**	**143 904**	**184 780**	**(40 876)**	**-22%**	**183 388**
Surplus/(Deficit)	**14 584**	**(19 759)**	**(21 091)**	**(13 003)**	**19 785**	**(21 151)**	**40 936**	**-194%**	**(19 759)**
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**14 584**	**(19 759)**	**(21 091)**	**(13 003)**	**19 785**	**(21 151)**	**40 936**	**-194%**	**(19 759)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**14 584**	**(19 759)**	**(21 091)**	**(13 003)**	**19 785**	**(21 151)**	**40 936**	**-194%**	**(19 759)**
Capital expenditure & funds sources									
Capital expenditure	**(7 221)**	**4 565**	**4 514**	**734**	**1 418**	**4 514**	**(3 097)**	**-69%**	**4 565**
Capital transfers recognised	(70)	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**(7 151)**	**4 565**	**4 514**	**734**	**1 418**	**4 514**	**(3 097)**	**-69%**	**4 565**
Total sources of capital funds	**(7 221)**	**4 565**	**4 514**	**734**	**1 418**	**4 514**	**(3 097)**	**-69%**	**4 565**
Financial position									
Total current assets	158 934	146 315	157 352		149 029				146 315
Total non current assets	76 023	75 619	74 298		74 873				75 619
Total current liabilities	25 008	47 195	36 804		6 762				47 195
Total non current liabilities	32 749	31 853	34 749		30 455				31 853
Community wealth/Equity	**177 200**	**142 886**	**156 120**		**196 985**				**142 886**
Cash flows									
Net cash from (used) operating	237 635	(139)	(4 137)	(23 454)	(9 154)	(4 137)	5 018	-121%	(139)
Net cash from (used) investing	3 274	(5 250)	(4 945)	(734)	(1 418)	(4 945)	(3 527)	71%	(5 250)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**364 408**	**118 111**	**140 295**	**125 188**	**138 804**	**140 295**	**1 491**	**1%**	**–**
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	68	44	(18)	41	11	260	1 046	9 081	10 533
Creditors Age Analysis									
Total Creditors	381	–	–	–	–	–	–	500	881

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**155 093**	**155 279**	**155 279**	**1 759**	**155 858**	**155 279**	579	0%	**155 279**
Executive and council		–	–	–	–	150	–	150	#DIV/0!	–
Finance and administration		155 093	155 279	155 279	1 759	155 708	155 279	429	0%	155 279
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**7 792**	**8 350**	**8 350**	**1 592**	**7 830**	**8 350**	(520)	-6%	**8 350**
Planning and development		7 792	8 350	8 350	1 592	7 830	8 350	(520)	-6%	8 350
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**162 885**	**163 629**	**163 629**	**3 351**	**163 688**	**163 629**	**59**	**0%**	**163 629**
Expenditure - Functional										
Governance and administration		**75 712**	**103 689**	**103 872**	**9 720**	**77 270**	**107 952**	(30 682)	-28%	**103 689**
Executive and council		24 539	29 271	28 316	1 749	20 566	28 334	(7 768)	-27%	29 271
Finance and administration		48 641	70 664	71 549	7 769	54 081	75 612	(21 531)	-28%	70 664
Internal audit		2 531	3 754	4 006	202	2 623	4 006	(1 383)	-35%	3 754
Community and public safety		**12 541**	**17 752**	**18 034**	**1 447**	**12 389**	**18 035**	(5 646)	-31%	**17 752**
Community and social services		9 144	14 160	14 681	896	9 243	14 681	(5 438)	-37%	14 160
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		3 396	3 591	3 353	551	3 146	3 354	(208)	-6%	3 591
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**56 506**	**57 661**	**58 429**	**5 154**	**50 068**	**58 431**	(8 363)	-14%	**57 661**
Planning and development		44 260	43 177	43 915	4 315	37 012	43 917	(6 905)	-16%	43 177
Road transport		–	–	–	–	–	–	–		–
Environmental protection		12 246	14 484	14 514	840	13 057	14 514	(1 458)	-10%	14 484
Trading services		–	–	–	–	–	–	–		–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		**3 543**	**4 287**	**4 384**	**32**	**4 177**	**4 384**	**(207)**	**-5%**	**4 287**
Total Expenditure - Functional	3	**148 301**	**183 388**	**184 720**	**16 353**	**143 904**	**188 802**	**(44 898)**	**-24%**	**183 388**
Surplus/ (Deficit) for the year		**14 584**	**(19 759)**	**(21 091)**	**(13 003)**	**19 784**	**(25 173)**	**44 958**	**-179%**	**(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) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	150	–	150	#DIV/0!	–
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 3 - BUDGET AND TREASURY		155 093	155 279	155 279	1 759	155 708	155 279	429	0.3%	155 279
Vote 4 - CORPORATE SERVICES		–	–	–	–	–	–	–		–
Vote 5 - PLANNING AND DEVELOPMENT		7 792	8 350	8 350	1 592	7 830	8 350	(520)	-6.2%	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	**162 885**	**163 629**	**163 629**	**3 351**	**163 688**	**163 629**	**59**	**0.0%**	**163 629**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		15 117	15 569	15 669	947	10 712	15 686	(4 974)	-31.7%	15 569
Vote 2 - MUNICIPAL MANAGER		17 253	23 586	22 784	1 382	17 417	22 785	(5 368)	-23.6%	23 586
Vote 3 - BUDGET AND TREASURY		21 110	32 070	32 507	4 460	24 812	36 530	(11 718)	-32.1%	32 070
Vote 4 - CORPORATE SERVICES		43 621	61 108	62 107	4 667	46 629	62 147	(15 518)	-25.0%	61 108
Vote 5 - PLANNING AND DEVELOPMENT		47 801	47 464	48 299	4 347	41 188	48 301	(7 112)	-14.7%	47 464
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		3 396	3 591	3 353	551	3 146	3 354	(208)	-6.2%	3 591
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**148 298**	**183 388**	**184 720**	**16 353**	**143 904**	**188 802**	**(44 898)**	**-23.8%**	**183 388**
Surplus/ (Deficit) for the year	2	**14 587**	**(19 759)**	**(21 091)**	**(13 003)**	**19 784**	**(25 173)**	**44 958**	**-178.6%**	**(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) - M12 June										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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		1 126	80	80	2	41	80	(39)	-49%	80
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest from Current and Non Current Assets		13 827	10 130	10 130	1 534	10 635	10 130			10 130
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		314	150	150	27	319	150	169	112%	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	153 269	1 787	152 694	153 269	(575)		153 269
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**162 885**	**163 629**	**163 629**	**3 351**	**163 688**	**163 629**	**59**	**0%**	**163 629**
Expenditure By Type										
Employee related costs		74 045	98 870	97 838	6 382	78 047	97 838	(19 790)	-20%	98 870
Remuneration of councillors		8 544	11 771	11 771	804	8 198	11 771	(3 572)	-30%	11 771
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		1 140	2 202	2 190	157	1 070	2 190	(1 120)		2 202
Debt impairment		–	20	20	–	–	20	(20)	-100%	20
Depreciation and amortisation		4 669	6 187	6 187	816	4 492	6 187	(1 695)	-27%	6 187
Interest		–	–	–	–	–	–	–		–
Contracted services		18 969	28 006	29 338	2 269	18 643	29 338	(10 695)	-36%	28 006
Transfers and subsidies		25 000	18 443	19 056	4 760	21 405	19 056	2 348	12%	18 443
Irrecoverable debts written off		3 935	–	–	–	–	–	–		–
Operational costs		10 432	15 537	15 966	1 166	12 042	16 027	(3 985)	-25%	15 537
Losses on Disposal of Assets		680	54	54	0	6	54	(48)	-89%	54
Other Losses		887	2 300	2 300	–	–	2 300	(2 300)		2 300
Total Expenditure		**148 301**	**183 388**	**184 720**	**16 353**	**143 904**	**184 780**	**(40 876)**	**-22%**	**183 388**
Surplus/(Deficit)		**14 584**	**(19 759)**	**(21 091)**	**(13 003)**	**19 785**	**(21 151)**	**40 936**	**(0)**	**(19 759)**
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**14 584**	**(19 759)**	**(21 091)**	**(13 003)**	**19 785**	**(21 151)**			**(19 759)**
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		**14 584**	**(19 759)**	**(21 091)**	**(13 003)**	**19 785**	**(21 151)**			**(19 759)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**14 584**	**(19 759)**	**(21 091)**	**(13 003)**	**19 785**	**(21 151)**			**(19 759)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**14 584**	**(19 759)**	**(21 091)**	**(13 003)**	**19 785**	**(21 151)**			**(19 759)**

Expenditure

To date, R 143 903 826.00 has been spent as compared to the operational year-to-date budget projections of R 184 780 252.00. The variance is as a result of projects rolled over, vacant positions and savings on operational budgeted line items.

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) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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		150	194	154	9	41	154	(113)	-73%	194
Vote 3 - BUDGET AND TREASURY		(1 886)	2 773	2 773	545	975	2 773	(1 798)	-65%	2 773
Vote 4 - CORPORATE SERVICES		(5 499)	1 553	1 577	161	402	1 577	(1 176)	-75%	1 553
Vote 5 - PLANNING AND DEVELOPMENT		57	45	10	19	–	10	(10)	-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	(7 221)	4 565	4 514	734	1 418	4 514	**(3 097)**	**-69%**	4 565
Total Capital Expenditure		**(7 221)**	**4 565**	**4 514**	**734**	**1 418**	**4 514**	**(3 097)**	**-69%**	**4 565**
Capital Expenditure - Functional Classification										
Governance and administration		**(4 214)**	**4 134**	**4 325**	**715**	**1 016**	**4 325**	(3 310)	-77%	**4 134**
Executive and council		113	194	154	9	41	154	(113)	-73%	194
Finance and administration		(4 327)	3 940	4 171	706	975	4 171	(3 197)	-77%	3 940
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**(3 054)**	**386**	**179**	**–**	**402**	**179**	223	124%	**386**
Community and social services		(3 054)	386	179	–	402	179	223	124%	386
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**46**	**45**	**10**	**19**	**–**	**10**	(10)	-100%	**45**
Planning and development		57	45	10	19		10	(10)	-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	**(7 221)**	**4 565**	**4 514**	**734**	**1 418**	**4 514**	**(3 097)**	**-69%**	**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		(7 151)	4 565	4 514	734	1 418	4 514	(3 097)	-69%	4 565
Total Capital Funding		**(7 221)**	**4 565**	**4 514**	**734**	**1 418**	**4 514**	**(3 097)**	**-69%**	**4 565**

Table C6 Monthly Budget Statement – Financial Position.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		149 376	118 096	140 270	138 804	118 096
Trade and other receivables from exchange transactions		7 134	8 706	7 114	8 440	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	311	567
VAT		835	17 284	8 126	1 154	17 284
Other current assets		266	662	209	(351)	662
Total current assets		**158 934**	**146 315**	**157 352**	**149 029**	**146 315**
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		68 328	69 668	67 582	67 073	69 668
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		631	631	631	631	631
Intangible assets		712	(417)	(268)	428	(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
Total non current assets		**76 023**	**75 619**	**74 298**	**74 873**	**75 619**
TOTAL ASSETS		**234 957**	**221 934**	**231 649**	**223 902**	**221 934**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		7	4	7	9	4
Trade and other payables from exchange transactions		9 958	18 951	21 787	(7 123)	18 951
Trade and other payables from non-exchange transactions		1 988	1 911	(1 988)	1 997	1 911
Provision		13 481	17 306	17 390	12 357	17 306
VAT		(427)	9 023	(392)	(478)	9 023
Other current liabilities		–	–	–	–	–
Total current liabilities		**25 008**	**47 195**	**36 804**	**6 762**	**47 195**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		3 116	3 000	3 116	2 591	3 000
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		29 633	28 853	31 633	27 864	28 853
Total non current liabilities		**32 749**	**31 853**	**34 749**	**30 455**	**31 853**
TOTAL LIABILITIES		**57 757**	**79 048**	**71 553**	**37 218**	**79 048**
NET ASSETS	2	**177 200**	**142 886**	**160 096**	**186 685**	**142 886**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		135 675	100 313	118 571	145 160	100 313
Reserves and funds		41 525	42 573	41 525	41 525	42 573
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**177 200**	**142 886**	**160 096**	**186 685**	**142 886**

Table C7 Monthly Budget Statement – Cash flow.

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M12 June										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	–	–	–	–	–	–		–
Other revenue		1 440	265	265	96	359	265	95	36%	265
Transfers and Subsidies - Operational		280 785	153 269	153 269	–	153 269	153 269	–		153 269
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		13 827	10 130	10 130	4 032	10 635	10 130	505	5%	10 130
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(58 417)	(156 775)	(160 560)	(27 582)	(173 418)	(160 560)	12 858	-8%	(156 775)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	(7 028)	(7 240)	–	–	(7 240)	(7 240)	100%	(7 028)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**237 635**	**(139)**	**(4 137)**	**(23 454)**	**(9 154)**	**(4 137)**	**5 018**	**-121%**	**(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		3 274	(5 250)	(4 945)	(734)	(1 418)	(4 945)	(3 527)	71%	(5 250)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**3 274**	**(5 250)**	**(4 945)**	**(734)**	**(1 418)**	**(4 945)**	**(3 527)**	**71%**	**(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		**240 909**	**(5 389)**	**(9 081)**	**(24 188)**	**(10 572)**	**(9 081)**			**–**
Cash/cash equivalents at beginning:		123 499	123 499	149 376	149 376	149 376	149 376			149 376
Cash/cash equivalents at month/year end:		364 408	118 111	140 295	125 188	138 804	140 295			–

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

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

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	OPENING BALANCE	AMOUNT PAID PREVIOUSLY	INVOICED MAY '26	PAID MAY '26	BALANCE	PROGRESS
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.
101399	Department of Roads and Public Works	2026/05/31	Post Service medical aid - Council Contribution	5 943 456.53	5 707 716.73	60 203.30	120 406.60	175 536.50	Monthly payments.
101400	Department of Roads and Public Works	2026/05/31	Sundry - Municipal accounts workshops	12 910 121.91	3 520 879.06	15 207.10	0.00	9 404 449.95	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 state attorney .
101418	Moloi M.M.	2014/04/17	Irregular expenditure - Motor Vehicle & Modules failed	188 636.80	132 584.20	0.00	0.00	56 052.60	Handed over state attorney - Summons issued 01/08/2019
101459	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	Railex Pty Ltd	2020/11/12	New building - Electrical repairs and COC	56 140.00	26 140.00	0.00	0.00	30 000.00	Handed over to legal department for further action
101469	Msibi J.K.	2022/05/31	Laptop recovery	14 900.00	10 017.40	0.00	0.00	4 882.60	Awaiting payback arrangement.
101473	Sedibeng Water	2022/06/30	FNB fraud	499 986.20	0.00	0.00	0.00	499 986.20	Case finalized at courts - awaiting feedback FNB re recovering of money.
101475	EFF Councillors	2023/06/30	Legal Costs- CASE 1933/21	143 607.69	0.00	0.00	0.00	143 607.69	Handed over to Mjila & Partners .
101476	Orange Development (PTY) LTD	2023/06/30	VAT overpayment	100 460.87	24 595.00	0.00	0.00	75 865.87	Handed over to state attorney - 24/10/2024
101477	Ruiter I.R.	2023/10/20	Salary overpayment	222 734.91	131 018.28	0.00	0.00	91 716.63	Clr transferred to Sol Plaatje Mun, payment arrangement in place.
101480	Zalisa A.K.	2024/03/19	Salary overpayment	8 365.80	2 697.30	0.00	0.00	5 668.50	Letter of demand to make payment arrangements.
101484	Moseki O.P.	2025/11/28	SARS penalty: MPAC 01 12/2024	68 795.96	12 000.00	0.00	2 000.00	54 795.96	Monthly salary deduction.
101485	Leeuw LDK	2026/03/31	Salary overpayment	2 211.13	0.00	0.00	0.00	2 211.13	Payment arrangement to be made.
				20 473 254.58	**9 809 275.09**	**75 410.40**	**122 406.60**	**10 616 983.29**	

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2025/26											
R thousands		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
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	68	44	(18)	41	11	260	1 046	9 081	10 533	10 439	–	–
Total By Income Source	**2000**	**68**	**44**	**(18)**	**41**	**11**	**260**	**1 046**	**9 081**	**10 533**	**10 439**	**–**	**–**
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	–	–	–	–	–	–	–	–	–	–	–
Commercial	2300	–	–	–	–	–	–	–	–	–	–	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	68	44	(18)	41	11	260	1 046	9 081	10 533	10 439	–	–
Total By Customer Group	**2600**	**68**	**44**	**(18)**	**41**	**11**	**260**	**1 046**	**9 081**	**10 533**	**10 439**	**–**	**–**

Municipal debtors consist of three main groups, namely:

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

Monthly Budget Statement - aged creditors

Payments to Councilors/Employees/Pensioners/Suppliers:

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

FRANCES BAARD DISTRICT MUNICIPALITY					
EXPENDITURE STATISTICS					***Jun-26***
		Number of Employees			**No of Pay**
Employee/Supplier	**Salaries/Payment(Rand)**	**Paid**	**Not paid**	**Termination**	**Made**
Officials	4 419 961.00	94	0	0	0
Pension	-	0	0	0	0
Section 54 & 57	552 480.80	3	0	0	0
Contract	669 864.26	13	0	0	0
Cllrs	803 583.06	28	1	0	0
Interns	133 333.28	16	0	0	0
Payments Made	21 003 000.00	-	-	-	0
TOTALS	**27 582 222.40**	**154**	**1**	**0**	**0**

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

DC9 Frances Baard - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		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	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	301	–	–	–	–	–	–	500	801	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900		–	–	–	–	–	–	–	–	881
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**301**	**–**	**–**	**–**	**–**	**–**	**–**	**500**	**801**	881

- Current trade creditors amounts to R 301 369.00 which consists of creditors who submitted invoices after 30 June 2026, for services rendered by 30 June 2026.

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 June 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 June 2026 two contracts (R200 000 +) was awarded by the Municipal Manager.

AWARDED TENDERS 25/26 FINANCIAL YEAR (ABOVE R 200 000 AND MORE) – June 2026			
BID No.	**DESCRIPTION**	**AWARDED / SERVICE PROVIDER**	**AMOUNT**
BID 25/25	CONSTRUCTION OF SHACKS (AS AND WHEN) FOR A PERIOD OF THREE (3) YEARS	JUNIOR MULTI CONTRACTS	R 126 902.50 AS PER BILL OF QUANTITY (AS AND WHEN)
BID 27/25	SUPPLY AND DELIVERY OF MACHINERY AND EQUIPMENT 2025/26	ESIZWE GROUP	R 828 756.76

- **Written Quotations**

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

AWARDED PRICE WRITTEN QUOTATION 25/26 FINANCIAL YEAR – MAY (BETWEEN R 30 000 AND R 200 000 - 7 DAYS ON THE WEBSITE)				
WQUOTE No.	DESCRIPTION	SERVICE PROVIDER	AMOUNT	AWARDED DATE
WQUOTE 24/25	TOWNSHIP REGISTRATION BARKLY WEST 687 – DIKGATLONG MUNICIPALITY	DIESEL AND MUNNS	R 199 000.00	June 2026

Total orders issued total R 2 868 216.94

Council and Executive	R 3 004.00
Municipal Manager	R 24 329.25
Finance	R 55 425.57
Administration	R 558 244.43
Planning and Development	R 689 329.89
Technical Service	R 1 537 883.80

a) Disposal Management

Disposals approved by the Municipal Manager for the month of June 2026.

BARCODE	DESCRIPTION	CLASS	COUN ITEM	SOLD/DONATED/DESTROY
03859	FISH POND EQUIPMENT	PLANT & MACHINERY	FIN 01 02/2025	DISPOSED - CONDITION
01378	MAROON LB ARMS CHAIR	FURNITURE & OFFICE EQUIPMENT	FIN 01 08/2025	DISPOSED - CONDITION
NO BARCODE	3 x WOOD DOORS - ENTRANCES	BUILDINGS AND AUXILLARY	FIN 01 04/2026	GALESHEWE YOUTH NETWORK
NO BARCODE	2 x DOUBLE WOOD/GLASS DOORS - ENTRANCES	BUILDINGS AND AUXILLARY	FIN 01 04/2026	GALESHEWE YOUTH NETWORK
03892	LENOVO THINKPAD E531 NOTEBOOK	COMPUTER EQUIPMENT	FIN 01 04/2026	GALESHEWE YOUTH NETWORK
03958	MECER PRELUDE CPU	COMPUTER EQUIPMENT	FIN 01 04/2026	GALESHEWE YOUTH NETWORK
03987	MECER USB KEYBOARD	COMPUTER EQUIPMENT	FIN 01 04/2026	GALESHEWE YOUTH NETWORK
04532	LENOVO V520TWR COREI5-7400 CPU	COMPUTER EQUIPMENT	FIN 01 04/2026	GALESHEWE YOUTH NETWORK
02009	CANON EOS 350D SILVER DIGITAL CAMARA	FURNITURE & OFFICE EQUIPMENT	FIN 01 04/2026	GALESHEWE YOUTH NETWORK
02479	CAMERA LENS	FURNITURE & OFFICE EQUIPMENT	FIN 01 04/2026	GALESHEWE YOUTH NETWORK
02037	GARMIN GPS 60CSX	FURNITURE & OFFICE EQUIPMENT	FIN 01 04/2026	GALESHEWE YOUTH NETWORK
02206	MAROON LB ARMS CHAIR	FURNITURE & OFFICE EQUIPMENT	FIN 01 04/2026	GALESHEWE YOUTH NETWORK
01930	MAROON VISITORS CHAIR - ARMS	FURNITURE & OFFICE EQUIPMENT	FIN 01 04/2026	GALESHEWE YOUTH NETWORK
04338	CHAIR HIGH BACK	FURNITURE & OFFICE EQUIPMENT	FIN 01 04/2026	GALESHEWE YOUTH NETWORK
04475	CATERPRIDE 20L URN	FURNITURE & OFFICE EQUIPMENT	FIN 01 04/2026	GALESHEWE YOUTH NETWORK
05034	AIRCONDITIONER (03446)	FURNITURE & OFFICE EQUIPMENT	FIN 01 04/2026	GALESHEWE YOUTH NETWORK
NO BARCODE	AIRCONDITIONER - PA MUNICIPAL MANAGER	FURNITURE & OFFICE EQUIPMENT	FIN 01 04/2026	GALESHEWE YOUTH NETWORK

BARCODE	DESCRIPTION	CLASS	COUN ITEM	SOLD/DONATED/DESTROY
01731	BUFFEL BAKKIE F/F SANCHIN - HONDA GX160 UNIT	MACHINERY & EQUIPMENT	FIN 01 04/2026	MAGARENG LOCAL MUNICIPALITY
04097	BUFFEL BAKKIE F/FIGHTING UNIT - HONDA GX160	MACHINERY & EQUIPMENT	FIN 01 04/2026	FABIAN LOBELO - MAJENG VILLAGE
02226	BAKKIE FIRE FIGHTING 600L - HONDA UNIT	MACHINERY & EQUIPMENT	FIN 01 04/2026	J. LUDVICK -DROë GEHART
01363	BUFFALO SKIT UNIT PUMP	MACHINERY & EQUIPMENT	FIN 01 04/2026	THABO PHOKOJE - ALLENDALE
02115	BAKKIE FIRE FIGHTING 600L - HONDA UNIT	MACHINERY & EQUIPMENT	FIN 01 04/2026	ANTON VAN NIEKERK - CHAVONNE
01735	BUFFEL BAKKIE F/F SANCHIN - HONDA GX160 UNIT	MACHINERY & EQUIPMENT	FIN 01 04/2026	TIENIE BLAAUW - BROADLEY
05492	BUFFEL BAKKIE F/F SANCHIN - HONDA GX160 UNIT	MACHINERY & EQUIPMENT	FIN 01 04/2026	KIEWIET SWANEPOEL - FARM 4 Q2
02596	BAKKIE FIRE FIGHTING - HONDA GX160 UNIT	MACHINERY & EQUIPMENT	FIN 01 04/2026	KATLEHO MOSIA - AGRICULTURE RESEARCH STATION
05109	BUFALO SKIT UNIT CU-350 PUMP	MACHINERY & EQUIPMENT	FIN 01 04/2026	KATLEHO MOSIA - AGRICULTURE RESEARCH STATION
04142	BUFFEL BAKKIE F/FIGHTING UNIT - HONDA GX160	MACHINERY & EQUIPMENT	FIN 01 04/2026	KOBUS LIEBENBERG - HARRISDALE
03882	BUFFEL BAKKIE F/F SANCHIN - HONDA GX160 UNIT	MACHINERY & EQUIPMENT	FIN 01 04/2026	CORRIE SOLOMONS - PNIEL ESTATES
01732	BUFFEL BAKKIE F/F SANCHIN - HONDA GX160 UNIT	MACHINERY & EQUIPMENT	FIN 01 04/2026	ANTON HOWARTH - FARM 5 E12
01734	BUFFEL BAKKIE F/FIGHTING CU350 - HONDA G200 UNI	MACHINERY & EQUIPMENT	FIN 01 04/2026	SANDIE BONGA - NOOITGEDACHT
04165	BUFFEL BAKKIE F/FIGHTING UNIT - HONDA GX160	MACHINERY & EQUIPMENT	FIN 01 04/2026	DANIëL COETZEE - WELTEVREDEN
03828	BUFFEL BAKKIE F/F SANSHIN - HONDA GX160 UNIT	MACHINERY & EQUIPMENT	FIN 01 04/2026	THABANG MPHAFI - KOTE FARM

b) Deviations

For the period of June 2026, two deviations were approved by the Municipal Manager.

DEVIATIONS: 25/26 FINANCIAL YEAR END (JUNE)						
DEVIATION NO.	PROJECT DESCRIPTION	PROJECT MANAGER	DEPARTMENT / UNIT	SERVICE PROVIDER / APPROVAL DATE	AMOUNT	REASON
1	ANTI-VIRUS ENDPOINT SECURITY SOFTWARE LICENSE	S. NOMBILA	ICT UNIT	ESET SOUTHERN AFRICA / 4D INNOVATION GROUP	R 63 562.80	SINGLE PROVIDER
2	RECONNECTION OF FIBRE CABLE FOR MM PASSAGE AND CONTROL ROOM	Y. WECHOEMANG	ICT UNIT	ICT INFRASTRUCTURE SA	R 8 611.20	EMERGENCY

Issues from Stores

Total orders issued total R 93 671.11.

Council	R 0.00
Municipal Manager	R 15 415.81
Finance	R 13 818.83
Administration	R 41 698.53
Planning and Development	R 18 733.00
Technical Service	R 4 004.94

c) List of accredited Service Providers

The supplier's database is updated daily and the database form is amended to make provision for the MBD 4 and MBD 9 forms as required by the SCM Regulation.

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)	Accured Interest Over Term	Accured Interest Month	Service fee	Accrued Interest after monthly service fee
037662011402/000107	call	NEDCOR	12 100 000.00	10 000 000.00	01-Jun-26	30-Jun-26	30	6.600%	65 638.36	65 638.36	0.00	
037662011402/000198	notice	NEDCOR	10 000 000.00		13-Mar-26	10-Jul-26	119	6.700%	218 438.36	55 068.49		
037662011402/000199	notice	NEDCOR	10 000 000.00		20-Mar-26	17-Jul-26	119	7.060%	230 175.34	58 027.40		
037662011402/000200	notice	NEDCOR	10 000 000.00		20-Mar-26	17-Jul-26	119	7.060%	230 175.34	58 027.40		
37662011402/000201	notice	NEDCOR	10 300 000.00		29-Jun-26	28-Jun-27	364	7.910%	812 497.86	66 964.11		
048472468-138	call	STANDARD BANK	10 000 000.00	5 000 000.00	01-Jun-26	30-Jun-26	30	6.750%	55 479.45	55 479.45	0.00	
048472468-192	notice	STANDARD BANK	15 000 000.00		05-Mar-26	03-Jul-26	120	7.285%	359 260.27	89 815.07		
048472468-193	notice	STANDARD BANK	10 000 000.00		13-Mar-26	10-Jul-26	119	7.359%	239 923.56	60 484.93		
048472468-194	notice	STANDARD BANK	10 000 000.00		10-Apr-26	07-Aug-26	119	7.408%	241 521.10	40 591.78		
9313877406	call	ABSA	1 986 113.94		01-Jun-26	30-Jun-26	30	6.590%	10 757.66	10 757.66	80.00	
9389805811	call	ABSA	10 000 000.00		01-Jun-26	30-Jun-26	30	7.200%	59 178.08	59 178.08		
2080805462	notice	ABSA	15 000 000.00		20-Mar-26	17-Jul-26	119	7.000%	342 328.77	86 301.37		
2082410639	notice	ABSA	10 000 000.00		13-Mar-26	10-Jul-26	119	6.000%	195 616.44	49 315.07		
62739184688	call	FNB	7 998 417.35	5 000 000.00	01-Jun-26	30-Jun-26	30	6.600%	43 388.67	43 388.67		
76204687655	notice	FNB	10 000 000.00		20-Mar-26	17-Jul-26	119	7.100%	231 479.45	58 356.16		
76204676640	notice	FNB	5 000 000.00		20-Mar-26	17-Jul-26	119	7.100%	115 739.73	29 178.08		
76208764574	notice	FNB	5 000 000.00		13-Mar-26	10-Jul-26	119	7.000%	114 109.59	28 767.12		
76211041315	notice	FNB	10 000 000.00		10-Apr-26	07-Aug-26	119	7.080%	230 827.40	38 794.52		
			R 172 384 531.29	**R 20 000 000.00**			**1 943**		**R 3 104 379.27**	**799 037.85**	**80.00**	**-**

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

Investment amounts to R 152 384 531.29 as at 30 June 2026.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**148 236**	**153 069**	**–**	**–**	**153 069**	**153 069**	**–**		**153 069**
Energy Efficiency and Demand Management	_	4 000	4 000	–	–	4 000	4 000	–		4 000
EPWP Incentive	_	1 274	1 395	–	–	1 395	1 395			1 395
Finance Management	_	1 000	1 000	–	–	1 000	1 000			1 000
Local Government Equitable Share	_	139 133	143 719	–	–	143 719	143 719			143 719
Metro Informal Settlements Partnership Grant	_	–	–	–	–	–	–			–
Rural Road Asset Management Systems Grant	_	2 829	2 955	–	–	2 955	2 955	–		2 955
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		**–**	**–**	**–**	**–**	**250**	**–**	**250**	**#DIV/0!**	**–**
Northern Cape_Capacity Building and Other_Specify (Add grant descrip	_	–	–	–	–	250	–	250	#DIV/0!	–
								–		
	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]								–		
								–		
Other grant providers:		**133**	**200**	**–**	**–**	**141**	**200**	**(59)**	-29.5%	**200**
National Departmental Agencies_Education, Training and Developmen	_	**133**	**200**	**–**	**–**	**–**	**200**	(200)	-100.0%	**200**
National Departmental Agencies_Local Government, Water and Relate	_	**–**	**–**	**–**	**–**	**141**	**–**			**–**
Provincial Departmental Agencies_Northern Cape Economic Developr	_		**–**	**–**	**–**	**–**	**–**			**–**
								–		
Total Operating Transfers and Grants	5	**148 369**	**153 269**	**–**	**–**	**153 460**	**153 269**	**191**	**0.1%**	**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	148 369	153 269	–	–	153 460	153 269	191	0.1%	153 269

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**8 346**	**9 350**	**–**	**1 646**	**8 684**	**9 350**	**(666)**	**-7.1%**	**9 350**
Energy Efficiency and Demand Side Management Grant	_	3 720	4 000	–	1 489	4 000	4 000	(0)	0.0%	4 000
Expanded Public Works Programme Integrated Grant	_	1 274	1 395	–	102	1 395	1 395	–		1 395
Local Government Financial Management Grant	_	554	1 000	–	54	854	1 000	(146)	-14.6%	1 000
Rural Road Asset Management Systems Grant	_	2 798	2 955	–	–	2 435	2 955	(520)	-17.6%	2 955
Municipal Infrastructure Grant	_							–		
Rural Road Asset Management Systems Grant								–		
Other transfers and grants [insert description]								–		
Provincial Government:		**–**	**–**	**–**	**–**	**150**	**–**	**150**	**#DIV/0!**	**–**
Northern Cape_Capacity Building and Other_Specify (Add grant description)_Receipts								–		
Northern Cape	_	–	–	–	–	150	–	150	#DIV/0!	–
								–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
								–		
[insert description]								–		
Other grant providers:		**133**	**200**	**–**	**–**	**–**	**200**	(200)	-100.0%	**200**
National Departmental Agencies-Education, Training and Developm	_	**133**	**200**	**–**	**–**	**–**	**200**	(200)	-100.0%	**200**
National Departmental Agencies-Local Government, Water and Relate	_	–	–	–			–	–		–
Other Transfers Private Enterprises	_		**–**	**–**	**–**	**–**	**–**	**(716)**	**#DIV/0!**	**–**
Provincial Departmental Agencies-Northern Cape Economic Development Ag	_		–	–	–	–	–			–
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		**–**	**–**	**–**	**–**	**–**	**–**	**(716)**	**#DIV/0!**	**–**

Monthly Budget Statement - councilor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 980	11 116	11 116	757	7 637	11 116	(3 479)	-31%	11 116
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		564	655	655	47	562	655	(94)	-14%	655
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		**8 544**	**11 771**	**11 771**	**804**	**8 198**	**11 771**	**(3 572)**	**-30%**	**11 771**
% increase	4		**37.8%**	**37.8%**						**37.8%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 903	6 886	6 886	498	5 390	6 886	(1 496)	-22%	6 886
Pension and UIF Contributions		632	248	355	36	601	355	246	69%	248
Medical Aid Contributions		88	32	74	8	105	74	30	41%	32
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		1 061	862	862	14	233	862	(629)	-73%	862
Motor Vehicle Allowance		611	402	476	38	561	476	85	18%	402
Cellphone Allowance		78	150	150	13	172	150	22	15%	150
Housing Allowances		40	20	27	2	37	27	10	37%	20
Other benefits and allowances		1	1	1	0	1	1	(0)	-31%	1
Payments in lieu of leave		(21)	259	259	(84)	(29)	259	(288)	-111%	259
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**7 394**	**8 860**	**9 091**	**526**	**7 071**	**9 091**	**(2 020)**	**-22%**	**8 860**
% increase	4		**19.8%**	**23.0%**						**19.8%**
Other Municipal Staff										
Basic Salaries and Wages		45 371	59 741	58 995	4 306	51 121	58 995	(7 873)	-13%	59 741
Pension and UIF Contributions		8 062	10 783	10 527	785	9 247	10 527	(1 280)	-12%	10 783
Medical Aid Contributions		2 972	3 129	3 457	296	3 393	3 457	(65)	-2%	3 129
Overtime		209	864	600	13	207	600	(393)	-65%	864
Performance Bonus		3 287	5 095	5 021	331	3 854	5 021	(1 167)	-23%	5 095
Motor Vehicle Allowance		2 161	2 995	2 747	197	2 282	2 747	(465)	-17%	2 995
Cellphone Allowance		212	413	378	22	238	378	(140)	-37%	413
Housing Allowances		497	481	523	44	523	523	0	0%	481
Other benefits and allowances		17	29	28	1	18	28	(10)	-36%	29
Payments in lieu of leave		178	2 664	2 655	(138)	92	2 655	(2 562)	-97%	2 664
Long service awards		305	206	206	–	–	206	(206)	-100%	206
Post-retirement benefit obligations	2	3 381	3 609	3 609	–	–	3 609	(3 609)	-100%	3 609
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**66 651**	**90 010**	**88 747**	**5 856**	**70 976**	**88 747**	**(17 770)**	**-20%**	**90 010**
% increase	4		**35.0%**	**33.2%**						**35.0%**
Total Parent Municipality		**82 589**	**110 641**	**109 609**	**7 186**	**86 246**	**109 609**	**(23 363)**	**-21%**	**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	2	–	–	–	–	–	–	–		–
% 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	2							–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
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		**82 589**	**110 641**	**109 609**	**7 186**	**86 246**	**109 609**	**(23 363)**	**-21%**	**110 641**
% increase	4		**34.0%**	**32.7%**						**34.0%**
TOTAL MANAGERS AND STAFF		**74 045**	**98 870**	**97 838**	**6 382**	**78 047**	**97 838**	**(19 790)**	**-20%**	**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 2025/26	ADJUSTMENT BUDGET 2025/26	30/06/2026 YTD ACTUAL	VARIANCES	VARIANCES %
Municipal Offices	645 000.00	645 000.00	45 361.81	599 638.19	7%
Computer Software and Applications	5 913 033.00	7 023 470.00	4 596 397.65	2 427 072.35	78%
Computer Equipment	987 030.00	1 010 030.00	515 542.75	494 487.25	52%
Furniture and Office Equipment	1 055 000.00	963 450.00	268 934.10	694 515.90	25%
Machinery and Equipment	170 920.00	190 920.00	111 722.39	79 197.61	65%
Transport Assets	725 470.00	705 470.00	183 521.87	521 948.13	25%
Totals	**9 496 453.00**	**10 538 340.00**	**5 721 480.57**	**4 816 859.43**	**54%**

Year to date expenditure on repairs and maintenance amounts to R 5 721 480.57 of the R 10 538 340.00 that was budgeted. The percentage expenditure up to date amounts to 54%.

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 June 2026 is as follows:

Municipal Vehicles:

	Vehicle Description	Vehicle Allocation	Year Model	Registration Number	Last Service	Next Service Date/Kilos	License Expires	Opening KM 01 JUNE' 26	Previous Month Closing Km Reading	Current month Closing KM Reading	JUNE'26 utility	JUNE'26
1	Isuzu KB 2.5 CrewCab	Enviromental Health	2016	CMV 311 NC	135 000	150 000	2027/04/30	149 283	150 784	152 962	2 178	Vehicle utilized, no problems reported
2	Toyota Hilux 2.5D	Disaster Management	2016	CMT 747 NC	110 000	120 000	2027/04/30	122 447	123 215	124 417	1 202	Vehicle utilized, no problems reported
3	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	135 000	150 000	2027/04/30	144 143	144 165	144 734	569	Vehicle utilized, no problems reported
4	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	70 000	80 000	2026/08/31	79 234	80 162	81 860	1 698	Vehicle utilized, was serviced
5	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	75 000	85 000	2026/08/31	77 432	78 438	79 239	801	Vehicle utilized,no problem reported
6	Isuzu Kb 250 D-Teq	Project Management	2014	CKR 822 NC	120 000	135 000	2027/04/30	127 619	127 619	128 022	403	Vehicle was utilized,rear left fender having scratch
7	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	15 000	2027/04/04	2 129	2 129	2 129	-	Vehicle was not utilized
8	Toyota Etios	Office Support	2014	CJG 979 NC	100 000	110 000	2027/04/30	99 079	99 683	100 108	425	Vehicle utilized, no problems reported
9	Nissan Hardbody	Pool	2014	CJJ 263 NC	60 000	75 000	2027/04/30	68 373	68 414	68 473	59	Vehicle utilized, no problems reported
10	Chevrolet	Supply Chain Management	2015	CLF791 NC	30 000	45 000	2027/04/30	23 360	23 377	27 547	4 170	Vehicle utilized,accident front bumber scratched
11	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	160 000	170 000	2027/04/30	70 968	71 078	71 224	146	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	105 067	107 351	109 130	1 779	Vehicle utilized, no problems reported
13	Nissan NP 300 D/Cab	Enviromental Health	2017	CPS 005 NC	100 000	115 000	2026/08/31	104 417	105 654	106 938	1 284	Vehicle utilized,rear window lock broken & dents on top of bonnet
14	Nissan NP 300 S/Cab	Disaster Management	2017	CPS 008 NC	75 000	90 000	2026/08/31	84 141	84 876	85 230	354	Vehicle utilized, no problems reported
15	Toyota Hilux 2.8 GD-6 D/Cab	Project Management	2022	CZF 251 NC	60 000	70 000	2027/04/30	60 140	61 091	64 207	3 116	Vehicle utilized, chip and small dent at the back
16	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15 000	15 000	2027/04/30	1 887	1 887	1 887	-	Vehicle was not utilized
17	Isuzu D-Max	Disaster Management	2023	DBY698 NC	30 000	45 000	2027/06/30	36 178	36 178	36 914	736	Vehicle utilized, was taken in for service
18	Isuzu D-Max	Enviromental Health	2023	DCC695NC	30 000	45 000	2027/08/31	44 613	45 152	47 806	2 654	Vehicle utilized,no problem reported
19	Isuzu D-Max	Enviromental Health	2023	DBY699NC	15 000	30 000	2027/06/30	24 055	24 828	25 838	1 010	Vehicle utilized,no problem reported
20	Isuzu D-Max	Disaster Management	2023	DBY700NC	15 000	30 000	2027/05/31	25 476	26 485	27 650	1 165	Vehicle utilized, no problems reported
21	VW T-Cross 1.0 Tsi	Pool	2024	DCZ 616 NC	30 000	45 000	2027/03/31	34 700	35 553	37 329	1 776	Vehicle utilized, no problems reported
22	VW T-Cross 1.0 Tsi	Pool	2024	DCZ 618 NC	30 000	50 000	2027/03/31	39 341	40 320	41 027	707	Vehicle utilized,no problem reported
23	VW Polo Sedan 1.6 Mpi	Pool	2024	DCZ 620 NC	30 000	45 000	2027/03/31	20 121	21 591	21 978	387	Vehicle utilized,small chip on the windscreen
24	VW Polo Sedan 1.6 Mpi	Pool	2024	DCZ 641 NC	30 000	45 000	2027/03/31	24 411	25 032	25 757	725	Vehicle utilized, no problems reported
25	Isuzu D-Max	Enviromental Health	2024	DDC 963 NC	30 000	45 000	2027/04/30	15 173	15 351	16 206	855	Vehicle utilized, no problems reported
26	Toyota corolla	Pool	2025	DFN 833 NC	0	15 000	2027/04/30	7 530	7 605	9 492	1 887	Vehicle utilized, no problems reported
27	Isuzu D MAX	Enviromental Health	2025	DFW 969 NC	0	15 000	2027/06/30	8 015	8 417	8 864	447	Vehicle utilized, no problems reported
28	Toyota Quantum	Tourism & LED	2025	DFN 832 NC	0	15 000	2027/04/30	9 018	9 018	9 018	-	Vehicle utilized, went for repairs
29	Toyota Hilux 2.8 GD-6 S/Cab	Disaster Management	2026	DHD 193 NC	0	15 000	2027/04/30	-	9	14	5	Vehicle utilized, no problems reported
30	Toyota Hilux 2.8 GD-6 S/Cab	Disaster Management	2026	DHD 194 NC	0	15 000	2027/04/30	-	-	-	-	Vehicle utilized, no problems reported
31	Toyota Hilux 2.8 GD-6 S/Cab	Enviromental Health	2026	DHD 196 NC	0	15 000	2027/04/30	-	16	21	5	Vehicle utilized, no problems reported
32	Toyota Hilux 2.8 GD-6 S/Cab	Enviromental Health	2026	DHD 198 NC	0	15 000	2027/04/30	-	13	18	5	Vehicle utilized, no problems reported
											26 619	

3. Quality Certificate

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

- [X] The monthly budget statement
- [X] 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 June 2026 has been prepared in accordance with the Municipal Finance Management Act and its regulations.

Ms. ZM Bogatsu
Municipal Manager

Signature: ____________

Date: 14 July 2026