

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

31 March 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 157 498 569 .00. The municipality received its third tranche of equitable share and accumulative interest on investments.

Operating expenditure by type

To date, R 104 772 870.00 has been spent as compared to the operational year-to-date budget projection of R 138 542 425.00. The variance is as a result of lesser spending due to vacant positions and projects that are still in the planning and implementation phase.

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

Capital Expenditure

Year-to-date expenditure on capital amounts to R 222 207 as compared to the year- to-date budget projection of R 3 009 560.00. The variance is a result of capital projects still in the planning and implementation phase.

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

Cash Flows

The municipality started the year with total cash and cash equivalents of R 149 375 944. The year-to date cash and cash equivalents amounted to R 189 121 123.00. The net increase in cash and cash equivalents for the year to date is R 39 745 179.

**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 | 997 936 | 8 152 735 | 11 751 723 |
| 02.1 - Office Of The Municipal Manager | 9 422 348 | 13 701 892 | 12 647 506 | 1 071 486 | 7 406 379 | 9 485 631 |
| 2.2 - Governance Function | 2 531 140 | 3 754 102 | 4 006 246 | 362 582 | 1 798 567 | 3 004 704 |
| 2.3 - Legal Services | 1 628 347 | 1 826 623 | 1 826 623 | 155 680 | 1 186 262 | 1 369 980 |
| 2.4 - Risk Management | 1 311 319 | 1 518 238 | 1 518 238 | 126 461 | 1 000 560 | 1 138 689 |
| 2.5 - Marketing, Customer Relations, Publicity and Media Co-ord | 2 360 245 | 2 785 413 | 2 785 413 | 293 242 | 1 727 192 | 2 089 071 |
| Total | 32 370 113 | 39 155 248 | 38 453 006 | 3 007 387 | 21 271 695 | 28 839 798 |

Actual operating expenditure of Council & Executive is R 21 271 695 as compared to the year-to-date budget of R 28 839 798. The variance is as a result of projects in the planning and implementation phase and lesser spending due to the vacant positions: Manager in the office of the Municipal Manager and Secretary/PA to the Municipal Manager.

| Finance | | | | | | |
|----------------------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| R thousand | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget |
| 3.1 - BTO, Revenue & Expenditure | 18 261 505 | 27 806 173 | 28 278 661 | 2 361 533 | 15 349 321 | 24 225 579 |
| 3.2 - Supply Chain Management | 2 792 327 | 4 264 037 | 4 228 757 | 229 157 | 2 194 632 | 3 171 573 |
| Total | 21 053 832 | 32 070 210 | 32 507 418 | 2 590 690 | 17 543 953 | 27 397 152 |

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 17 543 953 as compared to the year-to-date projected budget of R 27 397 152. The variance is as a result of lesser spending due to vacant positions: Senior clerk: Revenue & Expenditure, Manager: SCM, actuarial valuation of post employee and medical aid not accounted for, slow realisation of depreciation and slow expenditure on maintenance of financial system.

| Corporate Services | | | | | | |
|--|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| R thousand | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget |
| 4.1 - Administrative and Corporate Support | 13 352 601 | 19 848 111 | 19 858 708 | 1 262 011 | 9 235 709 | 14 894 073 |
| 4.2 - Information Technology | 3 690 521 | 5 886 136 | 6 262 224 | 557 091 | 3 745 778 | 4 696 713 |
| 4.3 - Human Resources | 5 188 674 | 6 728 842 | 6 790 705 | 500 185 | 4 276 026 | 5 093 037 |
| 4.4 - Coastal Protection | 12 245 510 | 14 484 212 | 14 514 212 | 763 356 | 10 806 302 | 10 885 662 |
| 4.5 - Disaster Management | 9 144 172 | 14 160 336 | 14 681 078 | 1 011 332 | 6 506 595 | 11 010 861 |
| Total | 43 621 478 | 61 107 637 | 62 106 927 | 4 093 975 | 34 570 410 | 46 580 346 |

Actual operating expenditure of Corporate Services at the end of the month amounts to R 34 570 410 as compared to the year-to-date projected budget of R 46 580 346. The variance is as a result of projects in the planning and implementation phase and lesser spending due to vacant positions: Senior Fire Fighters.

| Planning & Development | | | | | | |
|---|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| R thousand | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget |
| 5.1 - Planning & Development (LED, IDP's) | 12 232 005 | 17 096 250 | 17 185 574 | 974 557 | 8 426 034 | 12 889 180 |
| 5.2 - Tourism | 3 542 248 | 4 286 998 | 4 383 998 | 213 468 | 3 083 384 | 3 287 998 |
| Total | 15 774 253 | 21 383 248 | 21 569 572 | 1 188 025 | 11 509 418 | 16 177 178 |

Actual operating expenditure of Planning & Development at the end of the month amounts to R 11 504 318 as compared to the year-to-date projected budget of R 16 177 178. The variance is as a result of projects in the planning and implementation phase and lesser spending due to the vacant positions: Director Planning.

| Infrastructure | | | | | | |
|-------------------------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| R thousand | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget |
| 06.4 - Housing Administration | 3 396 463 | 3 591 366 | 3 353 366 | 308 163 | 1 982 228 | 2 515 024 |
| 6.5 - Project Management & Advisory | 32 027 315 | 26 080 721 | 26 729 678 | 2 152 080 | 17 899 819 | 20 047 258 |
| Total | 35 423 778 | 29 672 087 | 30 083 044 | 2 460 243 | 19 882 047 | 22 562 282 |

Actual operating expenditure of Infrastructure Services at the end of the month amounts to R 19 882 047 as compared to the year-to-date projected budget of R 22 562 282. The variance is as a result of projects in the planning and implementation stage and lesser spending due to vacant position: Director Infrastructure.

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

| Project Description | Budget | ADJ Budget | Commitment | Total Spent | Remaining Budget | % Spent | Comment |
|--|-------------------|-------------------|------------------|-------------------|-------------------|------------|---------------------------------------|
| POLITICAL OFFICE ADMINISTRATION | | | | | | | |
| Commemorative Days | 155 000.00 | 181 000.00 | 13 282.61 | 113 884.00 | 67 116.00 | 63% | Expenditure as per planned projects. |
| Transfer & Subsidies | 15 000.00 | 25 000.00 | - | 24 795.51 | 204.49 | 99% | Project is complete. |
| Gender Programme | 180 000.00 | 154 000.00 | 53 730.00 | - | 154 000.00 | 0% | Expenditure as per planned projects. |
| MRM Programme | 26 000.00 | 26 000.00 | - | - | 26 000.00 | 0% | Programme still to be initiated. |
| Old Age Programme | 22 000.00 | 22 000.00 | - | 21 000.00 | 1 000.00 | 95% | Expenditure as per planned projects. |
| Total Political Office Projects | 398 000.00 | 408 000.00 | 67 012.61 | 159 679.51 | 248 320.49 | 40% | |
| YOUTH UNIT | | | | | | | |
| Youth Career | 17 000.00 | 15 500.00 | - | 8 500.00 | 7 000.00 | 55% | Expenditure as per operational plan. |
| Sopa Programme | 12 000.00 | 12 000.00 | - | 10 695.65 | 1 304.35 | 89% | Expenditure as per operational plan. |
| June 16 Programme | 7 000.00 | 8 500.00 | 0.00 | 0.00 | 8 500.00 | 0% | Programme to initiate in 4th quarter. |
| Youth Skills Programme | 300 000.00 | 300 000.00 | - | 280 000.00 | 20 000.00 | 93% | Programme completed. |
| Total Youth Projects | 336 000.00 | 336 000.00 | - | 299 195.65 | 36 804.35 | 89% | |

| 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 | 28 381.00 | 120 131.74 | 679 868.26 | 15% | As per busary schedule. |
| Total HR Projects | 880 000.00 | 880 000.00 | 28 381.00 | 120 131.74 | 759 868.26 | 14% | |
| ENVIRONMENTAL PROTECTION | | | | | | | |
| Air Quality | 6 000.00 | 12 000.00 | - | 5 914.03 | 6 085.97 | 49% | As per operational plan |
| Commemorative Days | 6 000.00 | 12 000.00 | 2 322.45 | 1 925.17 | 4 074.83 | 16% | As per operational plan |
| Health Forum | 3 500.00 | 3 500.00 | - | 459.14 | 3 040.86 | 13% | Expenditure as per operational plan. |
| Water Analysis | 475 000.00 | 475 000.00 | 37 440.00 | 227 481.64 | 247 518.36 | 48% | Expenditure as per operational plan. |
| Environmental World day Awareness | 6 000.00 | 12 000.00 | 2 437.86 | 6 625.00 | 5 375.00 | 55% | Expenditure as per operational plan. |
| South African Standards for Drinking Water | 128 000.00 | 128 000.00 | - | 29 433.55 | 98 566.45 | 23% | As per operational plan |
| Sol Plaatjie programme. | 4 500 000.00 | 4 500 000.00 | - | 4 500 000.00 | - | 100% | Project completed. |
| Total Environmental Health Projects | 5 124 500.00 | 5 142 500.00 | 42 200.31 | 4 771 838.53 | 364 661.47 | 93% | |
| FIRE FIGHTING & DISASTER MANAGEMENT | | | | | | | |
| Contingency Fund | 650 000.00 | 950 000.00 | 127 986.00 | 623 564.50 | 326 435.50 | 66% | Expenditure as and when needed. |
| Total Disaster Management Projects | 650 000.00 | 950 000.00 | 127 986.00 | 623 564.50 | 326 435.50 | 66% | |

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

| 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% | Expenditure as per LM. |
| Dikgatlong O&M | 2 500 000.00 | 2 500 000.00 | - | 2 021 201.48 | 478 798.52 | 81% | Expenditure as per LM. |
| Sol Plaatje O&M | 2 800 000.00 | 2 500 000.00 | - | 2 500 000.00 | - | 100% | Expenditure as per LM. |
| T&S_OP_AIK_DM_NC_DC09_OP MAIN_WD | - | 300 000.00 | - | 300 000.00 | - | 100% | Expenditure as per LM. |
| Phokwane CAP | 2 500 000.00 | 1 500 000.00 | - | - | 1 500 000.00 | 0% | Expenditure as per LM. |
| Phokwane O&M | - | 1 000 000.00 | - | 963 881.03 | 36 118.97 | 96% | Expenditure as per LM. |
| Total Infrastructure Projects | 10 300 000.00 | 10 300 000.00 | - | 8 284 976.29 | 2 015 023.71 | 80% | |
| HOUSING | | | | | | | |
| CONTR : OUT > BUS & ADV - PROJECT MANAGEMENT- SECTOR PLANS | 800 000.00 | 552 000.00 | - | 48 000.00 | 504 000.00 | 6% | Project in progress. |
| Total Housing Project | 800 000.00 | 552 000.00 | - | 48 000.00 | 504 000.00 | 6% | |
| Total Special Projects | 22 599 390.00 | 22 634 370.00 | 302 416.88 | 15 247 823.50 | 7 380 546.50 | 67% | |

The actual spending on special projects for the municipality to date amounts to R 15 247 283.50. The municipality has spent 67% 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 - M09 March | | | | | | | | | |
|---|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| 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 | 13 827 | 10 130 | 10 130 | 1 005 | 7 332 | 7 597 | (266) | -3% | 10 130 |
| Transfers and subsidies - Operational | 147 618 | 153 269 | 153 269 | 37 385 | 149 896 | 114 952 | 34 944 | 30% | 153 269 |
| Other own revenue | 1 440 | 230 | 230 | 29 | 271 | 173 | 99 | 57% | 230 |
| Total Revenue (excluding capital transfers and contributions) | 162 885 | 163 629 | 163 629 | 38 420 | 157 499 | 122 722 | 34 777 | 28% | 163 629 |
| Employee costs | 74 045 | 98 870 | 97 838 | 7 183 | 57 991 | 73 379 | (15 388) | | 98 870 |
| Remuneration of Councillors | 8 544 | 11 771 | 11 771 | 932 | 6 020 | 8 828 | (2 808) | | 11 771 |
| Depreciation and amortisation | 4 669 | 6 187 | 6 187 | 2 064 | 2 453 | 4 640 | (2 187) | | 6 187 |
| Interest | - | - | - | - | - | - | - | | - |
| Inventory consumed and bulk purchases | 1 140 | 2 202 | 2 190 | 188 | 740 | 1 643 | (903) | | 2 202 |
| Transfers and subsidies | 25 000 | 18 443 | 19 056 | 1 059 | 15 146 | 14 292 | 853 | 6% | 18 443 |
| Other expenditure | 34 847 | 45 916 | 47 679 | 1 914 | 22 424 | 35 761 | (13 337) | -37% | 45 916 |
| Total Expenditure | 148 245 | 183 388 | 184 720 | 13 340 | 104 773 | 138 542 | (33 770) | -24% | 183 388 |
| Surplus/(Deficit) | 14 640 | (19 759) | (21 091) | 25 080 | 52 726 | (15 821) | 68 546 | -433% | (19 759) |
| Transfers and subsidies - capital (monetary allocations) | - | - | - | - | - | - | - | | - |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | | - |
| Surplus/(Deficit) after capital transfers & contributions | 14 640 | (19 759) | (21 091) | 25 080 | 52 726 | (15 821) | 68 546 | -433% | (19 759) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | | - |
| Surplus/ (Deficit) for the year | 14 640 | (19 759) | (21 091) | 25 080 | 52 726 | (15 821) | 68 546 | -433% | (19 759) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | (7 221) | 4 565 | 4 514 | 37 | (3 040) | 3 386 | (6 426) | -190% | 4 565 |
| Capital transfers recognised | (70) | - | - | - | (13) | - | (13) | #DIV/0! | - |
| Borrowing | - | - | - | - | - | - | - | | - |
| Internally generated funds | (7 151) | 4 565 | 4 514 | 37 | (3 027) | 3 386 | (6 413) | -189% | 4 565 |
| Total sources of capital funds | (7 221) | 4 565 | 4 514 | 37 | (3 040) | 3 386 | (6 426) | -190% | 4 565 |
| Financial position | | | | | | | | | |
| Total current assets | 158 934 | 146 315 | 157 352 | | 197 213 | | | | 146 315 |
| Total non current assets | 76 023 | 75 619 | 74 298 | | 74 192 | | | | 75 619 |
| Total current liabilities | 25 008 | 47 195 | 36 804 | | 10 649 | | | | 47 195 |
| Total non current liabilities | 32 749 | 31 853 | 34 749 | | 30 834 | | | | 31 853 |
| Community wealth/Equity | 177 200 | 142 886 | 156 120 | | 229 921 | | | | 142 886 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 200 807 | (139) | (4 137) | 34 997 | 146 602 | 26 051 | (120 550) | -463% | (139) |
| Net cash from (used) investing | 3 274 | (5 250) | (4 945) | (37) | 3 040 | (3 709) | (6 749) | 182% | (5 250) |
| Net cash from (used) financing | - | - | - | - | - | - | - | | - |
| Cash/cash equivalents at the month/year end | 327 580 | 118 111 | 140 295 | 34 960 | 298 931 | 171 719 | (127 212) | -74% | - |
| 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 | 43 | 296 | - | 11 | 156 | 17 | 1 264 | 8 685 | 10 472 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | - | - | - | - | - | - | - | 500 | 500 |

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

| DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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> | | 155 093 | 155 279 | 155 279 | 37 796 | 152 271 | 116 459 | 35 812 | 31% | 155 279 |
| Executive and council | | - | - | - | - | 150 | - | 150 | #DIV/0! | - |
| Finance and administration | | 155 093 | 155 279 | 155 279 | 37 796 | 152 121 | 116 459 | 35 662 | 31% | 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 | 8 350 | 624 | 5 227 | 6 262 | (1 035) | -17% | 8 350 |
| Planning and development | | 7 792 | 8 350 | 8 350 | 624 | 5 227 | 6 262 | (1 035) | -17% | 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 | 162 885 | 163 629 | 163 629 | 38 420 | 157 499 | 122 722 | 34 777 | 28% | 163 629 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 75 656 | 103 689 | 103 872 | 7 917 | 56 073 | 80 921 | (24 848) | -31% | 103 689 |
| Executive and council | | 24 539 | 29 271 | 28 316 | 2 069 | 15 559 | 21 237 | (5 678) | -27% | 29 271 |
| Finance and administration | | 48 586 | 70 664 | 71 549 | 5 485 | 38 715 | 56 679 | (17 963) | -32% | 70 664 |
| Internal audit | | 2 531 | 3 754 | 4 006 | 363 | 1 799 | 3 005 | (1 206) | -40% | 3 754 |
| <i>Community and public safety</i> | | 12 541 | 17 752 | 18 034 | 1 319 | 8 489 | 13 526 | (5 038) | -37% | 17 752 |
| Community and social services | | 9 144 | 14 160 | 14 681 | 1 011 | 6 507 | 11 011 | (4 504) | -41% | 14 160 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | 3 396 | 3 591 | 3 353 | 308 | 1 982 | 2 516 | (533) | -21% | 3 591 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 56 506 | 57 661 | 58 429 | 3 890 | 37 132 | 43 824 | (6 692) | -15% | 57 661 |
| Planning and development | | 44 260 | 43 177 | 43 915 | 3 127 | 26 326 | 32 938 | (6 612) | -20% | 43 177 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | 12 246 | 14 484 | 14 514 | 763 | 10 806 | 10 886 | (79) | -1% | 14 484 |
| <i>Trading services</i> | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | | 3 543 | 4 287 | 4 384 | 213 | 3 083 | 3 288 | (205) | -6% | 4 287 |
| Total Expenditure - Functional | 3 | 148 245 | 183 388 | 184 720 | 13 340 | 104 778 | 141 559 | (36 781) | -26% | 183 388 |
| Surplus/ (Deficit) for the year | | 14 640 | (19 759) | (21 091) | 25 080 | 52 721 | (18 837) | 71 558 | -380% | (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) - M09 March | | | | | | | | | | |
|---|----------|-----------------|---------------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|--------------------|
| 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 | - | - | - | - | 150 | - | 150 | #DIV/0! | - |
| Vote 2 - MUNICIPAL MANAGER | | - | - | - | - | - | - | - | - | - |
| Vote 3 - BUDGET AND TREASURY | | 155 093 | 155 279 | 155 279 | 37 796 | 152 121 | 116 459 | 35 662 | 30.6% | 155 279 |
| Vote 4 - CORPORATE SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 5 - PLANNING AND DEVELOPMENT | | 7 792 | 8 350 | 8 350 | 624 | 5 227 | 6 262 | (1 035) | -16.5% | 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 | 38 420 | 157 499 | 122 722 | 34 777 | 28.3% | 163 629 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | 1 | 15 117 | 15 569 | 15 669 | 998 | 8 153 | 11 752 | (3 599) | -30.6% | 15 569 |
| Vote 2 - MUNICIPAL MANAGER | | 17 253 | 23 586 | 22 784 | 2 009 | 13 119 | 17 088 | (3 969) | -23.2% | 23 586 |
| Vote 3 - BUDGET AND TREASURY | | 21 054 | 32 070 | 32 507 | 2 591 | 17 544 | 27 397 | (9 853) | -36.0% | 32 070 |
| Vote 4 - CORPORATE SERVICES | | 43 621 | 61 108 | 62 107 | 4 094 | 34 570 | 46 580 | (12 010) | -25.8% | 61 108 |
| Vote 5 - PLANNING AND DEVELOPMENT | | 47 801 | 47 464 | 48 299 | 3 340 | 29 409 | 36 226 | (6 817) | -18.8% | 47 464 |
| Vote 6 - PROJECT MAN AND ADVISORY SERVICES | | 3 396 | 3 591 | 3 353 | 308 | 1 982 | 2 516 | (533) | -21.2% | 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 | 148 243 | 183 388 | 184 720 | 13 340 | 104 778 | 141 559 | (36 781) | -26.0% | 183 388 |
| Surplus/ (Deficit) for the year | 2 | 14 643 | (19 759) | (21 091) | 25 080 | 52 721 | (18 837) | 71 558 | -379.9% | (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) - M09 March | | | | | | | | | | |
|---|-----|-------------------------|-----------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|--------------------|
| 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 | | | | | | | | | | |
| 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 | 34 | 60 | (26) | -44% | 80 |
| Agency services | | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | - | - | - | - | - | - | - | - | - |
| Interest from Current and Non Current Assets | | 13 827 | 10 130 | 10 130 | 1 005 | 7 332 | 7 597 | - | - | 10 130 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 314 | 150 | 150 | 27 | 237 | 113 | 125 | 111% | 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 | 37 385 | 149 896 | 114 952 | 34 944 | - | 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 | 38 420 | 157 499 | 122 722 | 34 777 | 28% | 163 629 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 74 045 | 98 870 | 97 838 | 7 183 | 57 991 | 73 379 | (15 388) | -21% | 98 870 |
| Remuneration of councillors | | 8 544 | 11 771 | 11 771 | 932 | 6 020 | 8 828 | (2 808) | -32% | 11 771 |
| Bulk purchases - electricity | | - | - | - | - | - | - | - | - | - |
| Inventory consumed | | 1 140 | 2 202 | 2 190 | 188 | 740 | 1 643 | (903) | - | 2 202 |
| Debt impairment | | - | 20 | 20 | - | - | 15 | (15) | -100% | 20 |
| Depreciation and amortisation | | 4 669 | 6 187 | 6 187 | 2 064 | 2 453 | 4 640 | (2 187) | -47% | 6 187 |
| Interest | | - | - | - | - | - | - | - | - | - |
| Contracted services | | 18 969 | 28 006 | 29 338 | 1 489 | 12 929 | 22 004 | (9 075) | -41% | 28 006 |
| Transfers and subsidies | | 25 000 | 18 443 | 19 056 | 1 059 | 15 146 | 14 292 | 853 | 6% | 18 443 |
| Irrecoverable debts written off | | 3 935 | - | - | - | - | - | - | - | - |
| Operational costs | | 10 432 | 15 537 | 15 966 | 422 | 9 492 | 11 977 | (2 485) | -21% | 15 537 |
| Losses on Disposal of Assets | | 680 | 54 | 54 | 3 | 3 | 40 | (37) | -93% | 54 |
| Other Losses | | 831 | 2 300 | 2 300 | - | - | 1 725 | (1 725) | - | 2 300 |
| Total Expenditure | | 148 245 | 183 388 | 184 720 | 13 340 | 104 773 | 138 542 | (33 770) | -24% | 183 388 |
| Surplus/(Deficit) | | 14 640 | (19 759) | (21 091) | 25 080 | 52 726 | (15 821) | 68 546 | (0) | (19 759) |
| Transfers and subsidies - capital (monetary allocations) | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 14 640 | (19 759) | (21 091) | 25 080 | 52 726 | (15 821) | | | (19 759) |
| Income Tax | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 14 640 | (19 759) | (21 091) | 25 080 | 52 726 | (15 821) | | | (19 759) |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 14 640 | (19 759) | (21 091) | 25 080 | 52 726 | (15 821) | | | (19 759) |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 14 640 | (19 759) | (21 091) | 25 080 | 52 726 | (15 821) | | | (19 759) |

Expenditure

To date, R 104 772 870.00 has been spent as compared to the operational year-to-date budget projections of R 138 542 425.00. The variance is as a result of projects in the planning phase and lesser spending due to the vacant positions and projects

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

| DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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) | - | - | - | (1) | - | (1) | #DIV/0! | - |
| Vote 2 - MUNICIPAL MANAGER | | 150 | 194 | 154 | 8 | (214) | 115 | (329) | -285% | 194 |
| Vote 3 - BUDGET AND TREASURY | | (1 886) | 2 773 | 2 773 | - | (1 557) | 2 080 | (3 637) | -175% | 2 773 |
| Vote 4 - CORPORATE SERVICES | | (5 499) | 1 553 | 1 577 | 29 | (1 117) | 1 183 | (2 300) | -194% | 1 553 |
| Vote 5 - PLANNING AND DEVELOPMENT | | 57 | 45 | 10 | - | (152) | 7 | (160) | -2129% | 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 | 37 | (3 040) | 3 386 | (6 426) | -190% | 4 565 |
| Total Capital Expenditure | | (7 221) | 4 565 | 4 514 | 37 | (3 040) | 3 386 | (6 426) | -190% | 4 565 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | (4 214) | 4 134 | 4 325 | 8 | 31 | 3 244 | (3 213) | -99% | 4 134 |
| Executive and council | | 113 | 194 | 154 | 8 | 26 | 115 | (90) | -78% | 194 |
| Finance and administration | | (4 327) | 3 940 | 4 171 | - | 5 | 3 129 | (3 123) | -100% | 3 940 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | (3 054) | 386 | 179 | 100 | 192 | 134 | 57 | 43% | 386 |
| Community and social services | | (3 054) | 386 | 179 | 100 | 192 | 134 | 57 | 43% | 386 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 46 | 45 | 10 | - | - | 7 | (7) | -100% | 45 |
| Planning and development | | 57 | 45 | 10 | - | - | 7 | (7) | -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 | 108 | 222 | 3 386 | (3 164) | -93% | 4 565 |
| Funded by: | | | | | | | | | | |
| National Government | | - | - | - | - | - | - | - | - | - |
| 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) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | - | - | - | - | - | - | - | - | - |
| Borrowing | 6 | 7 151 | 4 565 | 4 514 | 108 | 222 | 3 386 | (3 164) | -93% | 4 565 |
| Internally generated funds | | (7 151) | 4 565 | 4 514 | 108 | 222 | 3 386 | (3 164) | -93% | 4 565 |
| Total Capital Funding | | (7 151) | 4 565 | 4 514 | 108 | 222 | 3 386 | (3 164) | -93% | 4 565 |

Table C6 Monthly Budget Statement – Financial Position.**DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M09 March**

| 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 | | 149 376 | 118 096 | 140 270 | 189 121 | 118 096 |
| Trade and other receivables from exchange transactions | | 7 134 | 8 706 | 7 114 | 6 709 | 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 | 283 | 567 |
| VAT | | 835 | 17 284 | 8 126 | 976 | 17 284 |
| Other current assets | | 266 | 662 | 209 | (548) | 662 |
| Total current assets | | 158 934 | 146 315 | 157 352 | 197 213 | 146 315 |
| Non current assets | | | | | | |
| Investments | | – | – | – | – | – |
| Investment property | | – | – | – | – | – |
| Property, plant and equipment | | 68 328 | 69 668 | 67 582 | 66 260 | 69 668 |
| Biological assets | | – | – | – | – | – |
| Living and non-living resources | | – | – | – | – | – |
| Heritage assets | | 631 | 631 | 631 | 631 | 631 |
| Intangible assets | | 712 | (417) | (268) | 559 | (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 | 74 192 | 75 619 |
| TOTAL ASSETS | | 234 957 | 221 934 | 231 649 | 271 405 | 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 | (8 106) | 18 951 |
| Trade and other payables from non-exchange transactions | | 1 988 | 1 911 | (1 988) | 4 796 | 1 911 |
| Provision | | 13 481 | 17 306 | 17 390 | 13 307 | 17 306 |
| VAT | | (427) | 9 023 | (392) | 643 | 9 023 |
| Other current liabilities | | – | – | – | – | – |
| Total current liabilities | | 25 008 | 47 195 | 36 804 | 10 649 | 47 195 |
| Non current liabilities | | | | | | |
| Financial liabilities | | – | – | – | – | – |
| Provision | | 3 116 | 3 000 | 3 116 | 2 733 | 3 000 |
| Long term portion of trade payables | | – | – | – | – | – |
| Other non-current liabilities | | 29 633 | 28 853 | 31 633 | 28 101 | 28 853 |
| Total non current liabilities | | 32 749 | 31 853 | 34 749 | 30 834 | 31 853 |
| TOTAL LIABILITIES | | 57 757 | 79 048 | 71 553 | 41 483 | 79 048 |
| NET ASSETS | 2 | 177 200 | 142 886 | 160 096 | 229 921 | 142 886 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated surplus/(deficit) | | 135 675 | 100 313 | 114 595 | 188 397 | 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 | 156 120 | 229 921 | 142 886 |

Table C7 Monthly Budget Statement – Cash flow.

| DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M09 March | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|----------------|-----------------|----------------|--------------------|
| 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 | | 1 440 | 265 | 265 | 96 | 271 | 198 | 73 | 37% | 265 |
| Transfers and Subsidies - Operational | | 243 957 | 153 269 | 153 269 | 36 687 | 144 216 | 114 952 | 29 264 | 25% | 153 269 |
| Transfers and Subsidies - Capital | | - | - | - | - | - | - | - | - | - |
| Interest | | 13 827 | 10 130 | 10 130 | 3 503 | 7 332 | 7 597 | (266) | -3% | 10 130 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (58 417) | (156 775) | (160 560) | (5 219) | (111 852) | (102 126) | 9 725 | -10% | (156 775) |
| Interest | | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | | - | (7 028) | (7 240) | - | - | 5 430 | 5 430 | 100% | (7 028) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 200 807 | (139) | (4 137) | 35 068 | 39 967 | 26 051 | (13 916) | -53% | (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) | (108) | (222) | (3 709) | (3 486) | 94% | (5 250) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | 3 274 | (5 250) | (4 945) | (108) | (222) | (3 709) | (3 486) | 94% | (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 | | 204 081 | (5 389) | (9 081) | 34 960 | 39 745 | 22 343 | | | - |
| Cash/cash equivalents at beginning: | | 123 499 | 123 499 | 149 376 | - | 149 289 | 149 376 | | | 149 289 |
| Cash/cash equivalents at monthly/year end: | | 327 580 | 118 111 | 140 295 | 34 960 | 189 034 | 171 719 | | | - |

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

Matters reported below are in respect of debts outstanding to the municipality as at 31 March 2026.

| ACCOUNT NR | DEBTOR | INVOICED DATE | DESCRIPTION | OPENING BALANCE | AMOUNT PAID PREVIOUSLY | INVOICED MAR'26 | PAID MAR'26 | BALANCE | PROGRESS |
|------------|--------------------------------------|---------------|--|-----------------|------------------------|-----------------|-------------|---------------|--|
| 100067 | Department of Safety & Liaison | 2022/04/30 | Rental Clinic Building - Jan Kempdorp | 266 088.49 | 210 854.27 | 0.00 | 0.00 | 55 234.22 | Handed over to legal department for further action. |
| 101299 | Department of Roads and Public Works | 2026/03/31 | Post Service medical aid - Council Contribution | 5 823 049.93 | 5 707 716.73 | 60 203.30 | 0.00 | 175 536.50 | Monthly payments. |
| 101400 | Department of Roads and Public Works | 2026/03/31 | Sundry - Municipal accounts workshops | 12 885 853.24 | 3 520 679.06 | 11 274.01 | 0.00 | 9 376 248.19 | 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 | 13 288.65 | 0.00 | 0.00 | 13 451.35 | Handed over to the state attorney. |
| 101418 | Motisi 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 | Raillex 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 | Mtsibi 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 Mjiba & Partners. |
| 101476 | Orange Development (PTY) LTD | 2023/06/30 | VAT overpayment | 100 460.87 | 24 595.00 | 0.00 | 0.00 | 75 865.87 | Handed over to the state attorney - 24/10/2024 |
| 101477 | Ruiter I.R. | 2023/10/20 | Salary overpayment | 222 734.91 | 131 018.28 | 0.00 | 0.00 | 91 716.63 | Clr transferred to Sol Plaatje Municipality, payment arrangement in place. |
| 101480 | Zakisa 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. | 2025/11/26 | SARS penalty: MPAC 01/12/2024 | 68 795.96 | 8 000.00 | 0.00 | 2 000.00 | 58 795.96 | Monthly salary deduction. |
| 101485 | Leauw LDK | 2026/03/31 | Salary overpayment | 0.00 | 0.00 | 2 613.00 | 401.67 | 2 211.33 | Monthly salary deduction. |
| | | | | 20 326 368.18 | 9 805 275.09 | 74 090.31 | 2 401.67 | 10 592 781.53 | |

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

| 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 | | |
| 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 | 43 | 296 | - | 11 | 156 | 17 | 1 264 | 8 806 | 10 593 | 10 254 | - |
| Total By Income Source | 2000 | 43 | 296 | - | 11 | 156 | 17 | 1 264 | 8 806 | 10 593 | 10 254 | - |
| 2024/25 - totals only | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | |
| Organs of State | 2200 | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | 2300 | - | - | - | - | - | - | - | - | - | - | - |
| Households | 2400 | - | - | - | - | - | - | - | - | - | - | - |
| Other | 2500 | 43 | 296 | - | 11 | 156 | 17 | 1 264 | 8 806 | 10 593 | 10 254 | - |
| Total By Customer Group | 2600 | 43 | 296 | - | 11 | 156 | 17 | 1 264 | 8 806 | 10 593 | 10 254 | - |

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 31 March 2026 is listed below:

| FRANCES BAARD DISTRICT MUNICIPALITY | | | | | |
|--|-------------------------------|----------------------------|-----------------|--------------------|------------------|
| EXPENDITURE STATISTICS | | | | | Mar-26 |
| Employee/Supplier | Salaries/Payment(Rand) | Number of Employees | | | No of Pay |
| | | Paid | Not paid | Termination | Made |
| Officials | 4 259 180.83 | 94 | 0 | 0 | 0 |
| Pension | - | 0 | 0 | 0 | 0 |
| Section 54 & 57 | 353 519.11 | 3 | 0 | 0 | 0 |
| Contract | 621 748.64 | 12 | 0 | 0 | 0 |
| Cllrs | 932 204.50 | 28 | 0 | 0 | 0 |
| Interns | 149 731.12 | 18 | 0 | 0 | 0 |
| Payments Made | 34 930 769.80 | - | - | - | 0 |
| TOTALS | 41 247 154.00 | 155 | 0 | 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 - M09 March | | | | | | | | | | | |
|---|----------------|----------------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|--------------------------|--------------------|--------------|--|
| Description | NT Code | Budget Year 2025/26 | | | | | | | | | Prior year totals for chart (same period) |
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| Rthousands | | | | | | | | | | | |
| 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 | - | - | - | - | - | - | - | - | - | - |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | 500 | - | - | - | - | - | - | - | 500 | 500 |
| Medical Aid deductions | 0950 | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 500 | - | - | - | - | - | - | - | 500 | 500 |

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 March 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 March 2026 there were two contracts (R200 000 +) awarded by the Municipal Manager.

| AWARDED TENDERS 25/26 FINANCIAL YEAR (ABOVE R 200 000 AND MORE) – MARCH 2026 | | | | |
|---|--|-----------------------------------|---------------|---------------------|
| BID No. | DESCRIPTION | AWARDED / SERVICE PROVIDER | AMOUNT | DATE AWARDED |
| BID 15/25 | MUNICIPAL FINANCE MANAGEMENT PROGRAMME TRAINING (SAQA ID 48965, NQF Level 6) RE-ADVERT | MMANAPE PRIVATE TECHNICAL | R 295 800.00 | 11 MARCH 2026 |

| | | | | |
|--------------|---|--------------------------|--------------|---------------|
| BID 17/25 | APPOINTMENT OF SERVICE PROVIDER TO PROVIDE TRAINING IN LOCAL ECONOMIC DEVELOPMENT (NQF LEVEL 6) RE- ADVERT | MORTARBOARD SOLUTIONS | R 196 650.00 | 03 MARCH 2026 |
|--------------|---|--------------------------|--------------|---------------|

- **Written Quotations**

For the period of March 2026 there were no written quotations (R30 000-R200 000) awarded by the Municipal Manager.

Total orders issued total R 1 373 538.82

| | |
|--------------------------|--------------|
| Council and Executive | R 0.00 |
| Municipal Manager | R 294 776.09 |
| Finance | R 30 456.90 |
| Administration | R 56 203.76 |
| Planning and Development | R 2 730.48 |
| Technical Service | R 981 259.87 |

a) Disposal Management

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

| BARCODE | DESCRIPTION | CLASS | COUN ITEM | SOLD/DONATED/DESTROY |
|------------|---|------------------------------|----------------|-------------------------|
| 03548 | MECER PRELUDE 2.5 GHZ CPU | COMPUTER EQUIPMENT | FIN 01/2024 | LETSHEGO PRIMARY SCHOOL |
| 03834 | MECER KEYBOARD (05075) | COMPUTER EQUIPMENT | FIN 01/2024 | LETSHEGO PRIMARY SCHOOL |
| 03956 | MECER FLATBED MONITOR | COMPUTER EQUIPMENT | FIN 01/2024 | LETSHEGO PRIMARY SCHOOL |
| 04473 | ACER ES1-132-C53B LAPTOP (04388) | COMPUTER EQUIPMENT | FIN 01 06/2025 | LETSHEGO PRIMARY SCHOOL |
| 02295 | HP COLOUR LASERJET 4700DN PRINTER | COMPUTER EQUIPMENT | FIN 01 08/2025 | LETSHEGO PRIMARY SCHOOL |
| 03210 | COMPUTER KEYBOARD | COMPUTER EQUIPMENT | FIN 01 08/2025 | LETSHEGO PRIMARY SCHOOL |
| 03446 | LG FLATBED MONITOR | COMPUTER EQUIPMENT | FIN 01 08/2025 | LETSHEGO PRIMARY SCHOOL |
| 03587 | MECER 19 LCD MONITOR | COMPUTER EQUIPMENT | FIN 01 08/2025 | LETSHEGO PRIMARY SCHOOL |
| 03868 | LENOVO THINKPAD E531 NOTEBOOK | COMPUTER EQUIPMENT | FIN 01 08/2025 | LETSHEGO PRIMARY SCHOOL |
| 04316 | ACER ASPIRE ES1-132 NOTEBOOK | COMPUTER EQUIPMENT | FIN 01 08/2025 | LETSHEGO PRIMARY SCHOOL |
| 04598 | LENOVO IP330 I5 LAPTOP | COMPUTER EQUIPMENT | FIN 01 08/2025 | LETSHEGO PRIMARY SCHOOL |
| 04542 | LENOVO MONITOR | COMPUTER EQUIPMENT | FIN 01 08/2025 | LETSHEGO PRIMARY SCHOOL |
| 04602 | LENOVO V130 NOTEBOOK | COMPUTER EQUIPMENT | FIN 01 08/2025 | LETSHEGO PRIMARY SCHOOL |
| 02476 | 22" V223W ACER LCD MONITOR | COMPUTER EQUIPMENT | FIN 01 11/2025 | LETSHEGO PRIMARY SCHOOL |
| 03999 | LENOVO E540C I5 NOTEBOOK | COMPUTER EQUIPMENT | FIN 01 11/2025 | LETSHEGO PRIMARY SCHOOL |
| 04549 | MECER FLATBED MONITOR | COMPUTER EQUIPMENT | FIN 01 11/2025 | LETSHEGO PRIMARY SCHOOL |
| 04605 | LENOVO V130 NOTEBOOK | COMPUTER EQUIPMENT | FIN 01 11/2025 | LETSHEGO PRIMARY SCHOOL |
| | | | | |
| 03798 | MAROON HIGH BACK CHAIR | FURNITURE & OFFICE EQUIPMENT | FIN 01 08/2025 | LETSHEGO PRIMARY SCHOOL |
| 03391 | CHAIR HIGH BACK | FURNITURE & OFFICE EQUIPMENT | FIN 01 08/2025 | LETSHEGO PRIMARY SCHOOL |
| 03383 | CHAIR HIGH BACK | FURNITURE & OFFICE EQUIPMENT | FIN 01 08/2025 | LETSHEGO PRIMARY SCHOOL |
| 02683 | CHAIR MID BACK | FURNITURE & OFFICE EQUIPMENT | FIN 01 08/2025 | LETSHEGO PRIMARY SCHOOL |
| 04266 | REVOLVING LIGHT-UP LANTERN BANNER | FURNITURE & OFFICE EQUIPMENT | FIN 01 08/2025 | LETSHEGO PRIMARY SCHOOL |
| 04260 | REVOLVING LIGHT-UP LANTERN BANNER | FURNITURE & OFFICE EQUIPMENT | FIN 01 08/2025 | LETSHEGO PRIMARY SCHOOL |
| 04225 | REVOLVING LIGHT-UP LANTERN BANNER | FURNITURE & OFFICE EQUIPMENT | FIN 01 08/2025 | LETSHEGO PRIMARY SCHOOL |
| 02106 | TOOLKIT (70 PIECE TOOLKIT+NETWORK CABLE TESTER) | FURNITURE & OFFICE EQUIPMENT | FIN 01 05/2025 | LETSHEGO PRIMARY SCHOOL |
| | | | | |
| 01580 | MAROON HB SANDT ARMS CHAIR | FURNITURE & OFFICE EQUIPMENT | FIN 01 02/2025 | KOPANO SOUP KITCHEN |
| 04852 | CHAIR HIGH BACK - BLACK LEATHER | FURNITURE & OFFICE EQUIPMENT | FIN 01 08/2025 | KOPANO SOUP KITCHEN |
| 04775 | CHAIR HIGH BACK - BLACK LEATHER | FURNITURE & OFFICE EQUIPMENT | FIN 01 08/2025 | KOPANO SOUP KITCHEN |
| 04894 | CHAIR VISITOR - BLACK LEATHER | FURNITURE & OFFICE EQUIPMENT | FIN 01 08/2025 | KOPANO SOUP KITCHEN |
| 02821 | WASTE PAPER BIN | FURNITURE & OFFICE EQUIPMENT | FIN 01 08/2025 | KOPANO SOUP KITCHEN |
| 05407 | PULL-UP BANNER | FURNITURE & OFFICE EQUIPMENT | FIN 01 08/2025 | KOPANO SOUP KITCHEN |
| 05408 | PULL-UP BANNER | FURNITURE & OFFICE EQUIPMENT | FIN 01 08/2025 | KOPANO SOUP KITCHEN |
| 03611 | TEARDROP BANNER | FURNITURE & OFFICE EQUIPMENT | FIN 01 08/2025 | KOPANO SOUP KITCHEN |
| 03797 | BRANDED TELESCOPIC BANNER | FURNITURE & OFFICE EQUIPMENT | FIN 01 08/2025 | KOPANO SOUP KITCHEN |
| 00427 | MAROON HB ARMS CHAIR | FURNITURE & OFFICE EQUIPMENT | FIN 01 11/2025 | KOPANO SOUP KITCHEN |
| NO BARCODE | 3 X TEARDROP BANNERS | FURNITURE & OFFICE EQUIPMENT | FIN 01 08/2025 | KOPANO SOUP KITCHEN |
| NO BARCODE | 3 x STEEL LOCKERS | FURNITURE & OFFICE EQUIPMENT | FIN 01 02/2025 | KOPANO SOUP KITCHEN |
| NO BARCODE | LOGIC DOUBLE HOTPLATE | FURNITURE & OFFICE EQUIPMENT | FIN 01 08/2025 | KOPANO SOUP KITCHEN |
| | | | | |
| 04647 | TALON 4 STROKE PETROL BLOWER | PLANT & MACHINERY | FIN 01 06/2025 | KOPANO SOUP KITCHEN |
| 04609 | TALON 4 STROKE PETROL BLOWER | PLANT & MACHINERY | FIN 01 06/2025 | KOPANO SOUP KITCHEN |
| 03227 | BLUE TOPLINE TOOLBOX | PLANT & MACHINERY | FIN 01 06/2025 | KOPANO SOUP KITCHEN |

b) Deviations

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

Issues from Stores

Total orders issued total R 36 664.51.

| | |
|--------------------------|-------------|
| Council | R 0.00 |
| Municipal Manager | R 3 249.79 |
| Finance | R 158.37 |
| Administration | R 20 573.35 |
| Planning and Development | R 11 351.39 |

| | |
|-------------------|------------|
| Technical Service | R 1 331.61 |
|-------------------|------------|

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 (%) | Accrued Interest Over Term | Accrued Interest Month | Service fee | Accrued Interest after monthly service fee |
|--------------------|--------------------|------------------------|-------------------|-----------------|------------------------|---------------------------|-------------|-------------------------|----------------------------|------------------------|-------------|--|
| 037662011402000107 | call | NEDCOR | 12 100 000.00 | | 01-Mar-25 | 31-Mar-25 | 31 | 6.600% | 67 826.30 | 67 826.30 | 0.00 | |
| 037662011402000191 | notice | NEDCOR | 9 800 000.00 | | 26-Jun-25 | 26-Jun-26 | 365 | 8.200% | 803 600.00 | 68 250.96 | | |
| 037662011402000195 | notice | NEDCOR | 10 000 000.00 | 10 000 000.00 | 05-Nov-25 | 05-Mar-26 | 120 | 7.490% | 246 246.58 | 8 208.22 | | |
| 037662011402000196 | notice | NEDCOR | 10 000 000.00 | 10 000 000.00 | 21-Nov-25 | 20-Mar-26 | 119 | 7.380% | 240 608.22 | 38 416.44 | | |
| 037662011402000197 | notice | NEDCOR | 10 000 000.00 | 10 000 000.00 | 21-Nov-25 | 20-Mar-26 | 119 | 7.380% | 240 608.22 | 38 416.44 | | |
| 037662011402000198 | notice | NEDCOR | 10 000 000.00 | | 13-Mar-26 | 10-Jul-26 | 119 | 6.700% | 218 438.36 | 34 876.71 | | |
| 037662011402000199 | notice | NEDCOR | 10 000 000.00 | | 20-Mar-26 | 17-Jul-26 | 119 | 7.060% | 230 175.34 | 23 210.96 | | |
| 037662011402000200 | notice | NEDCOR | 10 000 000.00 | | 20-Mar-26 | 17-Jul-26 | 119 | 7.060% | 230 175.34 | 23 210.96 | | |
| 048472468-138 | call | STANDARD BANK | 10 000 000.00 | | 01-Mar-25 | 31-Mar-25 | 31 | 6.750% | 57 328.77 | 57 328.77 | 0.00 | |
| 048472468-189 | notice | STANDARD BANK | 15 000 000.00 | | 05-Nov-25 | 05-Mar-26 | 120 | 7.604% | 374 991.78 | 87 498.08 | | |
| 048472468-190 | notice | STANDARD BANK | 10 000 000.00 | | 13-Nov-25 | 13-Mar-26 | 120 | 7.579% | 249 172.60 | 58 140.27 | | |
| 048472468-191 | notice | STANDARD BANK | 10 000 000.00 | | 11-Dec-25 | 10-Apr-26 | 120 | 7.432% | 244 339.73 | 63 121.10 | | |
| 048472468-192 | notice | STANDARD BANK | 15 000 000.00 | | 05-Mar-26 | 03-Jul-26 | 120 | 7.285% | 359 260.27 | 77 838.73 | | |
| 048472468-193 | notice | STANDARD BANK | 10 000 000.00 | | 13-Mar-26 | 10-Jul-26 | 119 | 7.359% | 239 923.56 | 36 290.96 | | |
| 9313877406 | call | ABSA | 1 986 113.94 | | 01-Mar-25 | 31-Mar-25 | 31 | 6.590% | 11 116.25 | 11 116.25 | 80.00 | |
| 9389805811 | call | ABSA | 10 000 000.00 | | 01-Mar-25 | 31-Mar-25 | 31 | 7.200% | 61 150.68 | 61 150.68 | | |
| 2080805462 | notice | ABSA | 15 000 000.00 | | 21-Nov-25 | 20-Mar-26 | 119 | 6.450% | 315 431.51 | 74 219.18 | | |
| 2080805462 | notice | ABSA | 15 000 000.00 | | 20-Mar-26 | 17-Jul-26 | 119 | 7.000% | 342 328.77 | 34 520.55 | | |
| 2082312011 | notice | ABSA | 10 000 000.00 | | 11-Dec-25 | 10-Apr-26 | 120 | 7.360% | 241 972.60 | 56 460.27 | | |
| 2082410639 | notice | ABSA | 10 000 000.00 | | 13-Mar-26 | 10-Jul-26 | 119 | 6.000% | 195 616.44 | 31 232.88 | | |
| 62739184688 | call | FNB | 17 998 417.35 | | 01-Mar-25 | 31-Mar-25 | 31 | 6.600% | 100 889.76 | 91 126.23 | | |
| 76204687655 | notice | FNB | 10 000 000.00 | 10 000 000.00 | 20-Nov-25 | 19-Mar-26 | 119 | 7.150% | 233 109.59 | 37 218.18 | | |
| 76204687655 | notice | FNB | 10 000 000.00 | | 20-Mar-26 | 17-Jul-26 | 119 | 7.100% | 231 479.45 | 21 397.26 | | |
| 76204676640 | notice | FNB | 5 000 000.00 | | 21-Nov-25 | 20-Mar-26 | 119 | 7.150% | 116 554.79 | 18 609.59 | | |
| 76204676640 | notice | FNB | 5 000 000.00 | | 20-Mar-26 | 17-Jul-26 | 119 | 7.100% | 115 739.73 | 10 698.63 | | |
| 76208764574 | notice | FNB | 5 000 000.00 | 5 000 000.00 | 13-Nov-25 | 13-Mar-26 | 120 | 7.240% | 119 013.70 | 27 769.86 | | |
| 76208764574 | notice | FNB | 5 000 000.00 | | 13-Mar-26 | 10-Jul-26 | 119 | 7.000% | 114 109.59 | 17 260.27 | | |
| 76211041315 | notice | FNB | 10 000 000.00 | | 11-Dec-25 | 10-Apr-26 | 120 | 7.150% | 235 068.49 | 60 726.03 | | |
| | | | R 281 884 531.29 | R 30 000 000.00 | | | 3 146 | | R 5 071 201.08 | 1 042 461.94 | 80.00 | - |

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

Investment amounts to R 251 884 531.29 as at 31 March 2026.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

| 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: | | 148 236 | 153 069 | - | 36 687 | 153 069 | 114 802 | 1 739 | 1.5% | 153 069 |
| Energy Efficiency and Demand Management | - | 4 000 | 4 000 | - | - | 4 000 | 3 000 | 1 000 | 33.3% | 4 000 |
| EPWP Incentive | - | 1 274 | 1 395 | - | - | 1 395 | 1 046 | - | - | 1 395 |
| Finance Management | - | 1 000 | 1 000 | - | - | 1 000 | 750 | - | - | 1 000 |
| Local Government Equitable Share | - | 139 133 | 143 719 | - | 36 687 | 143 719 | 107 789 | - | - | 143 719 |
| Metro Informal Settlements Partnership Grant | - | - | - | - | - | - | - | - | - | - |
| Rural Road Asset Management Systems Grant | - | 2 829 | 2 955 | - | - | 2 955 | 2 216 | 739 | 33.3% | 2 955 |
| Other transfers and grants [insert description] | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | - | - | - | 250 | - | 250 | #DIV/0! | - |
| Northern Cape_Capacity Building and Other_Specify (Add grant descri | - | - | - | - | - | 250 | - | 250 | #DIV/0! | - |
| Other transfers and grants [insert description] | 4 | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | 133 | 200 | - | 141 | 141 | 150 | (9) | -6.0% | 200 |
| National Departmental Agencies_Education, Training and Developmen | - | 133 | 200 | - | - | - | 150 | (150) | -100.0% | 200 |
| National Departmental Agencies_Local Government, Water and Relate | - | - | - | - | 141 | 141 | - | - | - | - |
| Provincial Departmental Agencies_Northern Cape Economic Developm | - | - | - | - | - | - | - | - | - | - |
| Total Operating Transfers and Grants | 5 | 148 369 | 153 269 | - | 36 828 | 153 460 | 114 952 | 1 980 | 1.7% | 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 | - | 36 828 | 153 460 | 114 952 | 1 980 | 1.7% | 153 269 |

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

| 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: | | 8 346 | 9 350 | - | 698 | 6 027 | 7 012 | (986) | -14.1% | 9 350 |
| Energy Efficiency and Demand Side Management Grant | - | 3 720 | 4 000 | - | - | 2 511 | 3 000 | (489) | -16.3% | 4 000 |
| Expanded Public Works Programme Integrated Grant | - | 1 274 | 1 395 | - | 66 | 850 | 1 046 | (196) | -18.7% | 1 395 |
| Local Government Financial Management Grant | - | 554 | 1 000 | - | 74 | 799 | 750 | 49 | 6.6% | 1 000 |
| Rural Road Asset Management Systems Grant | - | 2 798 | 2 955 | - | 558 | 1 867 | 2 216 | (350) | -15.8% | 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 | - | - | - | 150 | (150) | -100.0% | 200 |
| National Departmental Agencies-Education, Training and Development | - | 133 | 200 | - | - | - | 150 | (150) | -100.0% | 200 |
| Other Transfers Private Enterprises | - | | | | | | | | | |
| Provincial Departmental Agencies-Northern Cape Economic Development | | - | - | - | - | - | - | (986) | #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 | | - | - | - | - | - | - | (986) | #DIV/0! | - |

Monthly Budget Statement - councillor and staff benefits

| DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------|---------------------|---------------|-----------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration | | 2024/25 | | | | Budget Year 2025/26 | | | | |
| R thousands | Ref | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| | | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 7 980 | 11 116 | 11 116 | 885 | 5 599 | 8 337 | (2 737) | -33% | 11 116 |
| Pension and UIF Contributions | | — | — | — | — | — | — | — | — | — |
| Medical Aid Contributions | | — | — | — | — | — | — | — | — | — |
| Motor Vehicle Allowance | | — | — | — | — | — | — | — | — | — |
| Cellphone Allowance | | 564 | 655 | 655 | 47 | 421 | 491 | (71) | -14% | 655 |
| Housing Allowances | | — | — | — | — | — | — | — | — | — |
| Other benefits and allowances | | — | — | — | — | — | — | — | — | — |
| Sub Total - Councillors | | 8 544 | 11 771 | 11 771 | 932 | 6 020 | 8 828 | (2 808) | -32% | 11 771 |
| % increase | 4 | | 37.8% | 37.8% | | | | | | 37.8% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | 4 903 | 6 886 | 6 886 | 495 | 3 895 | 5 165 | (1 270) | -25% | 6 886 |
| Pension and UIF Contributions | | 632 | 248 | 355 | 36 | 492 | 266 | 226 | 85% | 248 |
| Medical Aid Contributions | | 88 | 32 | 74 | 8 | 80 | 56 | 24 | 43% | 32 |
| Overtime | | — | — | — | — | — | — | — | — | — |
| Performance Bonus | | 1 061 | 862 | 862 | 14 | 192 | 647 | (454) | -70% | 862 |
| Motor Vehicle Allowance | | 611 | 402 | 476 | 38 | 446 | 367 | 88 | 25% | 402 |
| Cellphone Allowance | | 78 | 150 | 150 | 12 | 134 | 113 | 22 | 19% | 150 |
| Housing Allowances | | 40 | 20 | 27 | 2 | 30 | 21 | 10 | 48% | 20 |
| Other benefits and allowances | | 1 | 1 | 1 | 0 | 0 | 1 | (0) | -35% | 1 |
| Payments in lieu of leave | | (21) | 259 | 259 | 41 | (27) | 194 | (221) | -114% | 259 |
| Long service awards | | — | — | — | — | — | — | — | — | — |
| Post-retirement benefit obligations | | — | — | — | — | — | — | — | — | — |
| Entertainment | | — | — | — | — | — | — | — | — | — |
| Scarcity | | — | — | — | — | — | — | — | — | — |
| Acting and post related allowance | | — | — | — | — | — | — | — | — | — |
| In kind benefits | | — | — | — | — | — | — | — | — | — |
| Sub Total - Senior Managers of Municipality | | 7 394 | 8 860 | 9 091 | 646 | 5 244 | 6 818 | (1 575) | -23% | 8 860 |
| % increase | 4 | | 19.8% | 23.0% | | | | | | 19.8% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 45 371 | 59 741 | 58 995 | 4 385 | 37 970 | 44 246 | (6 275) | -14% | 59 741 |
| Pension and UIF Contributions | | 8 062 | 10 783 | 10 527 | 804 | 6 847 | 7 896 | (1 049) | -13% | 10 783 |
| Medical Aid Contributions | | 2 972 | 3 129 | 3 457 | 294 | 2 496 | 2 593 | (97) | -4% | 3 129 |
| Overtime | | 209 | 864 | 600 | 13 | 148 | 450 | (302) | -67% | 864 |
| Performance Bonus | | 3 287 | 5 095 | 5 021 | 337 | 2 841 | 3 766 | (924) | -25% | 5 095 |
| Motor Vehicle Allowance | | 2 161 | 2 995 | 2 747 | 199 | 1 666 | 2 061 | (395) | -19% | 2 995 |
| Cellphone Allowance | | 212 | 413 | 378 | 21 | 174 | 284 | (109) | -39% | 413 |
| Housing Allowances | | 497 | 481 | 523 | 47 | 386 | 392 | (6) | -2% | 481 |
| Other benefits and allowances | | 17 | 29 | 28 | 2 | 14 | 21 | (8) | -36% | 29 |
| Payments in lieu of leave | | 178 | 2 664 | 2 655 | 435 | 206 | 1 991 | (1 785) | -90% | 2 664 |
| Long service awards | | 305 | 206 | 206 | — | — | 155 | (155) | -100% | 206 |
| Post-retirement benefit obligations | | 3 381 | 3 609 | 3 609 | — | — | 2 707 | (2 707) | -100% | 3 609 |
| Entertainment | | — | — | — | — | — | — | — | — | — |
| Scarcity | | — | — | — | — | — | — | — | — | — |
| Acting and post related allowance | | — | — | — | — | — | — | — | — | — |
| In kind benefits | | — | — | — | — | — | — | — | — | — |
| Sub Total - Other Municipal Staff | | 66 651 | 90 010 | 88 747 | 6 537 | 52 747 | 66 560 | (13 813) | -21% | 90 010 |
| % increase | 4 | | 35.0% | 33.2% | | | | | | 35.0% |
| Total Parent Municipality | | 82 589 | 110 641 | 109 609 | 8 115 | 64 011 | 82 207 | (18 196) | -22% | 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 | | 82 589 | 110 641 | 109 609 | 8 115 | 64 011 | 82 207 | (18 196) | -22% | 110 641 |
| % increase | 4 | | 34.0% | 32.7% | | | | | | 34.0% |
| TOTAL MANAGERS AND STAFF | | 74 045 | 98 870 | 97 838 | 7 183 | 57 991 | 73 379 | (15 388) | -21% | 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 | 31/03/2026 YTD ACTUAL | VARIANCES | VARIANC ES % |
|--|-----------------------------|------------------------------|--------------------------|---------------------|-----------------|
| Municipal Offices | 295 000.00 | 295 000.00 | 18 282.55 | 276 717.45 | 6% |
| Computer Software and Applications | 4 551 663.00 | 5 267 100.00 | 3 156 480.96 | 2 110 619.04 | 69% |
| Computer Equipment | 3 503 400.00 | 3 829 850.00 | 1 776 455.08 | 2 053 394.92 | 51% |
| Furniture and Office Equipment | 250 000.00 | 250 000.00 | 245 873.04 | 4 126.96 | 98% |
| Machinery and Equipment | 794 750.00 | 774 750.00 | 145 509.00 | 629 241.00 | 18% |
| Transport Assets | 101 640.00 | 121 640.00 | 40 285.83 | 81 354.17 | 40% |
| Totals | 9 496 453.00 | 10 538 340.00 | 5 382 886.46 | 5 155 453.54 | 51% |

Year to date expenditure on repairs and maintenance amounts to R 5 382 886.46 of the R 10 538 340.00 that was budgeted. The percentage expenditure up to date amounts to 51%.

Motor vehicles – utilization Statistics:

The municipality operates a pool of 28 vehicles as part of its routine activities. Statistical information regarding the year-to-date utility for March 2026 is as follows:

Municipal Vehicles:

| | Vehicle | Vehicle | Year | Registration | Last | Next Service | License | Opening KM | Previous Month | Current month | | |
|----|-----------------------------|-------------------------|-------|--------------|---------|--------------|------------|--------------|--------------------|--------------------|----------------|---|
| | Description | Allocation | Model | Number | Service | Date/Kilos | Expires | 31 March' 26 | Closing Km Reading | Closing KM Reading | MAR'26 utility | MAR'26 |
| 1 | Isuzu KB 2.5 CrewCab | Environmental Health | 2016 | CMV 311 NC | 135 000 | 150 000 | 2026/04/30 | 146 730 | 147 536 | 148 645 | 1 109 | Vehicle utilized, no problems reported |
| 2 | Toyota Hilux 2.5D | Disaster Management | 2016 | CMT 747 NC | 110 000 | 120 000 | 2026/04/30 | 118 885 | 119 998 | 121 866 | 1 868 | Vehicle utilized, no problems reported |
| 3 | Isuzu KB CrewCab | Housing | 2016 | CMV 319 NC | 135 000 | 150 000 | 2026/04/30 | 142 168 | 143 132 | 143 695 | 563 | Vehicle utilized, no problems reported |
| 4 | Toyota Landcruiser | Disaster Management | 2014 | CJL 363 NC | 70 000 | 80 000 | 2026/08/31 | 78 218 | 78 398 | 78 630 | 232 | Vehicle utilized, no problem reported |
| 5 | Toyota Landcruiser | Disaster Management | 2014 | CKW 835 NC | 75 000 | 85 000 | 2026/08/31 | 77 237 | 77 326 | 77 326 | - | Vehicle was not utilized |
| 6 | Isuzu Kb 250 D-Teq | Project Management | 2014 | CKR 822 NC | 120 000 | 135 000 | 2026/04/30 | 125 455 | 126 439 | 127 619 | 1 180 | Vehicle utilized, rear left fender having scratch |
| 7 | Isuzu Fire Engine | Disaster Management | 2013 | CHM 958 NC | 15 000 | 15 000 | 2024/07/31 | - | 2 104 | 2 129 | 25 | Vehicle was not utilized |
| 8 | Toyota Etios | Office Support | 2014 | CJG 979 NC | 100 000 | 110 000 | 2026/04/30 | 97 692 | 98 153 | 98 592 | 439 | Vehicle utilized, no problems reported |
| 9 | Nissan Hardbody | Pool | 2014 | CJJ 263 NC | 60 000 | 75 000 | 2026/04/30 | 67 811 | 68 274 | 68 329 | 55 | Vehicle utilized, no problems reported |
| 10 | Chevrolet | Supply Chain Management | 2015 | CLF791 NC | 30 000 | 45 000 | 2026/04/30 | 22 964 | 23 066 | 23 240 | 174 | Vehicle utilized, accident front bumper scratched |
| 11 | Nissan Almera 1.5 Acenta | Pool | 2016 | CMT 438 NC | 160 000 | 170 000 | 2026/04/30 | 70 622 | 70 788 | 70 850 | 62 | Vehicle utilized, no problems reported |
| 12 | Audi Q7 3.0TDI Quattro | Council and Executive | 2017 | FBDM 1 NC | 120 000 | 120 000 | 2026/08/31 | 103 642 | 103 674 | 103 697 | 23 | Vehicle utilized, was taken in for service |
| 13 | Nissan NP 300 D/Cab | Environmental Health | 2017 | CPS 005 NC | 100 000 | 115 000 | 2026/08/31 | 101 799 | 102 822 | 103 930 | 1 108 | Vehicle utilized, rear window lock broken |
| 14 | Nissan NP 300 S/Cab | Disaster Management | 2017 | CPS 008 NC | 75 000 | 90 000 | 2026/08/31 | 80 555 | 81 748 | 82 776 | 1 028 | Vehicle utilized, was taken in for service |
| 15 | Toyota Hilux 2.8 GD-6 D/Cab | Project Management | 2022 | CZF 251 NC | 60 000 | 70 000 | 2026/04/30 | 54 096 | 56 830 | 59 151 | 2 321 | Vehicle utilized, no problem reported |
| 16 | Scania P310 Water Tanker | Disaster Management | 2018 | CVG 023 NC | 15 000 | 15 000 | 2024/04/30 | 0 | 0 | 0 | - | Vehicle was not utilized, breakdown |
| 17 | Isuzu D-Max | Disaster Management | 2023 | DBY698 NC | 30 000 | 45 000 | 2026/06/30 | 33 887 | 35 088 | 35 573 | 485 | Vehicle utilized, no problem reported |
| 18 | Isuzu D-Max | Environmental Health | 2023 | DCC695NC | 30 000 | 45 000 | 2026/08/31 | 39 872 | 41 566 | 43 555 | 1 989 | Vehicle utilized, all tyres were changed |
| 19 | Isuzu D-Max | Environmental Health | 2023 | DBY699NC | 15 000 | 30 000 | 2026/06/30 | 21 892 | 22 580 | 23 285 | 705 | Vehicle utilized, driver sunviser was replaced |
| 20 | Isuzu D-Max | Environmental Health | 2023 | DBY700NC | 15 000 | 30 000 | 2026/06/30 | 22 760 | 23 458 | 24 339 | 881 | Vehicle utilized, no problems reported |
| 21 | VW T-Cross 1.0 Tsi | Pool | 2024 | DCZ 616 NC | 30 000 | 45 000 | 2026/03/31 | 29 824 | 31 312 | 32 357 | 1 045 | Vehicle utilized, was taken in for service |
| 22 | VW T-Cross 1.0 Tsi | Pool | 2024 | DCZ 618 NC | 30 000 | 50 000 | 2026/03/31 | 33 512 | 36 642 | 37 521 | 879 | Vehicle utilized, left rear tyre patch |
| 23 | VW Polo Sedan 1.6 Mpi | Pool | 2024 | DCZ 620 NC | 30 000 | 45 000 | 2026/03/31 | 18 146 | 18 253 | 19 326 | 1 073 | Vehicle utilized, was taken in for service |
| 24 | VW Polo Sedan 1.6 Mpi | Pool | 2024 | DCZ 641 NC | 30 000 | 45 000 | 2026/03/31 | 21 481 | 23 133 | 23 729 | 596 | Vehicle utilized, was taken in for service |
| 25 | Isuzu D-Max | Environmental Health | 2024 | DDC 963 NC | 30 000 | 45 000 | 2026/04/04 | 13 908 | 14 584 | 15 148 | 564 | Vehicle utilized, was taken in for service |
| 26 | Toyota corolla | Pool | 2025 | DFN 833 NC | 0 | 15 000 | 2026/04/30 | 4 193 | 5 057 | 6 685 | 1 628 | Vehicle utilized, no problems reported |
| 27 | Isuzu D MAX | Environmental Health | 2025 | DFW 969 NC | 0 | 15 000 | 2026/04/30 | 5 184 | 6 123 | 7 382 | 1 259 | Vehicle utilized, accident reported right rear fender having dent |
| 28 | Toyota Quantum | Tourism & LED | 2025 | DFN 832 NC | 0 | 15 000 | 2026/04/30 | 8 166 | 8 323 | 8 481 | 158 | Vehicle utilized, top roof dent |
| 29 | | | | | | | | | | | 17 244 | |

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

Ms. ZM Bogatsu
Municipal Manager

Signature: 

Date: 14 April 2026