

# FRANCES BAARD DISTRICT MUNICIPALITY



## **Section 71 Report**

**31 October 2025**

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**1.EXECUTIVE SUMMARY**

All variances are calculated against the approved budget figures.

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

Year-to-date actual revenue amounts R 63 264 321.00. The municipality received its first tranche of equitable share.

**Operating expenditure by type**

To date, R 43 936 067.00 has been spent as compared to the operational year-to-date budget projection of R 61 129 696.00. The variance is as a result of lesser spending due to vacant positions and projects that are still in planning 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 30 511.77 as compared to the year-to-date budget projection of R 1 521 592.00. The variance is a result of capital projects still in the initiation phase.

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

**Cash Flows**

The municipality started the year with total cash and cash equivalents of R 123 499 486. The year-to date cash and cash equivalents amounted to R 148 121 847.00. The net increase in cash and cash equivalents for the year to date is R 24 622 361.

**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	-	728 004	2 711 328	5 189 656
02.1 - Office Of The Municipal Manager	9 422 348	13 701 892	-	847 097	3 120 228	4 567 308
2.2 - Governance Function	2 531 140	3 754 102	-	136 667	649 975	1 251 376
2.3 - Legal Services	1 628 347	1 826 623	-	145 738	558 925	608 884
2.4 - Risk Management	1 311 319	1 518 238	-	124 381	479 126	506 084
2.5 - Marketing, Customer Relations, Publicity and Media Co-ord	2 360 245	2 785 413	-	192 978	743 248	928 480
<b>Total</b>	<b>32 370 113</b>	<b>39 155 248</b>	<b>-</b>	<b>2 174 865</b>	<b>8 262 830</b>	<b>13 051 788</b>

Actual operating expenditure of Council & Executive is R 8 262 830 as compared to the year-to-date budget of R 13 051 788. The variance is as a result of projects in the planning 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	-	1 756 564	5 473 962	10 591 440
3.2 - Supply Chain Management	2 792 327	4 264 037	-	260 116	969 815	1 421 352
<b>Total</b>	<b>21 053 832</b>	<b>32 070 210</b>	<b>-</b>	<b>2 016 680</b>	<b>6 443 777</b>	<b>12 012 792</b>

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 6 443 777 as compared to the year-to-date projected budget of R 12 012 792. The variance is as a result of lesser spending due to vacant positions: CFO, Senior clerk: Revenue & Expenditure, Manager: SCM and depreciation not accounted for.

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	-	1 013 063	4 709 164	6 616 056
4.2 - Information Technology	3 690 521	5 886 136	-	1 786 143	2 256 827	1 962 064
4.3 - Human Resources	5 188 674	6 728 842	-	600 374	2 029 050	2 242 952
4.4 - Coastal Protection	12 245 510	14 484 212	-	730 552	2 761 782	4 828 068
4.5 - Disaster Management	9 144 172	14 160 336	-	730 676	2 840 548	4 720 132
<b>Total</b>	<b>43 621 478</b>	<b>61 107 637</b>	<b>-</b>	<b>4 860 808</b>	<b>14 597 371</b>	<b>20 369 272</b>

Actual operating expenditure of Corporate Services at the end of the month amounts to R 14 597 371 as compared to the year-to-date projected budget of R20 369 272. The variance is as a result of projects in the planning phase and lesser spending due to vacant positions: Director Administration and Senior Fire Fighters.

Planning & Development						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
5.1 - Planning & Development (LED, IDP's)	12 232 005	17 096 250	-	814 532	4 331 921	5 698 750
5.2 - Tourism	3 542 248	4 286 998	-	224 674	824 635	1 429 000
<b>Total</b>	<b>15 774 253</b>	<b>21 383 248</b>	<b>-</b>	<b>1 039 206</b>	<b>5 156 556</b>	<b>7 127 750</b>

Actual operating expenditure of Planning & Development at the end of the month amounts to R 5 156 556 as compared to the year-to-date projected budget of R 7 127 750. The variance is as a result of projects in the planning phase and lesser spending due to the vacant positions: Director Planning and Development and Manager: IDP & PMS.

Infrastructure						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
06.4 - Housing Administration	3 396 463	3 591 366	-	192 158	874 971	1 197 128
6.5 - Project Management & Advisory	32 027 315	26 080 721	-	4 419 771	8 605 215	8 693 574
<b>Total</b>	<b>35 423 778</b>	<b>29 672 087</b>	<b>-</b>	<b>4 611 929</b>	<b>9 480 186</b>	<b>9 890 702</b>

Actual operating expenditure of Infrastructure Services at the end of the month amounts to R 9 480 186 as compared to the year-to-date projected budget of R 9 890 702. The variance is as a result of projects in the planning stage and lesser spending due to vacant position: Director Infrastructure.

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

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>POLITICAL OFFICE ADMINISTRATION</b>							
Commemorative Days	155 000.00	-	-	75 364.00	79 636.00	49%	Expenditure as per planned projects.
Transfer & Subsidies	15 000.00	-	11 515.50	-	15 000.00	0%	A commitment has been raised.
Gender Programme	180 000.00	-	-	-	-	0%	To be initiated in the 2nd quarter.
MRM Programme	26 000.00	-	-	-	26 000.00	0%	To be initiated in the 2nd quarter.
Old Age Programme	22 000.00	-	-	-	22 000.00	0%	To be initiated in the 2nd quarter.
<b>Total Political Office Projects</b>	<b>398 000.00</b>	<b>-</b>	<b>11 515.50</b>	<b>75 364.00</b>	<b>142 636.00</b>	<b>19%</b>	
<b>YOUTH UNIT</b>							
Youth Career	17 000.00	-	-	-	17 000.00	0%	To be initiated in the 2nd quarter.
Sopa Programme	12 000.00	-	-	-	12 000.00	0%	To be initiated in the 2nd quarter.
June 16 Programme	7 000.00	0.00	0.00	0.00	7 000.00	0%	To be initiated in the 2nd quarter.
Youth Skills Programme	300 000.00	-	-	-	300 000.00	0%	To be initiated in the 2nd quarter.
<b>Total Youth Projects</b>	<b>336 000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>336 000.00</b>	<b>0%</b>	

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>CORPORATE SERVICES</b>							
<b>HUMAN RESOURCE MANAGEMENT</b>							
Employee Wellness Assistance Programme	80 000.00	-	-	-	80 000.00	0%	To be utilized as and when the need arises.
Project Management/ Training	800 000.00	-	28 381.00	127 500.00	672 500.00	16%	As per busary schedule.
<b>Total HR Projects</b>	<b>880 000.00</b>	<b>-</b>	<b>28 381.00</b>	<b>127 500.00</b>	<b>752 500.00</b>	<b>14%</b>	
<b>ENVIRONMENTAL PROTECTION</b>							
Air Quality	6 000.00	-	-	5 914.03	85.97	99%	As per operational plan
Commemorative Days	6 000.00	-	2 322.45	1 925.17	4 074.83	32%	As per operational plan
Health Forum	3 500.00	-	-	459.14	3 040.86	13%	Expenditure as per operational plan.
Water Analysis	475 000.00	-	-	59 267.70	415 732.30	12%	Expenditure as per operational plan.
Environmental World day Awareness	6 000.00	-	839.30	6 625.00	-625.00	110%	Expenditure as per operational plan.
South African Standards for Drinking Water	128 000.00	-	-	29 347.64	98 652.36	23%	As per operational plan
Sol Plaatjie programme.	4 500 000.00	-	-	-	4 500 000.00	0%	As per operational plan
<b>Total Environmental Health Projects</b>	<b>5 124 500.00</b>	<b>-</b>	<b>3 161.75</b>	<b>103 538.68</b>	<b>5 020 961.32</b>	<b>2%</b>	
<b>FIRE FIGHTING &amp; DISASTER MANAGEMENT</b>							
Contingency Fund	650 000.00	-	93 624.00	171 810.00	478 190.00	26%	Expenditure as and when needed.
<b>Total Disaster Management Projects</b>	<b>650 000.00</b>	<b>-</b>	<b>93 624.00</b>	<b>171 810.00</b>	<b>478 190.00</b>	<b>26%</b>	

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>PLANNING AND DEVELOPMENT</b>							
<b>LOCAL ECONOMIC DEVELOPMENT</b>							
Led Expo	600 000.00	-	-	-	600 000.00	0%	Project to take place in quarter 3
Youth Enterprenuer	320 000.00	-	-	-	320 000.00	0%	TOR has been submitted for the acquisition of new interns to begin the Training
Exhibition Installers	420 000.00	-	-	-	420 000.00	0%	Attending expo in the 2nd quarter
Machinery and equipment SMME	1 600 000.00	-	-	500.00	1 599 500.00	0%	A portion of the budget will be used for procurement of machinery and equipment and the balance to start the new process in the 2nd quarter
<b>Total LED Projects</b>	<b>2 940 000.00</b>	<b>-</b>	<b>-</b>	<b>500.00</b>	<b>2 939 500.00</b>	<b>0%</b>	
<b>TOURISM</b>							
Indaba Expo	220 300.00	-	-	-	220 300.00	0%	To be utilized in the 4th quarter for INDABA 2026
Tourism Business Competition	350 000.00	-	11 020.00	21 608.11	328 391.89	6%	To be utilized for all activities relating to business competition.
Tourism Association	11 793.00	-	-	-	11 793.00	0%	To be utilized in the 4th quarter for INDABA 2026
Tourism Awareness Campaign	248 797.00	-	-	-	248 797.00	0%	Utilization to take place in 2nd quarter.
Tourism workshops	110 000.00	-	-	17 680.00	92 320.00	16%	Utilization to take place in 2nd quarter.
<b>Total Tourism Projects</b>	<b>940 890.00</b>	<b>-</b>	<b>11 020.00</b>	<b>39 288.11</b>	<b>901 601.89</b>	<b>4%</b>	
<b>PLANNING UNIT - SPATIAL PLANNING</b>							
Municipal Tribunal/Audit committee	30 000.00	-	-	4 317.00	25 683.00	14%	The DMPT meeting will be convened in the month of November.
Project: Township Registration Barkly West 687	200 000.00	-	-	-	200 000.00	0%	The project will be readvertised, as no responsive bidder was secured during the month of October.
<b>Total Spatial Planning Projects</b>	<b>230 000.00</b>	<b>-</b>	<b>-</b>	<b>4 317.00</b>	<b>225 683.00</b>	<b>2%</b>	

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
<b>INFRASTRUCTURE</b>							
<b>PROJECT MANAGEMENT &amp; ADVISORY SERVICE</b>							
Magareng O&M	2 500 000.00	-	-	418 150.00	2 081 850.00	17%	Expenditure as per LM.
Dikgatlong O&M	2 500 000.00	-	-	340 086.70	2 159 913.30	14%	Expenditure as per LM.
Sol Plaatje O&M	2 800 000.00	-	-	-	2 800 000.00	0%	Expenditure as per LM.
<b>Total Infrastructure Projects</b>	<b>7 800 000.00</b>	<b>-</b>	<b>-</b>	<b>758 236.70</b>	<b>7 041 763.30</b>	<b>10%</b>	
<b>HOUSING</b>							
<u>CONTR : OUT &gt; BUS &amp; ADV - PROJECT MANAGEMENT- SECTOR PLANS</u>	800 000.00	-	-	-	800 000.00	0%	Project is at the evaluation stage of scm process.
<b>Total Housing Project</b>	800 000.00	-	-	-	800 000.00	0%	
<b>Total Special Projects</b>	<b>19 899 390.00</b>	<b>-</b>	<b>147 702.25</b>	<b>1 280 554.49</b>	<b>18 438 835.51</b>	<b>6%</b>	

The actual spending on special projects for the municipality to date amounts to R 1 280 554.49. The municipality has spent 6% 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 - M04 October									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	13 827	10 130	-	1 022	2 616	3 377	(760)	-23%	10 130
Transfers and subsidies - Operational	147 618	153 269	-	-	60 528	51 090	9 439	18%	153 269
Other own revenue	1 440	230	-	27	120	77	43	56%	230
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>162 885</b>	<b>163 629</b>	<b>-</b>	<b>1 050</b>	<b>63 264</b>	<b>54 543</b>	<b>8 721</b>	<b>16%</b>	<b>163 629</b>
Employee costs	74 045	98 870	-	6 606	25 859	32 957	(7 097)		98 870
Remuneration of Councillors	8 544	11 771	-	661	2 462	3 924	(1 461)		11 771
Depreciation and amortisation	4 669	6 187	-	-	-	2 062	(2 062)		6 187
Interest	-	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	1 140	2 202	-	46	178	734	(556)		2 202
Transfers and subsidies	25 000	18 443	-	2 980	5 518	6 148	(630)	-10%	18 443
Other expenditure	34 847	45 916	-	4 409	9 918	15 306	(5 387)	-35%	45 916
<b>Total Expenditure</b>	<b>148 245</b>	<b>183 388</b>	<b>-</b>	<b>14 703</b>	<b>43 936</b>	<b>61 130</b>	<b>(17 194)</b>	<b>-28%</b>	<b>183 388</b>
<b>Surplus/(Deficit)</b>	<b>14 640</b>	<b>(19 759)</b>	<b>-</b>	<b>(13 654)</b>	<b>19 328</b>	<b>(6 587)</b>	<b>25 915</b>	<b>-393%</b>	<b>(19 759)</b>
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>14 640</b>	<b>(19 759)</b>	<b>-</b>	<b>(13 654)</b>	<b>19 328</b>	<b>(6 587)</b>	<b>25 915</b>	<b>-393%</b>	<b>(19 759)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>14 640</b>	<b>(19 759)</b>	<b>-</b>	<b>(13 654)</b>	<b>19 328</b>	<b>(6 587)</b>	<b>25 915</b>	<b>-393%</b>	<b>(19 759)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>(7 221)</b>	<b>4 565</b>	<b>-</b>	<b>-</b>	<b>31</b>	<b>1 522</b>	<b>(1 491)</b>	<b>-98%</b>	<b>4 565</b>
Capital transfers recognised	(70)	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	(7 151)	4 565	-	-	31	1 522	(1 491)	-98%	4 565
<b>Total sources of capital funds</b>	<b>(7 221)</b>	<b>4 565</b>	<b>-</b>	<b>-</b>	<b>31</b>	<b>1 522</b>	<b>(1 491)</b>	<b>-98%</b>	<b>4 565</b>
<b>Financial position</b>									
Total current assets	158 934	146 315	-	-	157 194	-	-	-	146 315
Total non current assets	76 023	75 619	-	-	76 054	-	-	-	75 619
Total current liabilities	25 008	47 195	-	-	4 908	-	-	-	47 195
Total non current liabilities	32 749	31 853	-	-	31 815	-	-	-	31 853
Community wealth/Equity	177 200	142 886	-	-	196 524	-	-	-	142 886
<b>Cash flows</b>									
Net cash from (used) operating	158 379	(139)	-	(295)	90 496	12 776	(77 720)	-608%	(139)
Net cash from (used) investing	3 274	(5 250)	-	-	(31)	(1 750)	(1 719)	98%	(5 250)
Net cash from (used) financing	-	-	-	-	-	-	-		-
<b>Cash/cash equivalents at the month/year end</b>	<b>285 152</b>	<b>118 111</b>	<b>-</b>	<b>(295)</b>	<b>213 878</b>	<b>134 526</b>	<b>(79 352)</b>	<b>-59%</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	70	344	290	206	139	117	851	8 112	10 130
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	500	-	500

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

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		155 093	155 279	-	1 050	62 736	51 760	10 976	21%	155 279
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		155 093	155 279	-	1 050	62 736	51 760	10 976	21%	155 279
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		7 792	8 350	-	-	529	2 783	(2 255)	-81%	8 350
Planning and development		7 792	8 350	-	-	529	2 783	(2 255)	-81%	8 350
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	162 885	163 629	-	1 050	63 264	54 543	8 721	16%	163 629
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		75 656	103 689	-	7 591	23 702	35 886	(12 184)	-34%	103 689
Executive and council		24 539	29 271	-	1 575	5 832	9 757	(3 925)	-40%	29 271
Finance and administration		48 586	70 664	-	5 879	17 220	24 877	(7 657)	-31%	70 664
Internal audit		2 531	3 754	-	137	650	1 251	(601)	-48%	3 754
<b>Community and public safety</b>		12 541	17 752	-	923	3 716	5 917	(2 202)	-37%	17 752
Community and social services		9 144	14 160	-	731	2 841	4 720	(1 880)	-40%	14 160
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		3 396	3 591	-	192	875	1 197	(322)	-27%	3 591
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		56 506	57 661	-	5 965	15 699	19 220	(3 522)	-18%	57 661
Planning and development		44 260	43 177	-	5 234	12 937	14 392	(1 455)	-10%	43 177
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		12 246	14 484	-	731	2 762	4 828	(2 066)	-43%	14 484
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		3 543	4 287	-	225	825	1 429	(604)	-42%	4 287
<b>Total Expenditure - Functional</b>	3	148 245	183 388	-	14 703	43 941	62 452	(18 512)	-30%	183 388
<b>Surplus/ (Deficit) for the year</b>		14 640	(19 759)	-	(13 654)	19 324	(7 909)	27 233	-344%	(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) - M04 October										
Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		155 093	155 279	-	1 050	62 736	51 760	10 976	21.2%	155 279
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		7 792	8 350	-	-	529	2 783	(2 255)	-81.0%	8 350
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>162 885</b>	<b>163 629</b>	<b>-</b>	<b>1 050</b>	<b>63 264</b>	<b>54 543</b>	<b>8 721</b>	<b>16.0%</b>	<b>163 629</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	15 117	15 569	-	728	2 711	5 190	(2 478)	-47.8%	15 569
Vote 2 - MUNICIPAL MANAGER		17 253	23 586	-	1 447	5 552	7 862	(2 311)	-29.4%	23 586
Vote 3 - BUDGET AND TREASURY		21 054	32 070	-	2 017	6 444	12 013	(5 569)	-46.4%	32 070
Vote 4 - CORPORATE SERVICES		43 621	61 108	-	4 861	14 597	20 369	(5 772)	-28.3%	61 108
Vote 5 - PLANNING AND DEVELOPMENT		47 801	47 464	-	5 459	13 762	15 821	(2 060)	-13.0%	47 464
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		3 396	3 591	-	192	875	1 197	(322)	-26.9%	3 591
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>148 243</b>	<b>183 388</b>	<b>-</b>	<b>14 703</b>	<b>43 941</b>	<b>62 452</b>	<b>(18 512)</b>	<b>-29.6%</b>	<b>183 388</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>14 643</b>	<b>(19 759)</b>	<b>-</b>	<b>(13 654)</b>	<b>19 324</b>	<b>(7 909)</b>	<b>27 233</b>	<b>-344.3%</b>	<b>(19 759)</b>

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October										
Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		1 126	80	-	2	20	27	(7)	-25%	80
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		13 827	10 130	-	1 022	2 616	3 377	-	-	10 130
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		314	150	-	25	100	50	50	100%	150
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		147 618	153 269	-	-	60 528	51 090	9 439	-	153 269
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>162 885</b>	<b>163 629</b>	<b>-</b>	<b>1 050</b>	<b>63 264</b>	<b>54 543</b>	<b>8 721</b>	<b>16%</b>	<b>163 629</b>
<b>Expenditure By Type</b>										
Employee related costs		74 045	98 870	-	6 606	25 859	32 957	(7 097)	-22%	98 870
Remuneration of councillors		8 544	11 771	-	661	2 462	3 924	(1 461)	-37%	11 771
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		1 140	2 202	-	46	178	734	(556)	-	2 202
Debt impairment		-	20	-	-	-	7	(7)	-100%	20
Depreciation and amortisation		4 669	6 187	-	-	-	2 062	(2 062)	-100%	6 187
Interest		-	-	-	-	-	-	-	-	-
Contracted services		18 969	28 006	-	3 230	6 237	9 335	(3 099)	-33%	28 006
Transfers and subsidies		25 000	18 443	-	2 980	5 518	6 148	(630)	-10%	18 443
Irrecoverable debts written off		3 935	-	-	-	-	-	-	-	-
Operational costs		10 432	15 537	-	1 179	3 682	5 179	(1 497)	-29%	15 537
Losses on Disposal of Assets		680	54	-	-	-	18	(18)	-100%	54
Other Losses		831	2 300	-	-	-	767	(767)	-	2 300
<b>Total Expenditure</b>		<b>148 245</b>	<b>183 388</b>	<b>-</b>	<b>14 703</b>	<b>43 936</b>	<b>61 130</b>	<b>(17 194)</b>	<b>-28%</b>	<b>183 388</b>
<b>Surplus/(Deficit)</b>		<b>14 640</b>	<b>(19 759)</b>	<b>-</b>	<b>(13 654)</b>	<b>19 328</b>	<b>(6 587)</b>	<b>25 915</b>	<b>(0)</b>	<b>(19 759)</b>
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>14 640</b>	<b>(19 759)</b>	<b>-</b>	<b>(13 654)</b>	<b>19 328</b>	<b>(6 587)</b>			<b>(19 759)</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>14 640</b>	<b>(19 759)</b>	<b>-</b>	<b>(13 654)</b>	<b>19 328</b>	<b>(6 587)</b>			<b>(19 759)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>14 640</b>	<b>(19 759)</b>	<b>-</b>	<b>(13 654)</b>	<b>19 328</b>	<b>(6 587)</b>			<b>(19 759)</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>14 640</b>	<b>(19 759)</b>	<b>-</b>	<b>(13 654)</b>	<b>19 328</b>	<b>(6 587)</b>			<b>(19 759)</b>

**Expenditure**

To date, R 29 232 596.00 has been spent as compared to the operational year-to-date budget projections of R 45 847 272.00. 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) - M04 October										
Vote Description	Ref	2024/25				Budget Year 2025/26				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		(44)	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		150	194	-	-	17	65	(48)	-74%	194
Vote 3 - BUDGET AND TREASURY		(1 886)	2 773	-	-	14	924	(910)	-99%	2 773
Vote 4 - CORPORATE SERVICES		(5 499)	1 553	-	-	-	518	(518)	-100%	1 553
Vote 5 - PLANNING AND DEVELOPMENT		57	45	-	-	-	15	(15)	-100%	45
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	(7 221)	4 565	-	-	31	1 522	(1 491)	-98%	4 565
<b>Total Capital Expenditure</b>		(7 221)	4 565	-	-	31	1 522	(1 491)	-98%	4 565
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		(4 214)	4 134	-	-	31	1 378	(1 347)	-98%	4 134
Executive and council		113	194	-	-	17	65	(48)	-74%	194
Finance and administration		(4 327)	3 940	-	-	14	1 313	(1 299)	-99%	3 940
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		(3 054)	386	-	-	-	129	(129)	-100%	386
Community and social services		(3 054)	386	-	-	-	129	(129)	-100%	386
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		46	45	-	-	-	15	(15)	-100%	45
Planning and development		57	45	-	-	-	15	(15)	-100%	45
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		(11)	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	(7 221)	4 565	-	-	31	1 522	(1 491)	-98%	4 565
<b>Funded by:</b>										
National Government		(50)	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		(19)	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		(70)	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		(7 151)	4 565	-	-	31	1 522	(1 491)	-98%	4 565
<b>Total Capital Funding</b>		(7 221)	4 565	-	-	31	1 522	(1 491)	-98%	4 565

**Table C6 Monthly Budget Statement – Financial Position.****DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M04 October**

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		149 376	118 096	–	148 122	118 096
Trade and other receivables from exchange transactions		7 134	8 706	–	7 280	8 706
Receivables from non-exchange transactions		322	389	–	322	389
Current portion of non-current receivables		671	611	–	671	611
Inventory		330	567	–	310	567
VAT		835	17 284	–	928	17 284
Other current assets		266	662	–	(439)	662
<b>Total current assets</b>		<b>158 934</b>	<b>146 315</b>	<b>–</b>	<b>157 194</b>	<b>146 315</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		68 328	69 668	–	68 359	69 668
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		631	631	–	631	631
Intangible assets		712	(417)	–	712	(417)
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		6 306	5 728	–	6 306	5 728
Other non-current assets		46	9	–	46	9
<b>Total non current assets</b>		<b>76 023</b>	<b>75 619</b>	<b>–</b>	<b>76 054</b>	<b>75 619</b>
<b>TOTAL ASSETS</b>		<b>234 957</b>	<b>221 934</b>	<b>–</b>	<b>233 248</b>	<b>221 934</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		7	4	–	9	4
Trade and other payables from exchange transactions		9 958	18 951	–	(16 127)	18 951
Trade and other payables from non-exchange transactions		1 988	1 911	–	6 561	1 911
Provision		13 481	17 306	–	14 069	17 306
VAT		(427)	9 023	–	397	9 023
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>25 008</b>	<b>47 195</b>	<b>–</b>	<b>4 908</b>	<b>47 195</b>
<b>Non current liabilities</b>						
Financial liabilities		–	–	–	–	–
Provision		3 116	3 000	–	2 983	3 000
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		29 633	28 853	–	28 832	28 853
<b>Total non current liabilities</b>		<b>32 749</b>	<b>31 853</b>	<b>–</b>	<b>31 815</b>	<b>31 853</b>
<b>TOTAL LIABILITIES</b>		<b>57 757</b>	<b>79 048</b>	<b>–</b>	<b>36 724</b>	<b>79 048</b>
<b>NET ASSETS</b>	2	<b>177 200</b>	<b>142 886</b>	<b>–</b>	<b>196 524</b>	<b>142 886</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		135 675	100 313	–	154 999	100 313
Reserves and funds		41 525	42 573	–	41 525	42 573
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>177 200</b>	<b>142 886</b>	<b>–</b>	<b>196 524</b>	<b>142 886</b>

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

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		1 440	265	-	94	120	88	32	36%	265
Transfers and Subsidies - Operational		201 529	153 269	-	-	65 101	51 090	14 011	27%	153 269
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	-	-
Interest		13 827	10 130	-	3 520	2 616	3 377	(760)	-23%	10 130
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(58 417)	(156 775)	-	(3 910)	22 659	(44 121)	(66 780)	151%	(156 775)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	(7 028)	-	-	-	2 343	2 343	100%	(7 028)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>158 379</b>	<b>(139)</b>	<b>-</b>	<b>(295)</b>	<b>90 496</b>	<b>12 776</b>	<b>(77 720)</b>	<b>-608%</b>	<b>(139)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		3 274	(5 250)	-	-	(31)	(1 750)	(1 719)	98%	(5 250)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>3 274</b>	<b>(5 250)</b>	<b>-</b>	<b>-</b>	<b>(31)</b>	<b>(1 750)</b>	<b>(1 719)</b>	<b>98%</b>	<b>(5 250)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>161 653</b>	<b>(5 389)</b>	<b>-</b>	<b>(295)</b>	<b>90 466</b>	<b>11 026</b>			<b>-</b>
Cash/cash equivalents at beginning:		123 499	123 499	-	-	123 412	123 499			123 412
Cash/cash equivalents at month/year end:		285 152	118 111	-	(295)	213 878	134 526			-

## 3. SUPPORTING DOCUMENTATION

## Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	70	344	290	206	139	117	851	8 112	10 130	9 425	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>70</b>	<b>344</b>	<b>290</b>	<b>206</b>	<b>139</b>	<b>117</b>	<b>851</b>	<b>8 112</b>	<b>10 130</b>	<b>9 425</b>	<b>-</b>	<b>-</b>	
<b>2024/25 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	70	344	290	206	139	117	851	8 112	10 130	9 425	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>70</b>	<b>344</b>	<b>290</b>	<b>206</b>	<b>139</b>	<b>117</b>	<b>851</b>	<b>8 112</b>	<b>10 130</b>	<b>9 425</b>	<b>-</b>	<b>-</b>	

Municipal debtors consist of three main groups, namely:

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

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

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	OPENING BALANCE	AMOUNT PAID PREVIOUSLY	INVOICED SEP '25	PAID SEP '25	BALANCE	PROGRESS
100087	Department of Safety & Liaison	2022/04/30	Rental Clinic Building - Jan Kempdorp	266 088.49	210 854.27	0.00	0.00	55 234.22	Handed over to legal department for further action
101399	Department of Roads and Public Works	2025/09/30	Post Service medical aid - Council Contribution	5 482 123.73	5 206 474.23	55 129.90	55 129.90	275 649.50	Monthly payments
101400	Department of Roads and Public Works	2025/09/30	Sundry - Municipal accounts workshops	12 201 288.46	3 520 879.06	395 357.63	0.00	9 075 767.03	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	Swisa 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	Msibi J.K.	2022/05/31	Laptop recovery	14 900.00	10 017.40	0.00	0.00	4 882.60	Awaiting payback arrangement
101470	Mothibi K.C.	2024/03/14	Travel over payment	19 061.54	17 000.00	0.00	1 000.00	1 061.54	Monthly salary deduction
101473	Sedibeng Water	2022/06/30	FNB fraud	499 986.20	0.00	0.00	0.00	499 986.20	CAS 356/05/2022: The perpetrator (Simangele Sangweni) company was fined R 100 000.00 and was sentenced to 10 years imprisonment. Awaiting possibility of recovering the money from FNB account.
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 L.R.	2023/10/20	Salary overpayment	222 734.91	131 018.28	0.00	0.00	91 716.63	Cir transferred to SoliPlaatzje Municipality, however is paying the debt.
101480	Zalisa A.K.	2024/03/19	Salary overpayment	8 365.80	2 697.30	0.00	0.00	5 668.50	Letter of demand to make payment arrangements
				<b>19 251 142.78</b>	<b>9 313 032.59</b>	<b>450 487.53</b>	<b>56 129.90</b>	<b>10 332 467.82</b>	

### Payments to Councilors/Employees/Pensioners/Suppliers:

The purchases and payments to creditors are under adequate control.  
Expenditure statistics for the month ended on the 31 October 2025 is listed below:

<b>FRANCES BAARD DISTRICT MUNICIPALITY</b>					
<b>EXPENDITURE STATISTICS</b>					<b>Oct-25</b>
<b>Employee/Supplier</b>	<b>Salaries/Payment(Rand)</b>	<b>Number of Employees</b>			<b>No of Pay</b>
		<b>Paid</b>	<b>Not paid</b>	<b>Termination</b>	<b>Made</b>
Officials	4 059 831.47	93	0	1	0
Pension	-	1	0	0	0
Section 54 & 57	166 142.91	1	0	0	0
Contract	652 480.74	13	0	0	0
CIIs	675 924.22	27	1	0	0
Interns	177 533.29	18	0	1	0
Payments Made	10 092 505.37	-	-	-	0
<b>TOTALS</b>	<b>15 824 418.00</b>	<b>153</b>	<b>1</b>	<b>2</b>	<b>0</b>

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

**SUPPLY CHAIN MANAGEMENT:**

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

**1. Implementation of the Approved Supply Chain Management Policy.**

The approved Supply Chain Management Policy of May 2025 is implemented and is maintained by all relevant role players.

**2. Implementation of the Supply Chain Management Process.**

- **Training of Supply Chain Management Officials**

There was no training for the month of October 2025.

- **Demand Management**

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

- **Acquisition Management**

For the period of October 2025 there was one contract (R200 000 +) awarded by the Municipal Manager.

<b>AWARDED TENDERS 25/26 FINANCIAL YEAR (ABOVE R 200 000 AND MORE)</b>				
<b>BID No.</b>	<b>DESCRIPTION</b>	<b>AWARDED / SERVICE PROVIDER</b>	<b>AMOUNT</b>	<b>DATE AWARDED</b>
BID 03/25	ORGANISING AND HOSTING OF THE GLOBAL ENTREPRENEUR WEEK	MB 8420 PROP SOLUTIONS	R 589 854.00	23 October 2025

- **Written Quotations**

For the period of October 2025 there were no written quotation (R30 000-R200 000) awarded by the Municipal Manager.

**Total orders issued total R 2 190 140.59**

Council and Executive	R 24 750.00
Municipal Manager	R 9 869.55
Finance	R 18 042.00
Administration	R 1 423 719.00
Planning and Development	R 4 480.00
Technical Service	R 709 279.09

**a) Disposal Management**

A disposal was approved by the Municipal Manager for the month of October 2025.

BARCODE	DESCRIPTION	CLASS	COUN ITEM	SOLD/DONATED/DESTROY
03561	HYUNDAI 2.4 GLS H - 1 9 SEATER	MOTOR VEHICLES	FIN 01 06/2025	VUYOLWETHU HIGH SCHOOL

**b) Deviations**

For the month of October 2025, no deviations was approved by the Municipal Manager for the month of October 2025.

**Issues from Stores**

**Total orders issued total R 50 029.65.**

Council	R 0.00
Municipal Manager	R 6 921.92
Finance	R 1 243.11
Administration	R 38 402.04
Planning and Development	R 1 111.26
Technical Service	R 2 351.32

**c) List of accredited Service Providers**

The supplier's database is daily updated and the database form is amended to made provision for the MBD 4 and MBD 9 forms as required by the AG report.

**d) *Support to Local Municipalities***

No official request was received from the local municipalities.

**e) *In the service of the state.***

No orders outstanding report from new system only accounts payable age analysis available.

**f) *In the service of the state.***

No written quotes were awarded to person's who are in the service of the state.

## Monthly Budget Statement - investment portfolio

Investment Number	Type of investment	Investment by Maturity	Investment Amount	Withdrawal	Commence of Investment	Expiry Date Of Investment	Term (days)	Yield for the month (1)	Accured Interest Over Term	Accured Interest Month	Service fee	Accrued Interest after monthly service fee
037662011402/000107	call	NEDCOR	12 100 000.00		01-Oct-25	31-Oct-25	31	7.100%	72 964.66	72 964.66	0.00	
037662011402/000191	notice	NEDCOR	9 800 000.00		26-Jun-25	26-Jun-26	365	8.200%	803 600.00	66 049.32		
037662011402/000192	notice	NEDCOR	10 000 000.00		09-Jul-25	06-Nov-25	120	7.800%	256 438.36	64 109.59		
037662011402/000193	notice	NEDCOR	10 000 000.00		25-Jul-25	21-Nov-25	119	7.790%	253 975.34	64 027.40		
037662011402/000194	notice	NEDCOR	10 000 000.00		25-Jul-25	21-Nov-25	119	7.790%	253 975.34	64 027.40		
049472468-138	call	STANDARD BANK	10 000 000.00		01-Oct-25	31-Oct-25	31	7.750%	65 821.92	65 821.92	0.00	
049472468-186	notice	STANDARD BANK	15 000 000.00		09-Jul-25	06-Nov-25	120	7.880%	388 602.74	97 150.68		
049472468-187	notice	STANDARD BANK	10 000 000.00		16-Jul-25	13-Nov-25	120	7.874%	258 871.23	64 717.81		
049472468-188	notice	STANDARD BANK	10 000 000.00		01-Aug-25	28-Nov-25	119	7.654%	249 541.37	62 909.59		
9313877406	call	ABSA	1 986 213.94		01-Oct-25	31-Oct-25	31	8.900%	15 013.60	15 013.60	80.00	
9389805811	call	ABSA	15 000 000.00	5 000 000.00	01-Oct-25	31-Oct-25	31	7.700%	98 095.89	98 095.89		
2080805462	notice	ABSA	15 000 000.00		25-Jul-25	21-Nov-25	119	7.780%	380 473.97	95 917.81		
2082133962	notice	ABSA	15 000 000.00		09-Jul-25	06-Nov-25	120	7.850%	387 123.29	96 780.82		
62739184688	call	FNB	7 998 749.43	5 000 000.00	01-Oct-25	31-Oct-25	31	6.850%	46 535.19	46 535.19		
76204687655	notice	FNB	10 000 000.00		25-Jul-25	21-Nov-25	119	7.380%	240 608.22	60 657.53		
76204676640	notice	FNB	5 000 000.00		25-Jul-25	21-Nov-25	119	7.380%	120 304.11	30 328.77		
76208764574	notice	FNB	5 000 000.00		16-Jul-25	13-Nov-25	120	7.400%	121 643.84	30 410.96		
76209700832	notice	FNB	5 000 000.00		08-Jul-25	05-Nov-25	120	7.400%	121 643.84	30 410.96		
			R 176 884 963.37	R 10 000 000.00			1 954		R 3 891 945.23	1 065 107.97	80.00	-

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

Investment amounts to R 166 884 963.37 as at 31 October 2025.

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

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

Description	Ref	2024/25				Budget Year 2025/26				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		147 479	153 069	-	-	74 204	51 023	8 380	16.4%	153 069
Energy Efficiency and Demand Management	-	3 720	4 000	-	-	5 800	1 333	4 467	335.0%	4 000
EPWP Incentive	-	1 274	1 395	-	-	1 623	465	-	-	1 395
Finance Management	-	554	1 000	-	-	2 000	333	-	-	1 000
Local Government Equitable Share	-	139 133	143 719	-	-	59 883	47 906	-	-	143 719
Metro Informal Settlements Partnership Grant	-	-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant	-	2 798	2 955	-	-	4 898	985	3 913	397.3%	2 955
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Northern Cape_Capacity Building and Other_Specify (Add grant descri	-									
	4									
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		139	200	-	-	-	67	(67)	-100.0%	200
National Departmental Agencies_Education, Training and Developmen	-	139	200	-	-	-	67	(67)	-100.0%	200
Provincial Departmental Agencies_Northern Cape Economic Developm	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	147 618	153 269	-	-	74 204	51 090	8 313	16.3%	153 269
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	147 618	153 269	-	-	74 204	51 090	8 313	16.3%	153 269

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		8 346	9 350	-	-	7 530	3 117	4 413	141.6%	9 350
Energy Efficiency and Demand Side Management Grant	-	3 720	4 000	-	-	3 720	1 333	2 387	179.0%	4 000
Expanded Public Works Programme Integrated Grant	-	1 274	1 395	-	-	-	465	(465)	-100.0%	1 395
Local Government Financial Management Grant	-	554	1 000	-	-	670	333	337	101.1%	1 000
Rural Road Asset Management Systems Grant	-	2 798	2 955	-	-	3 139	985	2 154	218.7%	2 955
Municipal Infrastructure Grant	-									
Rural Road Asset Management Systems Grant	-									
Other transfers and grants [insert description]	-									
<b>Provincial Government:</b>		139	-	-	-	-	-	-		-
Northern Cape Capacity Building and Other Specify (Add grant description)	-	139								
Northern Cape	-									
Other transfers and grants [insert description]	-									
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]	-									
<b>Other grant providers:</b>		-	200	-	-	139	67	73	109.0%	200
National Departmental Agencies-Education, Training and Development	-	-	200	-	-	-	67	(67)	-100.0%	200
Other Transfers Private Enterprises	-					139		139	#DIV/0!	
Provincial Departmental Agencies-Northern Cape Economic Development	-							4 486	#DIV/0!	
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	1 462	-	1 462	#DIV/0!	-
Integrated National Electrification Programme Grant	-					1 462		1 462	#DIV/0!	
Municipal Infrastructure Grant	-									
Other capital transfers [insert description]	-									
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	1 462	-	1 462	#DIV/0!	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	-	-	-	1 462	-	5 947	#DIV/0!	-

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October										
Summary of Employee and Councillor remuneration	Ref	2024/25			Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		7 980	11 116	-	614	2 277	3 705	(1 429)	-39%	11 116
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		564	655	-	47	185	218	(33)	-15%	655
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		8 544	11 771	-	661	2 462	3 924	(1 461)	-37%	11 771
% increase	4		37.8%							37.8%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 903	6 886	-	426	1 695	2 295	(600)	-26%	6 886
Pension and UIF Contributions		632	248	-	57	227	83	145	175%	248
Medical Aid Contributions		88	32	-	8	31	11	21	193%	32
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 061	862	-	23	89	287	(199)	-69%	862
Motor Vehicle Allowance		611	402	-	51	204	134	70	52%	402
Cellphone Allowance		78	150	-	7	26	50	(24)	-48%	150
Housing Allowances		40	20	-	4	14	7	7	110%	20
Other benefits and allowances		1	1	-	0	0	0	(0)	-38%	1
Payments in lieu of leave		(21)	259	-	52	137	86	51	59%	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	-	626	2 423	2 953	(530)	-18%	8 860
% increase	4		19.8%							19.8%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		45 371	59 741	-	4 224	16 486	19 914	(3 428)	-17%	59 741
Pension and UIF Contributions		8 062	10 783	-	761	2 947	3 594	(647)	-18%	10 783
Medical Aid Contributions		2 972	3 129	-	256	1 049	1 043	6	1%	3 129
Overtime		209	864	-	22	66	288	(222)	-77%	864
Performance Bonus		3 287	5 095	-	357	1 319	1 698	(379)	-22%	5 095
Motor Vehicle Allowance		2 161	2 995	-	181	731	998	(267)	-27%	2 995
Cellphone Allowance		212	413	-	18	74	138	(64)	-46%	413
Housing Allowances		497	481	-	43	163	160	3	2%	481
Other benefits and allowances		17	29	-	2	6	10	(4)	-38%	29
Payments in lieu of leave		178	2 664	-	115	595	888	(293)	-33%	2 664
Long service awards		305	206	-	-	-	69	(69)	-100%	206
Post-retirement benefit obligations		3 381	3 609	-	-	-	1 203	(1 203)	-100%	3 609
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		66 651	90 010	-	5 980	23 436	30 004	(6 567)	-22%	90 010
% increase	4		35.0%							35.0%
<b>Total Parent Municipality</b>		<b>82 589</b>	<b>110 641</b>	<b>-</b>	<b>7 268</b>	<b>28 322</b>	<b>36 880</b>	<b>(8 559)</b>	<b>-23%</b>	<b>110 641</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Executive members Board		-	-	-	-	-	-	-	-	-
% increase	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>82 589</b>	<b>110 641</b>	<b>-</b>	<b>7 268</b>	<b>28 322</b>	<b>36 880</b>	<b>(8 559)</b>	<b>-23%</b>	<b>110 641</b>
% increase	4		34.0%							34.0%
<b>TOTAL MANAGERS AND STAFF</b>		<b>74 045</b>	<b>98 870</b>	<b>-</b>	<b>6 606</b>	<b>25 859</b>	<b>32 957</b>	<b>(7 097)</b>	<b>-22%</b>	<b>98 870</b>

**ASSET AND RISK MANAGEMENT****Insurance:**

All Municipal assets are adequately insured with Lateral Unison. The contract runs from 01 February 2025 for a period of three (3) years, which ends on 31 January 2028.

**Asset Management:**

The asset register is updated on annual basis; this is done to keep up with any changes that might have occurred. The municipality has completed the asset count for the 2024/2025 financial year.

**Information Backup:**

All shared data stored on the file server (*O & P drives only*) is backed up on backup tapes which are extended automatically on a daily, weekly, monthly, and annually basis. The General Ledger and associated financial system data is backed up on the cloud iron tree server on a daily basis. The "Sage Evolution" financial system was implemented on 01 March 2022. Automated backup is done as well as a day end procedure to integrate daily transactions.

**Repairs and Maintenance Cost:**

The actual operating costs of the municipal repairs and maintenance that were incurred for the year to date as required in terms of the repairs and maintenance policy are set out below:

OPERATING RESULTS ANALYSIS COMPARISON: ACTUAL TO BUDGET	FULL YEAR BUDGET 2024/25	ADJUSTMENT BUDGET 2025/26	31/10/2025 YTD ACTUAL	VARIANCES	VARIANCES %
Municipal Offices	1 470 800.00	-	44 385.69	1 426 414.31	3%
Computer Software and Applications	4 590 863.00	-	450 439.81	4 140 423.19	10%
Computer Equipment	2 128 400.00	-	1 471 748.21	656 651.79	69%
Furniture and Office Equipment	120 000.00	-	-	120 000.00	0%
Machinery and Equipment	460 920.00	-	-	460 920.00	0%
Transport Assets	725 470.00	-	173.91	725 296.09	0%
<b>Totals</b>	<b>9 496 453.00</b>	<b>-</b>	<b>1 966 747.62</b>	<b>7 529 705.38</b>	<b>21%</b>

Year to date expenditure on repairs and maintenance amounts to R 1 966 747.62 of the R 9 496 453.00 that was budgeted. The percentage expenditure up to date amounts to 21%.

**Motor vehicles – utilization Statistics:**

The municipality operates a pool of 29 vehicles as part of its routine activities. Statistical information regarding the year-to-date utility for October 2025 is as follows:

**Municipal Vehicles:**

	Vehicle	Vehicle	Year	Registration	Last	Next Service	License	Opening KM	Previous Month	Current month		
	Description	Allocation	Model	Number	Service	Date/Kilos	Expires	01 OCT 25	Closing Km Reading	Closing KM Reading	OCT25 utility	OCT25
1	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	135 000	150 000	2026/04/30	141 429	142 235	143 095	860	Vehicle utilized, no problems reported
2	Toyota Hilux 2.5D	Disaster Management	2016	CMT 747 NC	110 000	120 000	2026/04/30	115 025	116 510	117 092	582	Vehicle utilized, no problems reported
3	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	135 000	150 000	2026/04/30	137 120	138 607	140 393	1 786	Vehicle utilized, no problems reported
4	Hyundai HI	Tourism & LED	2013	CGY 587 NC	135 000	150 000	2025/08/31	-	-	-	-	Vehicle not utilized
5	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	70 000	80 000	2026/08/31	75 726	76 001	76 845	844	Vehicle utilized, no problems reported
6	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	75 000	85 000	2026/08/31	76 759	77 061	77 066	5	Vehicle utilized, no problems reported
7	Isuzu Kb 250 D-Teq	Project Management	2014	CKR 822 NC	120 000	135 000	2026/04/30	123 475	124 190	124 568	378	Vehicle utilized, no problems reported
8	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	15 000	2024/07/31	-	-	-	-	Vehicle was not utilized
9	Toyota Etios	Office Support	2014	CJG 979 NC	100 000	110 000	2026/04/30	95 998	96 204	96 957	753	Vehicle utilized, no problems reported
10	Nissan Hardbody	Pool	2014	CJJ 263 NC	60 000	75 000	2026/04/30	66 155	67 168	67 219	51	Vehicle utilized, wipers were replaced
11	Chevrolet	Supply Chain Management	2015	CLF791 NC	30 000	45 000	2026/04/30	22 441	22 506	22 653	147	Vehicle utilized, due for service
12	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	160 000	170 000	2026/04/30	70 060	70 203	70 247	44	Vehicle utilized, was taken in for service
13	Audi Q7 3.0TDI Quattro	Council and Executive	2017	FBDM 1 NC	120 000	120 000	2026/08/31	0	0	0	-	Vehicle was not utilized
14	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	100 000	115 000	2026/08/31	96 752	97 679	98 633	954	Vehicle utilized, no problems reported
15	Nissan NP 300 S/Cab	Disaster Management	2017	CPS 008 NC	75 000	90 000	2026/08/31	77 389	78 287	78 869	582	Vehicle utilized, no problems reported
16	Toyota Hilux 2.8 GD-6 D/Cab	Project Management	2022	CZF 251 NC	60 000	70 000	2026/04/30	46 643	49 035	50 060	1 025	Vehicle utilized, was taken in for service
17	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 in for repairs
18	Isuzu D-Max	Disaster Management	2023	DBY698NC	30 000	45 000	2026/06/30	30 370	32 821	33 552	731	Vehicle utilized, no problems reported
19	Isuzu D-Max	Environmental Health	2023	DCC695NC	30 000	45 000	2026/08/31	34 586	35 615	37 484	1 869	Vehicle utilized, no problems reported
20	Isuzu D-Max	Environmental Health	2023	DBY699NC	15 000	30 000	2026/06/30	18 433	19 152	19 990	838	Vehicle utilized, no problems reported
21	Isuzu D-Max	Environmental Health	2023	DBY700NC	15 000	30 000	2026/06/30	18 309	19 285	20 604	1 319	Vehicle utilized, no problems reported
22	VW T-Cross 1.0 Tsi	Pool	2024	DCZ 616 NC	15 000	30 000	2026/03/31	23 119	24 103	27 084	2 981	Vehicle utilized, no problems reported
23	VW T-Cross 1.0 Tsi	Pool	2024	DCZ 618 NC	30 000	50 000	2026/03/31	28 081	29 536	30 458	922	Vehicle utilized, was taken in for service
24	VW Polo Sedan 1.6 Mpi	Pool	2024	DCZ 620 NC	15 000	30 000	2026/03/31	16 349	16 553	16 837	284	Vehicle utilized, no problems reported
25	VW Polo Sedan 1.6 Mpi	Pool	2024	DCZ 641 NC	15 000	30 000	2026/03/31	18 406	19 032	19 699	667	Vehicle utilized, no problems reported
26	Isuzu D-Max	Environmental Health	2024	DDC 963 NC	15 000	30 000	2026/04/04	10 343	11 173	11 886	713	Vehicle utilized, no problems reported
27	Toyota corolla	Pool	2025	DFN 833 NC	0	15 000	2026/04/30	2 603	3 714	4 000	286	Vehicle utilized, no problems reported
28	Isuzu D MAX	Environmental Health	2025	DFW 969 NC	0	15 000	2026/04/30	786	1 808	2 865	1 057	Vehicle utilized, no problems reported
29	Toyota Quantum	Tourism & LED	2025	DFN 832 NC	0	15 000	2026/04/30	5 291	6 052	6 071	19	Vehicle utilized, no problems reported
											16 955	


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

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

Signature: 

Date: 13 November 2025