FRANCES BAARD DISTRICT MUNICIPALITY

Section 71 Report

30 September 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)

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.

Revenue by source

Year-to-date actual revenue amounts R 65 702 514.00 due to the first tranche of equitable share received and accumulative interest on investments.

Operating expenditure by type

To date, R 38 987 934.00 has been spent as compared to the operational year-to-date budget projection of R 49 405 440.00. The variance is as a result of lesser spending due to projects being in the implementation stage. As the financial year has just started it is expected that expenditure will increase as the year progresses. Vacant positions are expected to be filled during the financial year.

Capital Expenditure

Year-to-date capital expenditure amounts to R 514 590.00 as compared to the year- to-date budget projection of R 1 107 228.00. The variance is a result of capital projects that are still in implementation stage.

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 150 762 512. The year-to date cash and cash equivalents amounts to R 202 130 011.41. The net increase in cash and cash equivalents for the year to date is R 51 367 499.41.

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 depicts 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	16 013 860	11 991 463	-	1 030 900	2 577 454	2 997 866
02.1 - Office Of The Municipal Manager	9 741 746	13 823 428	-	903 615	2 628 428	3 455 857
2.2 - Governance Function	3 191 567	4 848 617	-	220 007	574 082	1 212 154
2.3 - Legal Services	1 904 112	1 965 340	-	161 410	490 223	491 335
2.4 - Risk Management	1 309 507	1 576 113	-	139	139	394 028
2.5 - Marketing, Customer Relations, Publicity and Media Co-or	2 666 498	2 943 619	-	225 057	632 199	735 905
Total	**34 827 290**	**37 148 580**	**-**	**2 541 128**	**6 902 525**	**9 287 145**

Actual operating expenditure of Council & Executive is R 6 902 525 as compared to the year-to-date budget of R 9 287 145. The variance is as a result of projects that are in planning stage.

Finance						
R thousand	**Audited Outcome**	**Original Budget**	**Adjusted Budget**	**Monthly actual**	**YearTD actual**	**YearTD budget**
3.1 - BTO, Revenue & Expenditure	29 079 784	24 151 129	-	1 953 720	3 783 529	6 037 782
3.2 - Supply Chain Management	3 094 860	3 732 362	-	285 220	676 089	933 091
Total	**32 174 644**	**27 883 491**	**-**	**2 238 940**	**4 459 618**	**6 970 873**

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 4 459 618 as compared to the year-to-date projected budget of R 6 970 876. The variance is as a result of less spending on budgeted line items as the financial year has just started, expenditure is expected to increase as the year progresses.

Administration						
R thousand	**Audited Outcome**	**Original Budget**	**Adjusted Budget**	**Monthly actual**	**YearTD actual**	**YearTD budget**
4.1 - Administrative and Corporate Support	14 665 563	21 243 235	-	1 305 218	4 857 648	5 310 809
4.2 - Information Technology	5 500 401	6 523 027	-	264 957	2 255 176	1 630 757
4.3 - Human Resources	5 248 082	6 842 676	-	553 576	1 697 238	1 710 669
4.4 - Coastal Protection	13 316 896	14 270 759	-	765 091	6 675 897	3 567 690
4.5 - Disaster Management	9 993 666	13 011 383	-	894 166	2 560 759	3 252 846
Total	**48 724 608**	**61 891 080**	**-**	**3 783 008**	**18 046 718**	**15 472 770**

Actual operating expenditure of Administration at the end of the month amounts to R 18 046 718 as compared to the year-to-date projected budget of R 15 472 770. The variance is as a result of first phase payments of budgeted projects and also once off transfer of grant under environmental protection.

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	19 411 056	-	2 425 190	3 251 079	4 852 764
5.2 - Tourism	4 269 877	4 947 344	-	255 050	671 960	1 236 836
Total	**16 501 882**	**24 358 400**	**-**	**2 680 240**	**3 923 039**	**6 089 600**

Actual operating expenditure of Planning & Development at the end of the month amounts to R 3 923 039 as compared to the year-to-date projected budget of R 6 089 600. The variance is as a result of less spending due to the projects which are in the planning stages, expenditure is expected to increase as the year progresses.

Infrastructure						
R thousand	**Audited Outcome**	**Original Budget**	**Adjusted Budget**	**Monthly actual**	**YearTD actual**	**YearTD budget**
06.4 - Housing Administration	3 396 463	3 830 818	-	223 590	661 392	957 705
6.5 - Project Management & Advisory	32 027 315	42 509 117	-	2 040 626	4 995 527	10 627 279
Total	**35 423 778**	**46 339 935**	**-**	**2 264 216**	**5 656 919**	**11 584 984**

Actual operating expenditure of Infrastructure Services at the end of the month amounts to R 5 656 919 as compared to the year-to-date projected budget of R 11 584 984. The variance is as a result of less spending due to projects being in the planning stages.

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

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
POLITICAL OFFICE ADMINISTRATION							
Commemorative Days	150 000.00	-	-	52 365.00	97 635.00	35%	Expenditure as per planned projects.
Transfer & Subsidies	25 000.00	-	-	17 155.00	7 845.00	69%	Expenditure as per planned projects.
Gender Programme	150 000.00	-	28 800.00	84 310.00	65 690.00	56%	Expenditure as per planned projects.
MRM Programme	20 000.00	-	-	-	20 000.00	0%	Expenditure as per planned projects.
Old Age Programme	30 000.00	-	-	-	30 000.00	0%	Expenditure as per planned projects.
Total Political Office Projects	***375 000.00***	***-***	***28 800.00***	***153 830.00***	***221 170.00***	***41%***	
YOUTH UNIT							
Youth Career	25 000.00	-	-	-	25 000.00	0%	Expenditure as per planned projects.
Sopa Programme	15 000.00	-	-	-	15 000.00	0%	Expenditure as per planned projects.
June 16 Programme	30 000.00	0.00	0.00	0.00	30 000.00	0%	Expenditure as per planned projects.
Youth Skills Programme	300 000.00	-	-	-	300 000.00	0%	Expenditure as per planned projects.
Total Youth Projects	***370 000.00***	***-***	***-***	***-***	***370 000.00***	***0%***	

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
CORPORATE SERVICES							
HUMAN RESOURCE MANAGEMENT							
Employee Assistance Programme	50 000.00	-	-	600.00	49 400.00	1%	To be utilized as and when the need arises.
Project Management/ Training	700 000.00	-	43 698.88	99 127.09	600 872.91	14%	As per busary schedule.
Total HR Projects	***750 000.00***	***-***	***43 698.88***	***99 727.09***	***650 272.91***	***13%***	
ENVIRONMENTAL PROTECTION							
Air Quality	8 000.00	-	-	1 945.00	6 055.00	24%	Expenditure as per planned projects.
Commemorative Days	6 000.00	-	4 138.18	1 749.13	4 250.87	29%	Expenditure as per planned projects.
Health Forum	2 000.00	-	-	-	2 000.00	0%	Expenditure as per planned projects.
Water Analysis	390 000.00	-	33 840.00	30 661.32	359 338.68	8%	Expenditure as per planned projects.
Environmental World day Awareness	20 000.00	-	2 677.70	-	20 000.00	0%	Expenditure as per planned projects.
South African Standards for Drinking Water	112 000.00	-	-	-	112 000.00	0%	Expenditure as per planned projects.
Sol Plaatjie programme.	4 500 000.00	-	-	4 500 000.00	-	100%	Expenditure as per planned projects.
Total Environmental Health Projects	***5 038 000.00***	***-***	***40 655.88***	***4 534 355.45***	***503 644.55***	***90%***	
FIRE FIGHTING & DISASTER MANAGEMENT							
Contigency Fund	500 000.00	-	104 262.00	60 000.00	440 000.00	12%	To be utilized as and when the need arises.
Total Disaster Management Projects	**500 000.00**	**-**	**104 262.00**	**60 000.00**	**440 000.00**	**12%**	

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT							
LOCAL ECONOMIC DEVELOPMENT							
Led Expo	650 000.00	-	-	-	650 000.00	0%	Expenditure as per planned projects.
Youth Enterprenuer	120 000.00	-	-	-	120 000.00	0%	Expenditure as per planned projects.
Exhibition Installers	420 000.00	-	-	-	420 000.00	0%	Expenditure as per planned projects.
Machinery and equipment SMME	800 000.00	-	-	5 200.96	794 799.04	1%	Expenditure as per planned projects.
Total LED Projects	***1 990 000.00***	***-***	***-***	***5 200.96***	***1 984 799.04***	***0%***	
TOURISM							
Indaba Expo	256 480.00	-	-	-	256 480.00	0%	Expenditure as per planned projects.
Tourism Business Competition	471 840.00	-	8 326.09	32 394.35	439 445.65	7%	Expenditure as per planned projects.
Tourism Association	12 570.00	-	-	-	12 570.00	0%	Expenditure as per planned projects.
Tourism Awareness Campaign	256 221.00	-	-	-	256 221.00	0%	Expenditure as per planned projects.
Tourism workshops	114 400.00	-	-	13 310.00	101 090.00	12%	Expenditure as per planned projects.
Total Tourism Projects	**1 111 511.00**	**-**	**8 326.09**	**45 704.35**	**1 065 806.65**	**4%**	
PLANNING UNIT - SPATIAL PLANNING							
Municipal Tribunial/Audit committee	30 000.00	-	-	8 634.00	21 366.00	29%	Expenditure as per planned projects.
Project: Township Registration Barkly West 687	150 000.00	-	-	-	150 000.00	0%	Expenditure as per planned projects.
Total Spatial Planning Projects	***180 000.00***	***-***	***-***	***8 634.00***	***171 366.00***	***5%***	

Project Description	Budget	ADJ Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
INFRASTRUCTURE							
PROJECT MANAGEMENT & ADVISORY SERVICE							
Magareng O&M	2 000 000.00	-	-	2 000 000.00	-	100%	Expenditure as per planned project.
Dikgatlong O&M	2 000 000.00	-	-	-	2 000 000.00	0%	Expenditure as per planned project.
Sol Plaatje O&M	2 000 000.00	-	-	727 826.09	1 272 173.91	36%	Expenditure as per planned project.
FBDM Grant	500 000.00	-	-	-	500 000.00	0%	Expenditure as per planned project.
Phokwane CAP	3 500 000.00	-	-	-	3 500 000.00	0%	Expenditure as per planned project.
Phokwane O&M	2 000 000.00	-	-	-	2 000 000.00	0%	Expenditure as per planned project.
Magareng LM CAP	3 500 000.00	-	-	12 861.46	3 487 138.54	0%	Expenditure as per planned project.
Dikgatlong LM CAP	3 500 000.00	-	-	-	3 500 000.00	0%	Expenditure as per planned project.
Sol Plaatje LM CAP	3 500 000.00	-	-	-	3 500 000.00	0%	Expenditure as per planned project.
Total Infrastructure Projects	***22 500 000.00***	***-***	***-***	***2 740 687.55***	***19 759 312.45***	***12%***	
HOUSING							
CONTR : OUT > BUS & ADV - PROJECT MANAGEMENT- SECTOR PLANS	*800 000.00*	-	-	-	*800 000.00*	*0%*	Expenditure to be implemented as per planned project
Total Housing Project	*800 000.00*	-	-	-	*800 000.00*	*0%*	
Total Special Projects	**33 614 511.00**	**-**	**225 742.85**	**7 648 139.40**	**25 966 371.60**	***22.75%***	

The actual spending on special projects for the municipality to date amounts to R 7 648 139.40. The municipality has spent 22.75% 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 - M03 September

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD	YTD %	Full Year Forecast
Financial Performance									
Property rates	-	-	-	-	-	-	-		-
Service charges	-	-	-	-	-	-	-		-
Investment revenue	13 237	10 150	-	1 095	2 285	2 537	(252)	-10%	10 150
Transfers and subsidies - Operational	153 191	158 827	-	63 105	63 245	39 707	23 538	0	158 827
Other own revenue	483	230	-	101	173	58	115	200%	230
Total Revenue (excluding capital transfers and contributions)	**166 911**	**169 207**	**-**	**64 301**	**65 703**	**42 302**	**23 401**	**55%**	**169 207**
Employee costs	83 729	106 874	-	7 334	21 702	26 718	(5 016)	-19%	106 874
Remuneration of Councillors	8 198	9 317	-	739	2 247	2 329	(82)	-4%	9 317
Depreciation, amortisation and impairment	4 927	4 762	-	-	-	1 190	(1 190)	-100%	4 762
Interest, Dividends and Rent on Land	-	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	1 132	1 393	-	127	269	348	(79)	-23%	1 393
Transfers and subsidies	21 413	29 676	-	2 381	7 495	7 425	69	1%	29 676
Other expenditure	36 788	45 575	-	2 926	7 275	11 394	(4 119)	-36%	45 575
Total Expenditure	**156 188**	**197 596**	**-**	**13 507**	**38 988**	**49 405**	**(10 418)**	**-21%**	**197 596**
Surplus/(Deficit)	**10 724**	**(28 389)**	**-**	**50 794**	**26 715**	**(7 104)**	**33 818**	**-476%**	**(28 389)**
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers &	**10 724**	**(28 389)**	**-**	**50 794**	**26 715**	**(7 104)**	**33 818**	**-476%**	**(28 389)**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	**10 724**	**(28 389)**	**-**	**50 794**	**26 715**	**(7 104)**	**33 818**	**-476%**	**(28 389)**
Capital expenditure & funds sources									
Capital expenditure	**2 182**	**4 429**	**-**	**496**	**515**	**1 107**	**(593)**	**-54%**	**4 429**
Capital transfers recognised	(13)	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	**(156)**	**4 429**	**-**	**496**	**515**	**1 107**	**(593)**	**-54%**	**4 429**
Total sources of capital funds	**(169)**	**4 429**	**-**	**496**	**515**	**1 107**	**(593)**	**-54%**	**4 429**
Financial position									
Total current assets	165 049	158 893	-		177 734				158 893
Total non current assets	75 226	75 637	-		75 740				75 637
Total current liabilities	17 364	51 231	-		4 369				51 231
Total non current liabilities	39 352	34 749	-		38 834				34 749
Community wealth/Equity	**220 871**	**148 550**	**-**		**172 875**				**148 550**
Cash flows									
Net cash from (used) operating	(63 071)	(1 808)	-	57 618	51 882	7 478	(44 403)	-594%	(6 694)
Net cash from (used) investing	3 105	(4 886)	-	(496)	(515)	(1 222)	(707)	58%	(4 886)
Net cash from (used) financing	-	(7)	-	-	-	-	-		(7)
Cash/cash equivalents at the month/year end	**89 410**	**144 062**	**-**	**202 130**	**202 130**	**157 020**	**(45 110)**	**-29%**	**139 175**
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	37	58	(12)	67	15	13	800	9 660	10 638
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) - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue - Functional										
Governance and administration		**158 584**	**159 781**	**–**	**63 495**	**64 807**	**39 945**	24 862	62%	**159 781**
Executive and council		150	–	–	–	–	–	–		–
Finance and administration		158 434	159 781	–	63 495	64 807	39 945	24 862	62%	159 781
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**8 328**	**9 426**	**–**	**806**	**896**	**2 357**	(1 461)	-62%	**9 426**
Planning and development		8 328	9 426	–	806	896	2 357	(1 461)	-62%	9 426
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Functional	2	**166 911**	**169 207**	**–**	**64 301**	**65 703**	**42 302**	**23 401**	**55%**	**169 207**
Expenditure - Functional										
Governance and administration		**88 331**	**99 616**	**–**	**6 904**	**20 172**	**25 507**	(5 335)	-21%	**99 616**
Executive and council		21 979	25 790	–	1 935	5 206	6 454	(1 248)	-19%	25 790
Finance and administration		63 144	68 978	–	4 749	14 392	17 841	(3 449)	-19%	68 978
Internal audit		3 208	4 849	–	220	574	1 212	(638)	-53%	4 849
Community and public safety		**12 795**	**16 842**	**–**	**1 118**	**3 222**	**4 211**	(988)	-23%	**16 842**
Community and social services		9 571	13 011	–	894	2 561	3 253	(692)	-21%	13 011
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		3 224	3 831	–	224	661	958	(296)	-31%	3 831
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**50 860**	**76 191**	**–**	**5 231**	**14 923**	**19 048**	(4 125)	-22%	**76 191**
Planning and development		37 718	61 920	–	4 466	8 247	15 480	(7 233)	-47%	61 920
Road transport		–	–	–	–	–	–	–		–
Environmental protection		13 142	14 271	–	765	6 676	3 568	3 108	87%	14 271
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		**4 201**	**4 947**	**–**	**255**	**672**	**1 237**	**(565)**	**-46%**	**4 947**
Total Expenditure - Functional	3	**156 188**	**197 596**	**–**	**13 508**	**38 989**	**50 003**	**(11 014)**	**-22%**	**197 596**
Surplus/ (Deficit) for the year		**10 724**	**(28 389)**	**–**	**50 793**	**26 714**	**(7 701)**	**34 414**	**-4.468955**	**(28 389)**

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) - M03 September

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		150	–	–	–	–	–	–		–
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 3 - BUDGET AND TREASURY		158 434	159 781	–	63 495	64 807	39 945	24 862	62.2%	159 781
Vote 4 - CORPORATE SERVICES		–	–	–	–	–	–	–		–
Vote 5 - PLANNING AND DEVELOPMENT		8 328	9 426	–	806	896	2 357	(1 461)	-62.0%	9 426
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	**166 911**	**169 207**	**–**	**64 301**	**65 703**	**42 302**	**23 401**	**55.3%**	**169 207**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		12 357	11 991	–	1 031	2 577	2 998	(420)	-14.0%	11 991
Vote 2 - MUNICIPAL MANAGER		18 251	25 132	–	1 510	4 325	6 289	(1 964)	-31.2%	25 132
Vote 3 - BUDGET AND TREASURY		32 033	27 883	–	2 239	4 460	7 568	(3 108)	-41.1%	27 883
Vote 4 - CORPORATE SERVICES		48 404	61 891	–	3 783	18 047	15 473	2 574	16.6%	61 891
Vote 5 - PLANNING AND DEVELOPMENT		41 919	66 868	–	4 721	8 919	16 717	(7 798)	-46.6%	66 868
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		3 224	3 831	–	224	661	958	(296)	-30.9%	3 831
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	**156 188**	**197 596**	**–**	**13 508**	**38 989**	**50 003**	**(11 014)**	**-22.0%**	**197 596**
Surplus/ (Deficit) for the year	2	**10 724**	**(28 389)**	**–**	**50 793**	**26 714**	**(7 701)**	**34 414**	**-446.9%**	**(28 389)**

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

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
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		129	80	–	74	92	20	72	358%	80
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest from Current and Non Current Assets		13 237	10 150	–	1 095	2 285	2 537	(252)	-10%	10 150
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		354	150	–	27	81	38	44	116%	150
Licence and permits		–	–	–	–	–	–	–		–
Special rating levies		–	–	–	–	–	–	–		–
Construction Contract Revenue		–	–	–	–	–	–			–
Development Charges		–	–	–	–	–	–			–
Operational Revenue		–	–	–	–	–	–	–		–
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		153 191	158 827	–	63 105	63 245	39 707	23 538	59%	158 827
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		**166 911**	**169 207**	**–**	**64 301**	**65 703**	**42 302**	**23 401**	**55%**	**169 207**
Expenditure By Type										
Employee related costs		83 729	106 874	–	7 334	21 702	26 718	(5 016)	-19%	106 874
Remuneration of councillors		8 198	9 317	–	739	2 247	2 329	(82)	-4%	9 317
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		1 132	1 393	–	127	269	348	(79)	-23%	1 393
Debt impairment		1 053	20	–	–	–	5	(5)	-100%	20
Depreciation, amortisation and impairment		4 927	4 762	–	–	–	1 190	(1 190)	-100%	4 762
Interest, Dividends and Rent on Land		–	–	–	–	–	–	–		–
Contracted services		19 349	27 601	–	1 821	3 945	6 900	(2 955)	-43%	27 601
Transfers and subsidies		21 413	29 676	–	2 381	7 495	7 425	69	1%	29 676
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		12 121	15 601	–	1 105	3 329	3 900	(571)	-15%	15 601
Disposal of Fixed and Intangible Assets		6	54	–	–	–	13	(13)	-100%	54
Other Losses		4 258	2 300	–	–	–	575	(575)	-100%	2 300
Total Expenditure		**156 188**	**197 596**	**–**	**13 507**	**38 988**	**49 405**	**(10 418)**	**-21%**	**197 596**
Surplus/(Deficit)		**10 724**	**(28 389)**	**–**	**50 794**	**26 715**	**(7 104)**	**33 818**	**(0)**	**(28 389)**
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**10 724**	**(28 389)**	**–**	**50 794**	**26 715**	**(7 104)**	**33 818**	**(0)**	**(28 389)**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**10 724**	**(28 389)**	**–**	**50 794**	**26 715**	**(7 104)**	**33 818**	**(0)**	**(28 389)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**10 724**	**(28 389)**	**–**	**50 794**	**26 715**	**(7 104)**	33 818	(0)	**(28 389)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**10 724**	**(28 389)**	**–**	**50 794**	**26 715**	**(7 104)**	**33 818**	**(0)**	**(28 389)**

Expenditure

To date, R 38 987 934.00 has been spent as compared to the operational year-to-date budget projections of R 49 405 440.00. The variance is as a result of projects in implementation stage, expenditure is expected to increase as the financial year progresses.

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) - M03 September

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
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		1	50	–	–	–	12	(12)	-100%	50
Vote 2 - MUNICIPAL MANAGER		198	179	–	–	–	45	(45)	-100%	179
Vote 3 - BUDGET AND TREASURY		1 006	1 083	–	–	19	271	(252)	-93%	1 083
Vote 4 - CORPORATE SERVICES		844	3 112	–	496	496	778	(282)	-36%	3 112
Vote 5 - PLANNING AND DEVELOPMENT		133	5	–	–	–	1	(1)	-100%	5
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	2 182	4 429	–	496	515	1 107	**(593)**	**-54%**	4 429
Total Capital Expenditure		**2 182**	**4 429**	**–**	**496**	**515**	**1 107**	**(593)**	**-54%**	**4 429**
Capital Expenditure - Functional Classification										
Governance and administration		**793**	**3 575**	**–**	**496**	**515**	**894**	(379)	-42%	**3 575**
Executive and council		(199)	229	–	–	–	57	(57)	-100%	229
Finance and administration		992	3 346	–	496	515	836	(322)	-38%	3 346
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**(816)**	**395**	**–**	**–**	**–**	**99**	(99)	-100%	**395**
Community and social services		(816)	395	–	–	–	99	(99)	-100%	395
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**(147)**	**459**	**–**	**–**	**–**	**115**	(115)	-100%	**459**
Planning and development		(133)	5	–	–	–	1	(1)	-100%	5
Road transport		–	–	–	–	–	–	–		–
Environmental protection		(13)	454	–	–	–	113	(113)	-100%	454
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**(169)**	**4 429**	**–**	**496**	**515**	**1 107**	**(593)**	**-54%**	**4 429**
Funded by:										
National Government		(13)	–	–	–	–	–	–		–
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	–	–	–	–		–
Transfers recognised - capital		**(13)**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		(156)	4 429	–	496	515	1 107	(593)	-54%	4 429
Total Capital Funding		**(169)**	**4 429**	**–**	**496**	**515**	**1 107**	**(593)**	**-54%**	**4 429**

Table C6 Monthly Budget Statement – Financial Position.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2025/26	Budget Year 2026/27			
		Audited	Original	Adjusted	YearTD actual	Full Year
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		150 763	142 682	–	162 832	142 682
Short term Investments		10 300	–	–	10 304	–
Trade and other receivables from exchange transactions		2 660	7 141	–	2 212	7 141
Receivables from non-exchange transactions		–	389	–	–	389
Current portion of non-current receivables		730	671	–	730	671
Inventory		313	218	–	331	218
VAT Receivable		78	7 584	–	1 187	7 584
Other current assets		205	209	–	139	209
Total current assets		**165 049**	**158 893**	**–**	**177 734**	**158 893**
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		66 793	68 078	–	67 307	68 078
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		631	631	–	631	631
Intangible assets		402	575	–	402	575
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		7 313	6 306	–	7 313	6 306
Other non-current assets		87	46	–	87	46
Total non current assets		**75 226**	**75 637**	**–**	**75 740**	**75 637**
TOTAL ASSETS		**240 275**	**234 530**	**–**	**253 475**	**234 530**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		9	7	–	9	7
Trade and other payables from exchange transactions		4 464	33 295	–	(15 814)	33 295
Trade and other payables from non-exchange transactions		526	2 050	–	4 741	2 050
Provision		10 844	10 574	–	11 762	10 574
VAT Payable		(1 626)	(454)	–	104	(454)
Other current liabilities		3 147	5 759	–	3 566	5 759
Total current liabilities		**17 364**	**51 231**	**–**	**4 369**	**51 231**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		3 936	3 116	–	3 936	3 116
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		35 416	31 633	–	34 898	31 633
Total non current liabilities		**39 352**	**34 749**	**–**	**38 834**	**34 749**
TOTAL LIABILITIES		**56 716**	**85 980**	**–**	**43 203**	**85 980**
NET ASSETS	2	**183 558**	**148 550**	**–**	**210 272**	**148 550**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		180 394	107 025	–	132 398	107 025
Reserves and funds		40 477	41 525	–	40 477	41 525
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**220 871**	**148 550**	**–**	**172 875**	**148 550**

Table C7 Monthly Budget Statement – Cash flow.

DC9 Frances Baard - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	–	–	–	–	–	–		–
Other revenue		–	265	–	101	173	66	107	161%	265
Transfers and Subsidies - Operational		–	158 827	–	61 758	67 447	39 707	27 740	70%	158 827
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		–	10 150	–	1 095	2 285	2 537	(252)	-10%	10 150
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(63 071)	(164 943)	–	(5 335)	(18 023)	(36 359)	(18 336)	50%	(169 830)
Finance charges		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	(6 106)	–	–	–	1 527	1 527	100%	(6 106)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(63 071)**	**(1 808)**	**–**	**57 618**	**51 882**	**7 478**	**(44 403)**	**-594%**	**(6 694)**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Insurance Refund - Capital		–	–	–	–	–	–	–		–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		3 105	(4 886)	–	(496)	(515)	(1 222)	(707)	58%	(4 886)
Retention (Capital)		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**3 105**	**(4 886)**	**–**	**(496)**	**(515)**	**(1 222)**	**(707)**	**58%**	**(4 886)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	(7)	–	–	–	–	–		(7)
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**(7)**	**–**	**–**	**–**	**–**	**–**		**(7)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(59 966)**	**(6 701)**	**–**	**57 122**	**51 367**	**6 257**			**(11 588)**
Cash/cash equivalents at beginning:		149 376	150 763	–	145 008	150 763	150 763			150 763
Cash/cash equivalents at month/year end:		89 410	144 062	–	202 130	202 130	157 020			139 175

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

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

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	OPENING BALANCE	AMOUNT PAID PREVIOUSLY	INVOICED SEP '26	PAID SEP '26	BALANCE	PROGRESS
100087	Department of Safety & Liasion	2022/04/30	Rental Clinic Building - Jan Kempdorp	266 088.49	210 854.27	0.00	0.00	55 234.22	Letter of demand to make payment arrangements - 30/09/2026
101399	Department of Roads and Public Works	2026/09/30	Post Service medical aid - Council Contribution	6 184 269.73	6 068 936.53	60 203.30	0.00	175 536.50	Monthly payments
101400	Department of Roads and Public Works	2026/09/30	Sundry - Municipal accounts workshops	12 987 586.03	3 520 879.06	10 449.81	0.00	9 477 156.78	Letter of demand to make payment arrangements - 30/09/2026
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 paymemt
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 - 26/01/2017
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 - Section 65A (2) notice issued
101459	Siwisa A.M.	2019/07/30	Salary overpayment	9 653.29	8 000.00	0.00	0.00	1 653.29	Summons issued - Failed to make payment as agreed
101463	Railex Pty Ltd	2020/11/12	New building - Electrical repairs and COC	56 140.00	26 140.00	0.00	0.00	30 000.00	Handed over to legal department for further action
101469	Msibi J.K.	2022/05/31	Laptop recovery	14 900.00	10 017.40	0.00	0.00	4 882.60	Awaiting payback arrangement
101473	Sedibeng Water	2022/06/30	FNB fraud	499 986.20	0.00	0.00	0.00	499 986.20	Case finalized at courts - awaiting feedback FNB re recovering of money
101475	EFF Councillors	2023/06/30	Legal Costs- CASE 1933/21	143 607.69	0.00	0.00	0.00	143 607.69	Handed over to Mjila & Partners - REF MJ0048 13/11/2024
101476	Orange Development (PTY) LTD	2023/06/30	VAT overpayment	100 460.87	24 595.00	0.00	0.00	75 865.87	Handed over to state attorney - 24/10/2024
101477	Ruiter I.R.	2023/10/20	Salary overpayment	222 734.91	131 018.28	0.00	0.00	91 716.63	Deputy director Finance - Follow up on salary recovery from Sol Plaatje Mun
101480	Zalisa A.K.	2024/03/19	Salary overpayment	8 365.80	2 697.30	0.00	0.00	5 668.50	Letter of demand to make payment arrangements - 30/04/2025
101484	Moseki O.P.	2025/11/28	SARS penalty: MPAC 01 12/2024	68 795.96	20 000.00	0.00	2 000.00	46 795.96	Monthly salary deduction
101485	Leeuw LDK	2026/03/31	Salary overpayment	2 211.13	0.00	0.00	0.00	2 211.13	Notification of Cllr being fired received late at Finance - salary already paid
101486	Kgalogae A.	2026/06/30	Unpaid maternity leave	24 788.86	12 565.90	0.00	12 222.96	0.00	Monthly salary deduction
101488	NCEDA	2026/06/30	FBDM HIV/AIDS Benefit Concert 2025	80 000.00	0.00	0.00	0.00	80 000.00	Arrangements to be made.
				20 896 320.76	**10 191 060.79**	**70 653.11**	**14 222.96**	**10 761 690.12**	

DC9 Frances Baard - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2026/27											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	37	58	(12)	67	15	13	800	9 784	10 762	10 679	–	–
Total By Income Source	**2000**	**37**	**58**	**(12)**	**67**	**15**	**13**	**800**	**9 784**	**10 762**	**10 679**	**–**	**–**
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	–	–	–	–	–	–	–	–	–	–	–
Commercial	2300	–	–	–	–	–	–	–	–	–	–	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	37	58	(12)	67	15	13	800	9 660	10 638	10 555	–	–
Total By Customer Group	**2600**	**37**	**58**	**(12)**	**67**	**15**	**13**	**800**	**9 660**	**10 638**	**10 555**	**–**	**–**

Municipal debtors consist of three main groups, namely:

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

- **Monthly Budget Statement - aged creditors**

Payments to Councilors/Employees/Pensioners/Suppliers:

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

FRANCES BAARD DISTRICT MUNICIPALITY

EXPENDITURE STATISTICS ***Sept-26***

		Number of Employees			No of Pay
Employee/Supplier	**Salaries/Payment(Rand)**	**Paid**	**Not paid**	**Termination**	**Made**
Officials	4 209 450.54	94	0	1	0
Pension	-	0	0	0	0
Section 54 & 57	338 583.44	3	0	0	0
Contract	695 645.38	13	0	0	0
Cllrs	763 307.24	29	0	0	0
Interns	141 128.98	17	0	0	0
Payments Made	7 467 924.42	-	-	-	0
TOTALS	**13 616 040.00**	**156**	**0**	**1**	**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 - M03 September

Description	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	–	–	–	–	–	–	–	–	–	–
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 2026 is implemented and is maintained by all relevant role players.

2. Implementation of the Supply Chain Management Process.

- **Training of Supply Chain Management Officials**

No training was conducted for the month of September 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 2026-27 was approved by the Accounting Officer.

- **Acquisition Management**

For the period of September 2026, three contracts (R200 000 +) were awarded by the Municipal Manager.

AWARDED TENDERS 26/27 FINANCIAL YEAR (ABOVE R 200 000 AND MORE) – SEPTEMBER 2026				
BID No.	**DESCRIPTION**	**AWARDED / SERVICE PROVIDER**	**AMOUNT**	**DATE AWARDED**
BID 01/26	SUPPLY, DELIVERY AND INSTALLATION OF SPLIT-TYPE AIR CONDITIONING UNITS	MOKGELWANE	R 245 870.00	3 SEPTEMBER 2026 ***Was incorrectly reported in August 2026***
BID 02/26	PROVISION OF TRAVEL AGENCY SERVICES FOR A	SABIPAX TRAVEL	• Accommodation booking service fee (Transactional) R 65.55	29 SEPTEMBER 2026

	PERIOD OF 12 MONTHS		• Flights (domestic / economy) arrangement service fee R 80.50 • Car rental service fee R 42.55 • Shuttle service fee R 42.55 • After hours fees per call R 101.20	
BID 03/26	REVIEW AND UPDATE OF DISTRICT DISASTER RISK MANAGEMENT PLAN FOR FRANCES BAARD DISTRICT MUNICIPALITY (FBDM) AND ALL FOUR LOCAL MUNICIPALITIES	DISASTER RISK MANAGEMENT NPC	R 896 666.50	29 SEPTEMBER 2026

- Following contract was awarded by Municipal Manager in August 2026

AWARDED TENDERS 26/27 FINANCIAL YEAR (ABOVE R 200 000 AND MORE) – AUGUST 2026				
BID No.	**DESCRIPTION**	**AWARDED / SERVICE PROVIDER**	**AMOUNT**	**DATE AWARDED**
BID 29/25	SUPPLY AND DELIVERY OF LAPTOPS (READVERT)	DISAKE GROUP	R 474 564.00	5 AUGUST 2026

- **Written Quotations**

For the period of September 2026, no written quotations (R30 000-R200 000) was awarded by the Municipal Manager.

Total orders issued total R 1 676 589.51

Council and Executive	R 262 060.25
Municipal Manager	R 302 816.25
Finance	R 285 780.24
Administration	R 296 608.98
Planning and Development	R 262 060.25
Infrastructure Services	R 267 254.49

a) Disposal Management

No disposals were approved by the Municipal Manager for the month of September 2026.

b) Deviations

For the period of September 2026, one deviation was approved by the Municipal Manager.

DEVIATIONS: 26/27 FINANCIAL YEAR END (SEPTEMBER)						
DEVIATION NO.	PROJECT DESCRIPTION	PROJECT MANAGER	DEPARTMENT / UNIT	SERVICE PROVIDER / APPROVAL DATE	AMOUNT	REASON
1	SERVICING AND COMPLIANCE TESTING OF TNT JAWS OF LIFE RESCUE EQUIPMENT	C. JONES	DISASTER MANAGEMENT	JJ KLASS (IGNISARMOR)	R 14 363.50	SOLE PROVIDER

Issues from Stores

Total orders issued total R 20 074.95.

Council	R 0.00
Municipal Manager	R 5 272.70
Finance	R 98.69
Administration	R 13 220.07
Planning and Development	R 671.49
Infrastrcture Services	R 812.00

c) List of accredited Service Providers

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

d) Support to Local Municipalities

No official request was received from the local municipalities.

e) In the service of the state.

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

f) In the service of the state.

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

Monthly Budget Statement - investment portfolio

Investment Number	Type of investment	Investment by Maturity	Investment Amount	Withdrawal	Commence of Investment	Expiry Date Of Investment	Term (days)	Yield for the month (1)	Accured Interest Over Term	Accured Interest Month	Service fee	Accrued Interest after monthly service fee
037662011402/000107	call	NEDCOR	15 100 000.00		01-Sept-26	30-Sept-26	30	6.850%	85 015.07	85 015.07	0.00	
037662011402/000201	notice	NEDCOR	10 300 000.00		29-Jun-26	28-Jun-27	364	7.910%	812 497.86	69 196.25		
037662011402/000202	notice	NEDCOR	10 000 000.00		10-Jul-26	05-Nov-26	118	7.260%	234 706.85	61 660.27		
'037662011402/000203	notice	NEDCOR	10 000 000.00		17-Jul-26	12-Nov-26	118	7.220%	233 413.70	61 320.55		
037662011402/000204	notice	NEDCOR	10 000 000.00		17-Jul-26	12-Nov-26	118	7.220%	233 413.70	61 320.55		
048472468-138	call	STANDARD BANK	15 000 000.00		01-Sept-26	30-Sept-26	30	7.000%	86 301.37	89 178.08	0.00	
048472468-195	notice	STANDARD BANK	10 000 000.00		10-Jul-26	05-Nov-26	118	7.630%	246 668.49	64 802.74		
048472468-196	notice	STANDARD BANK	10 000 000.00		07-Aug-26	05-Dec-26	120	7.630%	250 849.32	64 802.74		
9313877406	call	ABSA	1 986 113.94		01-Sept-26	30-Sept-26	30	6.590%	10 757.66	11 116.25	80.00	
9389805811	call	ABSA	10 000 000.00		01-Sept-26	30-Sept-26	30	7.200%	59 178.08	61 150.68		
2080805462	notice	ABSA	15 000 000.00		17-Jul-26	12-Nov-26	118	6.050%	293 383.56	37 294.52		
2082410639	notice	ABSA	10 000 000.00		10-Jul-26	05-Nov-26	118	6.050%	195 589.04	51 383.56		
62739184688	call	FNB	17 998 417.35		01-Sept-26	30-Sept-26	30	6.850%	101 333.56	104 711.34		
76204687655	notice	FNB	10 000 000.00		17-Jul-26	12-Nov-26	118	7.350%	237 616.44	62 424.66		
76204676640	notice	FNB	5 000 000.00		17-Jul-26	12-Nov-26	118	7.350%	118 808.22	31 212.33		
76208764574	notice	FNB	5 000 000.00		10-Jul-26	02-Nov-26	115	7.450%	117 363.01	31 636.99		
76211041315	notice	FNB	10 000 000.00		07-Aug-26	05-Dec-26	120	7.200%	236 712.33	47 342.47		
			R 175 384 531.29	R -			1 813		R 3 553 608.26	995 569.04	80.00	-

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

Investment amounts to R 175 384 531.29 as at 30 September 2026.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year Forecast
RECEIPTS	1.2									
Operating										
National Government										
Monetary Allocations										
Energy Efficiency and Demand Management	_	4 000	–	–	–	–	–	–	0.0%	–
EPWP Incentive	_	1 395	1 352	–	–	338	338	(0)	0.0%	1 352
Finance Management	_	1 000	1 200	–	–	1 200	300	900	300.0%	1 200
Integrated National Electrification Programme	_	–	5 000	–	–	2 000	1 250	750	60.0%	5 000
Local Government Equitable Share	_	143 719	148 071	–	61 696	61 696	37 018	24 678	66.7%	148 071
Rural Road Asset Management Systems Grant	_	2 955	3 074	–	–	2 151	769	1 382	179.9%	3 074
	_									
	_									
	_									
	_									
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Northern Cape_Capacity Building and Other_Specify (Add grant desc	_		-	-	-	-	-	27 711	0.0%	-
Total Operating/National Government		**153 069**	**158 697**	**-**	**61 696**	**67 385**	**39 674**	27 711	69.8%	**158 697**
Provincial Government								–		
Monetary Allocations								–		
Northern Cape_Capacity Building and Other_Specify (Add grant description)	_	(250)	–	–	–	–	–	–		–
								–		
Total Monetary Allocations		**(250)**	**-**	**-**	**-**	**-**	**-**	–		**-**
Total Operating/Provincial Government		**(250)**	**-**	**-**	**-**	**-**	**-**	**27 711**		**-**
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
								–		
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**	–		**-**
Allocations In-kind								–		
Other transfers/grants [insert description]								–		
								–		
National Departmental Agencies_Education, Training and Developmen	_	**-**	**130**	**-**	**-**	**-**	**32**	(32)	-100.0%	**130**
National Departmental Agencies_Local Government, Water and Relate	_	**141**	**-**	**-**	**62**	**62**	**-**	62	0.0%	**-**
Other Grant Providers								–		
Monetary Allocations								–		
National Departmental Agencies_Education, Training and Development Pract	_	–	130	–	–	–	32	(32)	-100.0%	130
National Departmental Agencies_Local Government, Water and Related Serv	_	141	–	–	62	62	–	62	0.0%	–
								–		
								–		
								–		
Total Monetary Allocations		**141**	**130**	**-**	**62**	**62**	**32**	29	90.1%	**130**
Allocations In-kind										
[insert description]										
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**27 711**		**-**
Total Operating/Other Grant Providers		**141**	**130**	**-**	**62**	**62**	**32**			**130**
Total Operating	5	**153 101**	**158 827**	**-**	**61 820**	**67 509**	**39 707**			**158 827**
Capital										
National Government										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**			**-**
Total Capital/National Government		**-**	**-**	**-**	**-**	**-**	**-**			**-**
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**			**-**
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**			**-**
Total Capital/Provincial Government		**-**	**-**	**-**	**-**	**-**	**-**			**-**
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**			**-**
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**			**-**
Total Capital/District Municipalities		**-**	**-**	**-**	**-**	**-**	**-**			**-**
Other Grant Providers										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**			**-**
Allocations In-kind										
[insert description]										
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**			**-**
Total Capital/Other Grant Providers		**-**	**-**	**-**	**-**	**-**	**-**			**-**
Total Capital	5	**-**	**-**	**-**	**-**	**-**	**-**			**-**
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		**153 101**	**158 827**	**-**	**61 820**	**67 509**	**39 707**			**158 827**

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Energy Efficiency and Demand Side Management Grant	_	4 000	–	–	–	–	–	–	0.0%	–
Expanded Public Works Programme Integrated Grant	_	1 395	1 352	–	210	276	338	(62)	-18.3%	1 352
Integrated National Electrification Programme Grant	_	–	5 000	–	–	–	1 250	(1 250)	-100.0%	5 000
Local Government Financial Management Grant	_	854	1 200	–	603	653	300	353	117.6%	1 200
Rural Road Asset Management Systems Grant	_	2 933	3 074	–	596	620	769	(149)	-19.4%	3 074
	_									
	_									
	_									
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Monetary Allocations		**9 181**	**10 626**	**-**	**1 409**	**1 549**	**2 657**	**(1 108)**	-41.7%	**10 626**
Northern Cape	_	**150**	**-**	**-**	**-**	**-**	**-**	**-**	0.0%	**-**
Provincial Government								–		
Monetary Allocations								–		
Northern Cape	_	150	–	–	–	–	–	–	0.0%	–
								–		
Total Monetary Allocations		**150**	**-**	**-**	**-**	**-**	**-**	–		**-**
Total Provincial Government		**150**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Monetary Allocations										
Other transfers/grants [insert description]								–		
								–		
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Allocations In-kind								–		
Other transfers/grants [insert description]								–		
								–		
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
National Departmental Agencies-Education, Training and Development P	_	**-**	**130**	**-**	**-**	**-**	**32**	**(32)**	-100.0%	**130**
Service SETA-Transferred to Revenue/Capital Expenditure	_	141 063	**-**	**-**	**-**	**-**	**-**	–	0.0%	**-**
Monetary Allocations										
National Departmental Agencies-Education, Training and Development Practice	_	–	130	–	–	–	32	(32)	-100.0%	130
National Departmental Agencies-Local Government, Water and Related Service	_	141	–	–	–	–	–	–	0.0%	–
								–		
								–		
								–		
Total Monetary Allocations		**141**	**130**	**-**	**-**	**-**	**32**	**(32)**	**(0)**	**130**
Allocations In-kind										
Other transfers/grants [insert description]								–		
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total Operating/Other Grant Providers		**141**	**130**	**-**	**-**	**-**	**32**	**(32)**	**(0)**	**130**
Total operating expenditure of Transfers and Grants		**9 472**	**10 756**	**-**	**1 409**	**1 549**	**2 689**	**(1 140)**	**(0)**	**10 756**
Capital										
National Government										
Monetary Allocations										
Other transfers/grants [insert description]								–		
								–		
								–		
								–		
								–		
								–		
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total National Government		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]								–		
								–		
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total Provincial Government		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]								–		
								–		
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Allocations In-kind										
Other transfers/grants [insert description]								–		
								–		
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total Capital/District Municipalities		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]								–		
								–		
								–		
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Allocations In-kind										
								–		
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total Capital/Other Grant Providers		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total capital expenditure of Transfers and Grants		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**9 472**	**10 756**	**-**	**1 409**	**1 549**	**2 689**	**(1 140)**		**10 756**

Monthly Budget Statement - councilor and staff benefits

DC9 Frances Baard - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		7 637	8 611	–	692	2 106	2 153	(47)	-2%	8 611
Cell phone Allowance		562	706	–	47	141	176	(35)	-20%	706
Housing Allowance		–	–	–	–	–	–	–		–
In-kind Benefits		–	–	–	–	–	–	–		–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Office-bearer Allowance		–	–	–	–	–	–	–		–
Out of pocket Expenses		–	–	–	–	–	–	–		–
Travelling Allowance		–	–	–	–	–	–	–		–
Use of Personal Facilities		–	–	–	–	–	–	–		–
Total Allowances and Service Related Benefits		**8 198**	**9 317**	**-**	**739**	**2 247**	**2 329**	**(82)**	-4%	**9 317**
Social Contributions										
Medial Aid Benefits		–	–	–	–	–	–	–		–
Pension Fund Contributions		–	–	–	–	–	–	–		–
Total Social Contributions		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total Councillors		**8 198**	**9 317**	**-**	**739**	**2 247**	**2 329**	**(82)**	-4%	**9 317**
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		5 492	8 963	–	507	1 521	2 241	(720)	-32%	8 963
Bonuses		457	534	–	15	44	133	(90)	-67%	534
Allowance								–		
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	172	150	–	13	38	38	–		150
Housing Benefits	3	37	15	–	2	7	4	4	99%	15
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	561	462	–	38	115	115	0	0%	462
Voluntary Work		–	–	–	–	–	–			–
Total Allowance		**770**	**626**	**-**	**53**	**160**	**157**	**4**	2%	**626**
Service Related Benefits										
Acting	3	–	–	–	–	–	–	–		–
Bonus	3	–	–	–	–	–	–	–		–
Danger Allowance	3	–	–	–	–	–	–	–		–
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	–	–	–	–	–	–		–
Leave Pay	3	(304)	414	–	42	125	104	22	21%	414
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Scarcity	3	–	–	–	–	–	–	–		–
Standby Allowance	3	–	–	–	–	–	–	–		–
Tools Allowance	3	–	–	–	–	–	–	–		–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–		–
Leave gratuity		–	–	–	–	–	–	–		–
Long Term Service Award		–	–	–	–	–	–	–		–
Total Service Related Benefits		**(304)**	**414**	**-**	**42**	**125**	**104**	**22**	21%	**414**
Total Salaries and Allowances		**6 415**	**10 537**	**-**	**617**	**1 851**	**2 634**	**(784)**	-30%	**10 537**
Social Contributions										
Bargaining Council		1	0	–	0	0	0	0	109%	0
Group Life Insurance		100	–	–	6	19	–	19		–
Medical		105	100	–	8	21	25	(4)	-17%	100
Pension		492	176	–	31	92	44	48	109%	176
Unemployment Insurance		9	15	–	1	3	4	(1)	-29%	15
Total Social Contributions		**706**	**292**	**-**	**46**	**135**	**73**	**62**	85%	**292**
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–		–
Other Benefits		–	–	–	–	–	–	–		–
Pension		–	–	–	–	–	–	–		–
Total Post-retirement Benefit		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Costs Capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**7 122**	**10 829**	**-**	**662**	**1 986**	**2 707**	**(721)**	-27%	**10 829**
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		51 121	62 590	–	4 544	13 590	15 648	(2 058)	-13%	62 590
Bonuses		–	–	–	–	–	–	–		–
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–		–
Cellular and Telephone	3	238	331	–	22	66	83	(17)	-21%	331
Housing Benefits	3	523	576	–	48	141	144	(3)	-2%	576
Non-pensionable		–	–	–	–	–	–	–		–
Travel or Motor Vehicle	3	2 282	3 090	–	205	580	772	(192)	-25%	3 090
Voluntary Work		–	–	–	–	–	–	–		–
Total Allowance		**3 043**	**3 996**	**-**	**274**	**787**	**999**	**(212)**	-21%	**3 996**
Service Related Benefits										
Acting	3	–	–	–	–	–	–	–		–
Bonus	3	4 220	4 829	–	355	1 064	1 207	(144)	-12%	4 829
Danger Allowance	3	–	–	–	–	–	–	–		–
Entertainment	3	–	–	–	–	–	–	–		–
Fire Brigade		–	–	–	–	–	–	–		–
In-kind Benefits	3	–	–	–	–	–	–	–		–
Leave Pay	3	1 556	5 052	–	343	806	1 263	(457)	-36%	5 052
Lifeguard/Duty Squads		–	–	–	–	–	–	–		–
Long Service Award		324	395	–	–	–	99	(99)	-100%	395
Overtime		207	342	–	24	70	86	(15)	-18%	342
Scarcity	3	–	–	–	–	–	–	–		–
Standby Allowance	3	–	–	–	–	–	–	–		–
Tools Allowance	3	–	–	–	–	–	–	–		–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–		–
Leave gratuity		–	–	–	–	–	–	–		–
Long Term Service Award		–	–	–	–	–	–	–		–
Total Service Related Benefits		**6 307**	**10 619**	**-**	**723**	**1 940**	**2 655**	**(715)**	-27%	**10 619**
Total Salaries and Allowances		**60 472**	**77 205**	**-**	**5 541**	**16 317**	**19 301**	**(2 985)**	-15%	**77 205**
Social Contributions										
Bargaining Council		18	26	–	2	5	7	(2)	-30%	26
Group Life Insurance		1 523	2 982	–	140	418	745	(327)	-44%	2 982
Medical		3 393	3 570	–	303	918	893	25	3%	3 570
Pension		7 488	9 455	–	667	1 999	2 364	(365)	-15%	9 455
Unemployment Insurance		236	254	–	20	60	64	(4)	-6%	254
Total Social Contributions		**12 658**	**16 288**	**-**	**1 131**	**3 400**	**4 072**	**(672)**	-17%	**16 288**
Post-retirement Benefit	6									
Medical		559	–	–	–	–	–	–		–
Other Benefits		–	–	–	–	–	–	–		–
Pension		2 919	2 552	–	–	–	638	(638)	-100%	2 552
Total Post-retirement Benefit		**3 478**	**2 552**	**-**	**-**	**-**	**638**	**(638)**		**2 552**
Costs Capitalised to PPE		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**76 607**	**96 045**	**-**	**6 672**	**19 716**	**24 011**	**(4 295)**		**96 045**
% increase	4									
Total Parent Municipality		**91 928**	**116 191**	**-**	**8 073**	**23 949**	**29 048**	**(5 098)**	-18%	**116 191**
TOTAL SALARY, ALLOWANCES & BENEFITS		**91 928**	**116 191**	**-**	**8 073**	**23 949**	**29 048**	**(5 098)**		**116 191**
% increase	4									
TOTAL MANAGERS AND STAFF	5,7	**83 729**	**106 874**	**-**	**7 334**	**21 702**	**26 718**	**(5 016)**		**106 874**

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 2025/2026 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 2026/27	ADJUSTMENT BUDGET 2026/27	30/09/2026 YTD ACTUAL	VARIANCES	VARIANCES %
Municipal Offices	370 000.00	0	R17 449.13	R352 550.87	5%
Computer Software and Applications	4 498 880.00	0	R2 263 360.65	R2 235 519.35	50%
Computer Equipment	55 000.00	0	R0.00	R55 000.00	0%
Furniture and Office Equipment	2 035 597.00	0	R56 441.26	R1 979 155.74	3%
Machinery and Equipment	426 280.00	0	R69 248.46	R357 031.54	16%
Transport Assets	240 000.00	0	R95 843.22	R144 156.78	40%
Totals	7 625 757.00	0	R2 502 342.72	R5 123 414.28	33%

Year to date expenditure on repairs and maintenance amounts to R 2 502 342.72 of the R 7 625 757.00 that was budgeted. The percentage expenditure up to date amounts to 33%.

Motor vehicles – utilization Statistics:

The municipality operates a pool of 33 vehicles as part of its routine activities.
Statistical information regarding the year-to-date utility for September 2026 is as follows:

Municipal Vehicles:

	Vehicle Description	Vehicle Allocation	Year Model	Registration Number	Last Service	Next Service Date/Kilos	License Expires	Previous Month Closing Km Reading	Current month Closing KM Reading	September 2026	Remarks
1	Isuzu KB 2.5 CrewCab	Enviromental Health	2016	CMV 311 NC	135 000	150 000	2027/04/30	153 995	153 995	-	Vehicle written-off FIN 01 07/2026 - 23/09/2026
2	Toyota Hilux 2.5D	Disaster Management	2016	CMT 747 NC	110 000	120 000	2027/04/30	125 915	125 926	11	Vehicle written-off FIN 01 07/2026 - 23/09/2026
3	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	150 000	160 000 or 20/05/2027	2027/04/30	145 643	146 051	408	Vehicle utilized, chip on the windscreen
4	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	80 000	90 000 or 06/07/2027	2027/08/31	83 760	84 210	450	Vehicle utilized, no problems reported
5	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	75 000	85 000	2027/08/31	79 744	79 992	248	Vehicle utilized, no problem reported
6	Isuzu Kb 250 D-Teq	Project Management	2014	CKR 822 NC	120 000	135 000	2027/04/30	129 045	130 087	1 042	Vehicle was utilized,rear left fender having scratch
7	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	15 000	2027/04/04	2 129	2 129	-	Vehicle was not utilized
8	Toyota Etios	Office Support	2014	CJG 979 NC	100 000	110 000	2027/04/30	101 202	101 479	277	Vehicle utilized, no problems reported
9	Nissan Hardbody	Pool	2014	CJJ 263 NC	90 000	105 000 or 10/09/2027	2027/04/30	68 572	68 618	46	Vehicle utilized, no problems reported
10	Chevrolet Cruze	Supply Chain Management	2015	CLF 791 NC	30 000	45 000	2027/04/30	23 830	23 867	37	Vehicle utilized, front bumber scratched
11	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	160 000	170 000	2027/04/30	71 541	71 614	73	Vehicle written-off FIN 01 07/2026 - 23/09/2026
12	Audi Q7 3.0TDI Quattro	Council and Executive	2017	FBDM 1 NC	120 000	120 000 or 03/02/2027	2027/08/31	109 590	110 076	486	Vehicle utilized, no problems reported
13	Nissan NP 300 D/Cab	Enviromental Health	2017	CPS 005 NC	100 000	115 000	2027/08/31	107 618	107 618	-	Vehicle written-off FIN 01 07/2026 - 23/09/2026
14	Nissan NP 300 S/Cab	Disaster Management	2017	CPS 008 NC	90 000	105 000 or 26/02/2027	2027/08/31	86 494	86 900	406	Vehicle utilized, no problems reported
15	Toyota Hilux 2.8 GD-6 D/Cab	Project Management	2022	CZF 251 NC	60 000	70 000	2027/04/30	66 556	69 337	2 781	Vehicle utilized, chip and small dent at the back
16	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15 000	15 000	2027/04/30	1 887	1 887	-	Vehicle was not utilized
17	Isuzu D-Max	Disaster Management	2023	DBY 698 NC	30 000	45 000	2027/06/30	38 825	39 702	877	Vehicle utilized, no problems reported
18	Isuzu D-Max	Enviromental Health	2023	DCC 695 NC	45 000	60 000 or 13/05/2027	2027/08/31	50 482	52 163	1 681	Vehicle utilized,left small sport light lose and dent on the fender
19	Isuzu D-Max	Enviromental Health	2023	DBY 699 NC	15 000	30 000	2027/06/30	27 794	28 787	993	Vehicle utilized, no problems reported
20	Isuzu D-Max	Enviromental Health	2023	DBY 700 NC	15 000	30 000	2027/05/31	30 467	31 592	1 125	Vehicle utilized, no problems reported
21	VW T-Cross 1.0 Tsi	Pool	2024	DCZ 616 NC	30 000	45 000 or 13/02/2027	2027/03/31	38 397	40 776	2 379	Vehicle utilized, no problems reported
22	VW T-Cross 1.0 Tsi	Pool	2024	DCZ 618 NC	30 000	45 000	2027/03/31	42 487	42 765	278	Vehicle utilized, no problems reported
23	VW Polo Sedan 1.6 Mpi	Pool	2024	DCZ 620 NC	30 000	45 000 or 16/03/2027	2027/03/31	22 718	23 062	344	Vehicle utilized,small chip on the windscreen
24	VW Polo Sedan 1.6 Mpi	Pool	2024	DCZ 641 NC	30 000	45 000 or 26/03/2027	2027/03/31	26 634	27 382	748	Vehicle utilized, no problems reported
25	Isuzu D-Max	Enviromental Health	2024	DDC 963 NC	15 000	30 000	2027/04/30	17 003	17 790	787	Vehicle utilized, no problems reported
26	Toyota Cross	Pool	2025	DFN 833 NC	0	15 000	2027/04/30	13 467	15 057	1 590	Vehicle utilized, no problems reported
27	Isuzu D-Max	Enviromental Health	2025	DFW 969 NC	0	15 000	2027/06/30	10 600	12 297	1 697	Vehicle utilized, no problems reported
28	Toyota Quantum	Tourism & LED	2025	DFN 832 NC	0	15 000	2027/04/30	9 485	10 155	670	Vehicle utilized, no problems reported
29	Toyota Hilux 2.8 GD-6 E/Cab	Disaster Management	2026	DHD 193 NC	0	15 000	2027/04/30	354	393	39	Vehicle utilized, no problems reported
30	Toyota Hilux 2.8 GD-6 E/Cab	Disaster Management	2026	DHD 194 NC	0	15 000	2027/04/30	1 417	2 799	1 382	Vehicle utilized, no problems reported
31	Toyota Hilux 2.8 GD-6 E/Cab	Enviromental Health	2026	DHD 196 NC	0	15 000	2027/04/30	1 500	2 053	553	Vehicle utilized, no problems reported
32	Toyota Hilux 2.8 GD-6 E/Cab	Enviromental Health	2026	DHD 198 NC	0	15 000	2027/04/30	978	1 470	492	Vehicle utilized, no problems reported
33	VW Tiguan 1.4	Council and Executive	2026	FBDM 2 NC	0	15 000	2027/04/30	160	506	346	Vehicle utilized, no problems reported
										22 246	

3. Quality Certificate

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

[X] The monthly budget statement

[X] Quarterly report on the implementation of the budget and financial state affairs of the Municipality.

[ ] Mid-year budget and performance assessment.

The report for the month of September 2026 has been prepared in accordance with the Municipal Finance Management Act and its regulations.

Ms. ZM Bogatsu
Municipal Manager

Signature:

Date: 13 October 2026