



FINANCIAL YEAR 2025/26

SECTION 71

FINANCIAL MANAGEMENT SECTION

for the period ending

31 March 2026

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1) Legislative Framework

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium-term planning and policy choices on service delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – No.56 of 2003, Section 71 and
- The Municipal Budget and Reporting Regulations

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability, and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

2) Municipal Manager's Quality Certificate

QUALITY CERTIFICATE

I, **RG Bosman**, Municipal Manager of Overberg District Municipality, hereby certify that –


(mark as appropriate)

- 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

for the month of **31 March 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. RG Bosman**

Municipal Manager of **Overberg District Municipality DC3**

Signature *PP.* 

Date *15. 04. 26.*

PART 1

3) EXECUTIVE SUMMARY

Section 71 (1) of the Municipal Finance Management Act (MFMA) requires the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

Consolidated Performance

The following table summarises the overall position on the capital and operating budgets.

	Capital Expenditure	Operating Expenditure	Operating Revenue
Budget	R 40 035 319	R310 616 258	R310 665 305
Budget to date (BTD)	R 9 933 264	R228 574 374	R253 149 229
Year to date (YTD)	R 3 121 457	R226 734 995	R237 912 648
Variance to SDBIP	-R 6 811 807	-R 1 839 379	-R 15 236 581
YTD% Variance to SDBIP	-69%	-0.8%	-6%
% of Annual Budget	8%	73%	77%

Capital expenditures

- The largest strategic capital project Karwyderskraal Regional Landfill site capital spending; considering the Cashflow anticipated regarding the capital budget totalling R35.5m. The contractor expenditure for March amounts to R11m invoice await order for payment.
- Finance is continuously monitoring the implementation of the Capital projects. The Cell 5A project remains the largest amounting to 83% of the total capital budget.

Operational expenditures3

- Actual spending of R226.73m is reported as of 31 March 2026.
- The main contributor towards spending is Employee related cost (56.85%), Inventory consumed (Mostly accounted for the Roads) spending of 15.94%, operational costs 14.22% and contracted services at 8.70%
- More detail relating to the spending will be provided below at the discussion section following.

Operational Revenues

- Total revenues of R237.91m reported at end of March 2026 reflect a 77% revenue ratio.
- The bulk of the revenue relates to the Sale of Goods and Rendering of Services 43% (Roads Agency function and Camping fees) as well as other grants received from National and Provincial governments 38% recognized to date.
- Monthly billing for all services rendered were recorded timeously and no risk were identified.

4) Capital Programme Budget Report 2025/2026

OVERBERG DISRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28							
	UKEY Description1	UKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
DIRECTORATE: MUNICIPAL MANAGER OFFICE							
				COMMITTEE, RECORDS, COUNCIL SUPPRT			
1	50101001901	20240707990087	CRR	DC3_ Furniture and Office Equipment	R35 000	R24 500	R6 325
				TOTAL	R35 000	R24 500	R6 325
PERFORMANCE AND RISK MANAGEMENT							
21	50101002181	20250704001467	CRR	DC3_ Computer Equipment	R1 627	R1 627	R0
				TOTAL	R1 627	R1 627	R0
IDP AND COMMUNICATION							
15	50101002151	20250704001458	CRR	DC3_ Sound Equipment	R20 000	R16 431	R0
				TOTAL	R20 000	R16 431	R0
DIRECTORATE: CORPORATE SERVICES							
CORPORATE SERVICES : EXECUTIVE							
	50101001971	20240707990108	CRR	DC3_ Aircon	R32 000	R26 626	R0
				TOTAL	R32 000	R26 626	R0
CORPORATE SERVICES : SUPPORT SERV							
1	50102000081	20240300963417	CRR	DC3_ Septic tank	R152 200	R152 200	R0
2	50102000091	20251000970713	CRR	DC3_ Fencing - Head Office	R114 800	R114 800	R0
28	50102000061	20260224973110	CRR	DC3_ Dehumidifier	R12 000	R0	R0
				TOTAL	R279 000	R152 200	R0
ICT SERVICES							
12	50101001891	20240707990084	CRR	DC3_ Fingerprint system	R0	R0	R0
13	50101002111	20250704001446	CRR	DC3_ Council Chamber Hybrid System	R600 000	R0	R0
14	50101002001	20240707990117	CRR	DC3_ Computer Equipment	R101 200	R6 616	R90 773
				TOTAL	R701 200.00	R6 615.78	R90 773.23

OVERBERG DISRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28							
	UKEY Description1	UKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
	DIRECTORATE: FINANCIAL SERVICES						
				Supply Chain Management			
23	50101002121	20250704001449	CRR	DC3_Camera System	R42 000	R0	R0
				TOTAL	R42 000	R0	R0
	DIRECTORATE: COMMUNITY SERVICES						
				LED, TOURISM, RESORTS AND EPWP			
16	50101001821	20240707990059	CRR	DC3_Machinery and Equipment	R154 000	R18 507	R0
17	50101002131	20250704001452	CRR	DC3_Furniture and Office Equipment	R112 553	R66 049	R4 600
25	50101001741	20240707990044	CRR	DC3_Electrical DB Boxes	R106 447	R106 446	R0
27	50101002231	20250704001490	CRR	DC3_Chalet Upgrade	R150 000	R0	R0
				TOTAL	R523 000	R191 003	R4 600
				EMERGENCY SERVICES			
3	50101001641	20240707990029	CRR	DC3_Vehicle Refurbishment	R400 000	R197 408	R122 381
4	50101001761	20240707990050	CRR	DC3_Bunker Gear	R400 000	R100 452	R125 965
5	50101002051	20250704001428	CRR	DC3_Training Centre Training Management System	R250 000	R0	R0
6	50101001801	20240707990056	CRR	DC3_Rescue Equipment	R400 000	R25 190	R0
7	50101001421	20230709985500	GRANTS	DC3_Capacity Project	R500 000	R344 625	R0
24	50101001601	20240300963414	GRANTS	DC3_Water Truck	R447 983	R447 983	R0
	50101002251	20251000970710	CRR	DC3_Water Truck	R120 517	R120 516	R0
	50101001651	20240707990032	CRR	DC3_Vehicle Replacement	R500 000	R0	
				TOTAL	R3 018 500	R1 236 174	R248 346
				ENVIRONMENTAL MANAGEMENT SERVICES			
8	50101002081	20250704001437	CRR	DC3_Vehicle - Rollbar and rubberised loadbin	R15 000	R3 913	R8 736
9	50101002171	20250704001464	CRR	DC3_Inspections and data gatehering-Tablets	R16 000	R15 502	R0
10	50101002101	20250704001443	CRR	DC3_Spillkit (Sect 30)	R7 000	R5 586	R0
				TOTAL	R38 000	R25 001	R8 736

OVERBERG DISRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28							
	UKEY Description1	UKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
				MUNICIPAL HEALTH SERVICES			
18	50101002091	20250704001440	CRR	DC3_Vehicle	R511 400	R0	R511 382
19	50101002141	20250704001455	CRR	DC3_Furniture and Office Equipment	R213 592	R63 592	R131 104
20	50101002161	20250704001461	CRR	DC3_Office Refurbishment	R1 120 000	R0	R0
				TOTAL	R1 844 992	R63 592	R642 486
				SOLID WASTE MANAGEMENT			
22	50101001751	20240707990047	LOANS	DC3_Cell 5	R33 500 000	R1 262 887	R0
				TOTAL	R33 500 000	R1 262 887	R0
				GRAND TOTAL	R40 035 319.00	R3 006 657	R1 001 266
			Type	Funding Sources	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
			CRR	Capital Replacement Reserve	R5 587 336	R1 065 962	R1 001 266
			2	Revenue	R0	R0	R0
			LOANS	External Loans	R33 500 000	R1 262 887	R0
			GRANTS	Grants	R947 983	R792 608	R0
			5	Private Contributions	R0	R0	R0
				TOTAL	R40 035 319	R3 121 457	R1 001 266

Discussion:

A total of 11 projects have been completed, 7 project not yet expensed or committed on however SCM processes are running on all of them (RFQ and tenders). During the PCM meeting these projects were addressed and SCM processes are in progress.

Key Capital project explanation:

Department	Project description	Approved Budget	Adjustment Budget	YTD expenditure	Commitments	Explanation
SOLID WASTE MANAGEMENT	DC3_Cell 5 (External borrowings)	R9 200 000	R33 500 000	R1 262 887	R0.00	Project budgeting was reviewed and adjusted. The contractor expenditure for March amounts to R11m invoice, await order for payment.
MUNICIPAL HEALTH SERVICES	DC3_Office Refurbishment	R1 120 000		R0.00	R0.00	Tender is in evaluation phase at BEC await recommendation to BAC.
ICT SERVICES	DC3_Council Chamber Hybrid System	R600 000		R0.00	R0.00	Project is going to BEC for evaluation during April.
EMERGENCY SERVICES	DC3_Capacity project (Grant funded)	R500,000		R344 625	R0.00	Bulk of the funding has been spent.
EMERGENCY SERVICES	DC3_Vehicle Replacement	R0	R 500 000	R0.00	R0.00	New process being followed to purchase a bakkie(RT-57 tender).await stock availability.

5) Variance analysis – Operational and Capital Budget

ODM budget – Revenue by source (Excluding Roads)

SUMMARY INCOME & EXPENDITURE 2025/2026 EXCLUDING ROADS AGENCY						
Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	Variance	
SERVICES CHARGES - REFUSE	R 18 821 064.00	R 1 481 372.79	R 14 005 459.62	R 13 945 004.84	0.43%	
SERVICES CHARGES - SEWERAGE	R 900 000.00	R 78 361.16	R 645 563.24	R 664 933.42	-2.91%	
SALE OF GOODS AND SERVICES	R 13 328 224.00	R 414 345.97	R 7 435 011.17	R 8 847 873.60	-15.97%	
RENT OF FACILITIES&EQUIPMENT	R 16 164 520.00	R 1 342 660.07	R 12 191 702.76	R 12 157 183.59	0.28%	
INTEREST EARNED-EXTERNAL INVES	R 9 202 000.00	R 641 051.01	R 5 056 262.89	R 6 487 994.21	-22.07%	
INTEREST EARNED-OUTST DEBTORS	R 322 000.00	R 4 367.99	R 41 982.43	R 211 645.93	-80.16%	
LICENSES & PERMITS	R 1 344 500.00	R 118 788.80	R 826 546.80	R 1 044 246.17	-20.85%	
INCOME FOR AGENCY SERVICES	R 13 950 699.00	R 1 149 378.94	R 10 344 409.98	R 10 443 255.20	-0.95%	
GRANT&SUBSIDIES (OPERATING)	R 100 599 341.00	R 22 527 403.57	R 90 780 406.72	R 96 526 350.05	-5.95%	
GRANT&SUBSIDIES (CAPITAL)	R 947 983.00	R -	R 447 983.00	R 592 489.38	-24.39%	
OTHER REVENUE	R 1 678 761.00	R 180 054.69	R 869 977.94	R 1 049 715.05	-17.12%	
PROFIT ON SALE	R 2 660 000.00	R -	R -	R -	#DIV/0!	
	R 179 919 092.00	R 27 937 784.99	R 142 645 306.55	R 151 970 691.43	-6.14%	

Reasons for variance:

Year to date revenue amounts at R142.64m from the total budget of R179.91m. This represents almost 79.28% of budgeted amounts. **More details below as part of the explanations.**

Services Charges – Refuse

Currently there is no risk experienced with Regional landfill site revenues collected. All municipalities are billed monthly as required. Year to date actuals reported equals to R14m compared to R13.94m of the year-to-date budget. More effective controls at the weighbridge have resulted in better collection from private dumping. Income from this service remains 0.43% higher than budgeted for the period.

Services Charges - Sewerage

The billing of the customers at the municipal resorts relates to the semi-permanent residents as well as ad hoc pumping of septic tanks at Die Dam. The 2.91% variance is due to less ad hoc pumping at Die Dam during the reporting period.

Sale of Goods and Services:

Resorts

Resorts income is the main driver for the performance of the sale of goods and services. Year to date performance is on par with the budgeted as can be seen in **Budget tables C2 on page 30.**

Fire Services

The negative variance 15.97% relates to the difference in year-to-date actual compared to budgeted of R1 155 547.72 on the fire services accounts billed to the B-municipalities payable 30 June 2026, **see Budget table C2 on page 30**

Rental of facilities and equipment

Year to date revenues reported relating to the resorts accounted for 75.42% of budgeted amounts approved. This is on par with the year-to-date budget.

Interest Earned-External Investments

Details relating to interest received on cash resources is explained on **page 19** of the report in more details. Year to date actual performance versus total budget amounts to 54.95%, as recorded on 31 March 2026. The current low-interest rate environment will pose a risk on the income receivable from investments, however funding for equitable share and roads advances can again align actual vs budget. Interest of R509 117.91 to be recognised for the month to align with budget.

Interest Earned-Outstanding Debtors

Interest on outstanding debtors' revenue, remains a challenge with a few large historic debtors impacting this recovery. Debtor management item will be tabled to council in April on the way forward dealing with long outstanding debt and interest.

Licenses & Permits

The fire and health services are accountable for the revenues relating to licenses and permits. Municipal Health services indicated that the revenue is expected to be lower due to slower implementation of revenue enhancement programmes and vacancies to be filled.

Grant & Subsidies (Operating)

Grants and subsidies reflect operational transfers received from National and Provincial departments. These allocations are predominantly for project plans submitted as well as recurring grants on a yearly basis. Revenue is recognised when expenditure is incurred. **Refer to page 24 for grant performance.**

Grant & Subsidies (Capital)

Journals to be processed to recognise spending on capital grant for bunker gear amounting to R344 625 which will result in 83.6% spending on the total budget for transfers.

Other Revenue.

All other ad-hoc revenues are accounted for under this category. These are based on service request and billed accordingly. E.g. Environmental assessments of hazardous spills. Invoice for helicopter recovery fee (R117 725.81) as well fire incident of (R512 454.03) still needs to be recognised. Closing the variance.

Profit on sale

The municipality is in process negotiating with SANParks (IGR transaction) on the sale of identified investment properties, process is ongoing.

ODM budget – Expenditure by type (Excluding Roads)

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance
EMPLOYEE COSTS-WAGES&SALARIES	R 101 549 525.00	R 7 792 462.62	R 75 986 108.37	R 75 087 186.53	1.20%
REMUNERATION OF COUNCILLORS	R 7 136 333.00	R 765 159.94	R 5 342 242.49	R 5 320 512.46	0.41%
BAD DEBTS	R 100 000.00	R -	R -	R -	#DIV/0!
DEPRECIATION	R 3 669 786.00	R 308 065.50	R 2 783 023.41	R 2 772 589.50	0.38%
OTHER MATERIAL	R 4 393 041.00	R 294 560.59	R 3 136 811.77	R 3 152 252.73	-0.49%
INTEREST EXPENSE - EXTERNAL	R 1 097 236.00	R 29 000.00	R 606 180.47	R 729 272.50	-16.88%
CONTRACTED SERVICES	R 33 864 315.00	R 2 339 165.64	R 17 253 230.27	R 22 552 577.60	-23.50%
GENERAL EXPENSES - OTHER	R 27 111 826.00	R 1 510 872.23	R 19 179 962.10	R 20 683 621.69	-7.27%
	R 178 922 062.00	R 13 039 286.52	R 124 287 558.88	R 130 298 013.01	-4.61%

Expenditure by type:

Total expenditures of 69.46% were recorded at the end of the 9th period. Based on budgeted projections.

Reasons for variance:

Employee Costs-Wages & Salaries

Employee related cost accounts for the largest spending category (year to date) ending March 2026. This category recorded an actual expenditure of 75,98m as of March 2026. Variance is insignificant in relation to the budget.

Interest Expense – External

Interest expenses are the repayment on current obligations as per loan agreements. No challenges anticipated at this stage of the financial year. Interest portion gradually decreases towards year end. The new loan from May on the payment of landfill site loan will align actual to budget for the year.

Contracted Services

The bulk of the contracted services are allocated towards the service delivery departments (Municipal health services, Emergency services and the rural roads programme). These services are being utilised on a month-to-month basis and depend on timing and related activities. Spending relating to grants funds received from Provincial and National departments is also allocated towards this category. This is due to the nature of the projects being implemented. These projects are mostly implemented based on the business plans submitted and currently no risk is anticipated with implementation. The R5.3 million budget variance consist of R2.25 for resort feasibility study, currently at BAC for award. Rural Roads program with projected underspend of R1m as per business plan. Star rating project of Municipal Health estimated saving R500 000.00. Other services used ad-hoc e.g. helicopter usage at Fire Department contributes towards this line item as well as a reduction in consulting fees for administration and finance.

A large part of the under performance of this category is the following items.

Expenditure	Budget to date	Expenditure to date	Explanation
RRAMS project	R 1 844 781.25	R779 878.46	The project is currently implemented. The contractor is currently performing required activities as per business plan. Project will accelerate, however savings in the plan is evident.
Feasibility Holiday Homes	R 1 237 500.00	R0	This project relates to the feasibility study at the resorts funded by Provincial government. Tender is in the adjudication stage and will be awarded.
Municipal Health: Revenue Enhancement	R1 334 447.67	R 739 032.27	Spending difference resulted from the roll-over of grant funding. Contract appointments was made later than expected.
Municipal Health: Star Rating	R 816 214.52	R31 279.78	Grant implementation slower than expected. Contracted staff for data collecting, however there is a saving on the project.

General expenditures – Other

General expenditures include all other minor expenditures not highlighted above. These will be monitored on-going. Listed below is one of the categories included in the grouping which results in the difference

Salga fees – no spending on budget of R1 066 285.70(once-off payment) payment will be made during April 2026 as once-off payment.

Spending on operational cost is on par with the 9th period of the financial year.

Roads Revenue and expenditure Budget performance

SUMMARY INCOME & EXPENDITURE 2025/2026 ROADS AGENCY						
Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	Variance	
SALE OF GOODS AND SERVICES	R 131 694 196.00	R 7 464 543.81	R 95 714 854.37	R 101 770 930.02	-5.95%	
	R 131 694 196.00	R 7 464 630.55	R 95 715 324.67	R 101 771 027.11	-5.95%	
Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance	
EMPLOYEE COSTS-WAGES&SALARIES	R 70 303 000.00	R 4 681 353.07	R 52 921 964.58	R 53 006 226.36	-0.16%	
OTHER MATERIAL	R 39 473 806.00	R 3 963 519.65	R 33 001 641.50	R 30 437 584.48	8.42%	
INTEREST EXPENSE - EXTERNAL	R 330 000.00	R 26 666.67	R 240 000.03	R 246 250.01	-2.54%	
CONTRACTED SERVICES	R 4 150 850.00	R 545 420.23	R 2 465 798.94	R 3 396 434.00	-27.40%	
GRANTS & SUBSIDIES PAID	R 895 000.00	R 212 419.99	R 751 639.99	R 743 845.00	1.05%	
GENERAL EXPENSES - OTHER	R 16 541 540.00	R 4 886 543.47	R 13 066 391.34	R 10 446 020.98	25.08%	
	R 131 694 196.00	R 14 315 923.08	R 102 447 436.38	R 98 276 360.82	4.24%	

The municipality is currently experiencing no challenges with the management of the Roads agency function. All claims submitted was paid to date and the more effective communication mechanism implemented.

Revenue by source

Reasons for variances:

The Provincial roads budget period starts on 1 April until 31 March annually. The municipal budget is implemented from 1 July to 30 June, hence overlapping each other.

Revenue recognition is done when funding is received.

Expenditure by type

Salaries and Wages

Actual employee related cost is aligned and includes bonuses for the year. All claims submitted for employee cost has been received to date. No risk experienced currently.

Other Material

These materials vary from gravel, stone and all other materials needed to implement the IMMS roads projects as per Provincial roads maintenance plans. For the majority fuel and material contribute toward this expenditure. The overspending might increase even more significantly now because of the fuel cost increases.

Contracted Services

This category is used on an ad hoc basis. A reduction in the hiring of equipment and machinery has been experienced to date.

General Expenditure

Audit costs, SALGA fees for the year and insurance cost contributed to the overspending in this category.

6) Section 66 - Expenditure on Staff benefits for period – 31 March 2026

PURPOSE

To take note of the Expenditure on Staff Benefits report for the period ended March 2026.

BACKGROUND

Section 66 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) requires the Accounting Officer to report to Council on expenditure incurred by the municipality on staff salaries, wages, allowances, and benefits.

66. The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely—

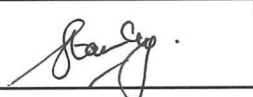
- (a) salaries and wages;
- (b) contributions for pensions and medical aid;
- (c) travel, motor car, accommodation, subsistence and other allowances;
- (d) housing benefits and allowances;
- (e) overtime payments;
- (f) loans and advances; and
- (g) any other type of benefit or allowance related to staff.

Comment:

Please be advised that the information included in the S66 is payroll information and may differ from the schedules included in the S71 tables.

				01 July to 30 September 2025	01 October to 31 December 2025	01 January to 31 March 2026	01 April to 30 June 2026
Expenditure on staff benefits - categories	Budget 2025/2026	YTD Total	% Spent				
Salaries & Wages Section 66(a)	106 248 811	80 192 839	75.5%	26 596 723	26 250 588	27 345 527	-
Contributions for Pension & Medical Scheme Section 66(b)	27 639 986	18 645 183	67.5%	6 178 973	6 078 790	6 387 420	-
Transport Allowance Section 66(c)	6 509 154	3 817 119	58.6%	1 289 101	1 264 009	1 264 009	-
Housing Benefits & Allowances Section 66(d)	390 438	267 321	68.5%	82 773	85 116	99 432	-
Overtime, Shifts & Standby Payments Section 66(e)	7 509 213	6 693 721	89.1%	1 768 896	2 323 001	2 601 825	-
*** <i>Fire Services</i>	6 409 213	5 734 134	89.5%	1 500 532	1 989 907	2 243 695	-
*** <i>LED.Tourism/Resorts</i>	600 000	600 695	100.1%	184 881	191 990	223 824	-
*** <i>Roads Services</i>	500 000	358 891	71.8%	83 483	141 103	134 306	-
Loans & Advances Section 66(f)	-			-	-	-	-
Other related staff benefits or allowances Section 66(g)	23 050 768	15 790 206	68.5%	2 983 016	11 130 239	2 805 963	-
*** <i>Operational Allowance</i>	1 185 760	1 282 670	108.2%	399 201	398 514	484 955	-
*** <i>Annual bonus</i>	9 616 866	8 359 451	86.9%	89 974	8 262 382	7 094	-
*** <i>Bargaining Council</i>	65 127	43 800	67.3%	14 909	14 772	14 119	-
*** <i>Group Assurance</i>	6 148 423	4 256 605	69.2%	1 431 229	1 406 744	1 418 632	-
*** <i>Long service bonus</i>	Provision	370 063		174 681	31 747	163 636	-
*** <i>Paid out accumulated leave</i>	Provision	758 948		286 768	346 854	125 327	-
*** <i>SARS - Levies</i>	3 106 168	1 247 173	40.2%	384 108	465 540	397 525	-
*** <i>SARS - UIF</i>	2 928 424	600 507	20.5%	202 145	203 686	194 676	-
	171 348 370	125 406 390	73.2%	38 899 482	47 131 743	40 504 177	-

7) Monthly investment report

MONTHLY INVESTMENT REPORT												
OVERBERG DISTRICT MUNICIPALITY												
REPORTING MONTH: <u>March 2026</u>												
INSTITUTION	Account Type	Account number	Actual date	Balance as at	Movements for the month		Interest capitalised	Costs & Fees	Actual date	Balance as at	Interest earned	Rate
				01 Mar 26	Call Investments made	Call Investments withdrawn				31 Mar 26		
Investments												
Nedbank	Call Account	037881714042		3 444 587.87	34 500 000.00	- 27 500 000.00	59 530.91			10 504 118.78	59 530.91	6.65%
Nedbank	Call Account (KWK Rehab)	037881183454		8 178 761.93			41 473.30			8 220 235.23	41 473.30	6.65%
Nedbank	Call Account (CRRF)	037881185767		995 894.22			5 080.32			1 000 974.54	5 080.32	6.65%
Absa Bank	Investment Tracker (Main)	9358892970		33 189 600.59			183 315.71			33 372 916.30	183 315.71	7.20%
Absa Bank	Investment Tracker (Special)	9374585345		39 780 232.28	3 226 948.92		219 717.67			43 226 898.87	219 717.67	7.20%
Total for Investments				R 85 589 076.89	R 37 726 948.92	R -27 500 000.00	R 509 117.91			R 96 325 143.72	R 509 117.91	
Currunt Accounts												
Nedbank	Primary Bank Account	1176524496		1 449 264.30		- 353 394.75	-			1 095 869.55		0.00%
Absa Bank	Cheque Account	1780000062		159 988.41	86 691.67					246 680.08		0.00%
Total for Bank Accounts				R 1 609 252.71	R 86 691.67	R -353 394.75	R -	R -		R 1 342 549.63	R -	
TOTAL				R 87 198 329.60	R 37 813 640.59	R -27 853 394.75	R 509 117.91	R -	R -	R 97 667 693.35	R 509 117.91	
;												
DATE			<i>15 . 04 - 2026</i>									
CHIEF FINANCIAL OFFICER												

Surplus cash is invested daily, since the municipality's investment principle is to ensure that the current account's cash position is kept to a minimum and all access funds are invested on a call account daily. Continuous monitoring of these accounts are implemented as a standard procedure. The interest of March (R509 117.91) is to be recognised for the month.

9) Bank reconciliation

Overberg R S C ***L***
Cashbook Reconciliation for March 2026

CASHBOOK

Balance B/fwd - 1 March 2026	1609252.71
Revenue: 40101010031	66192622.91
Expenditure: 40101010032	66459325.99-

Other:

CASHBOOK BALANCE - 31 March 2026	----- 1342549.63 -----
----------------------------------	------------------------------

BANK STATEMENT

Balance as per bank statement as at 31 March 2026	31/03/2026	1342549.63
--	------------	------------

PLUS:

Receipts not cleared in bank	
Other	0

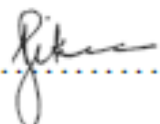
LESS:

Uncleared ACB		
Outstanding cheques		
Bank transactions not on GL	0	0.00 ✓

Cash Book balance as at 31 March 2026	----- 1342549.63 ✓ -----
--	--------------------------------

Difference	0.00 ✓
------------	--------

Verified by: **S Zikmann**

Signature:  On (dd/mm/ccyy) **07/04/2026**

10) Cash Position and Liquidity

The available cash as of 31 March 2026 is calculated as follows:

Item Description	Amounts
Balance as per CFA	R 93 931 246
Interest	R 509 118
Sub total	R 94 440 364
Unspent conditional grants and funds	-R 6 444 897
Consumer and Sundry deposits	-R 8 160
Sinking fund investments	R -
External loans unspent	R -
EFF Accumulated Depreciation	R -
Provision for bonuses	R -
Capital Replacement reserve	-R 15 412 664
VAT Refund (Roads Expenses prev years)	-R 43 226 899
Rehabilitation provision (KWK)	-R 8 220 235
Performance Bonus Provison	R -
Set aside for retention	R -
Capital Replacement Reserve Fund	-R 3 520 108
Set aside for Creditor payments	-R 4 000 000
Provision for leave Payment	-R 650 000
Capital Funding Required	
Loan Repayments	-R 2 088 580
Cash Surplus (Deficit)	R10 868 821

Positive cash balance for reporting month

July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
✓	✓	✓	✓	✓	✓	✓	✓	✓			

Based on the above cash position, the liquidity is determined below:

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R6 444 897
External Loans unspent	R0
1 (one) Month Operational Expenditure	R27 150 542
Provisions	R8 870 235
Capital Replacement Reserve	R18 932 772
Loan repayments	R2 456 006
Commitments for creditor payments	R4 008 160
Total Liquidity Requirement	R67 862 612
ACTUAL LIQUIDITY AVAILABLE	R41 357 902
Total Investments	R96 325 144
Capital Replacement Reserve Fund	-R3 520 108
VAT Refund (ABSA Deposit plus)	-R43 226 899
Rehabilitation provision (KWK)	-R8 220 235
Balance of Investments	R41 357 902
Cash book - Bank Balance	R1 342 550
Equitable share received in advance	-R22 090 000
Roads Invoice claim February and March 2026	R27 512 721
Consumer Debtors (current – 60 days)	R4 740 205

Positive cash flow, over **R10.87million** was calculated and total liquidity available of **R52.86 million** liquidity as evident as on 31 March 2026.

The actual revenue accounted for should also be measured against the actual expenditure monthly, going forward.

For March 2026, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R 237 912 648	R 243 335 369	R5 422 721
Actual Expenditure	<u>R 226 734 995</u>	<u>-R 226 734 995</u>	
Surplus (Shortfall)	R 11 177 653	R 16 600 374	

The revenue adjustment is calculated as follows:

Equitable share received for March 2026	-	-R22 090 000
Roads Revenue invoice for February and March 2026		<u>R 27 512 721</u>
Nett total revenue received in advance		R 5 422 721

11) Grant allocation and spending

Grants Allocations and spending YTD											
Grant	Prior year Grants liability	Rolled-Over 24/25 Approved	Grants Repaid	Allocation 25/26	Actual Receipt	Roll overs approved + actual receipt	Spend to date	% Spent on Total Funds	Unspent Grants to date	Committed	Total Committed and Spent
FMG	R -	R -	R -	R 1 000 000.00	R 1 000 000.00	R 1 000 000.00	R 504 029.36	50.40%	R 495 970.64	R -	R 504 029.36
EPWP	R -	R -	R -	R 1 500 000.00	R 1 500 000.00	R 1 500 000.00	R 944 031.19	62.94%	R 555 968.81	R 25 250.00	R 969 281.19
CDW	R -	R -	R -	R 57 000.00	R 57 000.00	R 57 000.00	R 46 473.23	81.53%	R 10 526.77	R 7 061.71	R 53 534.94
RRAMS	R 2 081 563.00	R -	-R 2 081 563.00	R 2 951 650.00	R 2 175 000.00	R 2 175 000.00	R 779 878.46	35.86%	R 1 395 121.54	R -	R 779 878.46
WOSA	R 73 260.00	R -	-R 73 260.00	R 1 000 000.00	R 1 000 000.00	R 1 000 000.00	R 735 755.66	73.58%	R 264 244.34	R -	R 735 755.66
CAPACITY PROJECT	R -	R -	R -	R 500 000.00	R 500 000.00	R 500 000.00	R 344 625.37	68.93%	R 155 374.63	R -	R 344 625.37
WC FMCG (WEB AUTO)	R 563 103.00	R -	-R 563 103.00	R -	R -	R -	R -	0.00%	R -	R -	R -
WC FMCG (MUN HEALTH REV)	R 527 165.00	R 527 165.00	R -	R 1 420 000.00	R 1 420 000.00	R 1 947 165.00	R 853 191.81	43.82%	R 1 093 973.19	R -	R 853 191.81
WC FMCG (CREMATORIUM)	R -	R -	R -	R 300 000.00	R 300 000.00	R 300 000.00	R 300 000.00	100.00%	R -	R -	R 300 000.00
WC FMCG (HOLIDAY HOMES)	R 750 000.00	R 750 000.00	R -	R 750 000.00	R 750 000.00	R 1 500 000.00	R -	0.00%	R 1 500 000.00	R -	R -
WC FMCG(STAR RATING)	R -	R -	R -	R 1 305 000.00	R 1 305 000.00	R 1 305 000.00	R 31 279.78	2.40%	R 1 273 720.22	R 23 078.30	R 54 358.08
WC FMCG (COLLABORATOR)	R 300 000.00	R -	-R 300 000.00	R -	R -	R -	R -	0.00%	R -	R -	R -
WC FMCG (BURSARIES)	R 126 396.00	R -	-R 126 396.00	R -	R -	R -	R -	0.00%	R -	R -	R -
Municipal Service Delivery and Capacity Building Grant (INTERNSHIP DISASTER)	R 153 899.00	R 153 899.00	R -	R -	R -	R 153 899.00	R146 099.68	94.93%	R 7 799.32	R -	R 146 099.68
Municipal Service Delivery and Capacity Building Grant (MSR)	R 370 277.00	R 370 277.00	R -	R -	R -	R 370 277.00	R 378 079.88	102.11%	-R 7 802.88	R -	R 378 079.88
FIRE SERVICE CAPACITY GRANT	R 92 441.00	R -	-R 92 441.00	R -	R -	R -	R0.00	0.00%	R -	R -	R -
WCPT Water resilience grant	R 447 983.00	R 447 983.00	R -	R -	R -	R 447 983.00	R 447 983.00	100.00%	R -	R -	R 447 983.00
Total Conditional Grants	R5 486 087.00	R 2 249 324.00	-R 3 236 763.00	R 10 783 650.00	R 10 007 000.00	R 12 256 324.00	R 5 811 427.42	47.42%	R 6 444 896.58	R 55 390.01	R 5 866 817.43

Unspent grants reported of R6.44M for the period ending 31 March 2026. The grants are cash-backed in terms of the National treasury requirements. Some of the grant funding allocated to the municipality is multi-year projects and do not pose any risk with repayments. Municipal Service Delivery and Capacity Building Grant – R7 802.88 will be journalised to employee cost as co-contribution.

12) Debtors Analysis

0 - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	12	5	7	6	5	3	26	119	184	160		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	82	8	2	1	-	-	3	3	100	7		
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	-	1	1	1	1	1	5	137	148	145		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	3 881	191	142	70	35	25	185	2 229	6 758	2 544		
Total By Income Source	2000	3 974	206	152	79	40	29	220	2 488	7 189	2 857	-	-
2024/25 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 490	37	53	-	-	-	-	94	2 674	94		
Commercial	2300	127	5	7	15	0	-	6	1 515	1 674	1 535		
Households	2400	1 358	164	92	65	40	29	214	879	2 842	1 227		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	3 974	206	152	79	40	29	220	2 488	7 189	2 857	-	-

Debtors' analysis

The outstanding debtors increase from month to month due to the current amount column growing from last month's R3.225 million to R3.974 million. This is due to more dumping at the landfill and fire accounts being issued. This in effect pushes the outstanding debtors figure to R7.189 million for the period to date.

The largest portion of the current accounts consist of "organs of state" amounting to R2.490 million payable by the local municipalities making use of the landfill and fire services throughout the period.

The resorts collection rate remains strong and healthy sitting at a 97% for the month and 88.85% for the YTD.

An item was compiled and will be tabled to Council to deal with Debtors older than 180 days and the way forward, including settlement proposals, write-offs and legal intervention.

13) Creditors Analysis

0 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	301	-	-	-	-	-	-	-	-	301	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	260	6	-	2	20	0	-	-	-	289	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	-	1	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	562	6	-	2	20	0	-	1	591	-	

The Municipality is fully compliant with respect to creditors payments.

Creditors outstanding are only applicable where service / goods are not delivered in full, hence part payments on goods received are made.

The bulk of the creditors is within the 30 days outstanding period as per legislation. The amount included in the remainder columns relates primarily to monster sampling at laboratories awaiting invoices for municipal health services. Finance monitors and continuously inform user departments on outstanding invoices to be paid.

PART 2 - IN YEAR BUDGET STATEMENT TABLES

0 - Table C1 Monthly Budget Statement Summary - M09 March

Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	18 771	19 721	1 560	14 651	14 610	41	0%	19 721
Investment revenue	-	9 202	9 202	641	5 056	6 488	(1 432)	-22%	9 202
Transfers and subsidies - Operational	-	98 798	100 599	22 527	90 780	96 526	(5 746)	(0)	100 599
Other own revenue	-	180 041	181 143	10 674	127 425	135 525	(8 100)	-6%	181 143
Total Revenue (excluding capital transfers and contributions)	-	306 812	310 665	35 402	237 913	253 149	(15 237)	-6%	310 665
Employee costs	-	173 064	171 853	12 474	128 908	128 093	815	1%	171 853
Remuneration of Councillors	-	7 136	7 136	765	5 342	5 321	22	0%	7 136
Depreciation and amortisation	-	3 697	3 670	308	2 783	2 773	10	0%	3 670
Interest	-	1 427	1 427	56	846	976	(129)	-13%	1 427
Inventory consumed and bulk purchases	-	44 121	43 867	4 258	36 138	33 590	2 549	8%	43 867
Transfers and subsidies	-	1 000	895	212	752	744	8	1%	895
Other expenditure	-	76 322	81 769	9 282	51 965	57 079	(5 113)	-9%	81 769
Total Expenditure	-	306 767	310 616	27 355	226 735	228 574	(1 839)	-1%	310 616
Surplus/(Deficit)	-	45	49	8 047	11 178	24 575	(13 397)	-55%	49
Transfers and subsidies - capital (monetary)	-	500	948	-	448	592	(145)	-24%	948
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	545	997	8 047	11 626	25 167	(13 542)	-54%	997
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	545	997	8 047	11 626	25 167	(13 542)	-54%	997
Capital expenditure & funds sources									
Capital expenditure	-	14 878	40 035	855	3 121	9 933	(6 812)	-69%	40 035
Capital transfers recognised	-	500	948	345	793	698	95	14%	948
Borrowing	-	9 200	33 500	118	1 263	5 745	(4 482)	-78%	33 500
Internally generated funds	-	5 178	5 587	392	1 066	3 491	(2 425)	-69%	5 587
Total sources of capital funds	-	14 878	40 035	855	3 121	9 933	(6 812)	-69%	40 035
Financial position									
Total current assets	-	78 259	85 531	-	106 412	-	-	-	85 531
Total non current assets	-	138 329	164 286	-	127 522	-	-	-	164 286
Total current liabilities	-	31 921	33 435	-	33 870	-	-	-	33 435
Total non current liabilities	-	63 289	92 679	-	65 723	-	-	-	92 679
Community wealth/Equity	-	121 378	123 703	-	134 340	-	-	-	123 703
Cash flows									
Net cash from (used) operating	-	2 140	1 241	8 696	22 090	25 457	3 368	13%	1 241
Net cash from (used) investing	-	(12 218)	(13 244)	(855)	(3 121)	(17 349)	(14 227)	82%	(13 244)
Net cash from (used) financing	-	2 099	27 899	(468)	(3 863)	(3 988)	(125)	3%	27 899
Cash/cash equivalents at the month/year end	-	64 346	70 590	93 931	93 931	82 947	(10 985)	-13%	94 722
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	3 974	206	152	79	40	29	220	2 488	7 189
Creditors Age Analysis									
Total Creditors	562	6	-	2	20	0	-	1	591

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	114 240	116 754	14 729	96 406	103 741	(7 335)	-7%	116 754
Executive and council		-	34 521	34 521	19 059	28 254	28 353	(99)	0%	34 521
Finance and administration		-	79 720	82 233	(4 331)	68 152	75 388	(7 236)	-10%	82 233
<i>Community and public safety</i>		-	42 619	44 207	11 728	32 234	34 199	(1 965)	-6%	44 207
Sport and recreation		-	23 795	25 133	1 997	18 717	18 649	68	0%	25 133
Public safety		-	14 223	14 573	6 643	9 606	11 403	(1 796)	-16%	14 573
Health		-	4 600	4 500	3 088	3 910	4 148	(237)	-6%	4 500
<i>Economic and environmental services</i>		-	131 832	131 832	7 465	95 715	101 857	(6 142)	-6%	131 832
Road transport		-	131 694	131 694	7 465	95 715	101 771	(6 056)	-6%	131 694
Environmental protection		-	138	138	-	-	86	(86)	-100%	138
<i>Trading services</i>		-	18 621	18 821	1 481	14 005	13 945	60	0%	18 821
Waste management		-	18 621	18 821	1 481	14 005	13 945	60	0%	18 821
Total Revenue - Functional	2	-	307 312	311 613	35 402	238 361	253 742	(15 381)	-6%	311 613
Expenditure - Functional										
<i>Governance and administration</i>		-	68 556	69 285	4 657	50 873	52 264	(1 391)	-3%	69 285
Executive and council		-	11 682	11 739	1 070	8 536	8 687	(151)	-2%	11 739
Finance and administration		-	54 512	55 183	3 475	41 304	41 935	(631)	-2%	55 183
Internal audit		-	2 363	2 363	113	1 033	1 642	(609)	-37%	2 363
<i>Community and public safety</i>		-	92 299	95 370	7 120	63 827	67 735	(3 908)	-6%	95 370
Sport and recreation		-	22 250	23 157	1 472	14 047	16 308	(2 261)	-14%	23 157
Public safety		-	46 060	47 449	3 844	34 796	34 150	646	2%	47 449
Health		-	23 989	24 764	1 804	14 985	17 277	(2 292)	-13%	24 764
<i>Economic and environmental services</i>		-	137 524	137 469	14 769	106 672	102 716	3 956	4%	137 469
Planning and development		-	1 898	1 899	146	1 387	1 400	(13)	-1%	1 899
Road transport		-	131 694	131 694	14 316	102 447	98 276	4 171	4%	131 694
Environmental protection		-	3 932	3 875	307	2 837	3 040	(202)	-7%	3 875
<i>Trading services</i>		-	8 387	8 492	810	5 362	5 859	(497)	-8%	8 492
Waste management		-	8 387	8 492	810	5 362	5 859	(497)	-8%	8 492
Total Expenditure - Functional	3	-	306 767	310 616	27 355	226 735	228 574	(1 839)	-1%	310 616
Surplus/ (Deficit) for the year		-	545	997	8 047	11 626	25 167	(13 542)	-0.53807	997

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		-	34 521	34 521	19 059	28 254	28 353	(99)	-0.3%	34 521
Vote 3 - Corporate Services		-	47	240	4	34	112	(79)	-70.0%	240
Vote 4 - Finance		-	79 673	81 993	(4 334)	68 118	75 275	(7 157)	-9.5%	81 993
Vote 5 - Community Services		-	193 072	194 860	20 674	141 955	150 001	(8 046)	-5.4%	194 860
Total Revenue by Vote	2	-	307 312	311 613	35 402	238 361	253 742	(15 381)	-6.1%	311 613
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	17 772	17 839	1 479	12 298	13 079	(781)	-6.0%	17 839
Vote 3 - Corporate Services		-	20 418	20 360	1 499	15 392	16 160	(768)	-4.8%	20 360
Vote 4 - Finance		-	30 709	31 426	1 716	23 358	23 305	53	0.2%	31 426
Vote 5 - Community Services		-	237 868	240 991	22 661	175 687	176 031	(344)	-0.2%	240 991
Total Expenditure by Vote	2	-	306 767	310 616	27 355	226 735	228 574	(1 839)	-0.8%	310 616
Surplus/ (Deficit) for the year	2	-	545	997	8 047	11 626	25 167	(13 542)	-53.8%	997

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		150	900	78	646	665	(19)	-3%	900	
Service charges - Waste management		18 621	18 821	1 481	14 005	13 945	60	0%	18 821	
Sale of Goods and Rendering of Services		144 147	145 022	7 879	103 150	110 619	(7 469)	-7%	145 022	
Agency services		13 951	13 951	1 149	10 344	10 443	(99)	-1%	13 951	
Interest		-	-	-	-	-	-	-	-	
Interest earned from Receivables		318	322	4	42	212	(170)	-80%	322	
Interest from Current and Non Current Assets		9 202	9 202	641	5 056	6 488	(1 432)	-22%	9 202	
Dividends		-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	
Rental from Fixed Assets		16 165	16 165	1 343	12 192	12 157	35	0%	16 165	
Licence and permits		1 445	1 345	119	827	1 044	(218)	-21%	1 345	
Special rating levies		-	-	-	-	-	-	-	-	
Operational Revenue		1 356	1 679	180	870	1 050	(179)	-17%	1 679	
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	
Surcharges and Taxes		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	
Licence and permits		-	-	-	-	-	-	-	-	
Transfers and subsidies - Operational		98 798	100 599	22 527	90 780	96 526	(5 746)	-6%	100 599	
Interest		-	-	-	-	-	-	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	
Gains on disposal of Assets		2 660	2 660	-	-	-	-	-	2 660	
Other Gains		-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		-	306 812	310 665	35 402	237 913	253 149	(15 237)	-6%	310 665
Expenditure By Type										
Employee related costs		-	173 064	171 853	12 474	128 908	128 093	815	1%	171 853
Remuneration of councillors		-	7 136	7 136	765	5 342	5 321	22	0%	7 136
Bulk purchases - electricity		-	-	-	-	-	-	-	-	
Inventory consumed		-	44 121	43 867	4 258	36 138	33 590	2 549	8%	43 867
Debt impairment		-	100	100	-	-	-	-	-	
Depreciation and amortisation		-	3 697	3 670	308	2 783	2 773	10	0%	3 670
Interest		-	1 427	1 427	56	846	976	(129)	-13%	1 427
Contracted services		-	35 245	38 015	2 885	19 719	25 949	(6 230)	-24%	38 015
Transfers and subsidies		-	1 000	895	212	752	744	8	1%	895
Irrecoverable debts written off		-	-	-	-	-	-	-	-	
Operational costs		-	40 976	43 653	6 397	32 246	31 130	1 117	4%	43 653
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	
Total Expenditure		-	306 767	310 616	27 355	226 735	228 574	(1 839)	-1%	310 616
Surplus/(Deficit)		-	45	49	8 047	11 178	24 575	(13 397)	(0)	49
Transfers and subsidies - capital (monetary allocations)		-	500	948	-	448	592	(145)	-24%	948
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		-	545	997	8 047	11 626	25 167	(13 542)	(0)	997
Income Tax		-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax		-	545	997	8 047	11 626	25 167	(13 542)	(0)	997
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		-	545	997	8 047	11 626	25 167	(13 542)	(0)	997
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year		-	545	997	8 047	11 626	25 167	(13 542)	(0)	997

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	9 200	33 650	118	1 263	5 745	(4 482)	-78%	33 650
Total Capital Multi-year expenditure	4,7	-	9 200	33 650	118	1 263	5 745	(4 482)	-78%	33 650
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	23	22	-	18	22	(4)	-17%	22
Vote 3 - Corporate Services		-	2 675	1 047	143	325	1 124	(800)	-71%	1 047
Vote 4 - Finance		-	42	42	-	-	42	(42)	-100%	42
Vote 5 - Community Services		-	2 938	5 274	594	1 516	3 000	(1 485)	-49%	5 274
Total Capital single-year expenditure	4	-	5 678	6 385	737	1 859	4 188	(2 330)	-56%	6 385
Total Capital Expenditure		-	14 878	40 035	855	3 121	9 933	(6 812)	-69%	40 035
Capital Expenditure - Functional Classification										
Governance and administration		-	2 720	1 091	143	326	1 168	(842)	-72%	1 091
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2 720	1 091	143	326	1 168	(842)	-72%	1 091
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	2 700	5 386	594	1 491	2 780	(1 289)	-46%	5 386
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	250	523	125	191	100	91	91%	523
Public safety		-	1 700	3 019	469	1 236	2 018	(782)	-39%	3 019
Housing		-	-	-	-	-	-	-	-	-
Health		-	750	1 845	-	64	661	(598)	-90%	1 845
Economic and environmental services		-	258	58	-	41	241	(199)	-83%	58
Planning and development		-	20	20	-	16	20	(4)	-18%	20
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	238	38	-	25	221	(196)	-89%	38
Trading services		-	9 200	33 500	118	1 263	5 745	(4 482)	-78%	33 500
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 200	33 500	118	1 263	5 745	(4 482)	-78%	33 500
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	14 878	40 035	855	3 121	9 933	(6 812)	-69%	40 035
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	500	948	345	793	698	95	14%	948
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	500	948	345	793	698	95	14%	948
Borrowing	6	-	9 200	33 500	118	1 263	5 745	(4 482)	-78%	33 500
Internally generated funds		-	5 178	5 587	392	1 066	3 491	(2 425)	-69%	5 587
Total Capital Funding		-	14 878	40 035	855	3 121	9 933	(6 812)	-69%	40 035

0 - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2024/25	Budget Year 2025/26				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash and cash equivalents			64 346	70 590	93 931	70 590	
Trade and other receivables from exchange transactions			9 303	9 703	8 488	9 703	
Receivables from non-exchange transactions			560	605	915	605	
Current portion of non-current receivables			2 283	2 317	2 073	2 317	
Inventory			1 767	1 263	1 005	1 263	
VAT			-	1 053	-	1 053	
Other current assets			-	-	-	-	
Total current assets			-	78 259	85 531	106 412	85 531
Non current assets							
Investments			-	-	-	-	
Investment property			12 782	12 782	12 797	12 782	
Property, plant and equipment			101 897	127 148	91 440	127 148	
Biological assets			-	-	-	-	
Living and non-living resources			-	-	-	-	
Heritage assets			-	-	-	-	
Intangible assets			600	417	93	417	
Trade and other receivables from exchange transactions			-	-	-	-	
Non-current receivables from non-exchange transactions			23 051	23 940	23 192	23 940	
Other non-current assets			-	-	-	-	
Total non current assets			-	138 329	164 286	127 522	164 286
TOTAL ASSETS			-	216 588	249 817	233 934	249 817
LIABILITIES							
Current liabilities							
Bank overdraft			-	-	-	-	
Financial liabilities			2 297	2 297	1 278	2 297	
Consumer deposits			8	8	8	8	
Trade and other payables from exchange transactions			6 940	5 915	1 780	5 915	
Trade and other payables from non-exchange transactions			2 527	3 303	14 205	3 303	
Provision			19 765	20 828	15 563	20 828	
VAT			384	1 084	568	1 084	
Other current liabilities			-	-	-	-	
Total current liabilities			-	31 921	33 435	33 403	33 435
Non current liabilities							
Financial liabilities			7 820	32 120	1 377	32 120	
Provision			55 469	60 559	64 813	60 559	
Long term portion of trade payables			-	-	-	-	
Other non-current liabilities			-	-	-	-	
Total non current liabilities			-	63 289	92 679	66 191	92 679
TOTAL LIABILITIES			-	95 210	126 115	99 593	126 115
NET ASSETS	2		-	121 378	123 703	134 340	123 703
COMMUNITY WEALTH/EQUITY							
Accumulated surplus/(deficit)			100 378	102 703	113 340	102 703	
Reserves and funds			21 000	21 000	21 000	21 000	
Other			-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	121 378	123 703	134 340	123 703

0 - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2024/25	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			-	-	-	-	-	-		-	
Service charges			18 771	19 746	1 560	14 651	14 762	(111)	-1%	19 746	
Other revenue			177 063	178 036	10 956	131 270	135 792	(4 521)	-3%	178 036	
Transfers and Subsidies - Operational			98 798	98 798	22 090	95 969	95 969	-		98 798	
Transfers and Subsidies - Capital			500	500	-	500	500	-		500	
Interest			9 520	9 524	646	5 090	6 119	(1 029)	-17%	9 524	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(299 252)	(302 114)	(26 343)	(223 761)	(225 910)	(2 149)	1%	(302 114)	
Interest			(460)	(1 427)	-	(345)	(703)	(358)	51%	(1 427)	
Transfers and Subsidies			(2 800)	(1 821)	(212)	(1 285)	(1 072)	212	-20%	(1 821)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	2 140	1 241	8 696	22 090	25 457	3 368	13%	1 241
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			2 660	2 660	-	-	-	-		2 660	
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
Payments											
Capital assets			(14 878)	(15 904)	(855)	(3 121)	(17 349)	(14 227)	82%	(15 904)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(12 218)	(13 244)	(855)	(3 121)	(17 349)	(14 227)	82%	(13 244)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-		-	
Borrowing long term/refinancing			9 200	33 500	-	-	-	-		33 500	
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-	
Payments											
Repayment of borrowing			(7 101)	(5 601)	(468)	(3 863)	(3 988)	(125)	3%	(5 601)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	2 099	27 899	(468)	(3 863)	(3 988)	(125)	3%	27 899
NET INCREASE/ (DECREASE) IN CASH HELD			-	(7 979)	(8 236)	7 374	15 105	4 121			15 895
Cash/cash equivalents at beginning:			72 325	78 826	86 558	78 826	78 826				78 826
Cash/cash equivalents at month/year end:			64 346	70 590	93 931	93 931	82 947				94 722

0 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

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	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 993	4 993	543	3 734	3 721	13	0%	4 993
Pension and UIF Contributions			97	97	11	73	73	1	1%	97
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 576	1 576	173	1 183	1 174	8	1%	1 576
Cellphone Allowance			470	470	39	353	353	-	-	470
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors		-	7 136	7 136	765	5 342	5 321	22	0%	7 136
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4 701	4 701	390	4 251	3 397	854	25%	4 701
Pension and UIF Contributions			675	675	50	532	481	51	11%	675
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			246	246	20	178	183	(5)	-3%	246
Cellphone Allowance			78	78	10	122	59	64	109%	78
Housing Allowances			3	3	0	18	2	16	670%	3
Other benefits and allowances			-	-	5	37	6	32	561%	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			79	79	19	19	49	(30)	-61%	79
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	5 783	5 783	494	5 158	4 178	980	23%	5 783
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			111 664	110 618	7 592	83 314	82 325	988	1%	110 618
Pension and UIF Contributions			20 173	20 173	1 568	14 093	14 972	(879)	-6%	20 173
Medical Aid Contributions			7 703	7 703	546	4 758	5 597	(838)	-15%	7 703
Overtime			1 950	1 735	366	2 963	1 373	1 590	116%	1 735
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			6 263	5 813	406	3 639	4 528	(889)	-20%	5 813
Cellphone Allowance			482	482	35	320	355	(36)	-10%	482
Housing Allowances			387	387	27	249	283	(34)	-12%	387
Other benefits and allowances			11 823	11 823	858	8 028	8 726	(698)	-8%	11 823
Payments in lieu of leave			220	220	-	738	282	456	162%	220
Long service awards			601	601	54	489	457	32	7%	601
Post-retirement benefit obligations	2		5 967	5 967	498	4 481	4 476	5	0%	5 967
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			547	547	29	419	438	(19)	-4%	547
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	167 281	166 070	11 979	123 491	123 813	(321)	0%	166 070
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	180 200	178 989	13 239	133 992	133 311	681	1%	178 989
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	180 200	178 989	13 239	133 992	133 311	681	1%	178 989
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	173 064	171 853	12 474	128 649	127 990	659	1%	171 853

0 - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		42	-	-	-	42	42	100.0%	0%
August		42	-	-	-	83	83	100.0%	0%
September		1 248	7	7	7	91	83	91.9%	0%
October		1 312	1 950	1 950	1 957	2 040	83	4.1%	13%
November		1 490	231	231	2 188	2 272	83	3.7%	15%
December		1 476	7	7	2 195	2 279	83	3.7%	15%
January		1 576	29	29	2 224	2 307	83	3.6%	15%
February		1 937	7 562	42	2 266	9 870	7 603	77.0%	15%
March		2 387	7 562	855	3 121	17 432	14 310	82.1%	21%
April		1 447	7 562			24 994	-		
May		962	7 562			32 556	-		
June		962	7 562			40 119	-		
Total Capital expenditure	-	14 878	40 035	3 121	13 960	40 035			