OVERBERG

DISTRICT MUNICIPALITY • DISTRIKSMUNISIPALITEIT • UMASIPALA WESITHILI

DECUS NOSTRUM

FINANCIAL YEAR 2025/26

SECTION 71

FINANCIAL MANAGEMENT SECTION

for the period ending

31 October 2025

Contents

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 **October 2025** 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 ------------------------------

Date 2025/11/10 ------------------------------

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 15 904 274	R307 545 993	R308 538 885
Budget to date (BTD)	R 2 101 750	R96 113 437	R113 199 291
Year to date (YTD)	R 1 957 026	R94 348 484	R112 094 703
Variance to SDBIP	-R 1 024 622	-R 1 764 953	-R 1 104 589
YTD% Variance to SDBIP	-7%	-2%	-1%
% of Annual Budget	12%	31%	36%

Capital expenditures

- To date the municipal capital spending is still reflecting very little to date. Many capital projects are in SCM or planning phase. The largest key capital project is Kawyderskraal landfill site, and is in implementation phase, although legislated approvals is still outstanding.
- Finance will address this capital performance as part of the bi-monthly internal Project committee meeting (PCM) to address any challenges experienced by user departments.

Operational expenditures

- Actual spending of R94.35m is reported as of 31 October 2025.
- The bulk of these expenditures are accounted for as Employee related cost totalling R52.95m of the actuals recorded amount to date.
- Spending will be monitored over the periods going forward and challenges will also be addressed in the monthly project steering committee meeting.

Operational Revenues

- The municipality received all legislated government allocations as per the National and Provincial gazette as promulgated. Grants is recorded as liabilities, whereafter revenue is recognised as expenditures incurred.
- Monthly billing is processed and currently no risk experienced with the revenue budget to date.
- Revenue recorded is reported at 36% of Approved total budget.

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	R0	R0
				TOTAL	**R35 000**	**R0**	**R0**
				PERFORMANCE AND RISK MANAGEMENT			
21	50101002181	20250704001467	CRR	DC3_Computer Equipment	R2 500	R1 627	R0
				TOTAL	**R2 500**	**R1 627**	**R0**
				IDP AND COMMUNICATION			
15	50101002151	20250704001458	CRR	DC3_Sound Equipment	R20 000	R0	R0
				TOTAL	**R20 000**	**R0**	**R0**
	DIRECTORATE: CORPORATE SERVICES						
				CORPORATE SERVICES : SUPPORT SERV			
			CRR	DC3_Aircons			
1	50102000081	20240300963417	CRR	DC3_Septic tank	R160 000	R152 200	R0
2	50102000091	20251000970713	CRR	DC3_Fencing - Head Office	R105 000	R0	R0
				TOTAL	**R265 000**	**R152 200**	**R0**
				ICT SERVICES			
12	50101001891	20240707990084	CRR	DC3_Fingerprint system	R500 000	R0	R0
13	50101002111	20250704001446	CRR	DC3_Council Chamber Hybrid System	R600 000	R0	R0
14	50101002001	20240707990117	CRR	DC3_Computer Equipment	R155 000	R4 881	R0
				TOTAL	**R1 255 000.00**	**R4 881.00**	**R0.00**

	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_Camara 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	R150 000	R0	R16 790
17	50101002131	20250704001452	CRR	DC3_Furniture and Office Equipment	R100 000	R870	R11 242
	50101001741	20240707990044	CRR	DC3_Electrical DB Boxes	R123 000	R0	R0
	50101001841	20240707990065	CRR	DC3_Access Control - Resort Uilenkraalsmond	R100 000	R0	R0
	50101002231	20250704001490	CRR	DC3_Chalet Upgrade	R150 000	R0	R0
				TOTAL	**R623 000**	**R870**	**R28 033**
				EMERGENCY SERVICES			
3	50101001641	20240707990029	CRR	DC3_Vehicle Refurbishment	R400 000	R0	R197 408
4	50101001761	20240707990050	CRR	DC3_Bunker Gear	R400 000	R0	R61 182
5	50101002051	20250704001428	CRR	DC3_Training Centre Training Management System	R250 000	R0	R0
6	50101001801	20240707990056	CRR	DC3_Rescue Equipment	R150 000	R0	R0
7	50101001421	20230709985500	GRANTS	DC3_Capacity Project	R500 000	R0	R84 800
	50101001601	20240300963414	GRANTS	DC3_Water Truck	R447 983	R447 983	R0
	50101002251	20251000970710	CRR	DC3_Water Truck	R205 791	R120 516	R0
				TOTAL	**R2 353 774**	**R568 499**	**R343 390**
				ENVIRONMENTAL MANAGEMENT SERVICES			
8	50101002081	20250704001437	CRR	DC3_Vehicle - Rollbar and rubberised loadbin	R11 000	R0	R0
9	50101002171	20250704001464	CRR	DC3_Inspections and data gatehering-Tablets	R20 000	R15 000	R7 751
10	50101002101	20250704001443	CRR	DC3_Spillkit (Sect 30)	R7 000	R5 586	R0
11	50101002071	20250704001434	CRR	DC3_Weighbridge software program	R200 000	R0	R0
				TOTAL	**R238 000**	**R20 586**	**R7 751**

	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	R600 000	R0	R0
19	50101002141	20250704001455	CRR	DC3_Furniture and Office Equipment	R150 000	R63 592	R0
20	50101002161	20250704001461	CRR	DC3_Office Refurbishment	R1 120 000	R0	R0
				TOTAL	**R1 870 000**	**R63 592**	**R0**
				SOLID WASTE MANAGEMENT			
22	50101001751	20240707990047	LOANS	DC3_Cell 5	R9 200 000	R1 144 771	R0
				TOTAL	**R9 200 000**	**R1 144 771**	**R0**
				GRAND TOTAL	**R15 904 274.00**	**R1 957 025.59**	**R379 173.28**
			Type	**Funding Sources**	**BUDGET 2025/26**	**ACTUAL YTD SPENDING**	**COMMITMENTS**
			CRR	Capital Replacement Reserve	R5 756 291	R364 272	R294 373
			2	Revenue	R0	R0	R0
			LOANS	External Loans	R9 200 000	R1 144 771	R0
			GRANTS	Grants	R947 983	R447 983	R84 800
			5	Private Contributions	R0	R0	R0
				TOTAL	**R15 904 274**	**R1 957 026**	**R379 173**

Discussion:

Actual spending to date is R1 957 025.59 of the budgeted amount. **Committed for the period amounts to R379 173.28** Most of the commitments is for the Emergency Services.

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		R0.00	R865 909	SCM tender is in the process of being evaluated and awarded. BEC meeting schedule in November. Proposed final before end of November 2025. Implementation spending in process.
MUNICIPAL HEALTH SERVICES	DC3_Office Refurbishment	R1 120 000		R0.00	R0.00	Department is busy appointing a civil engineer to evaluate the facility to determine process going forward.
ICT SERVICES	DC3_Fingerprint system	R500 000		R0.00	R0.00	Project in specifications stage
ICT SERVICES	DC3_Council Chamber Hybrid System	R600 000		R0.00	R0.00	Project in specifications stage
EMERGENCY SERVICES	DC3_Capacity project (Grant funded)	R500,000		R0	R0	RFQ has been sent out for spending on the hazmat project.

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 18 621 064.00	R 1 529 155.30	R 6 393 392.91	R 6 336 552.03	0.90%
SERVICES CHARGES - SEWERAGE	R 900 000.00	R 8 953.08	R 31 335.78	R 188 356.21	-83.36%
SERVICES CHARGES - WATER	R 25 000.00	R -	R -	R 5 000.00	-100.00%
SALE OF GOODS AND SERVICES	R 12 453 224.00	R 837 176.99	R 2 797 289.60	R 3 083 061.50	-9.27%
RENT OF FACILITIES&EQUIPMENT	R 16 164 520.00	R 1 342 649.53	R 5 478 289.57	R 5 467 334.66	0.20%
INTEREST EARNED-EXTERNAL INVES	R 9 202 000.00	R 714 425.72	R 1 964 651.22	R 1 842 672.02	6.62%
INTEREST EARNED-OUTST DEBTORS	R 322 000.00	R 3 381.06	R 27 722.49	R 81 463.40	-65.97%
LICENSES & PERMITS	R 1 444 500.00	R 94 216.47	R 377 156.44	R 431 036.42	-12.50%
INCOME FOR AGENCY SERVICES	R 13 950 699.00	R 1 149 378.88	R 4 597 515.52	R 4 629 146.01	-0.68%
GRANT&SUBSIDIES (OPERATING)	R 98 798 000.00	R 339 169.89	R 38 195 031.81	R 49 391 136.46	-22.67%
GRANT&SUBSIDIES (CAPITAL)	R 947 983.00	R -	R -	R 189 596.60	-100.00%
OTHER REVENUE	R 1 355 699.00	R 95 460.87	R 333 238.34	R 396 183.66	-15.89%
PROFIT ON SALE	R 2 660 000.00	R -	R -	R 532 000.00	-100.00%
	R 176 844 689.00	R 6 113 967.79	R 60 195 623.68	R 72 573 538.98	-17.06%

Reasons for variance:

Total income to date is lower than anticipated with a variance of 17.06%. Year to date revenue reflects at R60.19m of a total budget of R176.84m. This represents almost 34% of budgeted amounts. ***More details below as part of the explanations.***

Services Charges – Refuse

The main income contributors is Refuse services at the Kawyderskraal landfill site. Performance for the period reflect positive with more revenues recorded at month end than anticipated when compared to year-to-date budgets.

Services Charges - Sewerage

The income from sewerage services will only increase during the upcoming summer season when more semi-permanent residents will be visiting the resorts facilities. The income from infrastructure levy has been added during the adjustment budget, amount this will be journalised during October to also reflect in the next report.

Sale of Goods and Services:

Emergency services

Services to B-municipalities are billed Bi-annually during October and February which affects the average monthly receivables.

Resorts

Resorts generally start receiving advance monies for the peak season, hence bookings at Die Dam and Uilenkraalsmond resulted in an increase in the receivables. Furthermore it is expected to increase gradually getting closer to festive season.

Interest Earned-External Investments

Interest received on short term-investments amounts to the total for the first quarter the amount for October reflects in the liquidity, refer to page 16 (monthly investment report). The amount that will be recorded in the next monthly report.

Interest Earned-Outstanding Debtors

Interest on outstanding debtors has decreased due to debt collection initiatives resulting in less interest being charged.

Licenses & Permits

The fire and health services are accountable for the revenues relating to licenses and permits. Revenue is recognised as services are rendered. This can fluctuate based on the performance of the departments. Monitoring of the revenue category and reviews will be done if required

Grant & Subsidies (Operating)

Grants and subsidies reflect to 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.

Profit on sale

Budget of R2.6m for the sale of municipal properties, which is not identified as service delivery properties were included in the budget. A new strategy was developed, and proposal will be tabled at the property committee on the way forward. Specifications for the appointment of an auctioneer has been drafted.

ODM budget – Expenditure by type (Excluding Roads)

Expenditure by Type		Budget		Month Actual		YTD Actual		YTD Budget	Variance
EMPLOYEE COSTS-WAGES&SALARIES	R	101 395 626.00	R	7 691 953.14	R	30 708 739.04	R	32 467 200.06	-5.42%
REMUNERATION OF COUNCILLORS	R	7 136 333.00	R	576 649.35	R	2 294 144.90	R	2 343 928.36	-2.12%
BAD DEBTS	R	100 000.00	R	-	R	-	R	20 000.00	-100.00%
DEPRECIATION	R	3 696 786.00	R	308 065.50	R	1 232 262.00	R	1 232 262.00	0.00%
OTHER MATERIAL	R	4 403 020.00	R	500 887.98	R	1 113 407.28	R	1 192 331.62	-6.62%
INTEREST EXPENSE - EXTERNAL	R	1 097 236.00	R	29 000.00	R	116 000.00	R	265 847.20	-56.37%
CONTRACTED SERVICES	R	30 982 300.00	R	2 267 868.90	R	6 098 170.26	R	8 142 484.89	-25.11%
GRANTS & SUBSIDIES PAID	R	-	R	-	R	274 550.04	R	219 640.03	25.00%
GENERAL EXPENSES - OTHER	R	27 040 496.00	R	3 804 094.47	R	9 931 241.17	R	7 634 964.06	30.08%
	R	175 851 797.00	R	15 178 519.34	R	51 768 514.69	R	53 518 658.22	-3.27%

Expenditure by type:

Total expenditures of 29.44% were recorded at the end of the fourth month. Based on budgeted projections.

Reasons for variance:

Employee Costs-Wages & Salaries

Employee related cost account for the largest spending category (year to date) ending October 2025.

Bad debts

The municipality do not generally write-off debts during the financial year. All efforts are taken to ensure that monies due to the municipality is collected optimally.

Interest Expense – External

Interest expenses is the repayment on current obligations as per loan agreements. No challenges anticipated at this stage of the financial year.

Contracted Services

The bulk of the contracted services are allocated towards the service delivery departments (Municipal health services, Emergency services). These services are being utilised on a month-to-month basis and depend on timing and related activities. Monitoring and reviewing these will be implemented as required.

Grants and subsidies paid

Grant and subsidies paid represent the financial obligations that the municipality paid relating to cash transfers to external parties (TASK arbitration award). The correction of the transaction needs to be processed. The municipality accounts for the obligation as part of Liabilities in the annual financial statements (AFS).

General expenditures – Other

General expenditures reflect all other expenditures not highlighted above. These will be monitored on-going.

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 24 400 671.67	R 51 898 820.05	R 40 815 269.17	27.16%
	R 131 694 196.00	R 24 400 767.96	R 51 899 078.95	R 40 815 348.80	27.16%

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance
EMPLOYEE COSTS-WAGES&SALARIES	R 71 568 000.00	R 5 495 228.73	R 22 236 603.63	R 23 217 143.76	-4.22%
OTHER MATERIAL	R 40 016 196.00	R 3 440 296.07	R 14 139 898.61	R 12 284 843.34	15.10%
INTEREST EXPENSE - EXTERNAL	R 330 000.00	R 26 666.67	R 106 666.68	R 108 666.67	-1.84%
CONTRACTED SERVICES	R 5 230 000.00	R 223 500.57	R 340 490.67	R 1 119 091.60	-69.57%
GRANTS & SUBSIDIES PAID	R 895 000.00	R 251 980.00	R 491 920.00	R 237 480.00	107.14%
GENERAL EXPENSES - OTHER	R 13 655 000.00	R 417 717.97	R 5 264 389.27	R 5 627 553.12	-6.45%
	R 131 694 196.00	R 9 855 390.01	R 42 579 968.86	R 42 594 778.50	-0.03%

Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies by 27.16%. This is higher than anticipated to date.

The Provincial roads budget is implemented from the period 1 April to 31 March annually. The municipal budget is implemented from 1 July to 30 June the following year.

Revenue recognition is done when funding is received. All outstanding invoices have been paid by the department.

Expenditure by type

Total expenditure variance is insignificant.

Salaries and Wages

Employee related cost is less due to bonusses and notch increases only occurring later in the financial year.

Grants and Subsidies paid

The variance is generally due to the expenditure type that happens all at once where farmers and the public who owns property next to roads receives funding to maintain their fences.

6) Section 66 - Expenditure on Staff benefits for period – 31 October 2025

PURPOSE

To take note of the Expenditure on Staff Benefits report for the period ended September 2025.

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.

Expenditure on staff benefits - categories	Budget 2025/2026	YTD Total	% Spent	01 July to 30 September 2025	01 October to 31 December 2025
Salaries & Wages Section 66(a)	106 248 811	35 652 984	33.6%	26 596 723	9 056 261
Contributions for Pension & Medical Scheme Section 66(b)	27 639 986	8 218 489	29.7%	6 178 973	2 039 516
Transport Allowance Section 66(c)	6 509 154	1 714 620	26.3%	1 289 101	425 519
Housing Benefits & Allowances Section 66(d)	390 438	111 145	28.5%	82 773	28 372
Overtime, Shifts & Standby Payments Section 66(e)	7 509 213	2 367 605	31.5%	1 768 896	598 709
**** Fire Services*	*6 409 213*	*2 011 876*	*31.4%*	*1 500 532*	*511 343*
**** LED.Tourism/Resorts*	*600 000*	*249 623*	*41.6%*	*184 881*	*64 743*
**** Roads Services*	*500 000*	*106 104*	*21.2%*	*83 483*	*22 622*
Loans & Advances Section 66(f)	-			-	-
Other related staff benefits or allowances Section 66(g)	23 050 768	3 390 996	14.7%	2 983 016	1 020 953
****Operational Allowance*	*1 185 760*	*556 620*	*46.9%*	*399 201*	*157 419*
****Annual bonus*	*9 616 866*	*125 564*	*1.3%*	*89 974*	*35 590*
****Bargaining Council*	*65 127*	*19 804*	*30.4%*	*14 909*	*4 895*
****Group Assurance*	*6 148 423*	*1 902 941*	*31.0%*	*1 431 229*	*471 712*
****Long service bonus*	*Provision*	*206 428*		*174 681*	*31 747*
****Paid out accumulated leave*	*Provision*	*406 545*		*286 768*	*119 777*
****SARS - Levies*	*3 106 168*	*513 984*	*16.5%*	*384 108*	*129 876*
****SARS - UIF*	*2 928 424*	*272 082*	*9.3%*	*202 145*	*69 937*
TOTAL	**171 348 370**	**51 455 839**	**30.0%**	**38 899 482**	**13 169 330**

7) Monthly investment report

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: October 2025

INSTITUTION	Account Type	Account number	Actual date	Balance as at 01-Oct-25	Movements for the month: Call Investments made	Movements for the month: Call Investments withdrawn	Interest capitalised	Costs & Fees	Actual date	Balance as at 31-Oct-25	Interest earned	Rate
Investments												
Nedbank	Call Account	037881714042		2 262 157.36	37 500 000.00	- 21 500 000.00	56 686.68			18 318 844.04	56 686.68	6.90%
Nedbank	Call Account (KWK Rehab)	037881183454		7 345 304.13	122 835.14		41 222.45			7 509 361.72	41 222.45	6.90%
Nedbank	Call Account (CRRF)	037881185787		968 057.75			5 490.00			973 547.75	5 490.00	6.90%
Absa Bank	Investment Tracker (Main)	9358892970		46 127 081.04		- 10 000 000.00	304 901.44			36 431 982.48	304 901.44	7.45%
Absa Bank	Investment Tracker (Special)	9374585345		38 579 791.39			236 235.16			38 816 026.55	236 235.16	7.45%
			Total for Investments	R 95 282 391.67	R 37 622 835.14	R -31 500 000.00	R 644 535.73			R 102 049 762.54	R 644 535.73	
Currunt Accounts												
Nedbank	Primary Bank Account	1176524496		1 867 726.14		- 436 648.71	-			1 431 077.43		0.00%
Absa Bank	Cheque Account	1780000052		175 783.20	51465.60					227 248.80		0.00%
			Total for Bank Accounts	R 2 043 509.34	R 51 465.60	R -436 648.71	R -	R -		R 1 658 326.23	R -	
			TOTAL	R 97 325 901.01	R 37674300.74	R -31 936 648.71	R 644 535.73	R -	R -	R 103 708 088.77	R 644 535.73	

DATE	5 Nov 2025
CHIEF FINANCIAL OFFICER	[signature]

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. Daily monitoring of these accounts is implemented as a standard procedure.

8) Monthly Loan report

CASH FLOW REPORT IN TERMS OF PROVINCIAL CIRCULAR 10 & 50

Name of municipality Overberg District Municipality

SUMMARY OF EXTERNAL LOANS FOR MONTH

Lending Institition	Balance 01/10/2025	Interest Capitalised October 2025	Repayments October 2025	Balance 31/10/2025	Percentage	Sinking Funds	Loan Draw Downs
Standard Bank	R 5 287 706.74	R 48 545.49	R 419 051.21	R 4 868 655.53	11.17%		R -
Total		**48 545.49**	**419 051.21**	**4 868 655.53**		**-**	**-**

9) Bank reconciliation

Overberg R S C ***L***
Cashbook Reconciliation for October 2025

CASHBOOK

Balance B/fwd - 1 October 2025			2043509.34
Revenue: 40101010031			65688377.61
Expenditure: 40101010032			66073560.72-
Other:			
CASHBOOK BALANCE - 31 October 2025			1658326.23

BANK STATEMENT

Balance as per bank statement as at 31 October 2025	31/10/2025		1658326.23
PLUS:			
Receipts not cleared in bank			
Other		0	
LESS:			
Uncleared ACB		3	170166.00
Outstanding cheques			
Bank transactions not on GL		3	170166.00-
Cash Book balance as at 31 October 2025			1658326.23 ✓
Difference			0.00

Sharp Eye Security

Verified by: S Zikmann

Signature: .... On (dd/mm/ccyy) 04/11/2025

10) Cash Position and Liquidity

The available cash as of 31 October 2025 is calculated as follows:

Item Description	Amounts	
Balance as per CFA	R	110 950 383
Interest	R	644 536
Sub total	R	111 594 918
Unspent conditional grants and funds	-R	10 939 493
Consumer and Sundry deposits	-R	8 160
Sinking fund investments	R	-
External loans unspent	R	-
EFF Accumulated Depreciation	R	-
Provision for bonusses	R	-
Capital Replacement reserve	-R	15 243 709
VAT Refund (Roads Expenses prev years)	-R	38 816 027
Rehabilitation provision (KWK)	-R	7 509 362
Performance Bonus Provison	R	-
Set aside for retention	R	-
Capital Replacement Reserve Fund	-R	5 097 646
Set aside for Creditor payments	-R	4 000 000
Provision for leave Payment	-R	650 000
Capital Funding Required		
Loan Repayments	-R	5 611 160
Cash Surplus (Deficit)		**R23 719 362**

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	R10 939 493
External Loans unspend	R0
1 (one) Month Operational Expenditure	R24 878 044
Provisions	R8 159 362
Capital Replacement Reserve	R20 341 355
Loan repayments	R1 870 387
Commitments for creditor payments	R4 008 160
Total Liquidity Requirement	**R70 196 801**
ACTUAL LIQUIDITY AVAILABLE	R50 626 729
Total Investments	R102 049 763
Capital Replacement Reserve Fund	-R5 097 646
VAT Refund (ABSA Deposit plus)	-R38 816 027
Rehabilitation provision (KWK)	-R7 509 362
Balance of Investments	**R50 626 729**
Cash book - Bank Balance	R3 618 411
Equitable share received in advance	-R7 339 119
Roads Invoice claim Sep	R11 075 819
Consumer Debtors (current – 60 days)	R3 618 411
Total Liquidity Available	**R61 600 252**

Positive cash flow, over **R23.71 million** was calculated and total liquidity available of **R61.60 million** liquidity as evident as on 31 October 2025.

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

For October 2025, the calculation is as follows:

	Original	**Adjusted**	**Adjustment**
Actual Revenue	R112 094 703	R115 831 403	R3 736 700
Actual Expenditure	R 94 348 484	R 94 348 484	
Surplus (Shortfall)	**R17 746 219**	**R 21 482 919**	

The revenue adjustment is calculated as follows:

Equitable share received for October 2025	-R7 339 119
Roads Revenue invoice for October 2025	R11 075 819
Nett total revenue received in advance	**R 3 736 700**

11) Grant allocation and spending

Grants Allocations and spending YTD

Grant	Prior year Grants liability	Rolled-Over 24/25 Approved	Allocation 25/26	Actual Receipt	Roll- Over 24/25	Total Funds received to date	Spend to date	Committed	Total Commited and Spent	% Spent on Total Funds	Balance on Funds Received to date
FMG	R -	R -	R 1 000 000.00	R 1 000 000.00	R -	R 1 000 000.00	R 377 791.52	R -	R 377 791.52	37.78%	R 622 208.48
EPWP	R -	R -	R 1 500 000.00	R 375 000.00	R -	R 375 000.00	R 310 072.63		R 310 072.63	82.69%	R 64 927.37
CDW	R -	R -	R 57 000.00	R -	R -	R -	R -	R -	R -	#DIV/0!	R -
RRAMS	R 2 081 563.00	R -	R 2 951 650.00	R 2 175 000.00	R -	R 2 175 000.00	R -	R -	R -	0.00%	R 4 256 563.00
WOSA	R 73 260.00	R -	R 1 000 000.00	R 1 000 000.00	R -	R 1 000 000.00	R 420 957.35	R -	R 420 957.35	42.10%	R 652 302.65
CAPACITY PROJECT	R -	R -	R 500 000.00	R 500 000.00	R -	R 500 000.00	R -	R 61 182.00	R 61 182.00	12.24%	R 500 000.00
		R -									
WC FMCG (MUN HEALTH REV)	R -	R -	R 1 420 000.00	R 1 420 000.00	R -	R 1 420 000.00	R 313 252.12	R -	R 313 252.12	22.06%	R 1 106 747.88
WC FMCG (CREMATORIUM)	R -	R -	R 300 000.00	R 300 000.00	R -	R 300 000.00	R -	R -	R -	0.00%	R 300 000.00
WC FMCG (HOLIDAY HOMES)	R -	R -	R 750 000.00	R 750 000.00	R -	R 750 000.00	R -	R -	R -	0.00%	R 750 000.00
WC FMCG(STAR RATING)	R -	R -	R 1 305 000.00	R 1 305 000.00	R -	R 1 305 000.00	R 1 572.05	R -	R 1 572.05	0.12%	R 1 303 427.95
WC FMCG TOTAL	R -	R -	**R 3 775 000.00**	**R 3 775 000.00**		**R 3 775 000.00**	**R 314 824.17**	R -	**R 314 824.17**	8.34%	R 3 460 175.83
WC FMCG Unspent 2024/25	R 2 266 664.00										**R 2 266 664.00**
Seta	R 66 465.00		R 250 000.00	R 105 000.00	R -	R 105 000.00	R 286 218.34	R -	R 286 218.34	272.59%	-R 181 218.34
									R -		
Municipal Service Delivery and Capcity Building Grant	R 524 176.00		R -		R -	R -	R211 998.84	R -	R 211 998.84	#DIV/0!	R 312 177.16
FIRE SERVICE CAPACITY GRANT	R 92 441.00		R -		R -	R -	R0.00	R -	R -	#DIV/0!	R 92 441.00
WCPT Water resilience grant	R -	R 447 983.00	R -	R -	R 447 983.00	R 447 983.00	R -	R -	R -	0.00%	R -
Total Conditional Grants	**R2 837 905.00**	**R 447 983.00**	**R 11 033 650.00**	**R 8 930 000.00**	**R 447 983.00**	**R 7 957 983.00**	**R 1 608 610.73**	**R 61 182.00**	**R 1 669 792.73**	**20.98%**	**R 10 939 493.27**

Unspent grants reported of R10.94m for the period ending 31 October 2025. The grants is cash-backed in terms of the National treasury requirements. The outcome of the roll-over process is still outstanding.

Some of the grant funding allocated to the municipality is multi-year projects and do not pose any risk with repayments.

12) Debtors Analysis

0 - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8	4	3	6	6	4	37	87	156	140		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	74	5	3	2	1	1	5	9	100	18		
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	50	83	137	135		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	2 829	194	64	39	46	33	1 357	988	5 550	2 463		
Total By Income Source	**2000**	**2 911**	**204**	**71**	**47**	**54**	**38**	**1 449**	**1 168**	**5 943**	**2 757**	**–**	**–**
2024/25 - totals only										–	**–**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 535	–	–	–	–	8	–	94	1 637	102		
Commercial	2300	100	74	–	0	0	–	1 198	319	1 691	1 518		
Households	2400	1 277	130	71	47	53	31	251	754	2 615	1 137		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**2 911**	**204**	**71**	**47**	**54**	**38**	**1 449**	**1 168**	**5 943**	**2 757**	**–**	**–**

Debtors

The largest portion on the current 0-30 days consist primarily of billing for solid waste volumes being dumped by the three local municipalities (R1.5 million) and semi-permanent billing of R1.277 million. These invoices are payable within 30 days.

A Fire account to the amount of R1.198 million is still outstanding for a fire being billed to an entity (180 days+) and handed over to our debt collectors. ODM await feedback, alternatively other avenues will have to be explored

The collection rate for the month at the resorts amounts to **99.04%** for semi-permanent.

Arrears longer than 120 days is handed over to the collection agencies. Some instances where arears exists like organs of state, there is processes in dealing with the accounts between the municipality and the departments as well as interest portions, where write off requests needs to be submitted to Council for approval. Historical debt will also need to be assessed as per policy for possible debt write-off before year end.

Billing is distributed via email and normal mail, the department is also phoning the debtors, to remind them of their arrear accounts.

Interest on arrears also assist in motivating debtors to pay earlier as well as not to incur hand-over costs to collection agencies.

13) Creditors Analysis

0 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description R thousands	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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	
Bulk Water	0200	–	–	–	–	–	–	–	–	–	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	913	–	–	–	–	–	–	–	913	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	1 928	2	1 015	–	–	–	–	–	2 944	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	1	1	
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	
Total By Customer Type	**1000**	**2 841**	**2**	**1 015**	**–**	**–**	**–**	**–**	**1**	**3 858**	**–**

The Municipality is fully compliant with respect to creditors payments.

Creditors outstanding are only applicable where service / goods are not delivered in full, or part delivery is in process.

The bulk of the creditors is within the 30 days outstanding period as per legislation

PART 2 - IN YEAR BUDGET STATEMENT TABLES

0 - Table C1 Monthly Budget Statement Summary - M04 October

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	18 771	19 546	1 538	6 425	6 530	(105)	-2%	19 546
Investment revenue	–	9 202	9 202	714	1 965	1 843	122	7%	9 202
Transfers and subsidies - Operational	–	98 798	98 798	339	38 195	49 391	(11 196)	(0)	98 798
Other own revenue	–	180 041	180 045	27 923	65 510	55 436	10 075	18%	180 045
Total Revenue (excluding capital transfers and contributions)	–	306 812	307 591	30 515	112 095	113 199	(1 105)	-1%	307 591
Employee costs	–	173 064	172 964	13 187	52 945	55 684	(2 739)	-5%	172 964
Remuneration of Councillors	–	7 136	7 136	577	2 294	2 344	(50)	-2%	7 136
Depreciation and amortisation	–	3 697	3 697	308	1 232	1 232	–		3 697
Interest	–	1 427	1 427	56	223	375	(152)	-41%	1 427
Inventory consumed and bulk purchases	–	44 121	44 419	3 941	15 253	13 477	1 776	13%	44 419
Transfers and subsidies	–	1 000	895	252	766	457	309	68%	895
Other expenditure	–	76 322	77 008	6 713	21 634	22 544	(910)	-4%	77 008
Total Expenditure	–	306 767	307 546	25 034	94 348	96 113	(1 765)	-2%	307 546
Surplus/(Deficit)	–	45	45	5 481	17 746	17 086	660	4%	45
Transfers and subsidies - capital (monetary	–	500	948	–	–	190	(190)	-100%	948
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	545	993	5 481	17 746	17 275	471	3%	993
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	545	993	5 481	17 746	17 275	471	3%	993
Capital expenditure & funds sources									
Capital expenditure	–	14 878	15 904	1 950	1 957	2 102	(145)	-7%	15 904
Capital transfers recognised	–	500	948	448	448	100	348	348%	948
Borrowing	–	9 200	9 200	1 145	1 145	1 840	(695)	-38%	9 200
Internally generated funds	–	5 178	5 756	357	364	162	203	125%	5 756
Total sources of capital funds	–	14 878	15 904	1 950	1 957	2 102	(145)	-7%	15 904
Financial position									
Total current assets	–	78 259	77 232		124 271				77 232
Total non current assets	–	138 329	139 356		125 700				139 356
Total current liabilities	–	31 921	31 473		72 374				31 473
Total non current liabilities	–	63 289	63 289		59 959				63 289
Community wealth/Equity	–	121 378	121 826		117 639				121 826
Cash flows									
Net cash from (used) operating	–	2 140	2 140	8 868	28 065	9 122	(18 943)	-208%	2 140
Net cash from (used) investing	–	(12 218)	(13 244)	(1 950)	(1 957)	(2 559)	(602)	24%	(13 244)
Net cash from (used) financing	–	2 099	2 099	(468)	(1 870)	(2 119)	(248)	12%	2 099
Cash/cash equivalents at the month/year end	–	64 346	63 319	110 950	110 950	76 768	(34 182)	-45%	77 707

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description R thousands	Ref 1	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		–	**114 240**	**114 692**	**2 132**	**44 681**	**54 566**	(9 886)	-18%	**114 692**
Executive and council		–	34 521	34 521	1 149	4 598	8 743	(4 146)	-47%	34 521
Finance and administration		–	79 720	80 172	983	40 083	45 823	(5 740)	-13%	80 172
Community and public safety		–	**42 619**	**43 394**	**2 513**	**9 363**	**11 740**	(2 377)	-20%	**43 394**
Sport and recreation		–	23 795	24 570	2 358	8 780	7 756	1 024	13%	24 570
Public safety		–	14 223	14 223	45	142	2 896	(2 755)	-95%	14 223
Health		–	4 600	4 600	110	442	1 088	(646)	-59%	4 600
Economic and environmental services		–	**131 832**	**131 832**	**24 401**	**51 899**	**40 843**	11 056	27%	**131 832**
Road transport		–	131 694	131 694	24 401	51 899	40 815	11 084	27%	131 694
Environmental protection		–	138	138	–	–	28	(28)	-100%	138
Trading services		–	**18 621**	**18 621**	**1 469**	**6 152**	**6 240**	(88)	-1%	**18 621**
Waste management		–	18 621	18 621	1 469	6 152	6 240	(88)	-1%	18 621
Total Revenue - Functional	2	–	**307 312**	**308 539**	**30 515**	**112 095**	**113 389**	**(1 294)**	**-1%**	**308 539**
Expenditure - Functional										
Governance and administration		–	**68 556**	**69 341**	**6 840**	**22 988**	**21 543**	1 445	7%	**69 341**
Executive and council		–	11 682	11 682	896	3 529	3 778	(249)	-7%	11 682
Finance and administration		–	54 512	55 297	5 823	19 019	17 111	1 908	11%	55 297
Internal audit		–	2 363	2 363	122	440	654	(213)	-33%	2 363
Community and public safety		–	**92 299**	**92 043**	**6 775**	**25 429**	**28 034**	(2 605)	-9%	**92 043**
Sport and recreation		–	22 250	22 230	1 641	5 805	6 609	(804)	-12%	22 230
Public safety		–	46 060	46 270	3 605	13 693	14 409	(716)	-5%	46 270
Health		–	23 989	23 543	1 529	5 931	7 016	(1 084)	-15%	23 543
Economic and environmental services		–	**137 524**	**137 774**	**10 299**	**44 285**	**44 481**	(195)	0%	**137 774**
Planning and development		–	1 898	1 898	145	570	605	(35)	-6%	1 898
Road transport		–	131 694	131 694	9 855	42 580	42 595	(15)	0%	131 694
Environmental protection		–	3 932	4 182	298	1 136	1 281	(145)	-11%	4 182
Trading services		–	**8 387**	**8 387**	**1 120**	**1 646**	**2 056**	(410)	-20%	**8 387**
Waste management		–	8 387	8 387	1 120	1 646	2 056	(410)	-20%	8 387
Total Expenditure - Functional	3	–	**306 767**	**307 546**	**25 034**	**94 348**	**96 113**	**(1 765)**	**-2%**	**307 546**
Surplus/ (Deficit) for the year		–	**545**	**993**	**5 481**	**17 746**	**17 275**	**471**	**0.027251**	**993**

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Municipal Manager		–	34 521	34 521	1 149	4 598	8 743	(4 146)	-47.4%	34 521
Vote 3 - Corporate Services		–	47	47	4	15	15	(0)	-2.8%	47
Vote 4 - Finance		–	79 673	80 125	979	40 068	45 808	(5 740)	-12.5%	80 125
Vote 5 - Community Services		–	193 072	193 847	28 383	67 414	58 823	8 591	14.6%	193 847
Total Revenue by Vote	2	–	**307 312**	**308 539**	**30 515**	**112 095**	**113 389**	**(1 294)**	**-1.1%**	**308 539**
Expenditure by Vote	1									
Vote 1 - Municipal Manager		–	17 772	17 772	1 296	5 089	5 629	(540)	-9.6%	17 772
Vote 3 - Corporate Services		–	20 418	20 818	2 957	7 583	6 839	744	10.9%	20 818
Vote 4 - Finance		–	30 709	31 094	2 612	10 491	9 218	1 273	13.8%	31 094
Vote 5 - Community Services		–	237 868	237 862	18 170	71 186	74 428	(3 242)	-4.4%	237 862
Total Expenditure by Vote	2	–	**306 767**	**307 546**	**25 034**	**94 348**	**96 113**	**(1 765)**	**-1.8%**	**307 546**
Surplus/ (Deficit) for the year	2	–	**545**	**993**	**5 481**	**17 746**	**17 275**	**471**	**2.7%**	**993**

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity			–	–	–	–	–	–		–
Service charges - Water			–	25	–	–	5	(5)	-100%	25
Service charges - Waste Water Management			150	900	9	31	188	(157)	-83%	900
Service charges - Waste management			18 621	18 621	1 529	6 393	6 337	57	1%	18 621
Sale of Goods and Rendering of Services			144 147	144 147	25 238	54 696	43 898	10 798	25%	144 147
Agency services			13 951	13 951	1 149	4 598	4 629	(32)	-1%	13 951
Interest			–	–	–	–	–	–		–
Interest earned from Receivables			318	322	3	28	81	(54)	-66%	322
Interest from Current and Non Current Assets			9 202	9 202	714	1 965	1 843	122	7%	9 202
Dividends			–	–	–	–	–	–		–
Rent on Land			–	–	–	–	–	–		–
Rental from Fixed Assets			16 165	16 165	1 343	5 478	5 467	11	0%	16 165
Licence and permits			1 445	1 445	94	377	431	(54)	-13%	1 445
Special rating levies			–	–	–	–	–	–		–
Operational Revenue			1 356	1 356	96	333	396	(63)	-16%	1 356
Non-Exchange Revenue			–	–	–	–	–	–		–
Property rates			–	–	–	–	–	–		–
Surcharges and Taxes			–	–	–	–	–	–		–
Fines, penalties and forfeits			–	–	–	–	–	–		–
Licence and permits			–	–	–	–	–	–		–
Transfers and subsidies - Operational			98 798	98 798	339	38 195	49 391	(11 196)	-23%	98 798
Interest			–	–	–	–	–	–		–
Fuel Levy			–	–	–	–	–	–		–
Operational Revenue			–	–	–	–	–	–		–
Gains on disposal of Assets			2 660	2 660	–	–	532	(532)	-100%	2 660
Other Gains			–	–	–	–	–	–		–
Discontinued Operations			–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		–	306 812	307 591	30 515	112 095	113 199	(1 105)	-1%	307 591
Expenditure By Type										
Employee related costs			173 064	172 964	13 187	52 945	55 684	(2 739)	-5%	172 964
Remuneration of councillors			7 136	7 136	577	2 294	2 344	(50)	-2%	7 136
Bulk purchases - electricity			–	–	–	–	–	–		–
Inventory consumed			44 121	44 419	3 941	15 253	13 477	1 776	13%	44 419
Debt impairment			100	100	–	–	20	(20)	-100%	100
Depreciation and amortisation			3 697	3 697	308	1 232	1 232	–		3 697
Interest			1 427	1 427	56	223	375	(152)	-41%	1 427
Contracted services			35 245	36 212	2 491	6 439	9 262	(2 823)	-30%	36 212
Transfers and subsidies			1 000	895	252	766	457	309	68%	895
Irrecoverable debts written off			–	–	–	–	–	–		–
Operational costs			40 976	40 695	4 222	15 196	13 263	1 933	15%	40 695
Losses on Disposal of Assets			–	–	–	–	–	–		–
Other Losses			–	–	–	–	–	–		–
Total Expenditure		–	306 767	307 546	25 034	94 348	96 113	(1 765)	-2%	307 546
Surplus/(Deficit)		–	45	45	5 481	17 746	17 086	660	0	45
Transfers and subsidies - capital (monetary allocations)			500	948	–	–	190	(190)	-100%	948
Transfers and subsidies - capital (in-kind)			–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		–	545	993	5 481	17 746	17 275	471	0	993
Income Tax			–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		–	545	993	5 481	17 746	17 275	471	0	993
Share of Surplus/Deficit attributable to Joint Venture			–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities			–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		–	545	993	5 481	17 746	17 275	471	0	993
Share of Surplus/Deficit attributable to Associate			–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions			–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		–	545	993	5 481	17 746	17 275	471	0	993

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Finance		–	–	–	–	–	–	–		–
Vote 5 - Community Services		–	9 200	9 350	1 145	1 145	1 840	(695)	-38%	9 350
Total Capital Multi-year expenditure	4,7	–	9 200	9 350	1 145	1 145	1 840	(695)	-38%	9 350
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		–	23	23	–	2	–	2	#DIV/0!	23
Vote 3 - Corporate Services		–	2 675	1 555	152	157	74	83	113%	1 555
Vote 4 - Finance		–	42	42	–	–	–	–		42
Vote 5 - Community Services		–	2 938	4 935	653	654	188	466	248%	4 935
Total Capital single-year expenditure	4	–	5 678	6 554	805	812	262	551	210%	6 554
Total Capital Expenditure		–	14 878	15 904	1 950	1 957	2 102	(145)	-7%	15 904
Capital Expenditure - Functional Classification										
Governance and administration		–	2 720	1 600	152	159	74	85	115%	1 600
Executive and council			–	–	–	–	–	–		–
Finance and administration			2 720	1 600	152	159	74	85	115%	1 600
Internal audit			–	–	–	–	–	–		–
Community and public safety		–	2 700	4 847	632	633	150	483	322%	4 847
Community and social services			–	–	–	–	–	–		–
Sport and recreation			250	623	–	1	–	1	#DIV/0!	623
Public safety			1 700	2 354	568	568	100	468	468%	2 354
Housing			–	–	–	–	–	–		–
Health			750	1 870	64	64	50	14	27%	1 870
Economic and environmental services		–	258	258	21	21	38	(17)	-46%	258
Planning and development			20	20	–	–	–	–		20
Road transport			–	–	–	–	–	–		–
Environmental protection			238	238	21	21	38	(17)	-46%	238
Trading services		–	9 200	9 200	1 145	1 145	1 840	(695)	-38%	9 200
Energy sources			–	–	–	–	–	–		–
Water management			–	–	–	–	–	–		–
Waste water management			–	–	–	–	–	–		–
Waste management			9 200	9 200	1 145	1 145	1 840	(695)	-38%	9 200
Other			–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	–	14 878	15 904	1 950	1 957	2 102	(145)	-7%	15 904
Funded by:										
National Government			–	–	–	–	–	–		–
Provincial Government			500	948	448	448	100	348	348%	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	448	448	100	348	348%	948
Borrowing	6		9 200	9 200	1 145	1 145	1 840	(695)	-38%	9 200
Internally generated funds			5 178	5 756	357	364	162	203	125%	5 756
Total Capital Funding		–	14 878	15 904	1 950	1 957	2 102	(145)	-7%	15 904

0 - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents			64 346	63 319	110 950	63 319
Trade and other receivables from exchange transactions			9 303	9 303	5 920	9 303
Receivables from non-exchange transactions			560	560	3 193	560
Current portion of non-current receivables			2 283	2 283	2 073	2 283
Inventory			1 767	1 767	2 135	1 767
VAT			–	–	–	–
Other current assets			–	–	–	–
Total current assets		–	78 259	77 232	124 271	77 232
Non current assets						
Investments			–	–	–	–
Investment property			12 782	12 782	12 797	12 782
Property, plant and equipment			101 897	102 923	92 052	102 923
Biological assets			–	–	–	–
Living and non-living resources			–	–	–	–
Heritage assets			–	–	–	–
Intangible assets			600	600	65	600
Trade and other receivables from exchange transactions			–	–	–	–
Non-current receivables from non-exchange transactions			23 051	23 051	20 787	23 051
Other non-current assets			–	–	–	–
Total non current assets		–	138 329	139 356	125 700	139 356
TOTAL ASSETS		–	216 588	216 588	249 972	216 588
LIABILITIES						
Current liabilities						
Bank overdraft			–	–	–	–
Financial liabilities			2 297	2 297	3 171	2 297
Consumer deposits			8	8	8	8
Trade and other payables from exchange transactions			6 940	6 940	33 651	6 940
Trade and other payables from non-exchange transactions			2 527	2 079	17 807	2 079
Provision			19 765	19 765	13 316	19 765
VAT			384	384	4 421	384
Other current liabilities			–	–	–	–
Total current liabilities		–	31 921	31 473	72 374	31 473
Non current liabilities						
Financial liabilities			7 820	7 820	1 377	7 820
Provision			55 469	55 469	58 581	55 469
Long term portion of trade payables			–	–	–	–
Other non-current liabilities			–	–	–	–
Total non current liabilities		–	63 289	63 289	59 959	63 289
TOTAL LIABILITIES		–	95 210	94 762	132 333	94 762
NET ASSETS	2	–	121 378	121 826	117 639	121 826
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)			100 378	100 826	96 639	100 826
Reserves and funds			21 000	21 000	21 000	21 000
Other			–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	121 378	121 826	117 639	121 826

0 - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			–	–	–	–	–	–		–
Service charges			18 771	19 546	1 538	6 425	6 404	20	0%	19 546
Other revenue			177 063	177 063	28 035	69 987	56 255	13 733	24%	177 063
Transfers and Subsidies - Operational			98 798	98 798	3 280	45 246	38 191	7 055	18%	98 798
Transfers and Subsidies - Capital			500	500	500	500	–	500	#DIV/0!	500
Interest			9 520	9 524	716	1 987	1 607	380	24%	9 524
Dividends			–	–	–	–	–	–		–
Payments										
Suppliers and employees			(299 252)	(300 136)	(24 950)	(95 315)	(92 744)	2 570	-3%	(300 136)
Interest			(460)	(460)	–	0	(77)	(77)	101%	(460)
Transfers and Subsidies			(2 800)	(2 695)	(252)	(766)	(514)	252	-49%	(2 695)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**2 140**	**2 140**	**8 868**	**28 065**	**9 122**	**(18 943)**	**-208%**	**2 140**
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)	(1 950)	(1 957)	(2 559)	(602)	24%	(15 904)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(12 218)**	**(13 244)**	**(1 950)**	**(1 957)**	**(2 559)**	**(602)**	**24%**	**(13 244)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			–	–	–	–	–	–		–
Borrowing long term/refinancing			9 200	9 200	–	–	–	–		9 200
Increase (decrease) in consumer deposits			–	–	–	–	–	–		–
Payments										
Repayment of borrowing			(7 101)	(7 101)	(468)	(1 870)	(2 119)	(248)	12%	(7 101)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**2 099**	**2 099**	**(468)**	**(1 870)**	**(2 119)**	**(248)**	**12%**	**2 099**
NET INCREASE/ (DECREASE) IN CASH HELD		–	(7 979)	(9 006)	6 451	24 237	4 444			(9 006)
Cash/cash equivalents at beginning:			72 325	72 325	104 499	86 713	72 325			86 713
Cash/cash equivalents at month/year end:		–	64 346	63 319	110 950	110 950	76 768			77 707

PART 3 – SUPPORTING DOCUMENTATION

0 - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	93 966	93 966	2 175	38 191	38 191	–		93 966
Local Government Equitable Share			88 359	88 359	–	36 816	36 816	–		88 359
Finance Management			1 000	1 000	–	1 000	1 000	–		1 000
EPWP Incentive			1 500	1 500	–	375	375	–		1 500
Rural Roads Asset Management Grant			3 107	3 107	2 175	–	–	–		3 107
	3							–		
								–		
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	4 832	4 832	1 000	3 775	–	3 775	#DIV/0!	4 832
CDW Operational Support Grant			57	57	–	–	–	–		57
Human Capacity Building Grant			1 000	1 000	1 000	–	–	–		1 000
Fire Safety Plan			3 775	3 775	–	3 775	–	3 775	#DIV/0!	3 775
	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	105	105	–	105	#DIV/0!	–
SETA			–	–	105	105		105	#DIV/0!	
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Transfers and Grants	5	–	98 798	98 798	3 280	42 071	38 191	3 880	10.2%	98 798
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		–	500	500	500	–	–	–		500
Fire Service Capacity Building Grant			500	500	500	–	–	–		500
MUNICIPAL WATER RESILIANCE GRANT								–		–
								–		
								–		
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Transfers and Grants	5	–	500	500	500	–	–	–		500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	99 298	99 298	3 780	42 071	38 191	3 880	10.2%	99 298

0 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 993	4 993	403	1 601	1 638	(37)	-2%	4 993
Pension and UIF Contributions			97	97	8	31	32	(1)	-2%	97
Medical Aid Contributions			–	–	–	–	–	–		–
Motor Vehicle Allowance			1 576	1 576	126	505	517	(12)	-2%	1 576
Cellphone Allowance			470	470	39	157	157	–		470
Housing Allowances			–	–	–	–	–	–		–
Other benefits and allowances			–	–	–	–	–	–		–
Sub Total - Councillors		–	7 136	7 136	577	2 294	2 344	(50)	-2%	7 136
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			4 701	4 701	306	1 224	1 430	(206)	-14%	4 701
Pension and UIF Contributions			675	675	39	157	198	(41)	-21%	675
Medical Aid Contributions			–	–	–	–	–	–		–
Overtime			–	–	–	–	–	–		–
Performance Bonus			–	–	–	–	–	–		–
Motor Vehicle Allowance			246	246	20	79	81	(2)	-2%	246
Cellphone Allowance			78	78	7	26	26	–		78
Housing Allowances			3	3	0	1	1	0	3%	3
Other benefits and allowances			–	–	4	15	6	9	150%	–
Payments in lieu of leave			–	–	–	–	–	–		–
Long service awards			–	–	–	–	–	–		–
Post-retirement benefit obligations	2		–	–	–	–	–	–		–
Entertainment			–	–	–	–	–	–		–
Scarcity			–	–	–	–	–	–		–
Acting and post related allowance			79	79	–	–	16	(16)	-100%	79
In kind benefits			–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		–	5 783	5 783	376	1 502	1 757	(255)	-15%	5 783
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			111 164	111 164	8 434	34 004	35 856	(1 851)	-5%	111 164
Pension and UIF Contributions			20 173	20 173	1 564	6 303	6 568	(266)	-4%	20 173
Medical Aid Contributions			7 703	7 703	517	2 086	2 378	(292)	-12%	7 703
Overtime			1 950	1 850	191	745	659	86	13%	1 850
Performance Bonus			–	–	–	–	–	–		–
Motor Vehicle Allowance			6 263	6 263	406	1 635	1 912	(276)	-14%	6 263
Cellphone Allowance			482	482	35	144	155	(10)	-7%	482
Housing Allowances			387	387	28	110	121	(10)	-9%	387
Other benefits and allowances			11 823	11 823	881	3 565	3 779	(215)	-6%	11 823
Payments in lieu of leave			220	220	120	385	106	279	262%	220
Long service awards			601	601	54	217	207	10	5%	601
Post-retirement benefit obligations	2		5 967	5 967	498	1 992	1 990	2	0%	5 967
Entertainment			–	–	–	–	–	–		–
Scarcity			–	–	–	–	–	–		–
Acting and post related allowance			547	547	83	257	195	62	32%	547
In kind benefits			–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		–	167 281	167 181	12 812	51 443	53 927	(2 484)	-5%	167 181
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		–	180 200	180 100	13 764	55 239	58 028	(2 789)	-5%	180 100
Unpaid salary, allowances & benefits in arrears:			#DIV/0!	#DIV/0!						#DIV/0!
TOTAL SALARY, ALLOWANCES & BENEFITS		–	180 200	180 100	13 764	55 239	58 028	(2 789)	-5%	180 100
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		–	173 064	172 964	13 187	52 945	55 684	(2 739)	-5%	172 964

0 - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

Month R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July		42	–	–	–	42	42	100.0%	0%
August		42	–	–	–	83	83	100.0%	0%
September		1 248	1 032	7	7	1 115	1 108	99.3%	0%
October		1 312	1 070	1 950	1 957	2 185	228	10.4%	13%
November		1 490	1 248			3 433	–		
December		1 476	1 234			4 667	–		
January		1 576	1 259			5 926	–		
February		1 937	1 870			7 796	–		
March		2 387	2 395			10 191	–		
April		1 447	1 455			11 646	–		
May		962	970			12 616	–		
June		962	3 372			15 988	–		
Total Capital expenditure	–	14 878	15 904	1 957					