



FINANCIAL YEAR 2025/26

SECTION 71

FINANCIAL MANAGEMENT SECTION

for the period ending

31 May 2026

Contents

1)	Legislative Framework.....	3
2)	Municipal Manager's Quality Certificate.....	4
3)	EXECUTIVE SUMMARY	5
4)	Capital Programme Budget Report 2025/2026.....	7
5)	Variance analysis – Operational and Capital Budget.....	11
6)	Section 66 - Expenditure on Staff benefits for period – 31 May 2026	17
7)	Monthly investment report.....	19
8)	Monthly Loan report.....	21
9)	Bank reconciliation	22
10)	Cash Position and Liquidity.....	23
11)	Grant allocation and spending.....	25
12)	Debtors Analysis.....	26
13)	Creditors Analysis.....	28
	PART 2 - IN YEAR BUDGET STATEMENT TABLES.....	29

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, **EO Phillips** , Municipal Manager (acting) of Overberg District Municipality, hereby certify that –

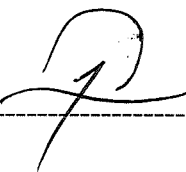
(mark as appropriate)

- 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 May2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. EO Phillips**

(Acting) Municipal Manager of **Overberg District Municipality DC3**

Signature ----- 

Date----- 11 JUNE 2026

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 12 492 264	R282 496 803	R289 000 303
Year to date (YTD)	R 15 465 303	R270 163 495	R252 384 144
Variance to SDBIP	R 2 973 039	-R 12 333 308	-R 36 616 159
YTD% Variance to SDBIP	24%	-4.4%	-13%
% of Annual Budget	39%	87%	81%
Comment			

Capital expenditures

- The municipal capital budget can be split into 2 components. Karwyderskraal Landfill site (1) – R33.5m total budget and the rest of the projects of R6.5m total value.
- Analysing the capital spending on this basis provide a more detail and accurate situational analysis of the spending on the capital projects.
- As we are coming closer to year end, 10 actual projects pose a risk of not achieving SDBIP target of 90% by year-end. Karwyderskraal expenditure to date including commitments stands at 37.32% to date. A positive on this project is that spending should increase with better weather conditions.

- The landfill construction resulted in slower spending as the initial project engineer reports an amendment in the adjustment budget of R10m will be made June pushing expenses forward.

Operational expenditures

- Year to date spending of 87% of Adjustment budgeted amounts reported at end May 2026.
- As reported in S52 report end of March the Roads departmental spending is "concerning" given that no formalisation of the new SLA and agreement was set to date. This also impacted the cash reserves being elaborated later in report.

Operational Revenues

- Total revenues of R252.38m reported at end of May 2026 reflected a 81% revenue recognised to date.
- The bulk of the revenue relates to the Sale of Goods and Rendering of Services (42%) as well as other grants received from National and Provincial governments (36%) recognized to date, **see C4 Schedule**
- Monthly billing for all services rendered were recorded timeously and no risk were identified.

4) Capital Programme Budget Report 2025/2026

OVERBERG DISTRICT 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	CRR	DC3_ Furniture and Office Equipment	R33 001	R30 825	R1 542
			TOTAL	R33 001	R30 825	R1 542
			PERFORMANCE AND RISK MANAGEMENT			
21	50101002181	CRR	DC3_ Computer Equipment	R1 627	R1 627	R0
			TOTAL	R1 627	R1 627	R0
			IDP AND COMMUNICATION			
15	50101002151	CRR	DC3_ Sound Equipment	R20 000	R19 740	R0
			TOTAL	R20 000	R19 740	R0
DIRECTORATE: CORPORATE SERVICES						
			CORPORATE SERVICES : EXECUTIVE			
29	50101001971	CRR	DC3_ Aircon	R32 000	R26 626	R0
			TOTAL	R32 000	R26 626	R0
			CORPORATE SERVICES : SUPPORT SERV			
1	50102000081	CRR	DC3_ Septic tank	R152 200	R152 200	R0
2	50102000091	CRR	DC3_ Fencing - Head Office	R114 800	R114 800	R0
28	50102000061	CRR	DC3_ Dehumidifier	R13 999	R12 172	R0
			TOTAL	R280 999	R279 172	R0
			ICT SERVICES			
12	50101001891	CRR	DC3_ Fingerprint system	R0	R0	R0
13	50101002111	CRR	DC3_ Council Chamber Hybrid System	R600 000	R0	R0
14	50101002001	CRR	DC3_ Computer Equipment	R101 200	R97 389	R0
			TOTAL	R701 200.00	R97 389.01	R0.00

OVERBERG DISTRICT 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	CRR	DC3_Camera System	R42 000	R0	R0
			TOTAL	R42 000	R0	R0
DIRECTORATE: COMMUNITY SERVICES						
			LED, TOURISM, RESORTS AND EPWP			
16	50101001821	CRR	DC3_Machinery and Equipment	R254 000	R61 110	R105 000
17	50101002131	CRR	DC3_Furniture and Office Equipment	R132 553	R77 153	R20 688
25	50101001741	CRR	DC3_Electrical DB Boxes	R106 447	R106 446	R0
27	50101002231	CRR	DC3_Chatlet Upgrade	R130 000	R130 000	R0
			TOTAL	R623 000	R374 710	R125 688
EMERGENCY SERVICES						
3	50101001641	CRR	DC3_Vehicle Refurbishment	R400 000	R319 788	R61 971
4	50101001761	CRR	DC3_Bunker Gear	R371 766	R151 950	R0
5	50101002051	CRR	DC3_Training Centre Training Management System	R250 000	R0	R0
6	50101001801	CRR	DC3_Rescue Equipment	R467 590	R25 190	R0
7	50101001421	GRANTS	DC3_Capacity Project	R500 000	R344 625	R76 783
24	50101001601	GRANTS	DC3_Water Truck	R447 983	R447 983	R0
24	50101002251	CRR	DC3_Water Truck	R120 517	R120 516	R0
30	50101001651	CRR	DC3_Vehicle Replacement	R460 644	R0	R460 644
			TOTAL	R3 018 500	R1 410 053	R138 754
ENVIRONMENTAL MANAGEMENT SERVICES						
8	50101002081	CRR	DC3_Vehicle - Rollbar and rubberised loadbin	R15 000	R12 649	R0
9	50101002171	CRR	DC3_Inspections and data gatehering-Tablets	R16 000	R15 000	R0
10	50101002101	CRR	DC3_Spillkit (Sect 30)	R7 000	R0	R0
			TOTAL	R38 000	R27 649	R0

OVERBERG DISTRICT 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	R499 269	R0
19	50101002141	20250704001455	CRR	DC3_Furniture and Office Equipment	R213 592	R194 693	R9 285
20	50101002161	20250704001461	CRR	DC3_Office Refurbishment	R1 020 000	R0	R0
				TOTAL	R1 744 992	R693 962	R9 285
				SOLID WASTE MANAGEMENT			
22	50101001751	20240707990047	LOANS	DC3_Cell 5	R33 500 000	R12 503 550	R3 191 142
				TOTAL	R33 500 000	R12 503 550	R3 191 142
				GRAND TOTAL	R40 035 319.00	R15 465 303	R3 466 412
				Funding Sources	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
			Type				
			CRR	Capital Replacement Reserve	R5 587 336	R2 169 145	R659 130
			2	Revenue	R0	R0	R0
			LOANS	External Loans	R33 500 000	R12 503 550	R3 191 142
			GRANTS	Grants	R947 983	R792 608	R76 783
			5	Private Contributions	R0	R0	R0
				TOTAL	R40 035 319	R15 465 303	R3 927 056

Discussion:

As per above summary of Capital projects. Table above give a more detail analysis of status of all projects. Spending of almost 50% if commitments included. Capital spending risk of target not being achieved of 90%. As referred to in the Executive Summary, the amendment on the KWK project due to construction progress will impact the overall spending significantly.

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	R12 503 550	R3 191 142	Project on going in terms of implementation. Additional invoices submitted by contractor. No risk for completion by Nov 2026
MUNICIPAL HEALTH SERVICES	DC3_Office Refurbishment	R1 120 000	R1 020 000	R0.00	R0.00	This project will not be complete in the financial year. Tender cancelled due to material irregularities in specifications. Budgeted for in the 2026/27 financial year.
ICT SERVICES	DC3_Council Chamber Hybrid System	R600 000		R0.00	R0.00	Project is at Bid Adjudication Committee for recommendation.
EMERGENCY SERVICES	DC3_Capacity project (Grant funded)	R500,000		R344 625	R76 783.00	Bulk of the funding has been spent and committed.
EMERGENCY SERVICES	DC3_Vehicle Replacement	R0	R460 644	R0.00	R460 644	Order was complete and submitted to supplier. Awaiting delivery of vehicle

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 1 486 225.80	R 17 264 053.01	R 17 062 377.61	1.18%	
SERVICES CHARGES - SEWERAGE	R 900 000.00	R 67 062.81	R 782 034.13	R 821 644.47	-4.82%	
SALE OF GOODS AND SERVICES	R 13 328 224.00	R 161 340.83	R 10 527 980.49	R 11 268 107.20	-6.57%	
RENT OF FACILITIES&EQUIPMENT	R 16 164 520.00	R 1 340 860.38	R 14 875 223.21	R 14 828 741.20	0.31%	
INTEREST EARNED-EXTERNAL INVES	R 9 202 000.00	R 600 121.97	R 6 166 649.52	R 8 297 331.40	-25.68%	
INTEREST EARNED-OUTST DEBTORS	R 322 000.00	R -39 176.62	R 7 851.39	R 285 215.31	-97.25%	
LICENSES & PERMITS	R 1 344 500.00	R 93 818.93	R 1 007 351.86	R 1 311 082.06	-23.17%	
INCOME FOR AGENCY SERVICES	R 13 950 699.00	R 1 202 096.27	R 12 748 602.52	R 12 781 551.07	-0.26%	
GRANT&SUBSIDIES (OPERATING)	R 100 599 341.00	R 494 874.62	R 91 717 029.81	R 99 241 677.35	-7.58%	
GRANT&SUBSIDIES (CAPITAL)	R 947 983.00	R 344 625.37	R 792 608.37	R 829 485.13	-4.45%	
OTHER REVENUE	R 1 678 761.00	R 531 306.76	R 1 496 686.96	R 1 382 769.02	8.24%	
PROFIT ON SALE	R 2 660 000.00	R -	R -	R -	#DIV/0!	
	R 179 919 092.00	R 6 283 157.12	R 157 386 071.27	R 168 109 981.81	-6.38%	

Reasons for variance:

Year to date revenue amounts at R157.38m from the total budget of R179.91m. This represents 83.98% of budgeted amounts. **More details below as part of the explanations.**

Services Charges – Refuse

The bulk of the revenues received and recorded relates to the Karwyderskraal landfill site. The main users are the 3 local municipalities, Overstrand, Theewaterskloof and Cape Agulhas Municipalities. They contribute to the Capital loan repayment by means of proportional contribution as well as paying for disposal and dumping volums on the landfill site.

The municipalities are billed monthly, and no risk is experienced to date with the collection of monies. All 3 is currently outstanding balances of less than 30 days as per normal debt collection principles.

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.

Sale of Goods and Services:

Year to date performance for the period ending 31 May 2026 is reflected at 78.99% of budgeted amount.

Fire Services

The municipality billed the local municipalities as per the SLA agreements for annually fires support services. Billing is done bi-annually to account for cashflow considerations. The billing of April significantly improved the month-on-month performance.

The participating municipalities Cape Agulhas / Theewaterskloof and Swellendam municipality.

Resorts

Camping fees improved slightly, but due to the seasonal nature of the revenue source will slow down over the last quarter. Year to date performance of 87% reported for end May.

Rental of facilities and equipment

This is continuously being monitored. The year to date 92% is within projected targets for the financial year.

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 67.01%, as recorded on 31 May 2026. The current low-interest rate environment will pose a risk on the income receivable from investments furthermore, advances for roads have yet to be received resulting in a stain on cash held. Interest of R524 948.60 to be recognised bringing the amount to 72%. Currently the funding of KWK landfill site development as well as two months' worth of invoices outstanding from DOI has an impact on this line item.

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 before year end 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.

Fire Department is engaging with building control sections at local municipalities ensuring compliance is adhered to for fire certificates on commercial buildings currently not complying.

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 25 for grant performance.**

Grant & Subsidies (Capital)

All capital grant spending has been recognised to date.

Profit on sale

The municipality awaits response from SANParks (IGR transaction) on the possible sale of identified investment properties, process is still pending.

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 7 827 849.12	R 92 157 699.95	R 92 728 745.51	-0.62%
REMUNERATION OF COUNCILLORS	R 7 136 333.00	R 606 867.74	R 6 513 535.45	R 6 531 059.49	-0.27%
BAD DEBTS	R 100 000.00	R -	R -	R -	#DIV/0!
DEPRECIATION	R 3 669 786.00	R 308 065.50	R 3 399 154.41	R 3 388 720.50	0.31%
OTHER MATERIAL	R 4 393 041.00	R 411 499.82	R 3 833 955.82	R 3 979 510.91	-3.66%
INTEREST EXPENSE - EXTERNAL	R 1 097 236.00	R 29 000.00	R 750 637.74	R 974 581.50	-22.98%
CONTRACTED SERVICES	R 33 864 315.00	R 2 246 845.23	R 21 390 207.14	R 29 330 540.53	-27.07%
GENERAL EXPENSES - OTHER	R 27 111 826.00	R 1 208 443.63	R 21 436 754.57	R 25 008 726.56	-14.28%
	R 178 922 062.00	R 12 638 571.04	R 149 481 945.08	R 161 941 885.00	-7.69%

Expenditure by type:

Total expenditures of 83.55% were recorded at the end of the 11th 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 May 2026. This category recorded an actual expenditure of R92.15m as of May 2026. Variance is insignificant in relation to the budget projected.

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.

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 low spending is mostly attributable to the following factors –

- R2.25m for resort feasibility study, await phased results and progress from consultants to start part payments for project.
- Rural Roads program with projected underspend of R1m as per business plan and tender received.
- 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	R2 582 693.75	R779 878	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 due to lower tender award.
Feasibility Holiday Homes	R1 912 500.00	R0	Tender awarded. Appeal period in process. Funds will be committed by year-end. The saving from ODM co-funding will result, due to lower than

			anticipated tender.
Municipal Health: Revenue Enhancement	R1 742 925.89	R1 006 024.26	Spending difference resulted from the roll-over of grant funding. Contract appointments were made later than expected and rollovers on these committed cost will materialise.
Municipal Health: Star Rating	R1 142 071.51	R 184 611.50	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

Workmen's Compensation – R471 318 budgeted year to date to be spent in June

SALGA – R 982 844 to be journalised to this ukey from control account

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 1 457 490.01	R 95 790 113.67	R 121 719 774.01	-21.30%
	R 131 694 196.00	R 1 457 524.15	R 95 790 681.47	R 121 719 806.37	-21.30%
Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance
EMPLOYEE COSTS-WAGES&SALARIES	R 70 303 000.00	R 5 548 275.78	R 64 906 889.59	R 65 314 075.45	-0.62%
OTHER MATERIAL	R 39 473 806.00	R 2 782 533.33	R 37 867 445.23	R 36 956 658.83	2.46%
INTEREST EXPENSE - EXTERNAL	R 330 000.00	R 26 666.67	R 293 333.37	R 302 083.34	-2.90%
CONTRACTED SERVICES	R 4 150 850.00	R 234 021.60	R 2 777 778.58	R 4 618 811.33	-39.86%
GRANTS & SUBSIDIES PAID	R 895 000.00	R -	R 751 639.99	R 844 615.00	-11.01%
GENERAL EXPENSES - OTHER	R 16 541 540.00	R 252 321.20	R 14 084 463.03	R 12 518 673.66	12.51%
	R 131 694 196.00	R 8 843 818.58	R 120 681 549.79	R 120 554 917.61	0.11%

Revenue by source

Revenue from roads is based on the expenditure incurred and reported to the Department. The Roads agency function new financial year commenced on the 1st of April annually lapsing the municipal financial year.

Expenditure by type

A prerequisite of the agency function is that all spending relating to the Roads should only be for the account of the department infrastructure. To date this have been the basis of the reporting and separate recordkeeping is kept of all roads spending.

Important comment

For the new financial year starting 1 April 2026 the department is still in process of finalising a new agreement. Due to the numerous challenges experienced with the interpretation of VAT claims and submissions during the Audit, this has become a important issue for clarification. This has contributed to the delay in the signing of new agreement impacting on the repayment of claims from the department.

To date the municipality has been subsidising the roads department with no funds received as an advance (Feb and March) as well as no invoice claims submitted being paid per the normal operational cycle. This as place significant strain on the municipal cash reserves impacting the investment interest revenue significantly.

To date the claims for April and May as well as the advances for February and March has not been received. Administration is continuously monitoring the situation and the proposal to temporarily work on the previous MOA (2016/17) is considered for continuity reasons until more clarity is obtained regarding the new SLA.

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

PURPOSE

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

Expenditure on staff benefits - categories	Budget 2025/2026	YTD Total	% Spent	01 July to 30 September 2025	01 October to 31 December 2025	01 January to 31 March 2026	01 April to 30 June 2026
Salaries & Wages Section 66(a)	106 248 811	97 767 327	92.0%	26 596 723	26 250 588	27 345 527	17 574 488
Contributions for Pension & Medical Scheme Section 66(b)	27 639 986	22 827 585	82.6%	6 178 973	6 078 790	6 387 420	4 182 402
Transport Allowance Section 66(c)	6 509 154	4 705 795	72.3%	1 289 101	1 264 009	1 264 009	888 675
Housing Benefits & Allowances Section 66(d)	390 438	322 175	82.5%	82 773	85 116	99 432	54 854
Overtime, Shifts & Standby Payments Section 66(e)	7 509 213	8 188 327	109.0%	1 768 896	2 323 001	2 601 825	1 494 605
*** Fire Services	6 409 213	6 975 402	108.8%	1 500 532	1 989 907	2 243 695	1 241 268
*** LED.Tourism/Resorts	600 000	751 052	125.2%	184 881	191 990	223 824	150 357
*** Roads Services	500 000	461 871	92.4%	83 483	141 103	134 306	102 979
Loans & Advances Section 66(f)	-	-	-	-	-	-	-
Other related staff benefits or allowances Section 66(g)	23 050 768	17 894 917	77.6%	2 983 016	11 130 239	2 805 963	2 120 583
***Operational Allowance	1 185 760	1 534 974	129.5%	399 201	398 514	484 955	252 304
***Annual bonus	9 616 866	8 860 652	92.1%	89 974	8 262 382	7 094	501 201
***Bargaining Council	65 127	53 275	81.8%	14 909	14 772	14 119	9 475
***Group Assurance	6 148 423	5 209 264	84.7%	1 431 229	1 406 744	1 418 632	952 659
***Long service bonus	Provision	370 063		174 681	31 747	163 636	-
***Paid out accumulated leave	Provision	774 820		286 768	346 854	125 327	15 872
***SARS - Levies	3 106 168	1 505 756	48.5%	384 108	465 540	397 525	258 583
***SARS - UIF	2 928 424	730 996	25.0%	202 145	203 686	194 676	130 489
	171 348 370	151 706 125	88.5%	38 899 482	47 131 743	40 504 177	26 315 607

Numerous employee related cost categories are not included in the S66 information compared to the S71 information.

These items are all related to positions not on the municipal Org structure and related expenditures, example EPWP officials, contract officials.

7) Monthly investment report



MONTHLY INVESTMENT REPORT

REPORTING MONTH: May 2026

INSTITUTION	Account Type	Account number	Balance as at		Movements for the month		Interest capitalised	Balance as at 31 May 26	Interest earned	Rate
			01 May 26	31 May 26	Call Investments made	Call Investments withdrawn				
Call Investments (Operational)										
Nedbank	Call Account (Main)	03788114042	5 098 972.90	3 643 148.81	-	1 500 000.00	44 175.91	44 175.91	6.65%	
Absa Bamk	Investment Tracker (Main)	9358892970	18 578 993.97	3 749 068.04	-	15 000 000.00	172 072.07	172 072.07	7.15%	
Total for Investments			R 23 675 966.87	R 7 392 214.85	R -	R -16 500 000.00	R 216 247.98	R 216 247.98		

Current Accounts

Nedbank	Primary Bank Account	1176524496	556 674.08	1 209 293.73	652 619.65	-	-	-
Absa Bank	Cheque Account	1780000062	278 675.55	14 781.43	-	263 894.12	-	-
Total for Bank Accounts			R 835 349.63	R 1 224 075.16	R 652 619.65	R -263 894.12	R -	R -

TOTAL 1 R 24 511 316.50 R 652 619.65 R -16 763 894.12 R 216 247.98 R 8 616 290.01 R 216 247.98

Call Investments (Committed)

Nedbank	Call Account (KWK Rehab)	037881183454	8 505 655.78	8 670 435.94	118 856.38	-	45 923.78	45 923.78	6.65%
Nedbank	Call Account (CRRF)	037881185767	1 006 628.01	1 012 130.01	-	-	5 502.00	5 502.00	6.65%
Absa Bamk	Investment Tracker (Special)	9374585345	43 474 684.05	33 776 762.13	1 044 803.24	11 000 000.00	257 274.84	257 274.84	7.15%
Total for Investments			R 52 986 967.84	R 43 459 328.08	R 1 163 659.62	R -11 000 000.00	R 308 700.62	R 308 700.62	

TOTAL 2 R 77 498 284.34 R 1 816 279.27 R -27 763 894.12 R 524 948.60 R 52 075 618.09 R 524 948.60

DATE 2026. 06. 10

CHIEF FINANCIAL OFFICER *Stanley*

The severe impact and effect of the bad performance is largely due to of the Department of Infrastructure can be seen with the below average Cash balances for the period ending 31 May. Cash and reserve balances end April of R52m

9) Bank reconciliation

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

CASHBOOK

Balance B/fwd - 1 May 2026	835349.63
Revenue: 40101010031	49264898.85
Expenditure: 40101010032	48876173.32-

Other:

CASHBOOK BALANCE - 31 May 2026	----- 1224075.16 =====
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BANK STATEMENT

Balance as per bank statement as at 31 May 2026	31/05/2026	1224075.16 ●
--	------------	--------------

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 May 2026	----- 1224075.16 ● =====
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Difference	0.00 ✓
------------	--------

Verified by: S Zikmann

Signature: 

On (dd/mm/ccyy) 04/06/2026

10) Cash Position and Liquidity

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

Item Description	Amounts
Balance as per CFA	R 52 075 618
Interest	R -
Sub total	R 52 075 618
Unspent conditional grants and funds	-R 5 489 549
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 33 776 762
Rehabilitation provision (KWK)	-R 8 670 436
Performance Bonus Provison	R -
Set aside for retention	R -
Capital Replacement Reserve Fund	-R 2 759 061
Set aside for Creditor payments	-R 4 000 000
Provision for leave Payment	-R 650 000
Capital Funding Required	
Loan Repayments	-R 897 117
Cash Surplus (Deficit)	-R19 588 132

Positive cash balance for reporting month

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

The management deficit is based on the calculation of determining the next operating cash-flow taking into account all obligations (statutory and non-statutory) on a monthly basis. This is the effect of the Roads as well as other cash strains on the municipal finances. Continuous monitoring of the above is done by finance and reported as needed. The Roads function non-payment resulted in this unfortunate outcome.

The current legislated actual obligations of the municipality are the following –

- Unspent grant obligations
- Loan obligations

The cash calculation is performed to ensure that the municipal financial management is prudent.

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R5 489 549
External Loans unspent	R0
1 (one) Month Operational Expenditure	R21 277 722
Provisions	R650 000
Capital Replacement Reserve	R18 171 725
Loan repayments	R2 456 006
Commitments for creditor payments	R4 008 160
Total Liquidity Requirement	R52 053 163
ACTUAL LIQUIDITY AVAILABLE	R6 869 359
Total Investments	R52 075 618
Capital Replacement Reserve Fund	-R2 759 061
VAT Refund (ABSA Deposit plus)	-R33 776 762
Rehabilitation provision (KWK)	-R8 670 436
Balance of Investments	R6 869 359
Cash book - Bank Balance	R1 224 075
Equitable share received in advance	-R7 364 083
Roads Invoice claim April and May 2026	R19 883 334
Consumer Debtors (current – 60 days)	R6 927 212
Total Liquidity Available	R27 539 896

Negative cash flow, over **R19.5 million** was calculated and total liquidity available of **R27.53 million** liquidity as evident as on 31 May 2026.

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

For May 2026, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R 252 384 144	R 264 903 394	R12 519 250
Actual Expenditure	<u>R 270 163 495</u>	<u>-R 270 163 495</u>	
Surplus (Shortfall)	(R 17 779 351)	(5 260 101)	

The revenue adjustment is calculated as follows:

Equitable share received for April 2026	-	-R7 364 083
Roads Revenue invoice for April and May 2026		<u>R19 883 334</u>
Nett total revenue received in advance		R 12 519 250

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	Spent 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 634 140.83	63.41%	R 365 859.17	R -	R 634 140.83
EPWP	R -	R -	R -	R 1 500 000.00	R 1 500 000.00	R 1 500 000.00	R 1 337 010.57	89.13%	R 162 989.43	R -	R 1 337 010.57
CDW	R -	R -	R -	R 57 000.00	R 57 000.00	R 57 000.00	R 55 034.93	96.55%	R 1 965.07	R -	R 55 034.93
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
WCOSA	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 853 289.68	85.33%	R 146 710.32	R -	R 853 289.68
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 76 783.48	R 421 408.85
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 1 006 024.26	51.67%	R 941 140.74	R -	R 1 006 024.26
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 HOMIES)	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 184 611.50	14.15%	R 1 120 388.50	R 21 552.37	R 206 163.87
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	R 153 899.00	100.00%	R -	R -	R 153 899.00
Municipal Service Delivery and Capacity Building Grant (MSR)	R 370 277.00	R 370 277.00	R -	R -	R -	R 370 277.00	R 370 277.00	100.00%	R -	R -	R 370 277.00
FIRE SERVICE CAPACITY GRANT	R 92 441.00	R -	-R 92 441.00	R -	R -	R -	R 0.00	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	R 5 486 087.00	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 6 766 774.60	55.21%	R 5 489 549.40	R 98 335.85	R 6 865 110.45

Unspent grants reported of amounts to R5.49M for the period ending 31 May 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.

12) Debtors Analysis

0 - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

R thousands	Description	NT Code	Budget Year 2025/26										Total over 90 days	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 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total					
Debtors Age Analysis By Income Source																
	Trade and Other Receivables from Exchange Transactions - Water	1200	9	8	4	7	6	5	25	125	188	168				
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	81	13	4	2	1	-	3	4	107	10				
	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	-	2	2	1	2	1	5	139	151	148				
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-				
	Other	1900	6 460	191	130	125	63	25	171	2 258	9 423	2 642				
	Total By Income Source	2000	6 550	213	139	136	72	31	203	2 526	9 870	2 968				
	2024/25 - totals only															
Debtors Age Analysis By Customer Group																
	Organs of State	2200	3 457	-	37	53	-	-	-	94	3 641	147				
	Commercial	2300	78	5	2	7	15	0	6	1 515	1 628	1 543				
	Households	2400	1 441	208	100	75	57	31	197	917	3 027	1 278				
	Other	2500	1 574	-	-	-	-	-	-	-	1 574	-				
	Total By Customer Group	2600	6 550	213	139	136	72	31	203	2 526	9 870	2 968				

Debtors' analysis

The outstanding debtors increase from month to month due to the current amount column growing from last month's R3.974 million to R6.550 million. This is due to the bi-annual billing for fire services rendered to the local municipalities invoiced in April and payable before 30 June 2026. This in effect pushes the outstanding debtors figure to R9.870 million for the period to date.

An amount of R965 871.94 was written off collectively by Council for items older than 1 year still needs to be journalised.

The largest portion of the current accounts consist of "organs of state" amounting to R6.460 million payable by the local municipalities making use of the landfill facility and fire services throughout the period.

The resorts collection rate is 88% for the month and 88% average for the YTD. The impact on the rising costs on fuel and affordability is reflecting in the collection ratio, as well as the peak seasons to enjoy the facility concluded hence, priority will only reflect with improved payment volumes, closer to the festive period.

13) Creditors Analysis

0 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

R thousands	Description	NT Code	Budget Year 2025/26										Total	Over 1 Year	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	180 Days	151 - 180 Days	181 Days - 1 Year					
	Creditors Age Analysis By Customer Type																
	Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	VAT (output less input)	0400	220	-	-	-	-	-	-	-	-	-	-	-	-	-	296
	Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Trade Creditors	0700	11 125	50	6	-	-	2	-	20	0	-	-	-	-	-	796
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other	0900	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1
	Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total By Customer Type	1000	11 345	50	6	-	-	2	-	20	0	-	-	1	-	1 093	-

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 major creditor relates to the Kawyderskraal landfill site project. Payment is due in June based on the 30 days period cycle as per .

PART 2 - IN YEAR BUDGET STATEMENT TABLES

0 - Table C1 Monthly Budget Statement Summary - M11 May

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	1 553	18 046	17 884	162	1%	19 721
Investment revenue	-	9 202	9 202	600	6 167	8 297	(2 131)	-26%	9 202
Transfers and subsidies - Operational	-	98 798	100 599	495	91 717	99 242	(7 525)	(0)	100 599
Other own revenue	-	180 041	181 143	4 748	136 454	163 577	(27 123)	-17%	181 143
Total Revenue (excluding capital transfers and contributions)	-	306 812	310 665	7 396	252 384	289 000	(36 616)	-13%	310 665
Employee costs	-	173 064	171 853	13 376	157 065	158 043	(978)	-1%	171 853
Remuneration of Councillors	-	7 136	7 136	607	6 514	6 531	(18)	-0%	7 136
Depreciation and amortisation	-	3 697	3 670	308	3 399	3 389	10	0%	3 670
Interest	-	1 427	1 427	56	1 044	1 277	(233)	-18%	1 427
Inventory consumed and bulk purchases	-	44 121	43 867	3 194	41 701	40 936	765	2%	43 867
Transfers and subsidies	-	1 000	895	-	752	845	(93)	-11%	895
Other expenditure	-	76 322	81 769	3 942	59 689	71 477	(11 788)	-16%	81 769
Total Expenditure	-	306 767	310 616	21 482	270 163	282 497	(12 333)	-4%	310 616
Surplus/(Deficit)	-	45	49	(14 086)	(17 779)	6 504	(24 283)	-373%	49
Transfers and subsidies - capital (monetary)	-	500	948	345	793	829	(37)	-4%	948
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	545	997	(13 742)	(16 987)	7 333	(24 320)	-332%	997
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	545	997	(13 742)	(16 987)	7 333	(24 320)	-332%	997
Capital expenditure & funds sources									
Capital expenditure	-	14 878	40 035	11 262	15 465	12 492	2 973	24%	40 035
Capital transfers recognised	-	500	948	-	793	798	(5)	-1%	948
Borrowing	-	9 200	33 500	10 287	12 504	7 585	4 919	65%	33 500
Internally generated funds	-	5 178	5 587	975	2 169	4 110	(1 940)	-47%	5 587
Total sources of capital funds	-	14 878	40 035	11 262	15 465	12 492	2 973	24%	40 035
Financial position									
Total current assets	-	78 259	85 531		63 139				85 531
Total non current assets	-	138 329	164 286		139 249				164 286
Total current liabilities	-	31 921	33 435		29 901				33 435
Total non current liabilities	-	63 289	92 679		66 760				92 679
Community wealth/Equity	-	121 378	123 703		105 728				123 703
Cash flows									
Net cash from (used) operating	-	2 140	1 241	(14 646)	(11 353)	7 926	19 279	243%	1 241
Net cash from (used) investing	-	(12 218)	(13 244)	(11 280)	(15 483)	(32 473)	(16 990)	52%	(13 244)
Net cash from (used) financing	-	2 099	27 899	(468)	(4 712)	28 471	33 183	117%	27 899
Cash/cash equivalents at the month/year end	-	64 346	70 590	47 279	47 279	82 751	35 472	43%	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	6 550	213	139	136	72	31	203	2 526	9 870
Creditors Age Analysis									
Total Creditors	11 345	50	6	-	2	20	0	1	1 093

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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	2 516	100 960	110 598	(9 638)	-9%	116 754
Executive and council		-	34 521	34 521	1 202	30 658	30 691	(33)	0%	34 521
Finance and administration		-	79 720	82 233	1 314	70 302	79 907	(9 605)	-12%	82 233
<i>Community and public safety</i>		-	42 619	44 207	2 281	39 162	40 329	(1 167)	-3%	44 207
Sport and recreation		-	23 795	25 133	1 798	22 336	22 596	(260)	-1%	25 133
Public safety		-	14 223	14 573	371	12 699	13 283	(584)	-4%	14 573
Health		-	4 600	4 500	112	4 127	4 449	(323)	-7%	4 500
<i>Economic and environmental services</i>		-	131 832	131 832	1 458	95 791	121 840	(26 050)	-21%	131 832
Road transport		-	131 694	131 694	1 458	95 791	121 720	(25 929)	-21%	131 694
Environmental protection		-	138	138	-	-	121	(121)	-100%	138
<i>Trading services</i>		-	18 621	18 821	1 486	17 264	17 062	202	1%	18 821
Waste management		-	18 621	18 821	1 486	17 264	17 062	202	1%	18 821
Total Revenue - Functional	2	-	307 312	311 613	7 741	253 177	289 830	(36 653)	-13%	311 613
Expenditure - Functional										
<i>Governance and administration</i>		-	68 556	69 285	4 325	59 955	64 018	(4 063)	-6%	69 285
Executive and council		-	11 682	11 739	906	10 531	10 750	(220)	-2%	11 739
Finance and administration		-	54 512	55 183	3 307	48 165	51 146	(2 981)	-6%	55 183
Internal audit		-	2 363	2 363	113	1 260	2 122	(862)	-41%	2 363
<i>Community and public safety</i>		-	92 299	95 370	7 298	77 871	84 846	(6 974)	-8%	95 370
Sport and recreation		-	22 250	23 157	1 751	17 438	20 689	(3 251)	-16%	23 157
Public safety		-	46 060	47 449	3 716	41 832	42 333	(500)	-1%	47 449
Health		-	23 989	24 764	1 832	18 601	21 824	(3 223)	-15%	24 764
<i>Economic and environmental services</i>		-	137 524	137 469	9 297	125 824	126 088	(264)	0%	137 469
Planning and development		-	1 898	1 899	142	1 692	1 732	(40)	-2%	1 899
Road transport		-	131 694	131 694	8 844	120 682	120 555	127	0%	131 694
Environmental protection		-	3 932	3 875	311	3 450	3 801	(351)	-9%	3 875
<i>Trading services</i>		-	8 387	8 492	561	6 513	7 545	(1 032)	-14%	8 492
Waste management		-	8 387	8 492	561	6 513	7 545	(1 032)	-14%	8 492
Total Expenditure - Functional	3	-	306 767	310 616	21 482	270 163	282 497	(12 333)	-4%	310 616
Surplus/ (Deficit) for the year		-	545	997	(13 742)	(16 987)	7 333	(24 320)	-3.31648	997

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

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	1 202	30 658	30 691	(33)	-0.1%	34 521
Vote 3 - Corporate Services		-	47	240	4	41	198	(157)	-79.2%	240
Vote 4 - Finance		-	79 673	81 993	1 310	70 261	79 709	(9 448)	-11.9%	81 993
Vote 5 - Community Services		-	193 072	194 860	5 225	152 216	179 231	(27 015)	-15.1%	194 860
Total Revenue by Vote	2	-	307 312	311 613	7 741	253 177	289 830	(36 653)	-12.6%	311 613
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	17 772	17 839	1 298	15 147	16 274	(1 127)	-6.9%	17 839
Vote 3 - Corporate Services		-	20 418	20 360	1 381	18 231	19 635	(1 404)	-7.1%	20 360
Vote 4 - Finance		-	30 709	31 426	1 661	26 718	28 431	(1 713)	-6.0%	31 426
Vote 5 - Community Services		-	237 868	240 991	17 143	210 067	218 157	(8 090)	-3.7%	240 991
Total Expenditure by Vote	2	-	306 767	310 616	21 482	270 163	282 497	(12 333)	-4.4%	310 616
Surplus/ (Deficit) for the year	2	-	545	997	(13 742)	(16 987)	7 333	(24 320)	-331.6%	997

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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	67	782	822	(40)	-5%	900	
Service charges - Waste management		18 621	18 821	1 486	17 264	17 062	202	1%	18 821	
Sale of Goods and Rendering of Services		144 147	145 022	1 619	106 318	132 988	(26 670)	-20%	145 022	
Agency services		13 951	13 951	1 202	12 749	12 782	(33)	0%	13 951	
Interest		-	-	-	-	-	-	-	-	
Interest earned from Receivables		318	322	(39)	8	285	(277)	-97%	322	
Interest from Current and Non Current Assets		9 202	9 202	600	6 167	8 297	(2 131)	-26%	9 202	
Dividends		-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	
Rental from Fixed Assets		16 165	16 165	1 341	14 875	14 829	46	0%	16 165	
Licence and permits		1 445	1 345	94	1 007	1 311	(304)	-23%	1 345	
Special rating levies		-	-	-	-	-	-	-	-	
Operational Revenue		1 356	1 679	531	1 497	1 383	114	8%	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	495	91 717	99 242	(7 525)	-8%	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	7 396	252 384	289 000	(36 616)	-13%	310 665
Expenditure By Type										
Employee related costs		173 064	171 853	13 376	157 065	158 043	(978)	-1%	171 853	
Remuneration of councillors		7 136	7 136	607	6 514	6 531	(18)	0%	7 136	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	
Inventory consumed		44 121	43 867	3 194	41 701	40 936	765	2%	43 867	
Debt impairment		100	100	-	-	-	-	-	100	
Depreciation and amortisation		3 697	3 670	308	3 399	3 389	10	0%	3 670	
Interest		1 427	1 427	56	1 044	1 277	(233)	-18%	1 427	
Contracted services		35 245	38 015	2 481	24 168	33 949	(9 781)	-29%	38 015	
Transfers and subsidies		1 000	895	-	752	845	(93)	-11%	895	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	
Operational costs		40 976	43 653	1 461	35 521	37 527	(2 006)	-5%	43 653	
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	
Total Expenditure		-	306 767	310 616	21 482	270 163	282 497	(12 333)	-4%	310 616
Surplus/(Deficit)		-	45	49	(14 086)	(17 779)	6 504	(24 283)	(0)	49
Transfers and subsidies - capital (monetary allocations)		-	500	948	345	793	829	(37)	-4%	948
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		-	545	997	(13 742)	(16 987)	7 333	(24 320)	(0)	997
Income Tax		-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax		-	545	997	(13 742)	(16 987)	7 333	(24 320)	(0)	997
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		-	545	997	(13 742)	(16 987)	7 333	(24 320)	(0)	997
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year		-	545	997	(13 742)	(16 987)	7 333	(24 320)	(0)	997

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

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	33 630	10 417	12 634	7 585	5 049	67%	33 630
Total Capital Multi-year expenditure	4,7	-	9 200	33 630	10 417	12 634	7 585	5 049	67%	33 630
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	23	22	0	21	22	(0)	-1%	22
Vote 3 - Corporate Services		-	2 675	1 047	-	434	1 493	(1 059)	-71%	1 047
Vote 4 - Finance		-	42	42	-	-	42	(42)	-100%	42
Vote 5 - Community Services		-	2 938	5 294	845	2 376	3 350	(974)	-29%	5 294
Total Capital single-year expenditure	4	-	5 678	6 405	845	2 832	4 907	(2 076)	-42%	6 405
Total Capital Expenditure		-	14 878	40 035	11 262	15 465	12 492	2 973	24%	40 035
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	2 720	1 091	-	436	1 537	(1 101)	-72%	1 091
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2 720	1 091	-	436	1 537	(1 101)	-72%	1 091
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	2 700	5 386	981	2 479	3 130	(651)	-21%	5 386
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	250	623	179	375	100	275	275%	623
Public safety		-	1 700	3 019	174	1 410	2 368	(958)	-40%	3 019
Housing		-	-	-	-	-	-	-	-	-
Health		-	750	1 745	628	694	661	33	5%	1 745
<i>Economic and environmental services</i>		-	258	58	(6)	47	241	(193)	-80%	58
Planning and development		-	20	20	0	20	20	(0)	-1%	20
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	238	38	(6)	28	221	(193)	-87%	38
<i>Trading services</i>		-	9 200	33 500	10 287	12 504	7 585	4 919	65%	33 500
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 200	33 500	10 287	12 504	7 585	4 919	65%	33 500
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	14 878	40 035	11 262	15 465	12 492	2 973	24%	40 035
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	500	948	-	793	798	(5)	-1%	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	-	793	798	(5)	-1%	948
Borrowing	6	-	9 200	33 500	10 287	12 504	7 585	4 919	65%	33 500
Internally generated funds		-	5 178	5 587	975	2 169	4 110	(1 940)	-47%	5 587
Total Capital Funding		-	14 878	40 035	11 262	15 465	12 492	2 973	24%	40 035

0 - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	47 278	70 590	
Trade and other receivables from exchange transactions			9 303	9 703	10 247	9 703	
Receivables from non-ex change transactions			560	605	1 950	605	
Current portion of non-current receivables			2 283	2 317	2 073	2 317	
Inventory			1 767	1 263	1 591	1 263	
VAT			-	1 053	-	1 053	
Other current assets			-	-	-	-	
Total current assets			-	78 259	85 531	63 139	85 531
Non current assets							
Investments			-	-	-	-	
Investment property			12 782	12 782	12 797	12 782	
Property, plant and equipment			101 897	127 148	103 173	127 148	
Biological assets			-	-	-	-	
Living and non-living resources			-	-	-	-	
Heritage assets			-	-	-	-	
Intangible assets			600	417	88	417	
Trade and other receivables from exchange transactions			-	-	-	-	
Non-current receivables from non-ex change transactions			23 051	23 940	23 192	23 940	
Other non-current assets			-	-	-	-	
Total non current assets			-	138 329	164 286	139 249	164 286
TOTAL ASSETS			-	216 588	249 817	202 389	249 817
LIABILITIES							
Current liabilities							
Bank overdraft			-	-	-	-	
Financial liabilities			2 297	2 297	430	2 297	
Consumer deposits			8	8	8	8	
Trade and other payables from exchange transactions			6 940	5 915	1 866	5 915	
Trade and other payables from non-ex change transactions			2 527	3 303	12 931	3 303	
Provision			19 765	20 828	15 563	20 828	
VAT			384	1 084	(897)	1 084	
Other current liabilities			-	-	-	-	
Total current liabilities			-	31 921	33 435	29 901	33 435
Non current liabilities							
Financial liabilities			7 820	32 120	1 377	32 120	
Provision			55 469	60 559	65 382	60 559	
Long term portion of trade payables			-	-	-	-	
Other non-current liabilities			-	-	-	-	
Total non current liabilities			-	63 289	92 679	66 760	92 679
TOTAL LIABILITIES			-	95 210	126 115	96 661	126 115
NET ASSETS	2		-	121 378	123 703	105 728	123 703
COMMUNITY WEALTH/EQUITY							
Accumulated surplus/(deficit)			100 378	102 703	84 728	102 703	
Reserves and funds			21 000	21 000	21 000	21 000	
Other			-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	121 378	123 703	105 728	123 703

0 - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			-	-	-	-	-	-		-	
Service charges			18 771	19 746	1 553	18 046	18 085	(39)	0%	19 746	
Other revenue			177 063	178 036	5 559	136 632	163 955	(27 323)	-17%	178 036	
Transfers and Subsidies - Operational			98 798	98 798	-	95 969	95 969	-		98 798	
Transfers and Subsidies - Capital			500	500	-	500	500	-		500	
Interest			9 520	9 524	602	6 204	8 389	(2 185)	-26%	9 524	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(299 252)	(302 114)	(22 361)	(266 988)	(276 713)	(9 725)	4%	(302 114)	
Interest			(460)	(1 427)	-	(431)	(1 186)	(755)	64%	(1 427)	
Transfers and Subsidies			(2 800)	(1 821)	-	(1 285)	(1 072)	212	-20%	(1 821)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	2 140	1 241	(14 646)	(11 353)	7 926	19 279	243%	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)	(11 280)	(15 483)	(32 473)	(16 990)	52%	(15 904)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(12 218)	(13 244)	(11 280)	(15 483)	(32 473)	(16 990)	52%	(13 244)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-		-	
Borrowing long term/refinancing			9 200	33 500	-	-	33 500	(33 500)	-100%	33 500	
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-	
Payments											
Repayment of borrowing			(7 101)	(5 601)	(468)	(4 712)	(5 029)	(317)	6%	(5 601)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	2 099	27 899	(468)	(4 712)	28 471	33 183	117%	27 899
NET INCREASE/ (DECREASE) IN CASH HELD			-	(7 979)	(8 236)	(26 394)	(31 548)	3 925			15 895
Cash/cash equivalents at beginning:			72 325	78 826	73 672	78 826	78 826				78 826
Cash/cash equivalents at month/year end:			-	64 346	70 590	47 279	47 279	82 751			94 722

PART 3 – SUPPORTING DOCUMENTATION

0 - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		-	93 966	93 966	-	90 952	90 952	-		93 966
Local Government Equitable Share			88 359	88 359	-	86 277	86 277	-		88 359
Finance Management			1 000	1 000	-	1 000	1 000	-		1 000
EPWP Incentive			1 500	1 500	-	1 500	1 500	-		1 500
Rural Roads Asset Management Grant			3 107	3 107	-	2 175	2 175	-		3 107
	3							-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	4 832	4 832	-	4 832	4 832	-		4 832
CDW Operational Support Grant			57	57	-	57	57	-		57
Human Capacity Building Grant			1 000	1 000	-	1 000	1 000	-		1 000
Fire Safety Plan			3 775	3 775	-	3 775	3 775	-		3 775
Municipal Service Delivery and Capacity Building Grant	4		-	-	-	-	-	-		-
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	185	185	-		-
SETA			-	-	-	185	185	-		-
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Transfers and Grants	5	-	98 798	98 798	-	95 969	95 969	-		98 798
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
								-		
Other capital transfers [insert description]								-		
Provincial Government:		-	500	500	-	500	500	-		500
Fire Service Capacity Building Grant			500	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	-		500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	99 298	99 298	-	96 469	96 469	-		99 298

0 - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	Ref	Budget Year 2025/26									
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
RECEIPTS:											
Operating Transfers and Grants											
National Government:	1,2	-	93 966	93 966	-	90 952	90 952	-		93 966	
Local Government Equitable Share			88 359	88 359	-	86 277	86 277	-		88 359	
Finance Management			1 000	1 000	-	1 000	1 000	-		1 000	
EPWP Incentive			1 500	1 500	-	1 500	1 500	-		1 500	
Rural Roads Asset Management Grant			3 107	3 107	-	2 175	2 175	-		3 107	
Other transfers and grants [insert description]	3										
Provincial Government:	4	-	4 832	4 832	-	4 832	4 832	-		4 832	
CDW Operational Support Grant			57	57	-	57	57	-		57	
Human Capacity Building Grant			1 000	1 000	-	1 000	1 000	-		1 000	
Fire Safety Plan			3 775	3 775	-	3 775	3 775	-		3 775	
Municipal Service Delivery and Capacity Building Grant			-	-	-	-	-	-		-	
Other transfers and grants [insert description]											
District Municipality:		-	-	-	-	-	-	-		-	
[insert description]											
Other grant providers:		-	-	-	-	185	185	-		-	
SETA			-	-	-	185	185	-		-	
Total Operating Transfers and Grants	5	-	98 798	98 798	-	95 969	95 969	-		98 798	
Capital Transfers and Grants											
National Government:		-	-	-	-	-	-	-		-	
Other capital transfers [insert description]											
Provincial Government:			-	500	500	-	500	500	-		500
Fire Service Capacity Building Grant				500	500	-	500	500	-		500
MUNICIPAL WATER RESILIENCE GRANT											-
District Municipality:		-	-	-	-	-	-	-		-	
[insert description]											
Other grant providers:		-	-	-	-	-	-	-		-	
[insert description]											
Total Capital Transfers and Grants	5	-	500	500	-	500	500	-		500	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	99 298	99 298	-	96 469	96 469	-		99 298	

0 - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

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	1 082	4 203	24 994	20 791	83.2%	28%
May		962	7 562	11 280	15 483	32 556	17 073	52.4%	0
June		962	7 562			40 119	-		
Total Capital expenditure	-	14 878	40 035	15 483	33 646	40 035			