



**FINANCIAL YEAR 2025/26**

**SECTION 71**

**FINANCIAL MANAGEMENT SECTION**

**for the period ending**

**31 July 2025**

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## **1) Legislative Framework**

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

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

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

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

## 2) Municipal Manager's Quality Certificate

### QUALITY CERTIFICATE

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

(mark as appropriate)

- ☒ The monthly budget statement
- ☐ Quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ Mid- year budget and performance assessment

for the month of **July 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 \_\_\_\_\_

13/01/2025

## **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.

Description	Budget Year 2025/26		
	Original Budget	Monthly actual	YearTD actual
<b>R thousands</b>			
<b><u>Financial Performance</u></b>			
Total Revenue (excluding capital transfers and contributions)	306 811 902	61 103 880	61 103 880
Total Expenditure	306 766 993	20 103 401	20 103 401
Surplus/(Deficit)	44 909	41 000 480	41 000 480
Transfers and subsidies - capital (monetary allocations)	500 000	-	-
Transfers and subsidies - capital (in-kind)	-	-	-
Surplus/(Deficit) after capital transfers & contributions	544 909	41 000 480	41 000 480
Share of surplus/ (deficit) of associate	-	-	-
Surplus/ (Deficit) for the year	544 909	41 000 480	41 000 480
<b><u>Capital expenditure &amp; funds sources</u></b>			
Capital expenditure	14 877 500	-	-
Capital transfers recognised	500 000	-	-
Borrowing	9 200 000	-	-
Internally generated funds	5 177 500	-	-
Total sources of capital funds	14 877 500	-	-

	Capital Expenditure	Operating Expenditure	Operating Revenue
<b>Budget</b>	R 14 877 500	R306 766 993	R307 311 902
<b>Budget to date (BTD)</b>	R 41 667	R25 563 916	R47 477 407
<b>Year to date (YTD)</b>	R 0	R20 103 401	R61 103 880
<b>Variance to SDBIP</b>	-R 41 667	-R 5 460 515	R 13 626 473
<b>YTD% Variance to SDBIP</b>	-100%	-21%	29%
<b>% of Annual Budget</b>	0%	7%	20%

### **Capital expenditures**

- For the reporting month no Capital spending has been reported. This is the start of the financial year, and most projects will be in planning phase.
- The municipality approved a procurement plan with the Final budget. Monitoring of the procurement plan will be done for the 1<sup>st</sup> quarter to ensure that spending proceed as planned.

### **Operational expenditures**

- The start of the financial year typically involves various project planning, especially relating to spending on Contracted services and consultants.
- Slow spending to date that will mostly be attributed to employee related cost as well as operational contractual obligations.
- Monitoring of spending will be implemented over the first quarter due to planning still being done by departments.

### **Operational Revenues**

- Revenues to date mostly account for the Equitable share allocation received during July 2025.
- Amounts received related to the Roads agency function is also reported for July 2025. These funds is received in advance and finance the functional operations for the period as per Cashflow projections and planning.
- No risk identified to date with revenue budget. Monitoring will be done as required.

Capital Programme Budget Report 2024/2025

<b>OVERBERG DISTRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28</b>						
<b>COST CODE</b>	<b>UKEY</b>	<b>FUNDING TYPE</b>	<b>DESCRIPTION</b>	<b>BUDGET 2025/26</b>	<b>ACTUAL YTD SPENDING</b>	<b>COMMITMENTS</b>
<b>DIRECTORATE: MUNICIPAL MANAGER OFFICE</b>						
			<b>COMMITTEE, RECORDS, COUNCIL SUPPRT</b>			
50101001901	20240707990087	CRR	DC3_Furniture and Office Equipment	R35 000	R0	R0
			<b>TOTAL</b>	<b>R35 000</b>	<b>R0</b>	<b>R0</b>
<b>PERFORMANCE AND RISK MANAGEMENT</b>						
50101002181	20250704001467	CRR	DC3_Computer Equipment	R2 500	R0	R0
			<b>TOTAL</b>	<b>R2 500</b>	<b>R0</b>	<b>R0</b>
<b>DIRECTORATE: CORPORATE SERVICES</b>						
			<b>CORPORATE SERVICES : SUPPORT SERV</b>			
30111061931	20240300963684	CRR	DC3_Septic tank	R160 000	R0	R0
			<b>TOTAL</b>	<b>R160 000</b>	<b>R0</b>	<b>R0</b>
<b>ICT SERVICES</b>						
50101001891	20240707990084	CRR	DC3_Fingerprint system	R500 000	R0	R0
50101002111	20250704001446	CRR	DC_Council Chamber Hybrid System	R600 000	R0	R0
50101002001	20240707990117	CRR	DC3_Computer Equipment	R260 000	R0	R0
			<b>TOTAL</b>	<b>R1 360 000</b>	<b>R0</b>	<b>R0</b>
<b>IDP AND COMMUNICATION</b>						
50101002151	20250704001458	CRR	DC3_Sound Equipment	R20 000	R0	R0
		CRR	DC3_Furniture and Office Equipment			
			<b>TOTAL</b>	<b>R20 000</b>	<b>R0</b>	<b>R0</b>

## OVERBERG DISTRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28

COST CODE	UKEY	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
<b>DIRECTORATE: FINANCIAL SERVICES</b>						
			<b>SUPPLY CHAIN MANAGEMENT</b>			
50101002121	20250704001449	CRR	DC3_Camera System	R42 000	R0	R0
			<b>TOTAL</b>	<b>R42 000</b>	<b>R0</b>	<b>R0</b>
<b>DIRECTORATE: COMMUNITY SERVICES</b>						
			<b>LED, TOURISM, RESORTS AND EPWP</b>			
50101001821	20240707990059	CRR	DC3_Machinery and Equipment	R150 000	R0	R0
50101002131	20250704001452	CRR	DC3_Furniture and Office Equipment	R100 000	R0	R0
			<b>TOTAL</b>	<b>R250 000</b>	<b>R0</b>	<b>R0</b>
			<b>EMERGENCY SERVICES</b>			
50101001641	20240707990029	CRR	DC3_Vehicle Refurbishment	R400 000	R0	
50101001761	20240707990050	CRR	DC3_Bunker Gear	R400 000	R0	R0
50101002051	20250704001428	CRR	DC3_Training Centre Training Management System	R250 000	R0	R0
50101001801	20240707990056	CRR	DC3_Rescue Equipment	R150 000	R0	R0
50101001731	20240707990041	GRANTS	DC3_Capacity Project	R500 000	R0	R0
			<b>TOTAL</b>	<b>R1 700 000</b>	<b>R0</b>	<b>R0</b>
			<b>ENVIRONMENTAL MANAGEMENT SERVICES</b>			
50101002081	20250704001437	CRR	DC3_Vehicle - Rollbar and rubberised loadbin	R11 000	R0	R0
50101002171	20250704001464	CRR	DC3_Inspections and data gatehering-Tablets	R20 000	R0	R0
50101002101	20250704001443	CRR	DC3_Spillkit (Sect 30)	R7 000	R0	R0
50101002071	20250704001434	CRR	DC3_Weighbridge software program	R200 000	R0	R0
			<b>TOTAL</b>	<b>R238 000</b>	<b>R0</b>	<b>R0</b>

## OVERBERG DISTRICT MUNICIPALITY- MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28

COST CODE	UKEY	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
			MUNICIPAL HEALTH SERVICES			
50101002091	20250704001440	CRR	DC3_Vehicle	R600 000	R0	R0
50101001821	20240707990059	CRR	DC3_Furniture and Office Equipment	R150 000	R0	R0
50101002161	20250704001461	CRR	DC3_Office Refurbishment	R1 120 000	R0	R0
			TOTAL	R1 870 000	R0	R0
			SOLID WASTE MANAGEMENT			
50101001751	20240707990047	LOANS	DC3_Cell 5	R9 200 000	R0	R0
		LOANS	DC3_Construction of Cell 5A			
			TOTAL	R9 200 000	R0	R0
			GRAND TOTAL	R14 877 500.00	R0.00	R0.00
		FUNDING TYPE	Funding Sources	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
		CRR	Capital Replacement Reserve	R5 177 500	R0	R0
		2	Revenue	R0	R0	R0
		LOANS	External Loans	R9 200 000	R0	R0
		GRANTS	Grants	R500 000	R0	R0
		5	Private Contributions	R0	R0	R0
			TOTAL	R14 877 500	R0	R0

#### 4) Variance analysis – Operational and Capital Budget

<b>SUMMARY INCOME &amp; EXPENDITURE 2025/2026 EXCLUDING ROADS AGENCY</b>					
<b>Revenue by Source</b>	<b>Budget</b>	<b>Month Actual</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance</b>
SERVICES CHARGES - ELECTRICITY	R -	R -	R -	R -	0
SERVICES CHARGES - REFUSE	R 18 621 064.00	R 1 733 435.49	R 1 733 435.49	R 1 551 756.00	11.71%
SERVICES CHARGES - SEWERAGE	R 150 000.00	R 5 222.63	R 5 222.63	R 12 500.00	-58.22%
SERVICES CHARGES - WATER	R -	R -	R -	R -	0.00%
SALE OF GOODS AND SERVICES	R 12 453 224.00	R 334 325.49	R 334 325.49	R 1 037 769.00	-67.78%
RENT OF FACILITIES&EQUIPMENT	R 16 164 520.00	R 1 374 913.83	R 1 374 913.83	R 1 347 043.00	2.07%
INTEREST EARNED-EXTERNAL INVES	R 9 202 000.00	R 1 905.86	R 1 905.86	R 766 833.00	-99.75%
INTEREST EARNED-OUTST DEBTORS	R 318 000.00	R 17 933.57	R 17 933.57	R 26 500.00	-32.33%
LICENSES & PERMITS	R 1 444 500.00	R 68 009.44	R 68 009.44	R 120 375.00	-43.50%
INCOME FOR AGENCY SERVICES	R 13 950 699.00	R 1 149 378.88	R 1 149 378.88	R 1 162 558.00	-1.13%
GRANT&SUBSIDIES (OPERATING)	R 98 798 000.00	R 36 938 392.37	R 36 938 392.37	R 30 322 916.00	21.82%
GRANT&SUBSIDIES (CAPITAL)	R 500 000.00	R -	R -	R 41 667.00	-100.00%
OTHER REVENUE	R 1 355 698.50	R 63 168.95	R 63 168.95	R 112 974.00	-44.09%
PROFIT ON SALE	R 2 660 000.00	R -	R -	R -	0.00%
	<b>R 175 617 705.50</b>	<b>R 41 686 686.51</b>	<b>R 41 686 686.51</b>	<b>R 36 502 891.00</b>	<b>14.20%</b>

#### ODM budget – Revenue by source (Excluding Roads)

##### **Reasons for variance:**

The operational performance for Own budget (ODM excluding Roads) the municipality performed on par with projections. First quarter Equitable share allocation was received despite the numerous challenges with National government budget processes.

Year to date revenue reflects at R41.68m of a total budget of R175.61m. This represents almost 20% of budgeted amounts. **More details below as part of the explanations.**

##### **Services Charges – Refuse**

The main income contributor relating to the income from Refuse services is the Kawyderskraal landfill site facility. The year-to-date performance ending 31 July 2025 reflect billed amounts to the various municipalities as part of the Service level agreements.

##### **Services Charges - Sewerage**

Income from sewerage services is mainly attributed to the Resort facilities where the municipality is rendering (honey sucker) septic tank facilities and services.

##### **Sale of Goods and Services.**

Sale of goods and services have component of many departments including:

**Emergency services**

Billing of the B-municipalities for fire services rendered in terms of the SLA is accounted for part of Sale of goods and services. Billing of the respective municipalities still needs to be processed based on the agreement.

**Resorts.**

The seasonal effect of the resorts will result in low revenues reported over the winter periods currently experienced. This will start to improve later in the financial year.

**Interest Earned-External Investments**

Interest received on investment of access funds to date has not been fully recorded for July it will reflect in August S71 report. refer to page 16 monthly investment report to ascertain the amounts that will be reflecting.

**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 mostly responsible for the activities relating to licenses and permits.

**Grant & Subsidies (Operating)**

Grants and subsidies reflect to operational transfers received from National and Provincial departments. These allocations are mostly based on project plans submitted as well as recurring grants on a yearly basis. On receipt of the funds the grants are recorded as Liability and revenue recognised as the grant expenditures incurred.

The municipality received a first allocation of Equitable share as per National transfer payment schedule.

## Grant & Subsidies (Capital)

Capital grants as per Operational grant is allocations received from National or Provincial budget as funding source of Capital purchase on the municipal capital budget.

## 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 7 562 014.39	R 7 562 014.39	R 8 449 635.00	-10.50%
REMUNERATION OF COUNCILLORS	R 7 136 333.00	R 575 404.10	R 575 404.10	R 594 694.00	-3.24%
BAD DEBTS	R 100 000.00	R -	R -	R 8 333.00	-100.00%
DEPRECIATION	R 3 696 786.00	R 244 162.50	R 244 162.50	R 308 066.00	-20.74%
BULK PURCHASES	R -	R -	R -	R -	0.00%
OTHER MATERIAL	R 4 460 220.00	R 164 850.00	R 164 850.00	R 371 688.00	-55.65%
INTEREST EXPENSE - EXTERNAL	R 1 097 236.00	R -	R -	R 91 436.00	-100.00%
CONTRACTED SERVICES	R 30 565 300.00	R 775 097.96	R 775 097.96	R 2 547 105.00	-69.57%
GRANTS & SUBSIDIES PAID	R -	R 274 550.04	R 274 550.04	R -	
GENERAL EXPENSES - OTHER	R 26 621 295.50	R 1 036 304.72	R 1 036 304.72	R 2 218 443.00	-53.29%
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -	0.00%
	R 175 072 796.50	R 10 632 383.71	R 10 632 383.71	R 14 589 400.00	-27.12%

### Expenditure by type:

Year to date expenditure for ODM own cost totals of R10.6m reported for the period ending 31 July 2025. This is the start of the financial year and slow spending is expected and per normal operations at this stage.

### Reasons for variance:

#### Employee Costs-Wages & Salaries

Employee related cost is less due to bonuses and notch increases happening later in the financial year.

#### Bad debts

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

#### Interest Expense – External

Interest expense on external loan is still to be allocated during the month after the expense has been incurred.

## **Depreciation**

Depreciation on some account will be accounted for during the next month.

## **Contracted Services**

July is generally a slower month during the financial year as procurement of necessary items happens later because of year closing and opening. Current SCM processes required to provide the services for the Grants received is underway and expenditure will commence when processes are complete. Provincial grants received is also expensed under this category. This low figure is also affected by the grants as discussed on page 11 and disclosed on page 19

## **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 municipality due to operational requirements and retirement of one plaintiff was required to make a payment in the financial year. The transaction was processed and will be correctly allocated against the creditor provision liable on the 1<sup>st</sup> of July 2025. These corrections will be done in the following month.

## **General expenditures – Other**

General expenditures reflect all other expenditures not highlighted above. July is generally a slower month during the financial year as procurement of necessary items happens later because of year closing and opening. Receipt of invoices is generally slow because of the 30-day timeframe in which the municipality needs to pay their suppliers.

## **Roads Revenue and expenditure Budget performance**

<b>SUMMARY INCOME &amp; EXPENDITURE 2025/2026 ROADS AGENCY</b>						
<b>Revenue by Source</b>	<b>Budget</b>	<b>Month Actual</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance</b>	
SALE OF GOODS AND SERVICES	R 131 694 196.00	R 19 417 143.17	R 19 417 143.17	R 10 974 516.00	76.93%	
	<b>R 131 694 196.00</b>	<b>R 19 417 193.92</b>	<b>R 19 417 193.92</b>	<b>R 10 974 516.00</b>	<b>76.93%</b>	
<b>Expenditure by Type</b>	<b>Budget</b>	<b>Month Actual</b>	<b>YTD Actual</b>	<b>YTD Budget</b>		
EMPLOYEE COSTS-WAGES&SALARIES	R 71 668 000.00	R 5 551 279.35	R 5 551 279.35	R 5 972 332.00	-7.05%	
OTHER MATERIAL	R 39 661 196.00	R 2 598 108.76	R 2 598 108.76	R 3 305 100.00	-21.39%	
INTEREST EXPENSE - EXTERNAL	R 330 000.00	R -	R -	R 27 500.00	-100.00%	
CONTRACTED SERVICES	R 4 680 000.00	R 7 676.30	R 7 676.30	R 390 000.00	-98.03%	
GRANTS & SUBSIDIES PAID	R 1 000 000.00	R -	R -	R 83 333.00	-100.00%	
GENERAL EXPENSES - OTHER	R 14 355 000.00	R 1 313 952.78	R 1 313 952.78	R 1 196 251.00	9.84%	
	<b>R 131 694 196.00</b>	<b>R 9 471 017.19</b>	<b>R 9 471 017.19</b>	<b>R 10 974 516.00</b>	<b>-13.70%</b>	

### **Reasons for variances:**

#### **Revenue by source**

Provincial allocations is received in advance and expensed in subsequent months going forward. An allocation was received in July this positively impacting the cashflow of the municipality. No challenges currently experienced in respect of the Roads function performed on behalf of Provincial department.

#### **Expenditure by type**

##### **Salaries and Wages**

Employee related cost is less due to bonuses and notch increases happening later in the financial year.

##### **Other material**

Other material in relation to the Roads Department include all materials and supplies as stated in previous explanations receipt of invoices and payment thereof during the first month tends to be slower than any other part of the year.

##### **Grants and Subsidies paid**

The variance is generally since this expenditure type happens all at once where farmers and the public who live next to roads that it is the responsibility of our roads department to do maintain including the maintenance of the fences is paid to whose persons to do the maintenance on behalf of the Roads department.

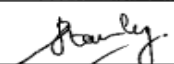
## 5) Monthly investment report

### **MONTHLY INVESTMENT REPORT**

### **OVERBERG DISTRICT**

**REPORTING MONTH: July 2025**

INSTITUTION	Account Type	Account number	Actual date	Balance as at 01 Jul 25	Movements for the month		Interest capitalised	Costs & Fees	Actual date	Balance as at 31 Jul 25	Interest earned	Rate
					Call Investments made	Call Investments withdrawn						
<b>Investments</b>												
Nedbank	Call Account	037681714042		8 924 612.88	32 000 000.00	- 19 500 000.00	107 394.55			21 532 007.23	107 394.55	7.15%
Nedbank	Call Account (KWK Rehab)	037681183454		6 912 487.46			40 458.38			6 952 945.84	40 458.38	7.15%
Nedbank	Call Account (CRRF)	037681185787		951 019.52			5 589.00			956 608.52	5 589.00	7.15%
Absa Bank	Investment Tracker (Main)	9358892970		21 909 756.39	28 000 000.00		140 462.55			50 050 218.94	140 462.55	7.70%
Absa Bank	Investment Tracker (Special)	9374585345		37 845 504.67			242 625.98			38 088 130.65	242 625.98	7.70%
Total for Investments				R 76 543 380.72	R 60 000 000.00	R -19 500 000.00	R 536 530.46			R 117 579 911.18	R 536 530.46	
<b>Current Accounts</b>												
Nedbank	Primary Bank Account	1176524496		1 940 691.33		- 518 642.33	-			1 422 049.00		0.00%
Absa Bank	Cheque Account	1780000062		342 036.85	129 320.81					471 357.66		0.00%
Total for Bank Accounts				R 2 282 728.18	R 129 320.81	R -518 642.33	R -	R -		R 1 893 406.66	R -	
TOTAL				R 78 826 108.90	R 60 129 320.81	R -20 018 642.33	R 536 530.46	R -	R -	R 119 473 317.84	R 536 530.46	

<b>DATE</b>	05 / 08 / 2025
<b>CHIEF FINANCIAL OFFICER</b>	

Surplus cash is investment daily and the municipal investment principle is to ensure that the current account cash position is kept to a minimum and all access funds invest on a call account daily. Daily monitoring of these accounts is implemented as standard procedure.

## 6) Bank reconciliation

Overberg R S C \*\*\*L\*\*\*

Cashbook Reconciliation for July 2025

### CASHBOOK

Balance B/fwd - 1 July 2025	2282728.18
Revenue: 40101010031	84154196.29
Expenditure: 40101010032	84543517.81-
Other:	

CASHBOOK BALANCE - 31 July 2025	1893406.66
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### BANK STATEMENT

Balance as per bank statement as at 31 July 2025	31/07/2025	1893406.66
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PLUS:		
Receipts not cleared in bank		
Other	0	

LESS:		
Uncleared ACE	2	
Outstanding cheques		
Bank transactions not on GL	0	0.00

Cash Book balance as at 31 July 2025	1893406.66	✓
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Difference	0.00
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Verified by: S Zikmani.....

Signature: ..... On (dd/mm/yyyy) 06/08/2025

## 7) Cash Position and Liquidity

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

Item Description	Amounts
Balance as per CFA	R126 823 617
Unspent conditional grants and funds	-R3 815 277
Consumer and Sundry deposits	-R8 160
Sinking fund investments	R0
External loans unspent	R0
EFF Accumulated Depreciation	R0
Provision for bonuses	R0
Capital Replacement reserve	-R15 822 500
VAT Refund (Roads Expenses prev years)	-R38 088 131
Rehabilitation provision (KWK)	-R6 952 946
Performance Bonus Provision	R0
Set aside for retention	R0
Capital Replacement Reserve Fund	-R5 177 500
Set aside for Creditor payments	-R4 000 000
Provision for leave Payment	-R650 000
Capital Funding Required	
Loan Repayments	-R5 611 160
<b>Cash Surplus (Deficit)</b>	<b>R46 697 943</b>

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

Description	AMOUNTS
<b>LIQUIDITY REQUIREMENT</b>	
Unspent Conditional Grants	R3 815 277
External Loans unspent	R0
1 (one) Month Operational Expenditure	R19 947 535
Provisions	R7 602 946
Capital Replacement Reserve	R21 000 000
Loan repayments	R1 870 387
Commitments for creditor payments	R4 008 160
<b>Total Liquidity Requirement</b>	<b>R58 244 305</b>
<b>ACTUAL LIQUIDITY AVAILABLE</b>	<b>R67 361 335</b>
Total Investments	R117 579 911
Capital Replacement Reserve Fund	-R5 177 500
VAT Refund (ABSA Deposit plus)	-R38 088 131
Rehabilitation provision (KWK)	-R6 952 946
<b>Balance of Investments</b>	<b>R67 361 335</b>
Cash book - Bank Balance	R1 893 407
Equitable share received in advance	-R28 881 418
Roads Invoice claim July	R10 724 217
<b>Consumer Debtors (current – 60 days)</b>	<b>R 3 845 890</b>
<b>Total Liquidity Available</b>	<b>R54 943 430</b>

**Positive** cash flow, over **R46.6 million** was calculated and total liquidity available of **R54.9 million** liquidity as evident as on 31 July 2025.

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

For July 2025, the calculation is as follows:

	<b>Original</b>	<b>Adjusted</b>	<b>Adjustment</b>
Actual Revenue	R61 103 880	R42 946 679	-R18 157 201
Actual Expenditure	<u>R20 103 401</u>	<u>R20 103 401</u>	
<b>Surplus (Shortfall)</b>	<b>R41 000 480</b>	<b>R 22 843 277</b>	

The revenue adjustment is calculated as follows:

Equitable share received for July 2025	-R28 881 418
Roads Revenue invoice for July 2025	<u>R 10 724 217</u>
<b>Nett total revenue received in advance</b>	<b>-R18 157 201</b>

## 8) Grant allocation and spending

Grants Allocations and spending YTD								
Grant	Allocation 25/26	Roll- Over 24/25	Total	Spend to date	Committed	Total Committed	% spent inc commitm	Available
FMG	R 1 000 000.00	R -	R 1 000 000.00	R25 247.88	R -	R 25 247.88	2.52%	R 974 752.12
EPWP	R 1 500 000.00	R -	R 1 500 000.00	R 73 271.70		R 73 271.70	4.88%	R 1 426 728.30
CDW	R 57 000.00	R -	R 57 000.00	R -	R -	R -	0.00%	R 57 000.00
RRAMS	R 2 951 650.00	R -	R 2 951 650.00	R -	R -	R -	0.00%	R 2 951 650.00
WOSA	R 1 000 000.00	R -	R 1 000 000.00	R 97 144.49	R -	R 97 144.49	9.71%	R 902 855.51
CAPACITY PROJECT	R 500 000.00	R -	R 500 000.00	R -	R -	R -	0.00%	R 500 000.00
WC FMCG (WEB AUTO)	R -	R -	R -	R -	R -	R -	#DIV/0!	R -
WC FMCG (MUN HEALTH REV)	R 1 420 000.00	R -	R 1 420 000.00	R0.00	R -	R -	0.00%	R 1 420 000.00
WC FMCG (COLLABORATOR)	R -	R -	R -	R -	R -	R -	#DIV/0!	R -
WC FMCG (CREMATORIUM)	R 300 000.00	R -	R 300 000.00	R -	R -	R -	0.00%	R 300 000.00
WC FMCG (HOLIDAY HOMES)	R 750 000.00	R -	R 750 000.00	R -	R -	R -	0.00%	R 750 000.00
WC FMCG (Bursaries)	R -	R -	R -	R -	R -	R -	#DIV/0!	R -
WC FMCG(STAR RATING)	R 1 305 000.00	R -	R 1 305 000.00	R -	R -	R -	0.00%	R 1 305 000.00
<b>WC FMCG TOTAL</b>			<b>R 3 775 000.00</b>	<b>R -</b>	<b>R -</b>	<b>R -</b>	<b>0.00%</b>	<b>R 3 775 000.00</b>
Seta	R 250 000.00	R -	R 250 000.00	R -	R -	R -	0.00%	R 250 000.00
						R -		
Municipal Service Delivery and Capcity Building Grant	R -	R -	R -	R52 999.71	R -	R 52 999.71	#DIV/0!	-R 52 999.71
FIRE SERVICE CAPACITY GRANT	R -	R -	R -	R0.00	R -	R -	#DIV/0!	R -
WCPT Water resilience grant	R -	R -	R -	R -	R -	R -	#DIV/0!	R -

## 9) Debtors Analysis

### 0 - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	9	6	6	5	5	13	24	77	145	125		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	79	8	5	4	2	2	4	12	115	24		
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	4	1	2	1	1	46	4	80	138	131		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	3 070	123	95	53	46	1 191	145	992	5 716	2 427		
<b>Total By Income Source</b>	<b>2000</b>	<b>3 162</b>	<b>138</b>	<b>107</b>	<b>63</b>	<b>55</b>	<b>1 252</b>	<b>177</b>	<b>1 160</b>	<b>6 114</b>	<b>2 707</b>	<b>-</b>	<b>-</b>
<b>2024/25 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 956	1	8	-	-	-	-	94	2 059	94		
Commercial	2300	37	6	41	4	2	1 197	8	318	1 613	1 528		
Households	2400	1 169	131	58	59	53	55	170	748	2 442	1 085		
Other	2500	-	-	-	-	-	-	-	-	-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>3 162</b>	<b>138</b>	<b>107</b>	<b>63</b>	<b>55</b>	<b>1 252</b>	<b>177</b>	<b>1 160</b>	<b>6 114</b>	<b>2 707</b>	<b>-</b>	<b>-</b>

### Debtors analysis.

The largest portion on the current 0-30 days consist primarily for the bi-annual billing for fire services rendered to the three local municipalities

A Fire account to the amount of R1.174 million is still outstanding for a fire being billed to an entity over 120 days.

The collection rate for the month at the resorts amounts to 92.96% for semi-permanent.

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

Billing is distributed via email and normal mail, the department is also phoning the debtors, to remind them on 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.

## 10) Creditors Analysis

### 0 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2025/26									Prior year
		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	totals for chart (same period)
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	
Bulk Water	0200	–	–	–	–	–	–	–	–	–	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	(123)	–	–	–	–	–	–	–	(123)	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	156	–	–	–	–	–	–	–	156	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	1	1	
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	33	–	–	–	–	–	–	1	34	–

Municipality fully compliant with respect to creditors payments.

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

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

## 11) PART 2 - IN YEAR BUDGET STATEMENT TABLES

0 - Table C1 Monthly Budget Statement Summary - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	18 771	18 771	1 739	1 739	1 564	174	11%	18 771
Investment revenue	–	9 202	9 202	2	2	767	(765)	-100%	9 202
Transfers and subsidies - Operational	–	98 798	98 798	36 938	36 938	30 323	6 615	0	98 798
Other own revenue	–	180 041	180 041	22 425	22 425	14 762	7 663	52%	180 041
<b>Total Revenue (excluding capital transfers and contributions)</b>	–	<b>306 812</b>	<b>306 812</b>	<b>61 104</b>	<b>61 104</b>	<b>47 436</b>	<b>13 668</b>	<b>29%</b>	<b>306 812</b>
Employee costs	–	173 064	173 064	13 113	13 113	14 422	(1 309)	-9%	173 064
Remuneration of Councillors	–	7 136	7 136	575	575	595	(19)	-3%	7 136
Depreciation and amortisation	–	3 697	3 697	244	244	308	(64)	-21%	3 697
Interest	–	1 427	1 427	–	–	119	(119)	-100%	1 427
Inventory consumed and bulk purchases	–	44 121	44 121	2 763	2 763	3 677	(914)	-25%	44 121
Transfers and subsidies	–	1 000	1 000	275	275	83	191	229%	1 000
Other expenditure	–	76 322	76 322	3 133	3 133	6 360	(3 227)	-51%	76 322
<b>Total Expenditure</b>	–	<b>306 767</b>	<b>306 767</b>	<b>20 103</b>	<b>20 103</b>	<b>25 564</b>	<b>(5 461)</b>	<b>-21%</b>	<b>306 767</b>
<b>Surplus/(Deficit)</b>	–	<b>45</b>	<b>45</b>	<b>41 000</b>	<b>41 000</b>	<b>21 872</b>	<b>19 129</b>	<b>87%</b>	<b>45</b>
Transfers and subsidies - capital (monetary)	–	500	500	–	–	42	(42)	-100%	500
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	–	<b>545</b>	<b>545</b>	<b>41 000</b>	<b>41 000</b>	<b>21 913</b>	<b>19 087</b>	<b>87%</b>	<b>545</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	–	<b>545</b>	<b>545</b>	<b>41 000</b>	<b>41 000</b>	<b>21 913</b>	<b>19 087</b>	<b>87%</b>	<b>545</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	–	<b>14 878</b>	<b>14 878</b>	–	–	<b>42</b>	<b>(42)</b>	<b>-100%</b>	<b>14 878</b>
Capital transfers recognised	–	500	500	–	–	42	(42)	-100%	500
Borrowing	–	9 200	9 200	–	–	–	–		9 200
Internally generated funds	–	5 178	5 178	–	–	–	–		5 178
<b>Total sources of capital funds</b>	–	<b>14 878</b>	<b>14 878</b>	–	–	<b>42</b>	<b>(42)</b>	<b>-100%</b>	<b>14 878</b>
<b>Financial position</b>									
Total current assets	–	78 259	78 259		140 008				78 259
Total non current assets	–	138 329	138 329		126 805				138 329
Total current liabilities	–	31 921	31 921		62 258				31 921
Total non current liabilities	–	63 289	63 289		63 671				63 289
Community wealth/Equity	–	121 378	121 378		140 883				121 378
<b>Cash flows</b>									
Net cash from (used) operating	–	2 140	2 140	40 578	40 578	26 087	(14 491)	-56%	2 140
Net cash from (used) investing	–	(12 218)	(12 218)	–	–	(42)	(42)	100%	(12 218)
Net cash from (used) financing	–	2 099	2 099	(468)	(468)	(592)	(124)	21%	2 099
<b>Cash/cash equivalents at the month/year end</b>	–	<b>64 346</b>	<b>64 346</b>	<b>126 824</b>	<b>126 824</b>	<b>97 779</b>	<b>(29 045)</b>	<b>-30%</b>	<b>78 734</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	3 162	138	107	63	55	1 252	177	1 160	6 114
<b>Creditors Age Analysis</b>									
Total Creditors	33	–	–	–	–	–	–	1	34

**0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July**

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		–	114 240	114 240	38 116	38 116	29 010	9 106	31%	114 240
Executive and council		–	34 521	34 521	1 149	1 149	7 132	(5 983)	-84%	34 521
Finance and administration		–	79 720	79 720	36 967	36 967	21 878	15 089	69%	79 720
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		–	42 619	42 619	1 897	1 897	5 929	(4 032)	-68%	42 619
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	23 795	23 795	1 794	1 794	1 983	(189)	-10%	23 795
Public safety		–	14 223	14 223	19	19	2 825	(2 806)	-99%	14 223
Housing		–	–	–	–	–	–	–	–	–
Health		–	4 600	4 600	84	84	1 121	(1 037)	-92%	4 600
<i><b>Economic and environmental services</b></i>		–	131 832	131 832	19 417	19 417	10 986	8 431	77%	131 832
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		–	131 694	131 694	19 417	19 417	10 975	8 443	77%	131 694
Environmental protection		–	138	138	–	–	11	(11)	-100%	138
<i><b>Trading services</b></i>		–	18 621	18 621	1 673	1 673	1 552	121	8%	18 621
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	18 621	18 621	1 673	1 673	1 552	121	8%	18 621
<i><b>Other</b></i>	<b>4</b>	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	<b>2</b>	–	307 312	307 312	61 104	61 104	47 477	13 626	29%	307 312
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		–	68 556	68 556	4 444	4 444	5 713	(1 269)	-22%	68 556
Executive and council		–	11 682	11 682	829	829	973	(144)	-15%	11 682
Finance and administration		–	54 512	54 512	3 513	3 513	4 543	(1 030)	-23%	54 512
Internal audit		–	2 363	2 363	102	102	197	(95)	-48%	2 363
<i><b>Community and public safety</b></i>		–	92 299	92 299	5 763	5 763	7 692	(1 928)	-25%	92 299
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	22 250	22 250	1 363	1 363	1 854	(491)	-27%	22 250
Public safety		–	46 060	46 060	3 007	3 007	3 838	(832)	-22%	46 060
Housing		–	–	–	–	–	–	–	–	–
Health		–	23 989	23 989	1 394	1 394	1 999	(605)	-30%	23 989
<i><b>Economic and environmental services</b></i>		–	137 524	137 524	9 884	9 884	11 460	(1 576)	-14%	137 524
Planning and development		–	1 898	1 898	141	141	158	(17)	-11%	1 898
Road transport		–	131 694	131 694	9 471	9 471	10 975	(1 503)	-14%	131 694
Environmental protection		–	3 932	3 932	272	272	328	(55)	-17%	3 932
<i><b>Trading services</b></i>		–	8 387	8 387	12	12	699	(687)	-98%	8 387
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	8 387	8 387	12	12	699	(687)	-98%	8 387
<i><b>Other</b></i>		–	–	–	–	–	–	–	–	–
<b>Total Expenditure - Functional</b>	<b>3</b>	–	306 767	306 767	20 103	20 103	25 564	(5 461)	-21%	306 767
<b>Surplus/ (Deficit) for the year</b>		–	545	545	41 000	41 000	21 913	19 087	0.871015	545

**0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July**

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	1 149	1 149	7 132	(5 983)	-83.9%	34 521
Vote 3 - Corporate Services		–	47	47	4	4	4	(0)	-6.5%	47
Vote 4 - Finance		–	79 673	79 673	36 963	36 963	21 874	15 090	69.0%	79 673
Vote 5 - Community Services		–	193 072	193 072	22 987	22 987	18 467	4 520	24.5%	193 072
Total Revenue by Vote	2	–	307 312	307 312	61 104	61 104	47 477	13 626	28.7%	307 312
Expenditure by Vote	1									
Vote 1 - Municipal Manager		–	17 772	17 772	1 190	1 190	1 481	(291)	-19.6%	17 772
Vote 3 - Corporate Services		–	20 418	20 418	1 502	1 502	1 702	(199)	-11.7%	20 418
Vote 4 - Finance		–	30 709	30 709	1 808	1 808	2 559	(751)	-29.3%	30 709
Vote 5 - Community Services		–	237 868	237 868	15 603	15 603	19 822	(4 219)	-21.3%	237 868
Total Expenditure by Vote	2	–	306 767	306 767	20 103	20 103	25 564	(5 461)	-21.4%	306 767
Surplus/ (Deficit) for the year	2	–	545	545	41 000	41 000	21 913	19 087	87.1%	545

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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	150	5	5	13	(7)	-58%	150
Service charges - Waste management			18 621	18 621	1 733	1 733	1 552	182	12%	18 621
Sale of Goods and Rendering of Services			144 147	144 147	19 751	19 751	12 012	7 739	64%	144 147
Agency services			13 951	13 951	1 149	1 149	1 163	(13)	-1%	13 951
Interest			-	-	-	-	-	-		-
Interest earned from Receivables			318	318	18	18	27	(9)	-32%	318
Interest from Current and Non Current Assets			9 202	9 202	2	2	767	(765)	-100%	9 202
Dividends			-	-	-	-	-	-		-
Rent on Land			-	-	-	-	-	-		-
Rental from Fixed Assets			16 165	16 165	1 375	1 375	1 347	28	2%	16 165
Licence and permits			1 445	1 445	68	68	120	(52)	-44%	1 445
Special rating levies			-	-	-	-	-	-		-
Operational Revenue			1 356	1 356	63	63	113	(50)	-44%	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	36 938	36 938	30 323	6 615	22%	98 798
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	306 812	61 104	61 104	47 436	13 668	29%	306 812
Expenditure By Type										
Employee related costs			173 064	173 064	13 113	13 113	14 422	(1 309)	-9%	173 064
Remuneration of councillors			7 136	7 136	575	575	595	(19)	-3%	7 136
Bulk purchases - electricity			-	-	-	-	-	-		-
Inventory consumed			44 121	44 121	2 763	2 763	3 677	(914)	-25%	44 121
Debt impairment			100	100	-	-	8	(8)	-100%	100
Depreciation and amortisation			3 697	3 697	244	244	308	(64)	-21%	3 697
Interest			1 427	1 427	-	-	119	(119)	-100%	1 427
Contracted services			35 245	35 245	783	783	2 937	(2 154)	-73%	35 245
Transfers and subsidies			1 000	1 000	275	275	83	191	229%	1 000
Irrecoverable debts written off			-	-	-	-	-	-		-
Operational costs			40 976	40 976	2 350	2 350	3 415	(1 064)	-31%	40 976
Losses on Disposal of Assets			-	-	-	-	-	-		-
Other Losses			-	-	-	-	-	-		-
Total Expenditure		-	306 767	306 767	20 103	20 103	25 564	(5 461)	-21%	306 767
Surplus/(Deficit)		-	45	45	41 000	41 000	21 872	19 129	0	45
Transfers and subsidies - capital (monetary allocations)				500			42	(42)	-100%	500
Transfers and subsidies - capital (in-kind)			-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		-	545	545	41 000	41 000	21 913	19 087	0	545
Income Tax			-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		-	545	545	41 000	41 000	21 913	19 087	0	545
Share of Surplus/Deficit attributable to Joint Venture			-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities			-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		-	545	545	41 000	41 000	21 913	19 087	0	545
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		-	545	545	41 000	41 000	21 913	19 087	0	545

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	-	-	-	-	-	-		-
Vote 4 - Finance		-	-	-	-	-	-	-		-
Vote 5 - Community Services		-	9 200	9 200	-	-	-	-		9 200
<b>Total Capital Multi-year expenditure</b>	4,7	-	9 200	9 200	-	-	-	-		9 200
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	23	23	-	-	-	-		23
Vote 3 - Corporate Services		-	2 675	2 675	-	-	-	-		2 675
Vote 4 - Finance		-	42	42	-	-	-	-		42
Vote 5 - Community Services		-	2 938	2 938	-	-	42	(42)	-100%	2 938
<b>Total Capital single-year expenditure</b>	4	-	5 678	5 678	-	-	42	(42)	-100%	5 678
<b>Total Capital Expenditure</b>		-	14 878	14 878	-	-	42	(42)	-100%	14 878
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	2 720	2 720	-	-	-	-		2 720
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	2 720	2 720	-	-	-	-		2 720
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		-	2 700	2 700	-	-	42	(42)	-100%	2 700
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	250	250	-	-	-	-		250
Public safety		-	1 700	1 700	-	-	42	(42)	-100%	1 700
Housing		-	-	-	-	-	-	-		-
Health		-	750	750	-	-	-	-		750
<b>Economic and environmental services</b>		-	258	258	-	-	-	-		258
Planning and development		-	20	20	-	-	-	-		20
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	238	238	-	-	-	-		238
<b>Trading services</b>		-	9 200	9 200	-	-	-	-		9 200
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	9 200	9 200	-	-	-	-		9 200
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	14 878	14 878	-	-	42	(42)	-100%	14 878
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-		-
Provincial Government		-	500	500	-	-	42	(42)	-100%	500
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-		-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		-	500	500	-	-	42	(42)	-100%	500
<b>Borrowing</b>	6	-	9 200	9 200	-	-	-	-		9 200
<b>Internally generated funds</b>		-	5 178	5 178	-	-	-	-		5 178
<b>Total Capital Funding</b>		-	14 878	14 878	-	-	42	(42)	-100%	14 878

0 - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents			64 346	64 346	126 824	64 346
Trade and other receivables from exchange transactions			9 303	9 303	6 132	9 303
Receivables from non-exchange transactions			560	560	5 003	560
Current portion of non-current receivables			2 283	2 283	–	2 283
Inventory			1 767	1 767	2 049	1 767
VAT			–	–	–	–
Other current assets			–	–	–	–
<b>Total current assets</b>		–	<b>78 259</b>	<b>78 259</b>	<b>140 008</b>	<b>78 259</b>
<b>Non current assets</b>						
Investments			–	–	–	–
Investment property			12 782	12 782	12 797	12 782
Property, plant and equipment			101 897	101 897	91 074	101 897
Biological assets			–	–	–	–
Living and non-living resources			–	–	–	–
Heritage assets			–	–	–	–
Intangible assets			600	600	74	600
Trade and other receivables from exchange transactions			–	–	–	–
Non-current receivables from non-exchange transactions			23 051	23 051	22 860	23 051
Other non-current assets			–	–	–	–
<b>Total non current assets</b>		–	<b>138 329</b>	<b>138 329</b>	<b>126 805</b>	<b>138 329</b>
<b>TOTAL ASSETS</b>		–	<b>216 588</b>	<b>216 588</b>	<b>266 812</b>	<b>216 588</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft			–	–	–	–
Financial liabilities			2 297	2 297	–	2 297
Consumer deposits			8	8	8	8
Trade and other payables from exchange transactions			6 940	6 940	33 969	6 940
Trade and other payables from non-exchange transactions			2 527	2 527	10 133	2 527
Provision			19 765	19 765	13 316	19 765
VAT			384	384	4 832	384
Other current liabilities			–	–	–	–
<b>Total current liabilities</b>		–	<b>31 921</b>	<b>31 921</b>	<b>62 258</b>	<b>31 921</b>
<b>Non current liabilities</b>						
Financial liabilities			7 820	7 820	5 951	7 820
Provision			55 469	55 469	57 720	55 469
Long term portion of trade payables			–	–	–	–
Other non-current liabilities			–	–	–	–
<b>Total non current liabilities</b>		–	<b>63 289</b>	<b>63 289</b>	<b>63 671</b>	<b>63 289</b>
<b>TOTAL LIABILITIES</b>		–	<b>95 210</b>	<b>95 210</b>	<b>125 929</b>	<b>95 210</b>
<b>NET ASSETS</b>	2	–	<b>121 378</b>	<b>121 378</b>	<b>140 883</b>	<b>121 378</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)			100 378	100 378	119 883	100 378
Reserves and funds			21 000	21 000	21 000	21 000
Other			–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	–	<b>121 378</b>	<b>121 378</b>	<b>140 883</b>	<b>121 378</b>

0 - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates			–	–	–	–	–	–		–
Service charges			18 771	18 771	1 739	1 739	1 564	174	11%	18 771
Other revenue			177 063	177 063	24 705	24 705	14 755	9 950	67%	177 063
Transfers and Subsidies - Operational			98 798	98 798	36 816	36 816	32 933	3 883	12%	98 798
Transfers and Subsidies - Capital			500	500	–	–	–	–		500
Interest			9 520	9 520	14	14	793	(780)	-98%	9 520
Dividends			–	–	–	–	–	–		–
<b>Payments</b>										
Suppliers and employees			(299 252)	(299 252)	(22 421)	(22 421)	(23 837)	(1 416)	6%	(299 252)
Interest			(460)	(460)	–	–	(38)	(38)	100%	(460)
Transfers and Subsidies			(2 800)	(2 800)	(275)	(275)	(83)	191	-229%	(2 800)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		–	2 140	2 140	40 578	40 578	26 087	(14 491)	-56%	2 140
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE			2 660	2 660	–	–	–	–		2 660
Decrease (increase) in non-current receivables			–	–	–	–	–	–		–
Decrease (increase) in non-current investments			–	–	–	–	–	–		–
<b>Payments</b>										
Capital assets			(14 878)	(14 878)	–	–	(42)	(42)	100%	(14 878)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		–	(12 218)	(12 218)	–	–	(42)	(42)	100%	(12 218)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans			–	–	–	–	–	–		–
Borrowing long term/refinancing			9 200	9 200	–	–	–	–		9 200
Increase (decrease) in consumer deposits			–	–	–	–	–	–		–
<b>Payments</b>										
Repayment of borrowing			(7 101)	(7 101)	(468)	(468)	(592)	(124)	21%	(7 101)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		–	2 099	2 099	(468)	(468)	(592)	(124)	21%	2 099
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		–	(7 979)	(7 979)	40 111	40 111	25 454			(7 979)
Cash/cash equivalents at beginning:			72 325	72 325	86 713	86 713	72 325			86 713
Cash/cash equivalents at month/year end:		–	64 346	64 346	126 824	126 824	97 779			78 734

## PART 3 – SUPPORTING DOCUMENTATION

### 0 - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	93 966	93 966	36 816	36 816	31 322	5 494	17.5%	93 966
Local Government Equitable Share			88 359	88 359	36 816	36 816	29 453	7 363	25.0%	88 359
Finance Management			1 000	1 000	-	-	333	(333)	-100.0%	1 000
EPWP Incentive			1 500	1 500	-	-	500	(500)	-100.0%	1 500
Rural Roads Asset Management Grant			3 107	3 107	-	-	1 036	(1 036)	-100.0%	3 107
	3							-		
								-		
								-		
								-		
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		-	4 832	4 832	-	-	1 611	(1 611)	-100.0%	4 832
CDW Operational Support Grant			57	57	-	-	19	(19)	-100.0%	57
Human Capacity Building Grant			1 000	1 000	-	-	333	(333)	-100.0%	1 000
Fire Safety Plan			3 775	3 775	-	-	1 258	(1 258)	-100.0%	3 775
	4							-		
Other transfers and grants [insert description]								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
								-		
								-		
								-		
<b>Total Operating Transfers and Grants</b>	5	-	98 798	98 798	36 816	36 816	32 933	3 883	11.8%	98 798
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
								-		
Other capital transfers [insert description]								-		
<b>Provincial Government:</b>		-	500	500	-	-	-	-		500
Fire Service Capacity Building Grant			500	500	-	-	-	-		500
								-		
								-		
								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
								-		
<b>Total Capital Transfers and Grants</b>	5	-	500	500	-	-	-	-		500
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	99 298	99 298	36 816	36 816	32 933	3 883	11.8%	99 298

## 0 - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	93 966	93 966	36 841	36 841	29 920	6 921	23.1%	93 966
Local Government Equitable Share			88 359	88 359	36 816	36 816	29 453	7 363	25.0%	88 359
Finance Management			1 000	1 000	25	25	83	(58)	-69.7%	1 000
EPWP Incentive			1 500	1 500	–	–	125	(125)	-100.0%	1 500
Rural Roads Asset Management Grant			3 107	3 107	–	–	259	(259)	-100.0%	3 107
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	4 832	4 832	97	97	403	(306)	-75.9%	4 832
CDW Operational Support Grant			57	57	–	–	5	(5)	-100.0%	57
Human Capacity Building Grant			1 000	1 000	97	97	83	14	16.6%	1 000
Fire Safety Plan			3 775	3 775	–	–	315	(315)	-100.0%	3 775
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		–	98 798	98 798	36 938	36 938	30 323	6 615	21.8%	98 798
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
								–		
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	500	500	–	–	42	(42)	-100.0%	500
Fire Service Capacity Building Grant			500	500	–	–	42	(42)	-100.0%	500
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		–	500	500	–	–	42	(42)	-100.0%	500
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	99 298	99 298	36 938	36 938	30 365	6 574	21.6%	99 298

0 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b><u>Councillors (Political Office Bearers plus Other)</u></b>										
Basic Salaries and Wages			4 993	4 993	402	402	416	(14)	-3%	4 993
Pension and UIF Contributions			97	97	8	8	8	(0)	-4%	97
Medical Aid Contributions			–	–	–	–	–	–	–	–
Motor Vehicle Allowance			1 576	1 576	126	126	131	(5)	-4%	1 576
Cellphone Allowance			470	470	39	39	39	–	–	470
Housing Allowances			–	–	–	–	–	–	–	–
Other benefits and allowances			–	–	–	–	–	–	–	–
<b>Sub Total - Councillors</b>		–	7 136	7 136	575	575	595	(19)	-3%	7 136
<b>% increase</b>	4		➡#DIV/0!	➡#DIV/0!						➡#DIV/0!
<b><u>Senior Managers of the Municipality</u></b>	3									
Basic Salaries and Wages			4 701	4 701	306	306	392	(86)	-22%	4 701
Pension and UIF Contributions			675	675	39	39	56	(17)	-30%	675
Medical Aid Contributions			–	–	–	–	–	–	–	–
Overtime			–	–	–	–	–	–	–	–
Performance Bonus			–	–	–	–	–	–	–	–
Motor Vehicle Allowance			246	246	20	20	20	(1)	-3%	246
Cellphone Allowance			78	78	7	7	7	–	–	78
Housing Allowances			3	3	0	0	0	0	4%	3
Other benefits and allowances			–	–	4	4	–	4	➡#DIV/0!	–
Payments in lieu of leave			–	–	–	–	–	–	–	–
Long service awards			–	–	–	–	–	–	–	–
Post-retirement benefit obligations			–	–	–	–	–	–	–	–
Entertainment			–	–	–	–	–	–	–	–
Scarcity			–	–	–	–	–	–	–	–
Acting and post related allowance			79	79	–	–	7	(7)	-100%	79
In kind benefits			–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>		–	5 783	5 783	376	376	482	(106)	-22%	5 783
<b>% increase</b>	4		➡#DIV/0!	➡#DIV/0!						➡#DIV/0!
<b><u>Other Municipal Staff</u></b>										
Basic Salaries and Wages			111 164	111 164	8 521	8 521	9 264	(743)	-8%	111 164
Pension and UIF Contributions			20 173	20 173	1 585	1 585	1 681	(96)	-6%	20 173
Medical Aid Contributions			7 703	7 703	523	523	642	(119)	-19%	7 703
Overtime			1 950	1 950	189	189	163	26	16%	1 950
Performance Bonus			–	–	–	–	–	–	–	–
Motor Vehicle Allowance			6 263	6 263	418	418	522	(104)	-20%	6 263
Cellphone Allowance			482	482	36	36	40	(4)	-10%	482
Housing Allowances			387	387	27	27	32	(5)	-17%	387
Other benefits and allowances			11 823	11 823	892	892	985	(93)	-9%	11 823
Payments in lieu of leave			220	220	–	–	18	(18)	-100%	220
Long service awards			601	601	–	–	50	(50)	-100%	601
Post-retirement benefit obligations			5 967	5 967	498	498	497	1	0%	5 967
Entertainment			–	–	–	–	–	–	–	–
Scarcity			–	–	–	–	–	–	–	–
Acting and post related allowance			547	547	49	49	46	4	8%	547
In kind benefits			–	–	–	–	–	–	–	–
<b>Sub Total - Other Municipal Staff</b>		–	167 281	167 281	12 738	12 738	13 940	(1 202)	-9%	167 281
<b>% increase</b>	4		➡#DIV/0!	➡#DIV/0!						➡#DIV/0!
<b>Total Parent Municipality</b>		–	180 200	180 200	13 689	13 689	15 017	(1 328)	-9%	180 200
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		–	180 200	180 200	13 689	13 689	15 017	(1 328)	-9%	180 200
<b>% increase</b>	4		➡#DIV/0!	➡#DIV/0!						➡#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>		–	173 064	173 064	13 113	13 113	14 422	(1 309)	-9%	173 064

0 - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		42	42	–		42	–		
August		42	42			83	–		
September		1 248	1 248			1 331	–		
October		1 312	1 312			2 643	–		
November		1 490	1 490			4 133	–		
December		1 476	1 476			5 609	–		
January		1 576	1 576			7 184	–		
February		1 937	1 937			9 121	–		
March		2 387	2 387			11 508	–		
April		1 447	1 447			12 954	–		
May		962	962			13 916	–		
June		962	962			14 878	–		
<b>Total Capital expenditure</b>	–	<b>14 878</b>	<b>14 878</b>	–					