FINANCIAL YEAR 2025/26

SECTION 71

FINANCIAL MANAGEMENT SECTION

for the period ending

31 August 2025

Contents

1) Legislative Framework

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

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

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

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

2) Municipal Manager's Quality Certificate

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of **August 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. RG Bosman**
Municipal Manager of **Overberg District Municipality DC3**

Signature --------------------------

Date 2025/09/12

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 14 877 500	R306 766 993	R307 311 902
Budget to date (BTD)	R 83 334	R51 127 832	R65 418 480
Year to date (YTD)	R 0	R43 255 298	R64 601 388
Variance to SDBIP	-R 83 334	-R 7 872 534	-R 900 426
YTD% Variance to SDBIP	-100%	-15%	-1%
% of Annual Budget	0%	14%	21%

Capital expenditures

- With the start of the financial year the municipal capital spending is still reflecting no spending year to date. The majority of the capital projects is in SCM or planning phase. They key capital project Kawyderskraal landfill site is in implementation phase although numerous legislated approvals is still outstanding.
- Finance will address these capital performance as part of the monthly internal Project committee meeting to address any challenges. No risk is foreseen at this stage.

Operational expenditures

- Actual spending of R43.25m reported for ending 31 August 2025.
- The bulk of these expenditures is accounted for as Employee related cost totalling R26.3m of the actuals recorded to date.
- Spending will be monitored over the periods going ahead and challenges will also be addressed in the monthly project steering committee meeting.

Operational Revenues

- The municipality received all legislated government allocations as per the National and Provincial gazette as promulgated. Grants is recorded as liabilities and revenue recognised as expenditures incurred.
- Monthly billing is processed and currently no risk experienced with the revenue budget to date.
- Revenues reported at 21% of Approved budgeted amounts at 31 August 2025.

4) Capital Programme Budget Report 2025/2026

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

COST CODE	UKEY	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
DIRECTORATE: MUNICIPAL MANAGER OFFICE						
			COMMITTEE,RECORDS, COUNCIL SUPPRT			
50101001901	20240707990087	CRR	DC3_Furniture and Office Equipment	R35 000	R0	R0
			TOTAL	**R35 000**	**R0**	**R0**
			PERFORMANCE AND RISK MANAGEMENT			
50101002181	20250704001467	CRR	DC3_Computer Equipment	R2 500	R0	R1 627
			TOTAL	**R2 500**	**R0**	**R1 627**
DIRECTORATE: CORPORATE SERVICES						
			CORPORATE SERVICES : SUPPORT SERV			
30111061931	20240300963684	CRR	DC3_Septic tank	R160 000	R0	R0
			TOTAL	**R160 000**	**R0**	**R0**
			ICT SERVICES			
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	R4 881
			TOTAL	**R1 360 000**	**R0**	**R4 881**
			IDP AND COMMUNICATION			
50101002151	20250704001458	CRR	DC3_Sound Equipment	R20 000	R0	R0
		CRR	DC3_Furniture and Office Equipment			
			TOTAL	**R20 000**	**R0**	**R0**

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

COST CODE	UKEY	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
DIRECTORATE: FINANCIAL SERVICES						
			SUPPLY CHAIN MANAGEMENT			
50101002121	20250704001449	CRR	DC3_Camera System	R42 000	R0	R0
			TOTAL	**R42 000**	**R0**	**R0**
DIRECTORATE: COMMUNITY SERVICES						
			LED, TOURISM, RESORTS AND EPWP			
50101001821	20240707990059	CRR	DC3_Machinery and Equipment	R150 000	R0	R0
50101002131	20250704001452	CRR	DC3_Furniture and Office Equipment	R100 000	R0	R0
			TOTAL	**R250 000**	**R0**	**R0**
			EMERGENCY SERVICES			
50101001641	20240707990029	CRR	DC3_Vehicle Refurbishment	R400 000	R0	
50101001761	20240707990050	CRR	DC3_Bunker Gear	R400 000	R0	R61 182
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
			TOTAL	**R1 700 000**	**R0**	**R61 182**
			ENVIRONMENTAL MANAGEMENT SERVICES			
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
			TOTAL	**R238 000**	**R0**	**R0**

OVERBERG DISRICT 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**	**R67 690**

		FUNDING TYPE	Funding Sources	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
		CRR	Capital Replacement Reserve	R5 177 500	R0	R67 690
		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**	**R67 690**

Discussion:

Actual spending to date **0%** of the budgeted amount. **Committed for the period amounts to R67 690.00.** The majority of the commitments is for the Emergency fire service department. Department is in process of prepare for the summer season readiness.

***Key* Capital project explanation:**

Department	*Project description*	*Approved Budget*	*Adjustment Budget*	*YTD expenditure*	*Commitments*	*Explanation*
SOLID WASTE MANAGEMENT	DC3_Cell 5 (External borrowings)	R9 200 000		R0.00	R0.00	SCM tender for the project closing mid Sept 2025. Project in implementation.
MUNICIPAL HEALTH SERVICES	DC3_Office Refurbishment	R1 120 000		R0.00	R0.00	Project in SCM process of being advertised
ICT SERVICES	DC3_Fingerprint system	R500 000		R0.00	R0.00	Project in specifications stage
ICT SERVICES	DC3_Council Chamber Hybrid System	R600 000		R0.00	R0.00	Project in specifications stage
EMERGENCY SERVICES	DC3_Capacity project (Grant funded)	R500,000		R0	R0	Planning stage – This project will be procured on the National RT tenders. No risk with procurement anticipated

5) Variance analysis – Operational and Capital Budget

ODM budget – Revenue by source (Excluding Roads)

SUMMARY REVENUE - 2025/2026 EXCLUDING ROADS AGENCY									
Revenue by Source		Budget		Month Actual		YTD Actual		YTD Budget	Variance
SERVICES CHARGES - REFUSE	R	18 621 064.00	R	1 531 988.55	R	3 265 424.04	R	3 103 512.00	5.22%
SERVICES CHARGES - SEWERAGE	R	150 000.00	R	5 222.63	R	10 445.26	R	25 000.00	-58.22%
SALE OF GOODS AND SERVICES	R	12 453 224.00	R	406 195.39	R	740 520.88	R	2 075 538.00	-64.32%
RENT OF FACILITIES&EQUIPMENT	R	16 164 520.00	R	1 418 124.50	R	2 793 038.33	R	2 694 086.00	3.67%
INTEREST EARNED-EXTERNAL INVES	R	9 202 000.00	R	934.17	R	2 840.03	R	1 533 666.00	-99.81%
INTEREST EARNED-OUTST DEBTORS	R	318 000.00	R	3 395.68	R	21 329.25	R	53 000.00	-59.76%
LICENSES & PERMITS	R	1 444 500.00	R	109 661.08	R	177 670.52	R	240 750.00	-26.20%
INCOME FOR AGENCY SERVICES	R	13 950 699.00	R	1 149 378.88	R	2 298 757.76	R	2 325 116.00	-1.13%
GRANT&SUBSIDIES (OPERATING)	R	98 798 000.00	R	101 028.20	R	37 039 420.57	R	31 192 832.00	18.74%
GRANT&SUBSIDIES (CAPITAL)	R	500 000.00	R	-	R	-	R	83 334.00	-100.00%
OTHER REVENUE	R	1 355 698.50	R	93 135.88	R	156 304.83	R	225 948.00	-30.82%
PROFIT ON SALE	R	2 660 000.00	R	-	R	-	R	-	0.00%
TOTAL	R	175 617 705.50	R	4 819 064.96	R	46 505 751.47	R	43 552 782.00	7%

Reasons for variance:

Total income to date is higher than anticipated with a variance of 6.78%. Year to date revenue reflects at R46.50m of a total budget of R175.61m. This represents almost 27% of budgeted amounts. ***More details below as part of the explanations.***

Services Charges – Refuse

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

Services Charges - Sewerage

The income from sewerage services will only be accounted for majority during the upcoming summer season when more semi-permanent residents will be available at the resorts facilities. Low performance to date, this is however a normal pattern for this stage of the financial year.

Sale of Goods and Services:

Emergency services

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

Resorts

Resorts generally start receiving advance monies for peak season. Bookings at Die Dam and Uilenkraalsmond cause an increase in the payments, furthermore it is expected to increase gradually the closer to festive season.

Interest Earned-External Investments

Interest received on short term investments to date is still to be recorded for the month by Payroll and Banking department. refer to page 16 monthly investment report to ascertain the amounts that will be recorded in September.

Interest Earned-Outstanding Debtors

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

Licenses & Permits

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

Grant & Subsidies (Operating)

Grants and subsidies reflect to operational transfers received from National and Provincial departments. These allocations are predominantly for project plans submitted as well as recurring grants on a yearly basis.

The municipality received the 1st instalment of the Equitable share allocation. No risk anticipated with grant funding as per Approved budget

Grant & Subsidies (Capital)

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

Profit on sale

Budgeted provision of R2.6m for sale of municipal assets not needed for operations. This is currently impacted by external factors. As part of the quarterly report ending September 2025 a process plan will be included for clarification and details.

ODM budget – Expenditure by type (Excluding Roads)

SUMMARY REVENUE - 2025/2026 EXCLUDING ROADS AGENCY

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance
EMPLOYEE COSTS-WAGES&SALARIES	R 101 395 626.00	R 7 673 079.18	R 15 235 093.57	R 16 899 270.00	-9.85%
REMUNERATION OF COUNCILLORS	R 7 136 333.00	R 570 423.10	R 1 145 827.20	R 1 189 388.00	-3.66%
BAD DEBTS	R 100 000.00	R -	R -	R 16 666.00	-100.00%
DEPRECIATION	R 3 696 786.00	R 371 968.50	R 616 131.00	R 616 132.00	0.00%
OTHER MATERIAL	R 4 460 220.00	R 224 809.53	R 389 659.53	R 743 376.00	-47.58%
INTEREST EXPENSE - EXTERNAL	R 1 097 236.00	R 58 000.00	R 58 000.00	R 182 872.00	-68.28%
CONTRACTED SERVICES	R 30 565 300.00	R 1 657 433.15	R 2 432 531.11	R 5 094 210.00	-52.25%
GRANTS & SUBSIDIES PAID	R -	R -	R 274 550.04	R -	#DIV/0!
GENERAL EXPENSES - OTHER	R 26 621 295.50	R 1 747 276.35	R 2 783 581.07	R 4 436 886.00	-37.26%
TOTAL	**R 175 072 796.50**	**R 12 302 989.81**	**R 22 935 373.52**	**R 29 178 800.00**	**-21.40%**

Expenditure by type:

Total expenditures of 14% were recorded at the end of the second month. Based on budgeted projections no risk is currently anticipated with the spending of the Budget.

Reasons for variance:

Employee Costs-Wages & Salaries

Employee related cost account for the biggest spending category year to date ending August 2025. This is normal due to numerous procurement planning and processes that is required at the beginning of the financial year.

Bad debts

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

Interest Expense – External

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

Contracted Services

The bulk of the contracted services is allocated towards the service delivery departments – Municipal health services, Emergency services. These spending is being implemented on a month to month basis and depend on timing and related activities. Monitoring and review will be implemented as needed.

Grants and subsidies paid

Grant and subsidies paid represent the financial obligations that the municipality paid relating to cash transfers to external parties (TASK arbitration Award). The correction of the transaction needs to be processed. The municipality account for the obligation as part of Liabilities in the Annual financial statements. This will be corrected within the next reporting cycle.

General expenditures – Other

General expenditures reflect all other expenditures not highlighted above. The first quarter is generally a slower spending period the financial year. Receipt of invoices is generally slow because of the 30-day payment timeframe in which the municipality needs to pay their suppliers.

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 -1 321 605.71	R 18 095 537.46	R 21 949 032.00	-17.56%
TOTAL	**R 131 694 196.00**	**R -1 321 556.92**	**R 18 095 637.00**	**R 21 949 032.00**	**-17.56%**
Expenditure by Type	**Budget**	**Month Actual**	**YTD Actual**	**YTD Budget**	**Variance**
EMPLOYEE COSTS-WAGES&SALARIES	R 71 668 000.00	R 5 578 150.35	R 11 129 429.70	R 11 944 664.00	-6.83%
OTHER MATERIAL	R 39 661 196.00	R 2 753 896.42	R 5 352 005.18	R 6 610 200.00	-19.03%
INTEREST EXPENSE - EXTERNAL	R 330 000.00	R 53 333.34	R 53 333.34	R 55 000.00	-3.03%
CONTRACTED SERVICES	R 4 680 000.00	R 83 688.20	R 91 364.50	R 780 000.00	-88.29%
GRANTS & SUBSIDIES PAID	R 1 000 000.00	R 73 100.00	R 73 100.00	R 166 666.00	-56.14%
GENERAL EXPENSES - OTHER	R 14 355 000.00	R 2 306 738.62	R 3 620 691.40	R 2 392 502.00	51.33%
TOTAL	**R 131 694 196.00**	**R 10 848 906.93**	**R 20 319 924.12**	**R 21 949 032.00**	**-7.42%**

Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies by 17.56%. This lower than anticipated to date.

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

Revenue recognition is done when funding is received. The invoice being processed for the August expenditure amounting to R11 983 887.05 is still to billed to the Provincial department of Infrastructure.

Expenditure by type

Total expenditure is 7.42% lower than anticipated.

Salaries and Wages

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

Other material

Other materials 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 due to the expenditure type that happens all at once where farmers and the public who live next to roads receives funding to maintain their fences.

6) Monthly investment report

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: August 2025

INSTITUTION	Account Type	Account number	Actual date	Balance as at 01 Aug 25	Movements for the month: Call Investments made	Movements for the month: Call Investments withdrawn	Interest capitalised	Costs & Fees	Actual date	Balance as at 31 Aug 25	Interest earned	Rate
Investments												
Nedbank	Call Account	037881714042		21 532 007.23		- 19 000 000.00	127 229.28			2 659 236.51	127 229.28	6.90%
Nedbank	Call Account (KWK Rehab)	037881183454		6 952 945.84	129 371.76		42 222.62			7 124 540.22	42 222.62	6.90%
Nedbank	Call Account (CRRF)	037881185767		956 608.52			5 809.09			962 417.61	5 809.09	6.90%
Absa Bamk	Investment Tracker (Main)	9358892970		50 050 218.94	470 000.00		285 966.77			50 806 185.71	285 966.77	7.45%
Absa Bamk	Investment Tracker (Special)	9374585345		38 088 130.65			249 085.94			38 337 216.59	249 085.94	7.45%
			Total for Investments	R 117 579 911.18	R 599 371.76	R -19 000 000.00	R 710 313.70			R 99 889 596.64	R 710 313.70	
Currunt Accounts												
Nedbank	Primary Bank Account	1176524496		1 422 049.00	555 896.83		-			1 977 945.83		0.00%
Absa Bank	Cheque Account	1780000062		471 357.66		- 388 584.45				82 773.21		0.00%
			Total for Bank Accounts	R 1 893 406.66	R 555 896.83	R -388 584.45	R -	R -		R 2 060 719.04	R -	
			TOTAL	R 119 473 317.84	R 1 155 268.59	R -19 388 584.45	R 710 313.70	R -	R -	R 101 950 315.68	R 710 313.70	

DATE	11 - 09. - 2025.
CHIEF FINANCIAL OFFICER	

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

7) **Monthly Loan report**

CASH FLOW REPORT IN TERMS OF PROVINCIAL CIRCULAR 10 & 50

Name of municipality Overberg District Municipality

SUMMARY OF EXTERNAL LOANS FOR MONTH

Lending Institition	Balance 01/08/2025	Interest Capitalised August 2025	Repayments August 2025	Balance 31/08/2025	Percentage	Sinking Funds	Loan Draw Downs
Standard Bank	R 6 110 981.91	R 56 103.84	R 411 492.86	R 5 699 489.04	11.17%		R -
Total		56 103.84	411 492.86	5 699 489.04		-	-

8) Bank reconciliation

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

CASHBOOK

Balance B/fwd - 1 August 2025		1893406.66
Revenue: 40101010031		24860598.70
Expenditure: 40101010032		24693286.32-
Other:		
CASHBOOK BALANCE - 31 August 2025		2060719.04

BANK STATEMENT

Balance as per bank statement as at 31 August 2025	31/08/2025	2060719.04
PLUS:		
Receipts not cleared in bank		
Other	0	
LESS:		
Uncleared ACB		
Outstanding cheques		
Bank transactions not on GL	2	0.00
Cash Book balance as at 31 August 2025		2060719.04
Difference		0.00

Verified by: S Zikmann

Signature: .... On (dd/mm/ccyy) 08/09/2025

9) Cash Position and Liquidity

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

Item Description	Amounts
Balance as per CFA	R108 590 301
Interest	R710 314
Sub total	R109 300 615
Unspent conditional grants and funds	-R8 828 706
Consumer and Sundry deposits	-R8 160
Sinking fund investments	R0
External loans unspent	R0
EFF Accumulated Depreciation	R0
Provision for bonusses	R0
Capital Replacement reserve	-R15 822 500
VAT Refund (Roads Expenses prev years)	-R38 337 217
Rehabilitation provision (KWK)	-R7 124 540
Performance Bonus Provison	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
Cash Surplus (Deficit)	**R23 740 832**

Positive cash balance for reporting month

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

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R8 828 706
External Loans unspend	R0
1 (one) Month Operational Expenditure	R22 996 031
Provisions	R7 774 540
Capital Replacement Reserve	R21 000 000
Loan repayments	R1 870 387
Commitments for creditor payments	R4 008 160
Total Liquidity Requirement	**R66 477 824**
ACTUAL LIQUIDITY AVAILABLE	R49 250 340
Total Investments	R99 889 597
Capital Replacement Reserve Fund	-R5 177 500
VAT Refund (ABSA Deposit plus)	-R38 337 217
Rehabilitation provision (KWK)	-R7 124 540
Balance of Investments	**R49 250 340**
Cash book - Bank Balance	R1 893 407
Equitable share received in advance	-R22 017 357
Roads Invoice claim August	R11 983 887
Consumer Debtors (current – 60 days)	R 3 642 617
Total Liquidity Available	**R44 752 894**

Positive cash flow, over **R23.74 million** was calculated and total liquidity available of **R44.75 million** liquidity as evident as on 31 August 2025.

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

For August 2025, the calculation is as follows:

	Original	**Adjusted**	**Adjustment**
Actual Revenue	R64 601 388	R54 567 918	-R10 033 470
Actual Expenditure	R43 255 298	R43 255 298	
Surplus (Shortfall)	**R21 346 091**	**R 11 312 621**	

The revenue adjustment is calculated as follows:

Equitable share received for August 2025	-R22 017 357
Roads Revenue invoice for August 2025	R 11 983 887
Nett total revenue received in advance	**-R10 033 470**

10) Grant allocation and spending

Grants Allocations and spending YTD

Grant	Allocation 25/26	Roll- Over 24/25	Total	Spend to date	Committed	Total Commited	% Spent	Available
FMG	R 1 000 000.00	R -	R 1 000 000.00	R 171 795.76	R -	R 171 795.76	17.18%	R 828 204.24
EPWP	R 1 500 000.00	R -	R 1 500 000.00	R 146 696.17		R 146 696.17	9.78%	R 1 353 303.83
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 198 320.98	R -	R 198 320.98	19.83%	R 801 679.02
CAPACITY PROJECT	R 500 000.00	R -	R 500 000.00	R -	R 61 182.00	R 61 182.00	12.24%	R 438 818.00
WC FMCG (MUN HEALTH REV)	R 1 420 000.00	R -	R 1 420 000.00	R 159 064.32	R -	R 159 064.32	11.20%	R 1 260 935.68
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(STAR RATING)	R 1 305 000.00	R -	R 1 305 000.00	R -	R -	R -	0.00%	R 1 305 000.00
WC FMCG TOTAL			**R 3 775 000.00**	**R 159 064.32**	**R -**	**R 159 064.32**	4.21%	**R 3 615 935.68**
Seta	R 250 000.00	R -	R 250 000.00	R 100 950.00	R -	R 100 950.00	40.38%	R 149 050.00
						R -		
Municipal Service Delivery and Capcity Building Grant	R -	R -	R -	R105 999.42	R -	R 105 999.42	0.00%	-R 105 999.42
Total Conditional Grants	**R 9 613 650.00**	**R -**	**R 9 613 650.00**	**R 723 762.33**	**R 61 182.00**	**R 784 944.33**	**8.16%**	**R 8 828 705.67**

Unspent grants reported of R8.8m for the period ending 30 June 2025. The municipality is in the process of applying for roll-over of Provincial grants. The grants is cash-backed in terms of the National treasury requirements.

11) Debtors Analysis

0 - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7	6	6	5	5	5	33	81	148	129		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	83	12	5	3	2	2	5	12	124	23		
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	1	2	1	1	49	80	136	133		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	2 876	120	70	78	47	43	1 305	990	5 530	2 463		
Total By Income Source	**2000**	**2 966**	**141**	**82**	**88**	**55**	**51**	**1 392**	**1 163**	**5 939**	**2 749**	**–**	**–**
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 549	–	–	8	–	–	–	94	1 651	102		
Commercial	2300	146	9	3	39	1	–	1 198	319	1 715	1 557		
Households	2400	1 272	132	79	41	54	51	194	750	2 573	1 090		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**2 966**	**141**	**82**	**88**	**55**	**51**	**1 392**	**1 163**	**5 939**	**2 749**	**–**	**–**

Debtors

The largest portion on the current 0-30 days consist primarily of billing for solid waste volumes being dumped by the three local municipalities (R1.54 million) and semi-permanent billing of R1.27 million. These invoices are payable within 30 days.

A Fire account to the amount of R1.174 million is still outstanding for a fire being billed to an entity (180 days) and handed over to our debt collectors.

The collection rate for the month at the resorts amounts to **88.56%** for semi-permanent, average 90-95% over year to date period.

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

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

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

12) Creditors Analysis

0 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description R thousands	NT Code	Budget Year 2025/26 0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	108	–	–	–	–	–	–	–	108
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	2 192	156	–	–	–	–	–	–	2 348
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	1	1
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	2 300	156	–	–	–	–	–	1	2 457

The Municipality is fully compliant with respect to creditors payments.

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

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

PART 2 - IN YEAR BUDGET STATEMENT TABLES

0 - Table C1 Monthly Budget Statement Summary - M02 August

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	18 771	18 771	1 537	3 276	3 129	147	5%	18 771
Investment revenue	–	9 202	9 202	1	3	1 534	(1 531)	-100%	9 202
Transfers and subsidies - Operational	–	98 798	98 798	101	37 039	31 193	5 847	0	98 798
Other own revenue	–	180 041	180 041	1 858	24 283	29 563	(5 280)	-18%	180 041
Total Revenue (excluding capital transfers and contributions)	–	306 812	306 812	3 498	64 601	65 418	(817)	-1%	306 812
Employee costs	–	173 064	173 064	13 251	26 365	28 844	(2 479)	-9%	173 064
Remuneration of Councillors	–	7 136	7 136	570	1 146	1 189	(44)	-4%	7 136
Depreciation and amortisation	–	3 697	3 697	372	616	616	(0)	-0%	3 697
Interest	–	1 427	1 427	111	111	238	(127)	-53%	1 427
Inventory consumed and bulk purchases	–	44 121	44 121	2 979	5 742	7 354	(1 612)	-22%	44 121
Transfers and subsidies	–	1 000	1 000	73	348	167	181	109%	1 000
Other expenditure	–	76 322	76 322	5 795	8 928	12 720	(3 792)	-30%	76 322
Total Expenditure	–	306 767	306 767	23 152	43 255	51 128	(7 873)	-15%	306 767
Surplus/(Deficit)	–	45	45	(19 654)	21 346	14 291	7 055	49%	45
Transfers and subsidies - capital (monetary	–	500	500	–	–	83	(83)	-100%	500
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	545	545	(19 654)	21 346	14 374	6 972	49%	545
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	545	545	(19 654)	21 346	14 374	6 972	49%	545
Capital expenditure & funds sources									
Capital expenditure	–	14 878	14 878	–	–	83	(83)	-100%	14 878
Capital transfers recognised	–	500	500	–	–	83	(83)	-100%	500
Borrowing	–	9 200	9 200	–	–	–	–		9 200
Internally generated funds	–	5 178	5 178	–	–	–	–		5 178
Total sources of capital funds	–	14 878	14 878	–	–	83	(83)	-100%	14 878
Financial position									
Total current assets	–	78 259	78 259		123 722				78 259
Total non current assets	–	138 329	138 329		124 360				138 329
Total current liabilities	–	31 921	31 921		67 364				31 921
Total non current liabilities	–	63 289	63 289		59 501				63 289
Community wealth/Equity	–	121 378	121 378		121 217				121 378
Cash flows									
Net cash from (used) operating	–	2 140	2 140	(17 766)	22 813	19 242	(3 571)	-19%	2 140
Net cash from (used) investing	–	(12 218)	(12 218)	–	–	(83)	(83)	100%	(12 218)
Net cash from (used) financing	–	2 099	2 099	(468)	(935)	(1 184)	(248)	21%	2 099
Cash/cash equivalents at the month/year end	–	64 346	64 346	108 590	108 590	90 300	(18 291)	-20%	78 734
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	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		–	114 240	114 240	1 418	39 535	31 738	7 797	25%	114 240
Executive and council		–	34 521	34 521	1 149	2 299	8 295	(5 996)	-72%	34 521
Finance and administration		–	79 720	79 720	269	37 236	23 443	13 793	59%	79 720
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	42 619	42 619	1 929	3 826	8 688	(4 862)	-56%	42 619
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	23 795	23 795	1 758	3 552	3 966	(414)	-10%	23 795
Public safety		–	14 223	14 223	46	65	3 464	(3 399)	-98%	14 223
Housing		–	–	–	–	–	–	–		–
Health		–	4 600	4 600	126	210	1 259	(1 049)	-83%	4 600
Economic and environmental services		–	131 832	131 832	(1 322)	18 096	21 972	(3 876)	-18%	131 832
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	131 694	131 694	(1 322)	18 096	21 949	(3 853)	-18%	131 694
Environmental protection		–	138	138	–	–	23	(23)	-100%	138
Trading services		–	18 621	18 621	1 472	3 145	3 104	41	1%	18 621
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	18 621	18 621	1 472	3 145	3 104	41	1%	18 621
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	–	307 312	307 312	3 498	64 601	65 502	(900)	-1%	307 312
Expenditure - Functional										
Governance and administration		–	68 556	68 556	5 150	9 594	11 426	(1 833)	-16%	68 556
Executive and council		–	11 682	11 682	973	1 802	1 947	(145)	-7%	11 682
Finance and administration		–	54 512	54 512	4 052	7 565	9 085	(1 520)	-17%	54 512
Internal audit		–	2 363	2 363	125	226	394	(167)	-43%	2 363
Community and public safety		–	92 299	92 299	6 268	12 032	15 383	(3 351)	-22%	92 299
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	22 250	22 250	1 341	2 704	3 708	(1 004)	-27%	22 250
Public safety		–	46 060	46 060	3 437	6 444	7 677	(1 233)	-16%	46 060
Housing		–	–	–	–	–	–	–		–
Health		–	23 989	23 989	1 490	2 884	3 998	(1 114)	-28%	23 989
Economic and environmental services		–	137 524	137 524	11 273	21 157	22 921	(1 764)	-8%	137 524
Planning and development		–	1 898	1 898	141	282	316	(34)	-11%	1 898
Road transport		–	131 694	131 694	10 849	20 320	21 949	(1 629)	-7%	131 694
Environmental protection		–	3 932	3 932	283	555	655	(100)	-15%	3 932
Trading services		–	8 387	8 387	461	473	1 398	(925)	-66%	8 387
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	8 387	8 387	461	473	1 398	(925)	-66%	8 387
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	306 767	306 767	23 152	43 255	51 128	(7 873)	-15%	306 767
Surplus/ (Deficit) for the year		–	545	545	(19 654)	21 346	14 374	6 972	0.485051	545

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Municipal Manager		–	34 521	34 521	1 149	2 299	8 295	(5 996)	-72.3%	34 521
Vote 3 - Corporate Services		–	47	47	4	7	8	(0)	-5.5%	47
Vote 4 - Finance		–	79 673	79 673	265	37 229	23 435	13 793	58.9%	79 673
Vote 5 - Community Services		–	193 072	193 072	2 079	25 067	33 764	(8 697)	-25.8%	193 072
Total Revenue by Vote	2	–	307 312	307 312	3 498	64 601	65 502	(900)	-1.4%	307 312
Expenditure by Vote	1									
Vote 1 - Municipal Manager		–	17 772	17 772	1 403	2 593	2 962	(369)	-12.5%	17 772
Vote 3 - Corporate Services		–	20 418	20 418	1 842	3 344	3 403	(59)	-1.7%	20 418
Vote 4 - Finance		–	30 709	30 709	1 941	3 749	5 118	(1 369)	-26.8%	30 709
Vote 5 - Community Services		–	237 868	237 868	17 967	33 570	39 645	(6 075)	-15.3%	237 868
Total Expenditure by Vote	2	–	306 767	306 767	23 152	43 255	51 128	(7 873)	-15.4%	306 767
Surplus/ (Deficit) for the year	2	–	545	545	(19 654)	21 346	14 374	6 972	48.5%	545

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity			–	–	–	–	–	–		–
Service charges - Water			–	–	–	–	–	–		–
Service charges - Waste Water Management			150	150	5	10	25	(15)	-58%	150
Service charges - Waste management			18 621	18 621	1 532	3 265	3 104	162	5%	18 621
Sale of Goods and Rendering of Services			144 147	144 147	(915)	18 836	24 025	(5 189)	-22%	144 147
Agency services			13 951	13 951	1 149	2 299	2 325	(26)	-1%	13 951
Interest			–	–	–	–	–	–		–
Interest earned from Receivables			318	318	3	21	53	(32)	-60%	318
Interest from Current and Non Current Assets			9 202	9 202	1	3	1 534	(1 531)	-100%	9 202
Dividends			–	–	–	–	–	–		–
Rent on Land			–	–	–	–	–	–		–
Rental from Fixed Assets			16 165	16 165	1 418	2 793	2 694	99	4%	16 165
Licence and permits			1 445	1 445	110	178	241	(63)	-26%	1 445
Special rating levies			–	–	–	–	–	–		–
Operational Revenue			1 356	1 356	93	156	226	(70)	-31%	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	101	37 039	31 193	5 847	19%	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	3 498	64 601	65 418	(817)	-1%	306 812
Expenditure By Type										
Employee related costs			173 064	173 064	13 251	26 365	28 844	(2 479)	-9%	173 064
Remuneration of councillors			7 136	7 136	570	1 146	1 189	(44)	-4%	7 136
Bulk purchases - electricity			–	–	–	–	–	–		–
Inventory consumed			44 121	44 121	2 979	5 742	7 354	(1 612)	-22%	44 121
Debt impairment			100	100	–	–	17	(17)	-100%	100
Depreciation and amortisation			3 697	3 697	372	616	616	(0)	0%	3 697
Interest			1 427	1 427	111	111	238	(127)	-53%	1 427
Contracted services			35 245	35 245	1 741	2 524	5 874	(3 350)	-57%	35 245
Transfers and subsidies			1 000	1 000	73	348	167	181	109%	1 000
Irrecoverable debts written off			–	–	–	–	–	–		–
Operational costs			40 976	40 976	4 054	6 404	6 829	(425)	-6%	40 976
Losses on Disposal of Assets			–	–	–	–	–	–		–
Other Losses			–	–	–	–	–	–		–
Total Expenditure		–	306 767	306 767	23 152	43 255	51 128	(7 873)	-15%	306 767
Surplus/(Deficit)		–	45	45	(19 654)	21 346	14 291	7 055	0	45
Transfers and subsidies - capital (monetary allocations)			500	500	–	–	83	(83)	-100%	500
Transfers and subsidies - capital (in-kind)			–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		–	545	545	(19 654)	21 346	14 374	6 972	0	545
Income Tax			–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		–	545	545	(19 654)	21 346	14 374	6 972	0	545
Share of Surplus/Deficit attributable to Joint Venture			–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities			–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		–	545	545	(19 654)	21 346	14 374	6 972	0	545
Share of Surplus/Deficit attributable to Associate			–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions			–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		–	545	545	(19 654)	21 346	14 374	6 972	0	545

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

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	9 200	–	–	–	–		9 200
Total Capital Multi-year expenditure	4,7	–	9 200	9 200	–	–	–	–		9 200
Single Year expenditure appropriation	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	–	–	83	(83)	-100%	2 938
Total Capital single-year expenditure	4	–	5 678	5 678	–	–	83	(83)	-100%	5 678
Total Capital Expenditure		–	14 878	14 878	–	–	83	(83)	-100%	14 878
Capital Expenditure - Functional Classification										
Governance and administration		–	2 720	2 720	–	–	–	–		2 720
Executive and council			–	–	–	–	–	–		–
Finance and administration			2 720	2 720	–	–	–	–		2 720
Internal audit			–	–	–	–	–	–		–
Community and public safety		–	2 700	2 700	–	–	83	(83)	-100%	2 700
Community and social services			–	–	–	–	–	–		–
Sport and recreation			250	250	–	–	–	–		250
Public safety			1 700	1 700	–	–	83	(83)	-100%	1 700
Housing			–	–	–	–	–	–		–
Health			750	750	–	–	–	–		750
Economic and environmental services		–	258	258	–	–	–	–		258
Planning and development			20	20	–	–	–	–		20
Road transport			–	–	–	–	–	–		–
Environmental protection			238	238	–	–	–	–		238
Trading services		–	9 200	9 200	–	–	–	–		9 200
Energy sources			–	–	–	–	–	–		–
Water management			–	–	–	–	–	–		–
Waste water management			–	–	–	–	–	–		–
Waste management			9 200	9 200	–	–	–	–		9 200
Other			–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	–	14 878	14 878	–	–	83	(83)	-100%	14 878
Funded by:										
National Government			–	–	–	–	–	–		–
Provincial Government			500	500	–	–	83	(83)	-100%	500
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	500	–	–	83	(83)	-100%	500
Borrowing	6		9 200	9 200	–	–	–	–		9 200
Internally generated funds			5 178	5 178	–	–	–	–		5 178
Total Capital Funding		–	14 878	14 878	–	–	83	(83)	-100%	14 878

0 - Table C6 Monthly Budget Statement - Financial Position - M02 August

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	64 346	108 590	64 346
Trade and other receivables from exchange transactions			9 303	9 303	5 947	9 303
Receivables from non-exchange transactions			560	560	5 187	560
Current portion of non-current receivables			2 283	2 283	2 073	2 283
Inventory			1 767	1 767	1 925	1 767
VAT			–	–	–	–
Other current assets			–	–	–	–
Total current assets		–	78 259	78 259	123 722	78 259
Non current assets						
Investments			–	–	–	–
Investment property			12 782	12 782	12 797	12 782
Property, plant and equipment			101 897	101 897	90 707	101 897
Biological assets			–	–	–	–
Living and non-living resources			–	–	–	–
Heritage assets			–	–	–	–
Intangible assets			600	600	69	600
Trade and other receivables from exchange transactions			–	–	–	–
Non-current receivables from non-exchange transactions			23 051	23 051	20 787	23 051
Other non-current assets			–	–	–	–
Total non current assets		–	138 329	138 329	124 360	138 329
TOTAL ASSETS		–	216 588	216 588	248 082	216 588
LIABILITIES						
Current liabilities						
Bank overdraft			–	–	–	–
Financial liabilities			2 297	2 297	4 106	2 297
Consumer deposits			8	8	8	8
Trade and other payables from exchange transactions			6 940	6 940	33 713	6 940
Trade and other payables from non-exchange transactions			2 527	2 527	11 407	2 527
Provision			19 765	19 765	13 316	19 765
VAT			384	384	4 813	384
Other current liabilities			–	–	–	–
Total current liabilities		–	31 921	31 921	67 364	31 921
Non current liabilities						
Financial liabilities			7 820	7 820	1 377	7 820
Provision			55 469	55 469	58 123	55 469
Long term portion of trade payables			–	–	–	–
Other non-current liabilities			–	–	–	–
Total non current liabilities		–	63 289	63 289	59 501	63 289
TOTAL LIABILITIES		–	95 210	95 210	126 865	95 210
NET ASSETS	2	–	121 378	121 378	121 217	121 378
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)			100 378	100 378	100 217	100 378
Reserves and funds			21 000	21 000	21 000	21 000
Other			–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	121 378	121 378	121 217	121 378

0 - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			–	–	–	–	–	–		–
Service charges			18 771	18 771	1 537	3 276	3 129	147	5%	18 771
Other revenue			177 063	177 063	2 039	26 744	29 510	(2 766)	-9%	177 063
Transfers and Subsidies - Operational			98 798	98 798	1 375	38 191	32 933	5 258	16%	98 798
Transfers and Subsidies - Capital			500	500	–	–	–	–		500
Interest			9 520	9 520	7	21	1 587	(1 566)	-99%	9 520
Dividends			–	–	–	–	–	–		–
Payments										
Suppliers and employees			(299 252)	(299 252)	(22 651)	(45 071)	(47 673)	(2 602)	5%	(299 252)
Interest			(460)	(460)	–	–	(77)	(77)	100%	(460)
Transfers and Subsidies			(2 800)	(2 800)	(73)	(348)	(167)	181	-109%	(2 800)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	2 140	2 140	(17 766)	22 813	19 242	(3 571)	-19%	2 140
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			2 660	2 660	–	–	–	–		2 660
Decrease (increase) in non-current receivables			–	–	–	–	–	–		–
Decrease (increase) in non-current investments			–	–	–	–	–	–		–
Payments										
Capital assets			(14 878)	(14 878)	–	–	(83)	(83)	100%	(14 878)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(12 218)	(12 218)	–	–	(83)	(83)	100%	(12 218)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			–	–	–	–	–	–		–
Borrowing long term/refinancing			9 200	9 200	–	–	–	–		9 200
Increase (decrease) in consumer deposits			–	–	–	–	–	–		–
Payments										
Repayment of borrowing			(7 101)	(7 101)	(468)	(935)	(1 184)	(248)	21%	(7 101)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	2 099	2 099	(468)	(935)	(1 184)	(248)	21%	2 099
NET INCREASE/ (DECREASE) IN CASH HELD		–	(7 979)	(7 979)	(18 233)	21 877	17 975			(7 979)
Cash/cash equivalents at beginning:			72 325	72 325	126 824	86 713	72 325			86 713
Cash/cash equivalents at month/year end:		–	64 346	64 346	108 590	108 590	90 300			78 734

PART 3 – SUPPORTING DOCUMENTATION

0 - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	93 966	93 966	1 375	38 191	31 322	6 869	21.9%	93 966
Local Government Equitable Share			88 359	88 359	–	36 816	29 453	7 363	25.0%	88 359
Finance Management			1 000	1 000	1 000	1 000	333	667	200.0%	1 000
EPWP Incentive			1 500	1 500	375	375	500	(125)	-25.0%	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]								–		
Provincial Government:		–	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]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Transfers and Grants	5	–	98 798	98 798	1 375	38 191	32 933	5 258	16.0%	98 798
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		–	500	500	–	–	–	–		500
Fire Service Capacity Building Grant			500	500	–	–	–	–		500
								–		
								–		
								–		
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Transfers and Grants	5	–	500	500	–	–	–	–		500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	99 298	99 298	1 375	38 191	32 933	5 258	16.0%	99 298

0 - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	93 966	93 966	(0)	36 841	30 388	6 454	21.2%	93 966
Local Government Equitable Share			88 359	88 359	–	36 816	29 453	7 363	25.0%	88 359
Finance Management			1 000	1 000	147	172	167	5	3.1%	1 000
EPWP Incentive			1 500	1 500	(147)	(147)	250	(397)	-158.7%	1 500
Rural Roads Asset Management Grant			3 107	3 107	–	–	518	(518)	-100.0%	3 107
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	4 832	4 832	101	198	805	(607)	-75.4%	4 832
CDW Operational Support Grant			57	57	–	–	10	(10)	-100.0%	57
Human Capacity Building Grant			1 000	1 000	101	198	167	32	19.0%	1 000
Fire Safety Plan			3 775	3 775	–	–	629	(629)	-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	101	37 039	31 193	5 847	18.7%	98 798
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
								–		
								–		
								–		
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	500	500	–	–	83	(83)	-100.0%	500
Fire Service Capacity Building Grant			500	500	–	–	83	(83)	-100.0%	500
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		–	500	500	–	–	83	(83)	-100.0%	500
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	99 298	99 298	101	37 039	31 276	5 763	18.4%	99 298

0 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 993	4 993	397	799	832	(33)	-4%	4 993
Pension and UIF Contributions			97	97	8	16	16	(1)	-4%	97
Medical Aid Contributions			–	–	–	–	–	–		–
Motor Vehicle Allowance			1 576	1 576	126	253	263	(10)	-4%	1 576
Cellphone Allowance			470	470	39	78	78	–		470
Housing Allowances			–	–	–	–	–	–		–
Other benefits and allowances			–	–	–	–	–	–		–
Sub Total - Councillors		–	7 136	7 136	570	1 146	1 189	(44)	-4%	7 136
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			4 701	4 701	306	612	784	(172)	-22%	4 701
Pension and UIF Contributions			675	675	39	79	113	(34)	-30%	675
Medical Aid Contributions			–	–	–	–	–	–		–
Overtime			–	–	–	–	–	–		–
Performance Bonus			–	–	–	–	–	–		–
Motor Vehicle Allowance			246	246	20	40	41	(1)	-3%	246
Cellphone Allowance			78	78	7	13	13	–		78
Housing Allowances			3	3	0	1	1	0	4%	3
Other benefits and allowances			–	–	4	8	–	8	#DIV/0!	–
Payments in lieu of leave			–	–	–	–	–	–		–
Long service awards			–	–	–	–	–	–		–
Post-retirement benefit obligations	2		–	–	–	–	–	–		–
Entertainment			–	–	–	–	–	–		–
Scarcity			–	–	–	–	–	–		–
Acting and post related allowance			79	79	–	–	13	(13)	-100%	79
In kind benefits			–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		–	5 783	5 783	376	751	964	(213)	-22%	5 783
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			111 164	111 164	8 508	17 029	18 527	(1 499)	-8%	111 164
Pension and UIF Contributions			20 173	20 173	1 582	3 167	3 362	(195)	-6%	20 173
Medical Aid Contributions			7 703	7 703	524	1 047	1 284	(237)	-18%	7 703
Overtime			1 950	1 950	173	362	325	37	11%	1 950
Performance Bonus			–	–	–	–	–	–		–
Motor Vehicle Allowance			6 263	6 263	406	824	1 044	(220)	-21%	6 263
Cellphone Allowance			482	482	36	73	80	(8)	-10%	482
Housing Allowances			387	387	27	54	65	(11)	-17%	387
Other benefits and allowances			11 823	11 823	877	1 769	1 970	(202)	-10%	11 823
Payments in lieu of leave			220	220	78	78	37	41	112%	220
Long service awards			601	601	109	109	100	9	8%	601
Post-retirement benefit obligations	2		5 967	5 967	498	996	995	1	0%	5 967
Entertainment			–	–	–	–	–	–		–
Scarcity			–	–	–	–	–	–		–
Acting and post related allowance			547	547	59	108	91	17	18%	547
In kind benefits			–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		–	167 281	167 281	12 876	25 613	27 880	(2 267)	-8%	167 281
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		–	180 200	180 200	13 822	27 510	30 033	(2 523)	-8%	180 200
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		–	180 200	180 200	13 822	27 510	30 033	(2 523)	-8%	180 200
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		–	173 064	173 064	13 251	26 365	28 844	(2 479)	-9%	173 064

0 - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July		42	42	–		42	–		
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	–		
Total Capital expenditure	–	14 878	14 878	–					