



FINANCIAL YEAR 2025/26

SECTION 71

FINANCIAL MANAGEMENT SECTION

for the period ending

30 September 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 September 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 14/10/2025

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.

	Capital Expenditure	Operating Expenditure	Operating Revenue
Budget	R 15 904 274	R307 545 993	R308 538 885
Budget to date (BTD)	R 1 032 000	R69 684 367	R88 995 138
Year to date (YTD)	R 7 378	R69 314 574	R81 579 967
Variance to SDBIP	-R 1 024 622	-R 369 793	-R 7 415 171
YTD% Variance to SDBIP	-99%	-1%	-8%
% of Annual Budget	0%	23%	26%

Capital expenditures

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

Operational expenditures

- Actual spending of R69.31m reported as of 30 September 2025.
- The bulk of these expenditures are accounted for as Employee related cost totalling R39.76m of the actuals recorded amount to date.
- Spending will be monitored over the periods going forward and challenges will also be addressed in the monthly project steering committee meeting.

Operational Revenues

- The municipality received all legislated government allocations as per the National and Provincial gazette as promulgated. Grants is recorded as liabilities, whereafter revenue is recognised as expenditures incurred.
- Monthly billing is processed and currently no risk experienced with the revenue budget to date.
- Revenue is reported at 26% of Approved budgeted amounts on 30 September 2025.

4) Capital Programme Budget Report 2025/2026

OVERBERG DISRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28						
UKEY Description1	UKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
DIRECTORATE: MUNICIPAL MANAGER OFFICE						
			COMMITTEE, RECORDS, COUNCIL SUPPRT			
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	R1 627	R0
			TOTAL	R2 500	R1 627	R0
IDP AND COMMUNICATION						
50101002151	20250704001458	CRR	DC3_Sound Equipment	R20 000	R0	R0
			TOTAL	R20 000	R0	R0
DIRECTORATE: CORPORATE SERVICES						
			CORPORATE SERVICES : SUPPORT SERV			
		CRR	DC3_Aircons			
50102000081	20240300963417	CRR	DC3_Septic tank	R160 000	R0	R0
50102000091	20251000970713	CRR	DC3_Fencing - Head Office	R105 000	R0	R0
			TOTAL	R265 000	R0	R0
ICT SERVICES						
50101001891	20240707990084	CRR	DC3_Fingerprint system	R500 000	R0	R0
50101002111	20250704001446	CRR	DC3_Council Chamber Hybrid System	R600 000	R0	R0
50101002001	20240707990117	CRR	DC3_Computer Equipment	R155 000	R4 881	R0
			TOTAL	R1 255 000.00	R4 881.00	R0.00

OVERBERG DISRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28						
UKEY Description1	UKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
DIRECTORATE: FINANCIAL SERVICES						
			Supply Chain Management			
50101002121	20250704001449	CRR	DC3_Camara 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	R16 790
50101002131	20250704001452	CRR	DC3_Furniture and Office Equipment	R100 000	R870	R11 242
50101001741	20240707990044	CRR	DC3_Electrical DB Boxes	R123 000	R0	R0
50101001841	20240707990065	CRR	DC3_Access Control - Resort Uilenkraalsmond	R100 000	R0	R0
50101002231	20250704001490	CRR	DC3_Chalet Upgrade	R150 000	R0	R0
			TOTAL	R623 000	R870	R28 033
			EMERGENCY SERVICES			
50101001641	20240707990029	CRR	DC3_Vehicle Refurbishment	R400 000	R0	R197 408
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
50101001421	20230709985500	GRANTS	DC3_Capacity Project	R500 000	R0	R0
50101001601	20240300963414	GRANTS	DC3_Water Truck	R447 983	R0	R0
50101002251	20251000970710	CRR	DC3_Water Truck	R205 791	R0	R0
			TOTAL	R2 353 774	R0	R258 590
			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	R15 502
50101002101	20250704001443	CRR	DC3_Spillkit (Sect 30)	R7 000	R0	R5 586
50101002071	20250704001434	CRR	DC3_Weighbridge software program	R200 000	R0	R0
			TOTAL	R238 000	R0	R21 088

OVERBERG DISRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28						
UKEY Description1	UKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
			MUNICIPAL HEALTH SERVICES			
50101002091	20250704001440	CRR	DC3_Vehicle	R600 000	R0	R0
50101002141	20250704001455	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	R865 909
			TOTAL	R9 200 000	R0	R865 909
			GRAND TOTAL	R15 904 274.00	R7 378.00	R1 173 618.83
		Type	Funding Sources	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
		CRR	Capital Replacement Reserve	R5 756 291	R7 378	R307 710
		2	Revenue	R0	R0	R0
		LOANS	External Loans	R9 200 000	R0	R865 909
		GRANTS	Grants	R947 983	R0	R0
		5	Private Contributions	R0	R0	R0
			TOTAL	R15 904 274	R7 378	R1 173 619

Discussion:

Actual spending to date is R7,378 of the budgeted amount. **Committed for the period amounts to R1 173 619.00.** Most of the commitments is for the Solid Waste which relates to Cell at Karwyderskraal.

Key Capital project explanation:

Department	Project description	Approved Budget	Adjustment Budget	YTD expenditure	Commitments	Explanation
SOLID WASTE MANAGEMENT	DC3_Cell 5 (External borrowings)	R9 200 000		R0.00	R865 909	SCM tender is in the process of being evaluated and awarded. BEC meeting schedule in October . Proposed final before end of October 2025. Implementation spending in process.
MUNICIPAL HEALTH SERVICES	DC3_Office Refurbishment	R1 120 000		R0.00	R0.00	Department is busy appointing a civil engineer to evaluate the facility to determine process going forward.
ICT SERVICES	DC3_Fingerprint system	R500 000		R0.00	R0.00	Project in specifications stage
ICT SERVICES	DC3_Council Chamber Hybrid System	R600 000		R0.00	R0.00	Project in specifications stage
EMERGENCY SERVICES	DC3_Capacity project (Grant funded)	R500,000		R0	R0	RFQ has been sent out for spending on the hazmat project.

5) Variance analysis – Operational and Capital Budget

ODM budget – Revenue by source (Excluding Roads)

SUMMARY INCOME & EXPENDITURE 2025/2026 EXCLUDING ROADS AGENCY					
Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	Variance
SERVICES CHARGES - REFUSE	R 18 621 064.00	R 1 598 813.57	R 4 864 237.61	R 4 800 988.04	1.32%
SERVICES CHARGES - SEWERAGE	R 900 000.00	R 11 937.44	R 22 382.70	R 99 400.73	-77.48%
SERVICES CHARGES - WATER	R 25 000.00	R -	R -	R 2 500.00	-100.00%
SALE OF GOODS AND SERVICES	R 12 453 224.00	R 1 219 591.73	R 1 960 112.61	R 1 911 791.19	2.53%
RENT OF FACILITIES&EQUIPMENT	R 16 164 520.00	R 1 342 601.71	R 4 135 640.04	R 4 130 186.50	0.13%
INTEREST EARNED-EXTERNAL INVES	R 9 202 000.00	R 1 247 385.47	R 1 250 225.50	R 922 756.03	35.49%
INTEREST EARNED-OUTST DEBTORS	R 322 000.00	R 3 012.18	R 24 341.43	R 51 396.33	-52.64%
LICENSES & PERMITS	R 1 444 500.00	R 105 269.45	R 282 939.97	R 304 353.47	-7.04%
INCOME FOR AGENCY SERVICES	R 13 950 699.00	R 1 149 378.88	R 3 448 136.64	R 3 463 951.88	-0.46%
GRANT&SUBSIDIES (OPERATING)	R 98 798 000.00	R 816 441.35	R 37 855 861.92	R 43 215 278.51	-12.40%
GRANT&SUBSIDIES (CAPITAL)	R 947 983.00	R -	R -	R 94 798.30	-100.00%
OTHER REVENUE	R 1 355 699.00	R 81 472.64	R 237 777.47	R 276 244.25	-13.92%
PROFIT ON SALE	R 2 660 000.00	R -	R -	R 266 000.00	-100.00%
	R 176 844 689.00	R 7 575 904.42	R 54 081 655.89	R 59 539 645.22	-9.17%

Reasons for variance:

Total income to date is lower than anticipated with a variance of 9.17%. Year to date revenue reflects at R54m of a total budget of R176.84m. This represents almost 30.5% of budgeted amounts. **More details below as part of the explanations.**

Services Charges – Refuse

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

Services Charges - Sewerage

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

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 resulting in an increase in the receivables, furthermore it is expected to increase gradually getting closer to festive season.

Interest Earned-External Investments

Interest received on short term investments amounts for July and August has been recoded the amount for September reflects in the liquidity, refer to page 16 monthly investment report. The amount that will be recorded in next monthly report.

Interest Earned-Outstanding Debtors

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

Licenses & Permits

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

Grant & Subsidies (Operating)

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

Profit on sale

Budget of R2.6m for the sale of municipal properties not required for service delivery was included in the budget. A new strategy was developed, and proposal will be tabled at the property committee on the way forward. KPI to submit the strategy report to Municipal Manager's office is end of October 2025.

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 7 781 692.33	R 23 016 785.90	R 23 851 146.81	-3.50%
REMUNERATION OF COUNCILLORS	R 7 136 333.00	R 571 668.35	R 1 717 495.55	R 1 744 877.78	-1.57%
BAD DEBTS	R 100 000.00	R -	R -	R 10 000.00	-100.00%
DEPRECIATION	R 3 696 786.00	R 308 065.50	R 924 196.50	R 924 196.50	0.00%
OTHER MATERIAL	R 4 403 020.00	R 222 859.77	R 612 519.30	R 790 995.58	-22.56%
INTEREST EXPENSE - EXTERNAL	R 1 097 236.00	R 29 000.00	R 87 000.00	R 161 923.60	-46.27%
CONTRACTED SERVICES	R 30 982 300.00	R 1 397 770.25	R 3 830 301.36	R 5 287 508.00	-27.56%
GRANTS & SUBSIDIES PAID	R -	R -	R 274 550.04	R 247 095.04	11.11%
GENERAL EXPENSES - OTHER	R 27 040 496.00	R 3 343 565.63	R 6 127 146.70	R 5 209 272.56	17.62%
	R 175 851 797.00	R 13 654 621.83	R 36 589 995.35	R 38 227 015.87	-4.28%

Expenditure by type:

Total expenditures of 20% were recorded at the end of the third month. Based on budgeted projections.

Reasons for variance:

Employee Costs-Wages & Salaries

Employee related cost account for the biggest spending category year to date ending September 2025.

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

General expenditures – Other

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

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	9 402 610.92	R	27 498 148.38	R	29 455 403.31	-6.64%
	R	131 694 196.00	R	9 402 673.99	R	27 498 310.99	R	29 455 492.90	-6.64%
Expenditure by Type	Budget		Month Actual		YTD Actual		YTD Budget		Variance
EMPLOYEE COSTS-WAGES&SALARIES	R	71 568 000.00	R	5 611 945.20	R	16 741 374.90	R	17 173 286.73	-2.52%
OTHER MATERIAL	R	40 016 196.00	R	5 347 597.36	R	10 699 602.54	R	8 818 424.26	21.33%
INTEREST EXPENSE - EXTERNAL	R	330 000.00	R	26 666.67	R	80 000.01	R	81 000.01	-1.23%
CONTRACTED SERVICES	R	5 230 000.00	R	25 625.60	R	116 990.10	R	605 228.05	-80.67%
GRANTS & SUBSIDIES PAID	R	895 000.00	R	166 840.00	R	239 940.00	R	155 290.00	54.51%
GENERAL EXPENSES - OTHER	R	13 655 000.00	R	1 225 979.90	R	4 846 671.30	R	4 624 122.26	4.81%
	R	131 694 196.00	R	12 404 654.73	R	32 724 578.85	R	31 457 351.31	4.03%

Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies by 6.64%. This lower is than anticipated to date.

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

Revenue recognition is done when funding is received. The invoice being processed for the September expenditure amounting to R13m is still to billed to the Provincial department of Infrastructure.

Expenditure by type

Total expenditure is 4.03% higher than anticipated.

Salaries and Wages

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

Grants and Subsidies paid

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

6) Monthly investment report

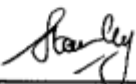
MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: September 2025

INSTITUTION	Account Type	Account number	Actual date	Balance as at	Movements for the month		Interest capitalised	Costs & Fees	Actual date	Balance as at	Interest earned	Rate
				01 Sept 25	Call investments made	Call investments withdrawn				30 Sept 25		
Investments												
Nedbank	Call Account	037881714042		2 859 236.51	10 500 000.00	- 11 000 000.00	102 920.85			2 282 157.36	102 920.85	6.90%
Nedbank	Call Account (KWK Rehab)	037881183454		7 124 540.22	179 256.78		41 507.13			7 345 304.13	41 507.13	6.90%
Nedbank	Call Account (CRRF)	037881185767		982 417.81			5 640.14			988 057.75	5 640.14	6.90%
Absa Bank	Investment Tracker (Main)	9358892970		50 806 185.71		- 5 000 000.00	320 895.33			46 127 081.04	320 895.33	7.45%
Absa Bank	Investment Tracker (Special)	9374585345		38 337 216.59			242 574.80			38 579 791.39	242 574.80	7.45%
Total for Investments				R 99 889 596.64	R 10 679 256.78	R -16 000 000.00	R 713 538.25			R 95 282 391.67	R 713 538.25	
Current Accounts												
Nedbank	Primary Bank Account	1176524498		1 977 945.83		- 110 219.69	-			1 867 726.14		0.00%
Absa Bank	Cheque Account	1780000062		82 773.21	93 009.99					175 783.20		0.00%
Total for Bank Accounts				R 2 060 719.04	R 93 009.99	R -110 219.69	R -	R -		R 2 043 509.34	R -	
TOTAL				R 101 950 315.68	R 10 772 266.77	R -16 110 219.69	R 713 538.25	R -	R -	R 97 325 901.01	R 713 538.25	

DATE 14/10/2025

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

<u>CASH FLOW REPORT IN TERMS OF PROVINCIAL CIRCULAR 10 & 50</u>							
Name of municipality		Overberg District Municipality					
<u>SUMMARY OF EXTERNAL LOANS FOR MONTH</u>							
Lending Institution	Balance 01/09/2025	Interest Capitalised September	Repayments September 2025	Balance 30/09/2025	Percentage	Sinking Funds	Loan Draw Downs
Standard Bank	R 5 699 489.04	R 55 814.39	R 411 782.31	R 5 287 706.74	11.17%		R -
			</				

8) Bank reconciliation

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

CASHBOOK -----

Balance B/fwd - 1 September 2025	2060719.04
Revenue: 40101010031	35960106.48
Expenditure: 40101010032	35977316.18-
Other:	

CASHBOOK BALANCE - 30 September 2025	2043509.34
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BANK STATEMENT -----

Balance as per bank statement as at 30 September 2025	30/09/2025	2043509.34
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PLUS:

Receipts not cleared in bank	
Other	0

LESS:

Uncleared ACB	3	170166.00 ●
Outstanding cheques		
Bank transactions not on GL	3	170166.00- ●

Cash Book balance as at 30 September 2025	2043509.34 ✓
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Difference	0.00 ✓
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Verified by: **S Zikmann**

Signature:  On (dd/mm/ccyy) 03/10/2025

9) Cash Position and Liquidity

The available cash as of 30 September 2025 is calculated as follows:

Item Description	Amounts
Balance as per CFA	R108 590 301
Interest	R713 538
Sub total	R109 303 839
Unspent conditional grants and funds	-R10 288 122
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 243 709
VAT Refund (Roads Expenses prev years)	-R38 579 791
Rehabilitation provision (KWK)	-R7 124 540
Performance Bonus Provison	R0
Set aside for retention	R0
Capital Replacement Reserve Fund	-R5 441 203
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)	R22 357 153

Positive cash balance for reporting month

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

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R10 288 122
External Loans unspent	R0
1 (one) Month Operational Expenditure	R25 903 411
Provisions	R7 774 540
Capital Replacement Reserve	R20 684 912
Loan repayments	R1 870 387
Commitments for creditor payments	R4 008 160
Total Liquidity Requirement	R70 529 532
ACTUAL LIQUIDITY AVAILABLE	R44 136 857
Total Investments	R95 282 392
Capital Replacement Reserve Fund	-R5 441 203
VAT Refund (ABSA Deposit plus)	-R38 579 791
Rehabilitation provision (KWK)	-R7 124 540
Balance of Investments	R44 136 857
Cash book - Bank Balance	R1 893 407
Equitable share received in advance	-R14 678 238
Roads Invoice claim Sep	R13 738 390
Consumer Debtors (current – 60 days)	R 3 679 422
Total Liquidity Available	R48 769 838

Positive cash flow, over **R22.36 million** was calculated and total liquidity available of **48.77 million** liquidity as evident as on 30 September 2025.

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

For September 2025, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R81 579 967	R80 640 119	-R939 848
Actual Expenditure	<u>R69 314 574</u>	<u>R69 314 574</u>	
Surplus (Shortfall)	R12 265 393	R 11 325 545	

The revenue adjustment is calculated as follows:

Equitable share received for September 2025	-R14 678 238
Roads Revenue invoice for September 2025	<u>R 13 738 390</u>
Nett total revenue received in advance	-R 939 848

10) Grant allocation and spending

Grants Allocations and spending YTD										
Grant	Prior year grants liability	Rolled- Over 24/25 approved	Allocation awarded 25/26	Actual Receipt funds to date 25/26	Total funds received to date	Spend to date	Committed	Total comitted and spend	% spent on received funds	Balance on funds received to date
FMG	R -	R -	R 1 000 000.00	R 1 000 000.00	R 1 000 000.00	R 352 543.64	R -	R 352 543.64	35.25%	R 647 456.36
EPWP	R -	R -	R 1 500 000.00	R 375 000.00	R 375 000.00	R 223 514.41		R 223 514.41	59.60%	R 151 485.59
CDW	R -	R -	R 57 000.00	R -	R -	R -	R -	R -	#DIV/0!	R -
RRAMS	R 2 081 563.00	R -	R 2 951 650.00	R -	R 2 081 563.00	R -	R -	R -	0.00%	R 2 081 563.00
WOSA	R 73 260.00	R -	R 1 000 000.00	R -	R 73 260.00	R 198 320.98	R -	R 198 320.98	270.71%	R 125 060.98
CAPACITY PROJECT	R -	R -	R 500 000.00	R 500 000.00	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 -	R -	R 1 420 000.00	R 1 420 000.00	R 1 420 000.00	R 260 230.68	R -	R 260 230.68	18.33%	R 1 159 769.32
WC FMCG (CREMATORIUM)	R -	R -	R 300 000.00	R 300 000.00	R 300 000.00	R -	R -	R -	0.00%	R 300 000.00
WC FMCG (HOLIDAY HOMES)	R -	R -	R 750 000.00	R 750 000.00	R 750 000.00	R -	R -	R -	0.00%	R 750 000.00
WC FMCG(STAR RATING)	R -	R -	R 1 305 000.00	R 1 305 000.00	R 1 305 000.00	R 1 572.05	R -	R 1 572.05	0.12%	R 1 303 427.95
WC FMCG TOTAL	R -		R 3 775 000.00	R 3 775 000.00	R 3 775 000.00	R 261 802.73	R -	R 261 802.73	6.94%	R 3 513 197.27
WC FMCG Unspent 2024/25	R 2 266 664.00				R 2 266 664.00					R 2 266 664.00
Seta	R 66 465.00	R -	R 250 000.00		R 66 465.00	R 106 050.00	R -	R 106 050.00	159.56%	R 39 585.00
Municipal Service Delivery and Capcity Building Grant	R 524 176.00	R -	R -		R 524 176.00	R158 999.13	R -	R 158 999.13	30.33%	R 365 176.87
FIRE SERVICE CAPACITY GRANT	R 92 441.00	R -	R -		R 92 441.00	R0.00	R -	R -	0.00%	R 92 441.00
WCPT Water resilience grant	R -	R 447 983.00	R -	R 447 983.00	R 895 966.00	R -	R -	R -	0.00%	R 895 966.00
Total Conditional Grants	R 5 104 569.00	R 447 983.00	R 11 033 650.00	R 6 097 983.00	R 11 650 535.00	R 1 301 230.89	R 61 182.00	R 1 362 412.89		R 10 288 122.11

Unspent grants reported of R10.28m for the period ending 30 September 2025.. The grants is cash-backed in terms of the National treasury requirements. The outcome of the roll-over process is still outstanding.

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

11) Debtors Analysis

0 - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7	3	6	6	4	5	36	84	151	135		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	79	8	3	1	1	1	5	13	111	21		
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	1	1	0	1	1	50	82	135	134		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	2 955	118	49	46	33	42	1 331	998	5 571	2 450		
Total By Income Source	2000	3 041	129	59	54	39	49	1 421	1 176	5 969	2 739	-	-
2024/25 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 603	-	-	-	8	-	-	94	1 705	102		
Commercial	2300	170	0	0	0	-	-	1 198	319	1 689	1 518		
Households	2400	1 268	129	58	54	31	49	223	763	2 575	1 120		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	3 041	129	59	54	39	49	1 421	1 176	5 969	2 739	-	-

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 (R1.6 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. ODM await feedback, alternatively other avenues will have to be explored

The collection rate for the month at the resorts amounts to **101.826%** 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, 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 - M03 September

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	(93)	–	–	–	–	–	–	–	(93)	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	147	1 049	–	–	–	–	–	–	1 195	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	1	1	
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	54	1 049	–	–	–	–	–	1	1 103	–

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 - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-		-
Service charges	-	18 771	19 546	1 611	4 887	4 903	(16)	-0%	19 546
Investment revenue	-	9 202	9 202	1 247	1 250	923	327	35%	9 202
Transfers and subsidies - Operational	-	98 798	98 798	816	37 856	43 215	(5 359)	(0)	98 798
Other own revenue	-	180 041	180 045	13 304	37 587	39 859	(2 272)	-6%	180 045
Total Revenue (excluding capital transfers and contributions)	-	306 812	307 591	16 979	81 580	88 900	(7 320)	-8%	307 591
Employee costs	-	173 064	172 964	13 394	39 758	41 024	(1 266)	-3%	172 964
Remuneration of Councillors	-	7 136	7 136	572	1 717	1 745	(27)	-2%	7 136
Depreciation and amortisation	-	3 697	3 697	308	924	924	-		3 697
Interest	-	1 427	1 427	56	167	243	(76)	-31%	1 427
Inventory consumed and bulk purchases	-	44 121	44 419	5 570	11 312	9 609	1 703	18%	44 419
Transfers and subsidies	-	1 000	895	167	514	402	112	28%	895
Other expenditure	-	76 322	77 008	5 993	14 921	15 736	(815)	-5%	77 008
Total Expenditure	-	306 767	307 546	26 059	69 315	69 684	(370)	-1%	307 546
Surplus/(Deficit)	-	45	45	(9 081)	12 265	19 216	(6 951)	-36%	45
Transfers and subsidies - capital (monetary)	-	500	948	-	-	95	(95)	-100%	948
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	545	993	(9 081)	12 265	19 311	(7 045)	-36%	993
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	545	993	(9 081)	12 265	19 311	(7 045)	-36%	993
Capital expenditure & funds sources									
Capital expenditure	-	14 878	15 904	7	7	1 032	(1 025)	-99%	15 904
Capital transfers recognised	-	500	948	-	-	50	(50)	-100%	948
Borrowing	-	9 200	9 200	-	-	920	(920)	-100%	9 200
Internally generated funds	-	5 178	5 756	7	7	62	(55)	-88%	5 756
Total sources of capital funds	-	14 878	15 904	7	7	1 032	(1 025)	-99%	15 904
Financial position									
Total current assets	-	78 259	77 232		117 144				77 232
Total non current assets	-	138 329	139 356		124 059				139 356
Total current liabilities	-	31 921	31 473		69 833				31 473
Total non current liabilities	-	63 289	63 289		59 205				63 289
Community wealth/Equity	-	121 378	121 826		112 164				121 826
Cash flows									
Net cash from (used) operating	-	2 140	2 140	(3 616)	19 196	15 967	(3 229)	-20%	2 140
Net cash from (used) investing	-	(12 218)	(13 244)	(7)	(7)	(1 248)	(1 240)	99%	(13 244)
Net cash from (used) financing	-	2 099	2 099	(468)	(1 403)	(1 527)	(124)	8%	2 099
Cash/cash equivalents at the month/year end	-	64 346	63 319	104 499	104 499	85 517	(18 982)	-22%	77 707

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		–	114 240	114 692	3 014	42 549	47 050	(4 502)	-10%	114 692
Executive and council		–	34 521	34 521	1 149	3 448	5 521	(2 073)	-38%	34 521
Finance and administration		–	79 720	80 172	1 865	39 101	41 530	(2 429)	-6%	80 172
<i>Community and public safety</i>		–	42 619	43 394	3 024	6 850	7 783	(933)	-12%	43 394
Sport and recreation		–	23 795	24 570	2 870	6 422	5 654	769	14%	24 570
Public safety		–	14 223	14 223	32	96	1 481	(1 384)	-93%	14 223
Health		–	4 600	4 600	121	331	649	(318)	-49%	4 600
<i>Economic and environmental services</i>		–	131 832	131 832	9 403	27 498	29 469	(1 971)	-7%	131 832
Road transport		–	131 694	131 694	9 403	27 498	29 455	(1 957)	-7%	131 694
Environmental protection		–	138	138	–	–	14	(14)	-100%	138
<i>Trading services</i>		–	18 621	18 621	1 538	4 683	4 692	(9)	0%	18 621
Waste management		–	18 621	18 621	1 538	4 683	4 692	(9)	0%	18 621
Total Revenue - Functional	2	–	307 312	308 539	16 979	81 580	88 995	(7 415)	-8%	308 539
Expenditure - Functional										
<i>Governance and administration</i>		–	68 556	69 341	6 554	16 148	15 568	579	4%	69 341
Executive and council		–	11 682	11 682	830	2 633	2 790	(157)	-6%	11 682
Finance and administration		–	54 512	55 297	5 632	13 197	12 338	858	7%	55 297
Internal audit		–	2 363	2 363	92	318	440	(122)	-28%	2 363
<i>Community and public safety</i>		–	92 299	92 043	6 622	18 654	20 033	(1 379)	-7%	92 043
Sport and recreation		–	22 250	22 230	1 460	4 164	4 657	(493)	-11%	22 230
Public safety		–	46 060	46 270	3 644	10 088	10 426	(338)	-3%	46 270
Health		–	23 989	23 543	1 518	4 402	4 950	(548)	-11%	23 543
<i>Economic and environmental services</i>		–	137 524	137 774	12 830	33 987	32 819	1 168	4%	137 774
Planning and development		–	1 898	1 898	143	425	444	(19)	-4%	1 898
Road transport		–	131 694	131 694	12 405	32 725	31 457	1 267	4%	131 694
Environmental protection		–	3 932	4 182	282	837	918	(81)	-9%	4 182
<i>Trading services</i>		–	8 387	8 387	53	526	1 264	(738)	-58%	8 387
Waste management		–	8 387	8 387	53	526	1 264	(738)	-58%	8 387
Total Expenditure - Functional	3	–	306 767	307 546	26 059	69 315	69 684	(370)	-1%	307 546
Surplus/ (Deficit) for the year		–	545	993	(9 081)	12 265	19 311	(7 045)	-0.36484	993

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

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	3 448	5 521	(2 073)	-37.5%	34 521
Vote 3 - Corporate Services		–	47	47	4	11	11	(0)	-1.6%	47
Vote 4 - Finance		–	79 673	80 125	1 861	39 089	41 518	(2 429)	-5.8%	80 125
Vote 5 - Community Services		–	193 072	193 847	13 965	39 031	41 945	(2 913)	-6.9%	193 847
Total Revenue by Vote	2	–	307 312	308 539	16 979	81 580	88 995	(7 415)	-8.3%	308 539
Expenditure by Vote	1									
Vote 1 - Municipal Manager		–	17 772	17 772	1 201	3 793	4 111	(317)	-7.7%	17 772
Vote 3 - Corporate Services		–	20 418	20 818	1 282	4 626	5 091	(465)	-9.1%	20 818
Vote 4 - Finance		–	30 709	31 094	4 130	7 879	6 483	1 395	21.5%	31 094
Vote 5 - Community Services		–	237 868	237 862	19 447	53 016	53 999	(983)	-1.8%	237 862
Total Expenditure by Vote	2	–	306 767	307 546	26 059	69 315	69 684	(370)	-0.5%	307 546
Surplus/ (Deficit) for the year	2	–	545	993	(9 081)	12 265	19 311	(7 045)	-36.5%	993

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Table 1: Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - 30 September 2025												
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			-	25	-	-	3	(3)	-100%	25		
Service charges - Waste Water Management			150	900	12	22	99	(77)	-77%	900		
Service charges - Waste management			18 621	18 621	1 599	4 864	4 801	63	1%	18 621		
Sale of Goods and Rendering of Services			144 147	144 147	10 622	29 458	31 367	(1 909)	-6%	144 147		
Agency services			13 951	13 951	1 149	3 448	3 464	(16)	0%	13 951		
Interest			-	-	-	-	-	-		-		
Interest earned from Receivables			318	322	3	24	51	(27)	-53%	322		
Interest from Current and Non Current Assets			9 202	9 202	1 247	1 250	923	327	35%	9 202		
Dividends			-	-	-	-	-	-		-		
Rent on Land			-	-	-	-	-	-		-		
Rental from Fixed Assets			16 165	16 165	1 343	4 136	4 130	5	0%	16 165		
Licence and permits			1 445	1 445	105	283	304	(21)	-7%	1 445		
Special rating levies			-	-	-	-	-	-		-		
Operational Revenue			1 356	1 356	82	238	276	(38)	-14%	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	816	37 856	43 215	(5 359)	-12%	98 798		
Interest			-	-	-	-	-	-		-		
Fuel Levy			-	-	-	-	-	-		-		
Operational Revenue			-	-	-	-	-	-		-		
Gains on disposal of Assets			2 660	2 660	-	-	266	(266)	-100%	2 660		
Other Gains			-	-	-	-	-	-		-		
Discontinued Operations			-	-	-	-	-	-		-		
Total Revenue (excluding capital transfers and contributions)			-	306 812	307 591	16 979	81 580	88 900	(7 320)	-8%	307 591	
Expenditure By Type												
Employee related costs				173 064	172 964	13 394	39 758	41 024	(1 266)	-3%	172 964	
Remuneration of councillors				7 136	7 136	572	1 717	1 745	(27)	-2%	7 136	
Bulk purchases - electricity				-	-	-	-	-	-		-	
Inventory consumed				44 121	44 419	5 570	11 312	9 609	1 703	18%	44 419	
Debt impairment				100	100	-	-	10	(10)	-100%	100	
Depreciation and amortisation				3 697	3 697	308	924	924	-		3 697	
Interest				1 427	1 427	56	167	243	(76)	-31%	1 427	
Contracted services				35 245	36 212	1 423	3 947	5 893	(1 945)	-33%	36 212	
Transfers and subsidies				1 000	895	167	514	402	112	28%	895	
Irrecoverable debts written off				-	-	-	-	-	-		-	
Operational costs				40 976	40 695	4 570	10 974	9 833	1 140	12%	40 695	
Losses on Disposal of Assets				-	-	-	-	-	-		-	
Other Losses				-	-	-	-	-	-		-	
Total Expenditure				-	306 767	307 546	26 059	69 315	69 684	(370)	-1%	307 546
Surplus/(Deficit)				-	45	45	(9 081)	12 265	19 216	(6 951)	(0)	45
Transfers and subsidies - capital (monetary allocations)					500	948	-	-	95	(95)	-100%	948
Transfers and subsidies - capital (in-kind)					-	-	-	-	-		-	
Surplus/(Deficit) after capital transfers & contributions				-	545	993	(9 081)	12 265	19 311	(7 045)	(0)	993
Income Tax					-	-	-	-	-		-	
Surplus/(Deficit) after income tax				-	545	993	(9 081)	12 265	19 311	(7 045)	(0)	993
Share of Surplus/Deficit attributable to Joint Venture					-	-	-	-	-		-	
Share of Surplus/Deficit attributable to Minorities					-	-	-	-	-		-	
Surplus/(Deficit) attributable to municipality				-	545	993	(9 081)	12 265	19 311	(7 045)	(0)	993
Share of Surplus/Deficit attributable to Associate					-	-	-	-	-		-	
Intercompany/Parent subsidiary transactions					-	-	-	-	-		-	
Surplus/ (Deficit) for the year				-	545	993	(9 081)	12 265	19 311	(7 045)	(0)	993

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

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	9 350	-	-	920	(920)	-100%	9 350
Total Capital Multi-year expenditure	4,7	-	9 200	9 350	-	-	920	(920)	-100%	9 350
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	23	23	2	2	-	2	#DIV/0!	23
Vote 3 - Corporate Services		-	2 675	1 555	5	5	35	(30)	-86%	1 555
Vote 4 - Finance		-	42	42	-	-	-	-		42
Vote 5 - Community Services		-	2 938	4 935	1	1	77	(76)	-99%	4 935
Total Capital single-year expenditure	4	-	5 678	6 554	7	7	112	(105)	-93%	6 554
Total Capital Expenditure		-	14 878	15 904	7	7	1 032	(1 025)	-99%	15 904
Capital Expenditure - Functional Classification										
Governance and administration		-	2 720	1 600	7	7	35	(28)	-81%	1 600
Executive and council			-	-	-	-	-	-		-
Finance and administration			2 720	1 600	7	7	35	(28)	-81%	1 600
Internal audit			-	-	-	-	-	-		-
Community and public safety		-	2 700	4 847	1	1	50	(49)	-98%	4 847
Community and social services			-	-	-	-	-	-		-
Sport and recreation			250	623	1	1	-	1	#DIV/0!	623
Public safety			1 700	2 354	-	-	50	(50)	-100%	2 354
Housing			-	-	-	-	-	-		-
Health			750	1 870	-	-	-	-		1 870
Economic and environmental services		-	258	258	-	-	27	(27)	-100%	258
Planning and development			20	20	-	-	-	-		20
Road transport			-	-	-	-	-	-		-
Environmental protection			238	238	-	-	27	(27)	-100%	238
Trading services		-	9 200	9 200	-	-	920	(920)	-100%	9 200
Energy sources			-	-	-	-	-	-		-
Water management			-	-	-	-	-	-		-
Waste water management			-	-	-	-	-	-		-
Waste management			9 200	9 200	-	-	920	(920)	-100%	9 200
Other			-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	-	14 878	15 904	7	7	1 032	(1 025)	-99%	15 904
Funded by:										
National Government			-	-	-	-	-	-		-
Provincial Government			500	948	-	-	50	(50)	-100%	948
District Municipality			-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov			-	-	-	-	-	-		-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)			-	-	-	-	-	-		-
Transfers recognised - capital		-	500	948	-	-	50	(50)	-100%	948
Borrowing	6		9 200	9 200	-	-	920	(920)	-100%	9 200
Internally generated funds			5 178	5 756	7	7	62	(55)	-88%	5 756
Total Capital Funding		-	14 878	15 904	7	7	1 032	(1 025)	-99%	15 904

0 - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash and cash equivalents			64 346	63 319	104 499	63 319
Trade and other receivables from exchange transactions			9 303	9 303	5 951	9 303
Receivables from non-exchange transactions			560	560	3 276	560
Current portion of non-current receivables			2 283	2 283	2 073	2 283
Inventory			1 767	1 767	1 345	1 767
VAT			–	–	–	–
Other current assets			–	–	–	–
Total current assets		–	78 259	77 232	117 144	77 232
Non current assets						
Investments			–	–	–	–
Investment property			12 782	12 782	12 797	12 782
Property, plant and equipment			101 897	102 923	90 408	102 923
Biological assets			–	–	–	–
Living and non-living resources			–	–	–	–
Heritage assets			–	–	–	–
Intangible assets			600	600	67	600
Trade and other receivables from exchange transactions			–	–	–	–
Non-current receivables from non-exchange transactions			23 051	23 051	20 787	23 051
Other non-current assets			–	–	–	–
Total non current assets		–	138 329	139 356	124 059	139 356
TOTAL ASSETS		–	216 588	216 588	241 203	216 588
<u>LIABILITIES</u>						
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	33 070	6 940
Trade and other payables from non-exchange transactions			2 527	2 079	14 366	2 079
Provision			19 765	19 765	13 316	19 765
VAT			384	384	4 968	384
Other current liabilities			–	–	–	–
Total current liabilities		–	31 921	31 473	69 833	31 473
Non current liabilities						
Financial liabilities			7 820	7 820	910	7 820
Provision			55 469	55 469	58 296	55 469
Long term portion of trade payables			–	–	–	–
Other non-current liabilities			–	–	–	–
Total non current liabilities		–	63 289	63 289	59 205	63 289
TOTAL LIABILITIES		–	95 210	94 762	129 039	94 762
NET ASSETS	2	–	121 378	121 826	112 164	121 826
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated surplus/(deficit)			100 378	100 826	91 164	100 826
Reserves and funds			21 000	21 000	21 000	21 000
Other			–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	121 378	121 826	112 164	121 826

0 - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			-	-	-	-	-	-		-
Service charges			18 771	19 546	1 611	4 887	4 840	46	1%	19 546
Other revenue			177 063	177 063	15 208	41 952	41 499	452	1%	177 063
Transfers and Subsidies - Operational			98 798	98 798	3 775	41 966	38 191	3 775	10%	98 798
Transfers and Subsidies - Capital			500	500	-	-	-	-		500
Interest			9 520	9 524	1 251	1 271	814	457	56%	9 524
Dividends			-	-	-	-	-	-		-
Payments										
Suppliers and employees			(299 252)	(300 136)	(25 294)	(70 365)	(68 908)	1 457	-2%	(300 136)
Interest			(460)	(460)	0	0	(38)	(39)	101%	(460)
Transfers and Subsidies			(2 800)	(2 695)	(167)	(514)	(431)	84	-19%	(2 695)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	2 140	2 140	(3 616)	19 196	15 967	(3 229)	-20%	2 140
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			2 660	2 660	-	-	-	-		2 660
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-
Decrease (increase) in non-current investments			-	-	-	-	-	-		-
Payments										
Capital assets			(14 878)	(15 904)	(7)	(7)	(1 248)	(1 240)	99%	(15 904)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(12 218)	(13 244)	(7)	(7)	(1 248)	(1 240)	99%	(13 244)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-	-	-	-	-		-
Borrowing long term/refinancing			9 200	9 200	-	-	-	-		9 200
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-
Payments										
Repayment of borrowing			(7 101)	(7 101)	(468)	(1 403)	(1 527)	(124)	8%	(7 101)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	2 099	2 099	(468)	(1 403)	(1 527)	(124)	8%	2 099
NET INCREASE/ (DECREASE) IN CASH HELD		-	(7 979)	(9 006)	(4 091)	17 786	13 192			(9 006)
Cash/cash equivalents at beginning:			72 325	72 325	108 590	86 713	72 325			86 713
Cash/cash equivalents at month/year end:		-	64 346	63 319	104 499	104 499	85 517			77 707

PART 3 – SUPPORTING DOCUMENTATION

0 - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	93 966	93 966	–	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	333	667	200.0%	1 000
EPWP Incentive			1 500	1 500	–	375	500	(125)	-25.0%	1 500
Rural Roads Asset Management Grant			3 107	3 107	–	–	1 036	(1 036)	-100.0%	3 107
Provincial Government:		–	4 832	4 832	3 775	3 775	1 611	2 164	134.4%	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	3 775	3 775	1 258	2 517	200.0%	3 775
Total Operating Transfers and Grants	5	–	98 798	98 798	3 775	41 966	32 933	9 033	27.4%	98 798
Capital Transfers and Grants										
Provincial Government:		–	500	500	–	–	–	–		500
Fire Service Capacity Building Grant			500	500	–	–	–	–		500
MUNICIPAL WATER RESILIENCE GRANT								–		–
								–		
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
								–		
								–		
								–		
Total Capital Transfers and Grants	5	–	500	500	–	–	–	–		500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	99 298	99 298	3 775	41 966	32 933	9 033	27.4%	99 298

0 - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		–	93 966	93 966	401	37 242	42 554	(5 312)	-12.5%	93 966
Local Government Equitable Share			88 359	88 359	–	36 816	41 970	(5 154)	-12.3%	88 359
Finance Management			1 000	1 000	181	353	255	98	38.5%	1 000
EPWP Incentive			1 500	1 500	220	73	18	55	308.5%	1 500
Rural Roads Asset Management Grant			3 107	3 107	–	–	311	(311)	-100.0%	3 107
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	4 832	4 832	416	614	662	(48)	-7.2%	4 832
CDW Operational Support Grant			57	57	–	–	6	(6)	-100.0%	57
Human Capacity Building Grant			1 000	1 000	154	352	278	74	26.4%	1 000
Fire Safety Plan			3 775	3 775	262	262	378	(116)	-30.6%	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	816	37 856	43 215	(5 359)	-12.4%	98 798
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		–	–	–	–	–	–	–		–
								–		
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	500	948	–	–	95	(95)	-100.0%	948
Fire Service Capacity Building Grant			500	500	–	–	50	(50)	-100.0%	500
MUNICIPAL WATER RESILIANCE GRANT				448	–	–	45	(45)	-100.0%	448
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		–	500	948	–	–	95	(95)	-100.0%	948
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	99 298	99 746	816	37 856	43 310	(5 454)	-12.6%	99 746

0 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

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
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages			4 993	4 993	398	1 198	1 219	(21)	-2%	4 993
Pension and UIF Contributions			97	97	8	23	24	(0)	-2%	97
Medical Aid Contributions			—	—	—	—	—	—		—
Motor Vehicle Allowance			1 576	1 576	126	379	385	(6)	-2%	1 576
Cellphone Allowance			470	470	39	118	118	—		470
Housing Allowances			—	—	—	—	—	—		—
Other benefits and allowances			—	—	—	—	—	—		—
Sub Total - Councillors		—	7 136	7 136	572	1 717	1 745	(27)	-2%	7 136
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<u>Senior Managers of the Municipality</u>	3									
Basic Salaries and Wages			4 701	4 701	306	918	1 021	(103)	-10%	4 701
Pension and UIF Contributions			675	675	39	118	138	(20)	-15%	675
Medical Aid Contributions			—	—	—	—	—	—		—
Overtime			—	—	—	—	—	—		—
Performance Bonus			—	—	—	—	—	—		—
Motor Vehicle Allowance			246	246	20	59	60	(1)	-1%	246
Cellphone Allowance			78	78	7	20	20	—		78
Housing Allowances			3	3	0	1	1	0	2%	3
Other benefits and allowances			—	—	4	11	7	5	67%	—
Payments in lieu of leave			—	—	—	—	—	—		—
Long service awards			—	—	—	—	—	—		—
Post-retirement benefit obligations			—	—	—	—	—	—		—
Entertainment			—	—	—	—	—	—		—
Scarcity			—	—	—	—	—	—		—
Acting and post related allowance			79	79	—	—	8	(8)	-100%	79
In kind benefits			—	—	—	—	—	—		—
Sub Total - Senior Managers of Municipality		—	5 783	5 783	376	1 127	1 254	(128)	-10%	5 783
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<u>Other Municipal Staff</u>										
Basic Salaries and Wages			111 164	111 164	8 542	25 570	26 442	(872)	-3%	111 164
Pension and UIF Contributions			20 173	20 173	1 571	4 738	4 868	(129)	-3%	20 173
Medical Aid Contributions			7 703	7 703	521	1 568	1 713	(144)	-8%	7 703
Overtime			1 950	1 850	193	554	511	44	9%	1 850
Performance Bonus			—	—	—	—	—	—		—
Motor Vehicle Allowance			6 263	6 263	406	1 230	1 368	(138)	-10%	6 263
Cellphone Allowance			482	482	36	109	114	(5)	-4%	482
Housing Allowances			387	387	28	82	87	(5)	-6%	387
Other benefits and allowances			11 823	11 823	915	2 684	2 774	(90)	-3%	11 823
Payments in lieu of leave			220	220	188	265	92	173	188%	220
Long service awards			601	601	54	163	158	5	3%	601
Post-retirement benefit obligations			5 967	5 967	498	1 494	1 493	1	0%	5 967
Entertainment			—	—	—	—	—	—		—
Scarcity			—	—	—	—	—	—		—
Acting and post related allowance			547	547	66	174	152	22	15%	547
In kind benefits			—	—	—	—	—	—		—
Sub Total - Other Municipal Staff		—	167 281	167 181	13 018	38 631	39 770	(1 139)	-3%	167 181
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		—	180 200	180 100	13 965	41 476	42 769	(1 294)	-3%	180 100
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		—	180 200	180 100	13 965	41 476	42 769	(1 294)	-3%	180 100
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		—	173 064	172 964	13 394	39 758	41 024	(1 266)	-3%	172 964

0 - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

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