



FINANCIAL YEAR 2025/26

SECTION 71

FINANCIAL MANAGEMENT SECTION

for the period ending

30 November 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)

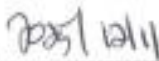
- ☒ The monthly budget statement
- ☐ Quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ Mid- year budget and performance assessment

for the month of **November 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  _____

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 3 350 000	R122 542 506	R137 498 243
Year to date (YTD)	R 2 188 350	R130 147 557	R130 144 276
Variance to SDBIP	-R 1 161 650	R 7 605 051	-R 7 353 967
YTD% Variance to SDBIP	-35%	6%	-5%
% of Annual Budget	14%	42%	42%

Capital expenditures

- Capital spending to date of 14% reported at the end of November 2025. The finance department review the **Procurement plan** during the monthly Project committee meeting (PCM) for November. The alignment of projects was considered and monitoring will be implemented going forward.
- At this stage department's is at risk for the cancellation of non-service delivery capital projects example office chairs etc.
- This will be addressed as part of the mid-year review budget process.

Operational expenditures

- Actual spending of R130.14m is reported as of 30 November 2025.

- Although the bulk of the spending relates to Employee cost, significant improvements was also recorded in other categories, example inventory consumed. This is due to the project of the Roads department in implementation before close of business for 2025.
- Going forward 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.
- The next tranche of the Equitable Share allocation is expected during December with no risk of withholding due to non-compliance of information not submitted to National Treasury.

4) Capital Programme Budget Report 2025/2026

OVERBERG DISRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28							
	UKEY Description1	UKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
	DIRECTORATE: MUNICIPAL MANAGER OFFICE						
				COMMITTEE, RECORDS, COUNCIL SUPPRT			
1	50101001901	20240707990087	CRR	DC3_Furniture and Office Equipment	R35 000	R0	R0
				TOTAL	R35 000	R0	R0
				PERFORMANCE AND RISK MANAGEMENT			
21	50101002181	20250704001467	CRR	DC3_Computer Equipment	R2 500	R1 627	R0
				TOTAL	R2 500	R1 627	R0
				IDP AND COMMUNICATION			
15	50101002151	20250704001458	CRR	DC3_Sound Equipment	R20 000	R0	R0
				TOTAL	R20 000	R0	R0
	DIRECTORATE: CORPORATE SERVICES						
				CORPORATE SERVICES : SUPPORT SERV			
1	50102000081	20240300963417	CRR	DC3_Septic tank	R160 000	R152 200	R0
2	50102000091	20251000970713	CRR	DC3_Fencing - Head Office	R105 000	R0	R0
				TOTAL	R265 000	R152 200	R0
				ICT SERVICES			
12	50101001891	20240707990084	CRR	DC3_Fingerprint system	R500 000	R0	R0
13	50101002111	20250704001446	CRR	DC3_Council Chamber Hybrid System	R600 000	R0	R0
14	50101002001	20240707990117	CRR	DC3_Computer Equipment	R155 000	R4 881	R0
				TOTAL	R1 255 000.00	R4 881.00	R0.00

OVERBERG DISRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28							
	UKEY Description1	UKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
	DIRECTORATE: FINANCIAL SERVICES						
				Supply Chain Management			
23	50101002121	20250704001449	CRR	DC3_Camara System	R42 000	R0	R0
				TOTAL	R42 000	R0	R0
	DIRECTORATE: COMMUNITY SERVICES						
				LED, TOURISM, RESORTS AND EPWP			
16	50101001821	20240707990059	CRR	DC3_Machinery and Equipment	R150 000	R16 790	R1 717
17	50101002131	20250704001452	CRR	DC3_Furniture and Office Equipment	R100 000	R13 582	R26 174
	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	R30 372	R27 891
				EMERGENCY SERVICES			
3	50101001641	20240707990029	CRR	DC3_Vehicle Refurbishment	R400 000	R197 408	R0
4	50101001761	20240707990050	CRR	DC3_Bunker Gear	R400 000	R0	R61 182
5	50101002051	20250704001428	CRR	DC3_Training Centre Training Management System	R250 000	R0	R0
6	50101001801	20240707990056	CRR	DC3_Rescue Equipment	R150 000	R0	R0
7	50101001421	20230709985500	GRANTS	DC3_Capacity Project	R500 000	R0	R344 625
	50101001601	20240300963414	GRANTS	DC3_Water Truck	R447 983	R447 983	R0
	50101002251	20251000970710	CRR	DC3_Water Truck	R205 791	R120 516	R0
				TOTAL	R2 353 774	R765 907	R405 807
				ENVIRONMENTAL MANAGEMENT SERVICES			
8	50101002081	20250704001437	CRR	DC3_Vehicle - Rollbar and rubberised loadbin	R11 000	R3 913	R0
9	50101002171	20250704001464	CRR	DC3_Inspections and data gatehering-Tablets	R20 000	R15 502	R0
10	50101002101	20250704001443	CRR	DC3_Spillkit (Sect 30)	R7 000	R5 586	R0
11	50101002071	20250704001434	CRR	DC3_Weighbridge software program	R200 000	R0	R0
				TOTAL	R238 000	R25 001	R0

OVERBERG DISRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28							
	UKEY Description1	UKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
				MUNICIPAL HEALTH SERVICES			
18	50101002091	20250704001440	CRR	DC3_Vehicle	R600 000	R0	R511 382
19	50101002141	20250704001455	CRR	DC3_Furniture and Office Equipment	R150 000	R63 592	R0
20	50101002161	20250704001461	CRR	DC3_Office Refurbishment	R1 120 000	R0	R0
				TOTAL	R1 870 000	R63 592	R511 382
				SOLID WASTE MANAGEMENT			
22	50101001751	20240707990047	LOANS	DC3_Cell 5	R9 200 000	R1 144 771	R0
				TOTAL	R9 200 000	R1 144 771	R0
				GRAND TOTAL	R15 904 274.00	R2 188 350	R945 081
			Type	Funding Sources	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
			CRR	Capital Replacement Reserve	R5 756 291	R595 596	R600 455
			2	Revenue	R0	R0	R0
			LOANS	External Loans	R9 200 000	R1 144 771	R0
			GRANTS	Grants	R947 983	R447 983	R344 625
			5	Private Contributions	R0	R0	R0
				TOTAL	R15 904 274	R2 188 350	R945 081

Discussion:

Actual spending to date is **R2 188 350** of the budgeted amount. Committed for the period amounts to R945 081. The biggest commitment is attributed to the Municipals Health Services function for the acquisition of a new vehicle.

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		R1 144 771	R0	The current spending on the project is to ensure the construction implementation can proceed as planned. Tender was concluded and the award is in the appeal period of finalisation.
MUNICIPAL HEALTH SERVICES	DC3_Office Refurbishment	R1 120 000		R0.00	R0.00	Tender is to be advertised. The 1 st phase is the appointment of a Civil engineer to assess the requirements and work required.
ICT SERVICES	DC3_Fingerprint system	R500 000		R0.00	R0.00	ICT department required the review of the Capital project. Based on the department the project is no longer a priority and will be reviewed as part of the Adjustment budget process. Risk identified will also just needs to be taken into consideration.
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	R344 625	Awaiting assets and invoices to be paid.

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 1 609 680.42	R 7 761 253.33	R 7 787 479.03	-0.34%	
SERVICES CHARGES - SEWERAGE	R 900 000.00	R 67 169.81	R 340 325.59	R 361 948.68	-5.97%	
SALE OF GOODS AND SERVICES	R 12 478 224.00	R 3 057 402.75	R 5 854 692.35	R 4 261 831.82	37.38%	
RENT OF FACILITIES&EQUIPMENT	R 16 164 520.00	R 1 342 639.97	R 6 820 929.54	R 6 804 482.83	0.24%	
INTEREST EARNED-EXTERNAL INVES	R 9 202 000.00	R 645 747.99	R 2 610 399.21	R 2 762 588.02	-5.51%	
INTEREST EARNED-OUTST DEBTORS	R 322 000.00	R 4 063.06	R 31 785.55	R 111 530.48	-71.50%	
LICENSES & PERMITS	R 1 444 500.00	R 102 411.16	R 479 567.60	R 557 719.36	-14.01%	
INCOME FOR AGENCY SERVICES	R 13 950 699.00	R 1 149 378.88	R 5 746 894.40	R 5 794 340.13	-0.82%	
GRANT&SUBSIDIES (OPERATING)	R 98 798 000.00	R 256 050.17	R 38 451 081.98	R 55 566 994.40	-30.80%	
GRANT&SUBSIDIES (CAPITAL)	R 947 983.00	R -	R -	R 284 394.90	-100.00%	
OTHER REVENUE	R 1 355 699.00	R 61 736.48	R 394 974.82	R 516 123.08	-23.47%	
PROFIT ON SALE	R 2 660 000.00	R -	R -	R 798 000.00	-100.00%	
	R 176 844 689.00	R 8 296 280.69	R 68 491 904.37	R 85 607 432.73	-19.99%	

Reasons for variance:

Total income to date is lower than anticipated with a variance of 19.99%. Year to date revenue reflects at R68.49m of a total budget of R176.84m. This represents almost 38.72% of budgeted amounts. **More details below as part of the explanations.**

Services Charges – Refuse

The main income contributor is Refuse services at the Kawyderskraal landfill site. Year to date performance of 41% reflected for the period ending November 2025. The bulk of the revenue is from the local municipalities that contributes per the SLA agreements in place.

Services Charges - Sewerage

The municipality billing of the customers at the municipal resorts relates to the semi-permanent residents. With the upcoming holiday season request for services increased significantly. The finance department will needs to review the revenue category to ensure that actuals reported reflect accurately. The year to date 37% revenue is reported, that reflects positively to date.

This will be done as part of the Adjustment budget review process.

Sale of Goods and Services:

Sale of goods - Camping fees

The revenue from camping fees is one of the main sources reflected under sale of goods and services. The performance year to date of 64% for the period ending 30 November 2025 reflected. This is mainly related to the pre-bookings of the municipal resorts for the upcoming holiday season.

The finance department will review the budget projection with the mid-year budget review process.

Sale of goods - Emergency services

The municipality billed the local municipalities for the fire services agreements during October and February half-yearly. The agreements was concluded with the signing of a addendums to the main agreements for the 2025/26 financial year with complete review of the contracts requested from the local municipalities. This will be done and the costing for the services will also be undertaken as part of the review process for the 2025/26 financial year.

Rental of facilities and equipment

Year to date revenues reported relating to the resorts accounted for 42% of budgeted amounts approved. These revenues is mainly attributed to the semi-permanent rentals at the resorts. The projections is that the municipality will be able to achieve budgeted targets given the upcoming holidays.

Interest Earned-External Investments

Details relating to interest received on cash resources is explained on page 16 of the report in more details. For the period under review the municipal cash resources reduced due to the additional expenditures required in November as per normal business practices. Year to date performance of 28% recorded at 30 November 2025.

The current low interest rate environment will impact the performance from interest revenues negatively. Careful cashflow management will needs to be implemented to ensure that cash resources is optimally optimized going forward. This will be reviewed with the mid-year adjustment budget process.

Interest Earned-Outstanding Debtors

Interest on outstanding debtors has decreased due to debt collection initiatives resulting in less interest being charged. During the mid-year adjustment budget interest on outstanding debtors will be aligned with lower anticipated interest.

Licenses & Permits

The fire and health services are accountable for the revenues relating to licenses and permits billing to customers as services are rendered. This can fluctuate based on the performance of the departments. Monitoring of the revenue category and reviews will be done if required. With the upcoming fire season a increase in billing is normally expected based on the operational functioning of the emergency department.

Vacancies in the Municipal Health Services contribute to the under-collection. These positions are being advertised.

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. Only recognise revenue when expenditure is incurred.

Refer to page 23 for grant performance and more details.

Other Revenue.

All other ad-hoc revenues is accounted for under Other revenues. These are based on service request and billed accordingly.

The finance will review the budget projections and align with actual performance with the mid-year review process.

Profit on sale

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

ODM budget – Expenditure by type (Excluding Roads)

Expenditure by Type		Budget		Month Actual		YTD Actual		YTD Budget		Variance
EMPLOYEE COSTS-WAGES&SALARIES	R	101 395 626.00	R	11 996 524.82	R	42 705 263.86	R	41 083 253.30		3.95%
REMUNERATION OF COUNCILLORS	R	7 136 333.00	R	570 423.10	R	2 864 568.00	R	2 942 978.94		-2.66%
BAD DEBTS	R	100 000.00	R	-	R	-	R	30 000.00		-100.00%
DEPRECIATION	R	3 696 786.00	R	308 065.50	R	1 540 327.50	R	1 540 327.50		0.00%
OTHER MATERIAL	R	4 403 020.00	R	450 338.68	R	1 563 745.96	R	1 593 667.67		-1.88%
INTEREST EXPENSE - EXTERNAL	R	1 097 236.00	R	249 311.03	R	365 311.03	R	369 770.80		-1.21%
CONTRACTED SERVICES	R	30 982 300.00	R	1 663 830.26	R	7 762 000.52	R	10 997 461.78		-29.42%
GRANTS & SUBSIDIES PAID	R	-	R	-274 550.04	R	-	R	-		0.00%
GENERAL EXPENSES - OTHER	R	27 040 496.00	R	2 273 258.95	R	12 204 500.12	R	10 060 655.55		21.31%
	R	175 851 797.00	R	17 237 202.30	R	69 005 716.99	R	68 618 115.54		0.56%

Expenditure by type:

Overall performance for ODM expenditures excluding roads of R69m from a budget of R175,8m. Total expenditures of 39.24% were and this is slightly above year to date budget comparisons.

Reasons for variance:

Employee Costs-Wages & Salaries

Employee related cost account for the largest spending category (year to date) ending November 2025. During November bonuses totalling total expenditures of R42.7m. The administration as part of the review process with the mid-year review will assess the total employee cost for the financial year.

Bad debts

The municipality do not generally write-off debts during the financial year. All efforts are taken to ensure that monies due to the municipality is collected optimally. No bad debts has been tabled for write-off to date.

Interest Expense – External

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

Contracted Services

The bulk of the contracted services are allocated towards the service delivery departments (Municipal health services, Emergency services). These services are being utilised on a month-

to-month basis and depend on timing and related activities. A large part of the under performance of this category is the following items.

Expenditure	Budget to date	Expenditure to date	Explanation
RRAMS project	R 885 495.00	R0	Has not started yet
Feasibility Holiday Homes	R 450 000.00	R0	In tender process
Landfill maintenance	R 2 241 962.55	R1 832 762.80	
Outsourced Fire services	R 360 000.00	R0	Helicopters only arrived during November

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). This has been correct during November.

General expenditures – Other

General expenditures reflect all other expenditures not highlighted above. These will be monitored on-going. Some of the major operational cost categories below reflect various degree of spending depending of the nature of the cost as follows -

Municipal Services – 39% spending of a budget of R8.6m

External Audit Fees – 65% spending of a budget of R3.5m

Salga fees – no spending on budget of R933,000

PPE – 8% spending of budget of R308,000

These will be reviewed with the adjustment budget process with mid-year review.

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 9 753 213.76	R 61 652 033.81	R 52 175 135.02	18.16%
	R 131 694 196.00	R 9 753 293.08	R 61 652 372.03	R 52 175 204.70	18.16%
Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance
EMPLOYEE COSTS-WAGES&SALARIES	R 71 568 000.00	R 9 503 285.20	R 31 739 888.83	R 29 261 000.79	8.47%
OTHER MATERIAL	R 40 016 196.00	R 7 025 562.16	R 21 165 460.77	R 15 751 262.43	34.37%
INTEREST EXPENSE - EXTERNAL	R 330 000.00	R 26 666.67	R 133 333.35	R 136 333.34	-2.20%
CONTRACTED SERVICES	R 5 230 000.00	R 725 792.44	R 1 066 283.11	R 1 632 955.15	-34.70%
GRANTS & SUBSIDIES PAID	R 895 000.00	R -	R 491 920.00	R 319 670.00	53.88%
GENERAL EXPENSES - OTHER	R 13 655 000.00	R 1 280 564.34	R 6 544 953.61	R 6 630 983.98	-1.30%
	R 131 694 196.00	R 18 561 870.81	R 61 141 839.67	R 53 732 205.68	13.79%

Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies by 18.16%. The roads department typically increase spending over the 2nd quarter of the financial year. This is due to the drier season and less rain to perform maintenance and related functions.

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

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

Expenditure by type

Total expenditure variance is 13.79%.

Salaries and Wages

Employee related cost is more as it includes bonuses have been paid however the salaries and bonuses are averaged over the 12 month period on the budget.

Other Material

Roads department used materials to reseal roads that include bitumen which is a large expense that can also rise and fall as a result fluctuation in oil and fuel prices. Other material also includes roadstone that is required when taring the roads.

Grants and Subsidies paid

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

6) Section 66 - Expenditure on Staff benefits for period – 30 November 2025

PURPOSE

To take note of the Expenditure on Staff Benefits report for the period ended November 2025. The information reflected is based on the PAYROLL employee cost processing and functions performed.

BACKGROUND

Section 66 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) requires the Accounting Officer to report to Council on expenditure incurred by the municipality on staff salaries, wages, allowances, and benefits.

66. The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely—

- (a) salaries and wages;
- (b) contributions for pensions and medical aid;
- (c) travel, motor car, accommodation, subsistence and other allowances;
- (d) housing benefits and allowances;
- (e) overtime payments;
- (f) loans and advances; and
- (g) any other type of benefit or allowance related to staff.


Comment:

Please be advised that the information included in the S66 is payroll information and may differ from the schedules included in the S71 tables.

				01 July to	01 October to
Expenditure on staff	Budget	YTD	%	30 September	31 December
benefits - categories	2025/2026	Total	Spent	2025	2025
Salaries & Wages Section 66(a)	106 248 811	44 031 485	41.4%	26 596 723	17 434 762
Contributions for Pension & Medical Scheme Section 66(b)	27 639 986	10 247 765	37.1%	6 178 973	4 068 792
Transport Allowance Section 66(c)	6 509 154	2 140 138	32.9%	1 289 101	851 037
Housing Benefits & Allowances Section 66(d)	390 438	139 517	35.7%	82 773	56 744
Overtime, Shifts & Standby Payments Section 66(e)	7 509 213	3 123 628	41.6%	1 768 896	1 354 733
*** Fire Services	6 409 213	2 646 796	41.3%	1 500 532	1 146 264
*** LED.Tourism/Resorts	600 000	309 251	51.5%	184 881	124 370
*** Roads Services	500 000	167 581	33.5%	83 483	84 098
Loans & Advances Section 66(f)	-			-	-
Other related staff benefits or allowances Section 66(g)	23 050 768	12 485 351	54.2%	2 521 567	9 963 784
***Operational Allowance	1 185 760	675 820	57.0%	399 201	276 619
***Annual bonus	9 616 866	8 352 576	86.9%	89 974	8 262 602
***Bargaining Council	65 127	24 686	37.9%	14 909	9 777
***Group Assurance	6 148 423	2 373 881	38.6%	1 431 229	942 652
***Long service bonus	Provision	206 428		174 681	31 747
***Paid out accumulated leave	Provision	553 696		286 768	266 928
***SARS - Levies	3 106 168	720 300	23.2%	384 108	336 192
***SARS - UIF	2 928 424	338 087	11.5%	202 145	135 942
TOTAL EXPENDITURES	171 348 370	72 167 886	42.1%	38 899 482	34 028 528

7) Monthly investment report

MONTHLY INVESTMENT REPORT												
OVERBERG DISTRICT MUNICIPALITY												
REPORTING MONTH:		November 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 Nov 25	Call Investments made	Call Investments withdrawn				30 Nov 25		
Investments												
Nedbank	Call Account	037881714042		18 318 844.04		- 13 000 000.00	51 113.80			5 369 957.84	51 113.80	6.65%
Nedbank	Call Account (KWK Rehab)	037881183454		7 509 361.72			43 519.36			7 552 881.08	43 519.36	6.65%
Nedbank	Call Account (CRRF)	037881185767		973 547.75			5 705.24			979 252.99	5 705.24	6.65%
Absa Bank	Investment Tracker (Main)	9358992970		38 431 982.48		- 9 000 000.00	273 382.64			27 705 365.12	273 382.64	7.20%
Absa Bank	Investment Tracker (Special)	9374585345		38 816 026.55			245 604.42			39 061 630.97	245 604.42	7.20%
Total for Investments				R 102 049 762.54	R -	R -22 000 000.00	R 619 325.46			R 80 669 088.00	R 619 325.46	
Current Accounts												
Nedbank	Primary Bank Account	1176524496		1 431 077.43	495 769.74		-			1 926 847.17		0.00%
Absa Bank	Cheque Account	1780000062		227 248.80	75 715.39					302 964.19		0.00%
Total for Bank Accounts				R 1 658 326.23	R 571 485.13	R -	R -	R -		R 2 229 811.36	R -	
TOTAL				R 103 708 088.77	R 571 485.13	R -22 000 000.00	R 619 325.46	R -	R -	R 82 898 899.36	R 619 325.46	

DATE	11/12/2025
CHIEF FINANCIAL OFFICER	

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

8) Monthly Loan report

<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 01/11/2025	Interest Capitalised November 2025	Repayments November 2025	Balance 30/11/2025	Percentage	Sinking Funds	Loan Draw Downs
Standard Bank	R 4 868 655.53	R 43 208.32	R 424 388.38	R 4 444 267.15	11.17%		R -

9) Bank reconciliation

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

CASHBOOK -----

Balance B/fwd - 1 November 2025	1658326.23
Revenue: 40101010031	38035936.35
Expenditure: 40101010032	37464451.22-

Other:

CASHBOOK BALANCE - 30 November 2025	2229811.36
-------------------------------------	------------

BANK STATEMENT -----

Balance as per bank statement as at 30 November 2025	30/11/2025	2229811.36
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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-

Sharp Eye Security

Cash Book balance as at 30 November 2025	2229811.36
---	------------

Difference	0.00
------------	------

Verified by: S Zikmann

Signature:  On (dd/mm/ccyy) 03/12/2025

10) Cash Position and Liquidity

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

Item Description	Amounts
Balance as per CFA	R 90 166 404
Interest	R 619 325
Sub total	R 90 785 729
Unspent conditional grants and funds	-R 11 648 260
Consumer and Sundry deposits	-R 8 160
Sinking fund investments	R -
External loans unspent	R -
EFF Accumulated Depreciation	R -
Provision for bonuses	R -
Capital Replacement reserve	-R 15 243 709
VAT Refund (Roads Expenses prev years)	-R 39 061 631
Rehabilitation provision (KWK)	-R 7 552 881
Performance Bonus Provison	R -
Set aside for retention	R -
Capital Replacement Reserve Fund	-R 4 560 239
Set aside for Creditor payments	-R 4 000 000
Provision for leave Payment	-R 650 000
Capital Funding Required	
Loan Repayments	-R 2 933 358
Cash Surplus (Deficit)	R5 127 490

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	R12 637 759
External Loans unspent	R0
1 (one) Month Operational Expenditure	R35 643 208
Provisions	R8 202 881
Capital Replacement Reserve	R19 803 948
Loan repayments	R1 870 387
Commitments for creditor payments	R4 008 160
Total Liquidity Requirement	R82 166 343
ACTUAL LIQUIDITY AVAILABLE	R29 494 337
Total Investments	R80 669 088
Capital Replacement Reserve Fund	-R4 560 239
VAT Refund (ABSA Deposit plus)	-R39 061 631
Rehabilitation provision (KWK)	-R7 552 881
Balance of Investments	R29 494 337
Cash book - Bank Balance	R6 912 621
Equitable share received in advance	R0
Roads Invoice claim November	R19 751 229
Consumer Debtors (current – 60 days)	R6 912 621
Total Liquidity Available	R63 070 807

Positive cash flow, over **R5.12 million** was calculated and total liquidity available of **R63 million** liquidity as evident as on 30 November 2025.

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

For November 2025, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R130 144 276	R149 895 504	R19 751 228
Actual Expenditure	<u>R 130 147 557</u>	<u>R 130 147 557</u>	
Surplus (Shortfall)	(R 3 279)	R 19 747 947	

The revenue adjustment is calculated as follows:

Equitable share received for November 2025	R0
Roads Revenue invoice for November 2025	<u>R19 751 228</u>
Nett total revenue received in advance	R19 751 228

11) Grant allocation and spending

Grants Allocations and spending YTD										
Grant	Prior year Grants liability	Rolled-Over 24/25 Approved	Grants Repaid	Allocation 25/26	Actual Receipt	Spend to date	Committed	Total Committed and Spent	% Spent on Total Funds	Balance on Funds Received to date
FMG	R -	R -	R -	R 1 000 000.00	R 1 000 000.00	R 403 039.40	R -	R 403 039.40	40.30%	R 596 960.60
EPWP	R -	R -	R -	R 1 500 000.00	R 1 050 000.00	R 418 987.21	R -	R 418 987.21	39.90%	R 631 012.79
CDW	R -	R -	R -	R 57 000.00	R 57 000.00	R -	R 12 395.66	R 12 395.66	21.75%	R 57 000.00
RRAMS	R 2 081 563.00	R -	R -	R 2 951 650.00	R 2 175 000.00	R -	R -	R -	0.00%	R 4 256 563.00
WOSA	R 73 260.00	R -	R -	R 1 000 000.00	R 1 000 000.00	R 489 823.62	R -	R 489 823.62	48.98%	R 583 436.38
CAPACITY PROJECT	R -	R -	R -	R 500 000.00	R 500 000.00	R -	R 344 625.37	R 344 625.37	68.93%	R 500 000.00
WC FMCG (WEB AUTO)	R 563 103.00	R -	R 563 103.00	R -	R -	R -	R -	R -	0.00%	R -
WC FMCG (MUN HEALTH REV)	R 527 165.00	R -	R -	R 1 420 000.00	R 1 420 000.00	R 366 273.56	R -	R 366 273.56	25.79%	R 1 580 891.44
WC FMCG (CREMATORIUM)	R -	R -	R -	R 300 000.00	R 300 000.00	R -	R -	R -	0.00%	R 300 000.00
WC FMCG (HOLIDAY HOMES)	R 750 000.00	R -	R -	R 750 000.00	R 750 000.00	R -	R -	R -	0.00%	R 1 500 000.00
WC FMCG(STAR RATING)	R -	R -	R -	R 1 305 000.00	R 1 305 000.00	R 3 786.69	R 9 557.20	R 13 343.89	1.02%	R 1 301 213.31
WC FMCG (COLLABORATOR)	R 300 000.00	R -	R 300 000.00	R -	R -	R -	R -	R -	0.00%	R -
WC FMCG (BURSARIES)	R 126 396.00	R -	R 126 396.00	R -	R -	R -	R -	R -	0.00%	R -
Municipal Service Delivery and Capcity Building Grant (INTERNSHIP DISASTER)	R 153 899.00	R -	R -	R -	R -	R 62 614.56	R -	R 62 614.56	0.00%	R 91 284.44
Municipal Service Delivery and Capcity Building Grant (MSR)	R 370 277.00	R -	R -	R -	R -	R 212 819.75	R -	R 212 819.75	0.00%	R 157 457.25
		R -	R -					R -		R -
FIRE SERVICE CAPACITY GRANT	R 92 441.00	R -	R -	R -		R 0.00	R -	R -	0.00%	R 92 441.00
WCPT Water resilience grant	R -	R 447 983.00	R -	R -	R -	R 447 983.00	R -	R 447 983.00	100.00%	R -
Total Conditional Grants	R5 038 104.00	R 447 983.00	R 989 499.00	R 10 783 650.00	R 9 557 000.00	R 2 405 327.79	R 366 578.23	R 2 771 906.02	27.71%	R 11 648 260.21

Unspent grants reported of R11.64m for the period ending 30 November 2025. The grants are cash-backed in terms of the National treasury requirements. The outcome of the roll-over process is still outstanding. Some of the grant funding allocated to the municipality is multi-year projects and do not pose any risk with repayments.

12) Debtors Analysis

0 - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

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	12	3	4	3	6	6	37	91	162	143		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	80	4	1	1	1	1	3	6	96	12		
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	–	1	1	1	1	1	50	84	139	137		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	6 151	125	122	41	30	43	1 355	989	8 856	2 458		
Total By Income Source	2000	6 243	133	129	46	37	51	1 445	1 171	9 253	2 749	–	–
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 214	–	–	–	–	–	8	94	3 316	102		
Commercial	2300	101	9	68	–	1	0	1 198	319	1 697	1 518		
Households	2400	1 354	123	60	46	36	50	239	757	2 666	1 129		
Other	2500	1 574	–	–	–	–	–	–	–	1 574	–		
Total By Customer Group	2600	6 243	133	129	46	37	51	1 445	1 171	9 253	2 749	–	–

Debtors

The largest portion on the current 0-30 days consist primarily of billing for solid waste volumes being dumped and semi permanent fire charges by the local municipalities (R3.214 million) and semi-permanent billing of R1.354 million. Other related to Fire Services charged to TWK Municipality amounting to R1.574million, this will be corrected to organs of state. These invoices are payable within 30 days.

A Fire account to the amount of R1.198 million is still outstanding for a fire being billed to an entity (180 days+) and handed over to our debt collectors. The debtor appointed another attorney to deal with this matter who will engage and wishes to negotiate, since the owner does not have sufficient insurance.

The collection rate for the month at the resorts amounts to **87.03%** 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.

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.

Renewal of contracts (leases) at the resorts are also only issued by the resort department after requests for outstanding balances are paid up, as liaised with the revenue department.

13) Creditors Analysis

0 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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	751	-	-	-	-	-	-	-	751	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	1 221	59	2	3 855	-	-	-	-	5 137	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	1	1	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	1 972	59	2	3 855	-	-	-	1	5 889	-

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. The amount included in 91-120 is because of part payment of the bitumen invoices where a bulk order is made out and the invoices are paid when received however the system includes the amount remaining in the liabilities.

PART 2 - IN YEAR BUDGET STATEMENT TABLES

0 - Table C1 Monthly Budget Statement Summary - M05 November

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	19 521	1 677	8 102	8 149	(48)	-1%	19 521
Investment revenue	–	9 202	9 202	646	2 610	2 763	(152)	-6%	9 202
Transfers and subsidies - Operational	–	98 798	98 798	256	38 451	55 567	(17 116)	(0)	98 798
Other own revenue	–	180 041	180 070	15 471	80 981	71 019	9 962	14%	180 070
Total Revenue (excluding capital transfers and contributions)	–	306 812	307 591	18 050	130 144	137 498	(7 354)	-5%	307 591
Employee costs	–	173 064	172 964	21 500	74 445	70 344	4 101	6%	172 964
Remuneration of Councillors	–	7 136	7 136	570	2 865	2 943	(78)	-3%	7 136
Depreciation and amortisation	–	3 697	3 697	308	1 540	1 540	–		3 697
Interest	–	1 427	1 427	276	499	506	(7)	-1%	1 427
Inventory consumed and bulk purchases	–	44 121	44 419	7 476	22 729	17 345	5 384	31%	44 419
Transfers and subsidies	–	1 000	895	(275)	492	512	(20)	-4%	895
Other expenditure	–	76 322	77 008	5 943	27 578	29 352	(1 774)	-6%	77 008
Total Expenditure	–	306 767	307 546	35 799	130 148	122 543	7 605	6%	307 546
Surplus/(Deficit)	–	45	45	(17 749)	(3)	14 956	(14 959)	-100%	45
Transfers and subsidies - capital (monetary)	–	500	948	–	–	284	(284)	-100%	948
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	545	993	(17 749)	(3)	15 240	(15 243)	-100%	993
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	545	993	(17 749)	(3)	15 240	(15 243)	-100%	993
Capital expenditure & funds sources									
Capital expenditure	–	14 878	15 904	231	2 188	3 350	(1 162)	-35%	15 904
Capital transfers recognised	–	500	948	–	448	150	298	199%	948
Borrowing	–	9 200	9 200	–	1 145	2 760	(1 615)	-59%	9 200
Internally generated funds	–	5 178	5 756	231	596	440	156	35%	5 756
Total sources of capital funds	–	14 878	15 904	231	2 188	3 350	(1 162)	-35%	15 904
Financial position									
Total current assets	–	78 259	77 232		107 619				77 232
Total non current assets	–	138 329	139 356		125 624				139 356
Total current liabilities	–	31 921	31 473		73 079				31 473
Total non current liabilities	–	63 289	63 289		60 274				63 289
Community wealth/Equity	–	121 378	121 826		99 889				121 826
Cash flows									
Net cash from (used) operating	–	2 140	2 140	(20 305)	7 759	19 867	12 107	61%	2 140
Net cash from (used) investing	–	(12 218)	(13 244)	(231)	(2 188)	(4 050)	(1 861)	46%	(13 244)
Net cash from (used) financing	–	2 099	2 099	(247)	(2 118)	(2 711)	(593)	22%	2 099
Cash/cash equivalents at the month/year end	–	64 346	63 319	90 166	90 166	85 431	(4 735)	-6%	77 707

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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	1 968	46 649	62 082	(15 433)	-25%	114 692
Executive and council		–	34 521	34 521	1 149	5 747	11 965	(6 218)	-52%	34 521
Finance and administration		–	79 720	80 172	819	40 902	50 117	(9 215)	-18%	80 172
<i>Community and public safety</i>		–	42 619	43 394	4 718	14 082	15 697	(1 615)	-10%	43 394
Sport and recreation		–	23 795	24 570	1 895	10 675	9 857	818	8%	24 570
Public safety		–	14 223	14 223	2 721	2 862	4 312	(1 450)	-34%	14 223
Health		–	4 600	4 600	102	544	1 527	(983)	-64%	4 600
<i>Economic and environmental services</i>		–	131 832	131 832	9 753	61 652	52 217	9 436	18%	131 832
Road transport		–	131 694	131 694	9 753	61 652	52 175	9 477	18%	131 694
Environmental protection		–	138	138	–	–	41	(41)	-100%	138
<i>Trading services</i>		–	18 621	18 621	1 610	7 761	7 787	(26)	0%	18 621
Waste management		–	18 621	18 621	1 610	7 761	7 787	(26)	0%	18 621
Total Revenue - Functional	2	–	307 312	308 539	18 050	130 144	137 783	(7 638)	-6%	308 539
Expenditure - Functional										
<i>Governance and administration</i>		–	68 556	69 341	6 551	29 539	27 518	2 021	7%	69 341
Executive and council		–	11 682	11 682	861	4 390	4 766	(376)	-8%	11 682
Finance and administration		–	54 512	55 297	5 544	24 563	21 885	2 678	12%	55 297
Internal audit		–	2 363	2 363	146	586	867	(281)	-32%	2 363
<i>Community and public safety</i>		–	92 299	92 043	9 217	34 647	36 035	(1 388)	-4%	92 043
Sport and recreation		–	22 250	22 230	1 952	7 757	8 562	(805)	-9%	22 230
Public safety		–	46 060	46 270	4 937	18 630	18 392	239	1%	46 270
Health		–	23 989	23 543	2 328	8 259	9 082	(822)	-9%	23 543
<i>Economic and environmental services</i>		–	137 524	137 774	19 269	63 554	56 142	7 412	13%	137 774
Planning and development		–	1 898	1 898	240	809	767	43	6%	1 898
Road transport		–	131 694	131 694	18 562	61 142	53 732	7 410	14%	131 694
Environmental protection		–	3 932	4 182	467	1 603	1 643	(41)	-2%	4 182
<i>Trading services</i>		–	8 387	8 387	763	2 408	2 847	(439)	-15%	8 387
Waste management		–	8 387	8 387	763	2 408	2 847	(439)	-15%	8 387
Total Expenditure - Functional	3	–	306 767	307 546	35 799	130 148	122 543	7 605	6%	307 546
Surplus/ (Deficit) for the year		–	545	993	(17 749)	(3)	15 240	(15 243)	-1.00022	993

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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	5 747	11 965	(6 218)	-52.0%	34 521
Vote 3 - Corporate Services		–	47	47	4	19	19	(1)	-3.2%	47
Vote 4 - Finance		–	79 673	80 125	815	40 884	50 097	(9 214)	-18.4%	80 125
Vote 5 - Community Services		–	193 072	193 847	16 081	83 495	75 701	7 795	10.3%	193 847
Total Revenue by Vote	2	–	307 312	308 539	18 050	130 144	137 783	(7 638)	-5.5%	308 539
Expenditure by Vote	1									
Vote 1 - Municipal Manager		–	17 772	17 772	1 459	6 548	7 147	(598)	-8.4%	17 772
Vote 3 - Corporate Services		–	20 418	20 818	2 004	9 587	8 586	1 001	11.7%	20 818
Vote 4 - Finance		–	30 709	31 094	3 208	13 699	11 952	1 747	14.6%	31 094
Vote 5 - Community Services		–	237 868	237 862	29 128	100 314	94 858	5 456	5.8%	237 862
Total Expenditure by Vote	2	–	306 767	307 546	35 799	130 148	122 543	7 605	6.2%	307 546
Surplus/ (Deficit) for the year	2	–	545	993	(17 749)	(3)	15 240	(15 243)	-100.0%	993

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2024/25	Budget Year 2025/26									
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast		
R thousands												
Revenue												
Exchange Revenue												
Service charges - Electricity			-	-	-	-	-	-		-		
Service charges - Water			-	-	-	-	-	-		-		
Service charges - Waste Water Management			150	900	67	340	362	(22)	-6%	900		
Service charges - Waste management			18 621	18 621	1 610	7 761	7 787	(26)	0%	18 621		
Sale of Goods and Rendering of Services			144 147	144 172	12 811	67 507	56 437	11 070	20%	144 172		
Agency services			13 951	13 951	1 149	5 747	5 794	(47)	-1%	13 951		
Interest			-	-	-	-	-	-		-		
Interest earned from Receivables			318	322	4	32	112	(80)	-72%	322		
Interest from Current and Non Current Assets			9 202	9 202	646	2 610	2 763	(152)	-6%	9 202		
Dividends			-	-	-	-	-	-		-		
Rent on Land			-	-	-	-	-	-		-		
Rental from Fixed Assets			16 165	16 165	1 343	6 821	6 804	16	0%	16 165		
Licence and permits			1 445	1 445	102	480	558	(78)	-14%	1 445		
Special rating levies			-	-	-	-	-	-		-		
Operational Revenue			1 356	1 356	62	395	516	(121)	-23%	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	256	38 451	55 567	(17 116)	-31%	98 798		
Interest			-	-	-	-	-	-		-		
Fuel Levy			-	-	-	-	-	-		-		
Operational Revenue			-	-	-	-	-	-		-		
Gains on disposal of Assets			2 660	2 660	-	-	798	(798)	-100%	2 660		
Other Gains			-	-	-	-	-	-		-		
Discontinued Operations			-	-	-	-	-	-		-		
Total Revenue (excluding capital transfers and contributions)			-	306 812	307 591	18 050	130 144	137 498	(7 354)	-5%	307 591	
Expenditure By Type												
Employee related costs				173 064	172 964	21 500	74 445	70 344	4 101	6%	172 964	
Remuneration of councillors				7 136	7 136	570	2 865	2 943	(78)	-3%	7 136	
Bulk purchases - electricity				-	-	-	-	-	-		-	
Inventory consumed				44 121	44 419	7 476	22 729	17 345	5 384	31%	44 419	
Debt impairment				100	100	-	-	30	(30)	-100%	100	
Depreciation and amortisation				3 697	3 697	308	1 540	1 540	-		3 697	
Interest				1 427	1 427	276	499	506	(7)	-1%	1 427	
Contracted services				35 245	36 212	2 390	8 828	12 630	(3 802)	-30%	36 212	
Transfers and subsidies				1 000	895	(275)	492	512	(20)	-4%	895	
Irrecoverable debts written off				-	-	-	-	-	-		-	
Operational costs				40 976	40 695	3 554	18 749	16 692	2 058	12%	40 695	
Losses on Disposal of Assets				-	-	-	-	-	-		-	
Other Losses				-	-	-	-	-	-		-	
Total Expenditure				-	306 767	307 546	35 799	130 148	122 543	7 605	6%	307 546
Surplus/(Deficit)				-	45	45	(17 749)	(3)	14 956	(14 959)	(0)	45
Transfers and subsidies - capital (monetary allocations)					500	948	-	-	284	(284)	-100%	948
Transfers and subsidies - capital (in-kind)					-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions				-	545	993	(17 749)	(3)	15 240	(15 243)	(0)	993
Income Tax					-	-	-	-	-	-		-
Surplus/(Deficit) after income tax				-	545	993	(17 749)	(3)	15 240	(15 243)	(0)	993
Share of Surplus/Deficit attributable to Joint Venture					-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities					-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality				-	545	993	(17 749)	(3)	15 240	(15 243)	(0)	993
Share of Surplus/Deficit attributable to Associate					-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions					-	-	-	-	-	-		-
Surplus/ (Deficit) for the year				-	545	993	(17 749)	(3)	15 240	(15 243)	(0)	993

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

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	-	1 145	2 760	(1 615)	-59%	9 350
Total Capital Multi-year expenditure	4,7	-	9 200	9 350	-	1 145	2 760	(1 615)	-59%	9 350
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	23	23	-	2	23	(21)	-93%	23
Vote 3 - Corporate Services		-	2 675	1 555	-	157	113	45	40%	1 555
Vote 4 - Finance		-	42	42	-	-	42	(42)	-100%	42
Vote 5 - Community Services		-	2 938	4 935	231	885	413	472	114%	4 935
Total Capital single-year expenditure	4	-	5 678	6 554	231	1 044	590	454	77%	6 554
Total Capital Expenditure		-	14 878	15 904	231	2 188	3 350	(1 162)	-35%	15 904
Capital Expenditure - Functional Classification										
Governance and administration		-	2 720	1 600	-	159	157	2	1%	1 600
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	2 720	1 600	-	159	157	2	1%	1 600
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	2 700	4 847	227	860	375	485	129%	4 847
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	250	623	30	30	25	5	21%	623
Public safety		-	1 700	2 354	197	766	250	516	206%	2 354
Housing		-	-	-	-	-	-	-		-
Health		-	750	1 870	-	64	100	(36)	-36%	1 870
Economic and environmental services		-	258	258	4	25	58	(33)	-57%	258
Planning and development		-	20	20	-	-	20	(20)	-100%	20
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	238	238	4	25	38	(13)	-34%	238
Trading services		-	9 200	9 200	-	1 145	2 760	(1 615)	-59%	9 200
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	9 200	9 200	-	1 145	2 760	(1 615)	-59%	9 200
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	-	14 878	15 904	231	2 188	3 350	(1 162)	-35%	15 904
Funded by:										
National Government		-	-	-	-	-	-	-		-
Provincial Government		-	500	948	-	448	150	298	199%	948
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-		-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises,		-	-	-	-	-	-	-		-
Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		-	500	948	-	448	150	298	199%	948
Borrowing	6	-	9 200	9 200	-	1 145	2 760	(1 615)	-59%	9 200
Internally generated funds		-	5 178	5 756	231	596	440	156	35%	5 756
Total Capital Funding		-	14 878	15 904	231	2 188	3 350	(1 162)	-35%	15 904

0 - Table C6 Monthly Budget Statement - Financial Position - M05 November

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	63 319	90 166	63 319
Trade and other receivables from exchange transactions			9 303	9 303	9 263	9 303
Receivables from non-exchange transactions			560	560	4 223	560
Current portion of non-current receivables			2 283	2 283	2 073	2 283
Inventory			1 767	1 767	1 893	1 767
VAT			-	-	-	-
Other current assets			-	-	-	-
Total current assets		-	78 259	77 232	107 619	77 232
Non current assets						
Investments			-	-	-	-
Investment property			12 782	12 782	12 797	12 782
Property, plant and equipment			101 897	102 923	91 978	102 923
Biological assets			-	-	-	-
Living and non-living resources			-	-	-	-
Heritage assets			-	-	-	-
Intangible assets			600	600	62	600
Trade and other receivables from exchange transactions			-	-	-	-
Non-current receivables from non-exchange transactions			23 051	23 051	20 787	23 051
Other non-current assets			-	-	-	-
Total non current assets		-	138 329	139 356	125 624	139 356
TOTAL ASSETS		-	216 588	216 588	233 243	216 588
LIABILITIES						
Current liabilities						
Bank overdraft			-	-	-	-
Financial liabilities			2 297	2 297	2 924	2 297
Consumer deposits			8	8	8	8
Trade and other payables from exchange transactions			6 940	6 940	33 932	6 940
Trade and other payables from non-exchange transactions			2 527	2 079	18 009	2 079
Provision			19 765	19 765	13 316	19 765
VAT			384	384	4 892	384
Other current liabilities			-	-	-	-
Total current liabilities		-	31 921	31 473	73 079	31 473
Non current liabilities						
Financial liabilities			7 820	7 820	1 377	7 820
Provision			55 469	55 469	58 896	55 469
Long term portion of trade payables			-	-	-	-
Other non-current liabilities			-	-	-	-
Total non current liabilities		-	63 289	63 289	60 274	63 289
TOTAL LIABILITIES		-	95 210	94 762	133 353	94 762
NET ASSETS	2	-	121 378	121 826	99 889	121 826
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)			100 378	100 826	78 889	100 826
Reserves and funds			21 000	21 000	21 000	21 000
Other			-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	121 378	121 826	99 889	121 826

0 - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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	1 677	8 102	7 969	133	2%	19 546
Other revenue			177 063	177 063	12 125	82 112	71 010	11 102	16%	177 063
Transfers and Subsidies - Operational			98 798	98 798	732	45 978	68 495	(22 516)	-33%	98 798
Transfers and Subsidies - Capital			500	500	–	500	500	–		500
Interest			9 520	9 524	648	2 636	2 401	235	10%	9 524
Dividends			–	–	–	–	–	–		–
Payments										
Suppliers and employees			(299 252)	(300 136)	(35 267)	(130 582)	(129 794)	787	-1%	(300 136)
Interest			(460)	(460)	(220)	(220)	(115)	105	-91%	(460)
Transfers and Subsidies			(2 800)	(2 695)	–	(766)	(598)	169	-28%	(2 695)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	2 140	2 140	(20 305)	7 759	19 867	12 107	61%	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)	(231)	(2 188)	(4 050)	(1 861)	46%	(15 904)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(12 218)	(13 244)	(231)	(2 188)	(4 050)	(1 861)	46%	(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)	(247)	(2 118)	(2 711)	(593)	22%	(7 101)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	2 099	2 099	(247)	(2 118)	(2 711)	(593)	22%	2 099
NET INCREASE/ (DECREASE) IN CASH HELD		–	(7 979)	(9 006)	(20 784)	3 453	13 106			(9 006)
Cash/cash equivalents at beginning:			72 325	72 325	110 950	86 713	72 325			86 713
Cash/cash equivalents at month/year end:		–	64 346	63 319	90 166	90 166	85 431			77 707

PART 3 – SUPPORTING DOCUMENTATION

0 - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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	675	41 041	63 557	(22 516)	-35.4%	93 966
Local Government Equitable Share			88 359	88 359	–	36 816	59 332	(22 516)	-37.9%	88 359
Finance Management			1 000	1 000	–	1 000	1 000	–		1 000
EPWP Incentive			1 500	1 500	675	1 050	1 050	–		1 500
Rural Roads Asset Management Grant			3 107	3 107	–	2 175	2 175	–		3 107
	3							–		
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	4 832	4 832	57	4 832	4 832	–		4 832
CDW Operational Support Grant			57	57	57	57	57	–		57
Human Capacity Building Grant			1 000	1 000	–	1 000	1 000	–		1 000
Fire Safety Plan			3 775	3 775	–	3 775	3 775	–		3 775
	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	105	105	–		–
SETA			–	–	–	105	105	–		
								–		
								–		
								–		
								–		
Total Operating Transfers and Grants	5	–	98 798	98 798	732	45 978	68 495	(22 516)	-32.9%	98 798
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
								–		
								–		
								–		
								–		
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	500	500	–	500	500	–		500
Fire Service Capacity Building Grant			500	500	–	500	500	–		500
MUNICIPAL WATER RESILIENCE GRANT								–		–
								–		
								–		
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
								–		
								–		
Total Capital Transfers and Grants	5	–	500	500	–	500	500	–		500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	99 298	99 298	732	46 478	68 995	(22 516)	-32.6%	99 298

0 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

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	397	1 998	2 057	(59)	-3%	4 993
Pension and UIF Contributions			97	97	8	39	40	(1)	-3%	97
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 576	1 576	126	631	649	(18)	-3%	1 576
Cellphone Allowance			470	470	39	196	196	-	-	470
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors		-	7 136	7 136	570	2 865	2 943	(78)	-3%	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	1 529	1 839	(309)	-17%	4 701
Pension and UIF Contributions			675	675	39	197	258	(61)	-24%	675
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			246	246	20	99	101	(2)	-2%	246
Cellphone Allowance			78	78	7	33	33	-	-	78
Housing Allowances			3	3	0	1	1	0	3%	3
Other benefits and allowances			-	-	4	19	5	14	257%	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			79	79	-	-	24	(24)	-100%	79
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	5 783	5 783	376	1 878	2 261	(383)	-17%	5 783
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<u>Other Municipal Staff</u>										
Basic Salaries and Wages			111 164	111 164	16 609	50 613	45 269	5 344	12%	111 164
Pension and UIF Contributions			20 173	20 173	1 562	7 864	8 269	(405)	-5%	20 173
Medical Aid Contributions			7 703	7 703	512	2 598	3 044	(446)	-15%	7 703
Overtime			1 950	1 850	359	1 104	808	296	37%	1 850
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			6 263	6 263	406	2 041	2 456	(415)	-17%	6 263
Cellphone Allowance			482	482	36	180	196	(16)	-8%	482
Housing Allowances			387	387	28	138	154	(16)	-10%	387
Other benefits and allowances			11 823	11 823	869	4 433	4 785	(351)	-7%	11 823
Payments in lieu of leave			220	220	147	532	120	412	342%	220
Long service awards			601	601	54	272	256	15	6%	601
Post-retirement benefit obligations	2		5 967	5 967	498	2 490	2 487	2	0%	5 967
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			547	547	45	302	239	62	26%	547
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	167 281	167 181	21 124	72 567	68 084	4 484	7%	167 181
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	180 200	180 100	22 070	77 310	73 287	4 022	5%	180 100
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	180 200	180 100	22 070	77 310	73 287	4 022	5%	180 100
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	173 064	172 964	21 500	74 445	70 344	4 101	6%	172 964

0 - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		42	–	–	–	42	42	100.0%	0%
August		42	–	–	–	83	83	100.0%	0%
September		1 248	1 032	7	7	1 115	1 108	99.3%	0%
October		1 312	1 070	1 950	1 957	2 185	228	10.4%	13%
November		1 490	1 248	231	2 188	3 433	1 245	36.3%	15%
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	2 188	4 153	15 904			