



FINANCIAL YEAR 2025/26

SECTION 71

FINANCIAL MANAGEMENT SECTION

for the period ending

30 April 2026

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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, **E Phillips**, Acting Municipal Manager of Overberg District Municipality, hereby certify that –

(mark as appropriate)

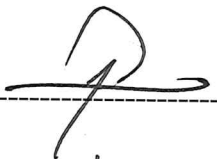
- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

for the month of **30 April 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. E Phillips**

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

Signature -----



Date-----

15 MAY '26.

PART 1

3) EXECUTIVE SUMMARY

Section 71 (1) of the Municipal Finance Management Act (MFMA) requires the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

Consolidated Performance

The following table summarises the overall position on the capital and operating budgets.

	Capital Expenditure	Operating Expenditure	Operating Revenue
Budget	R 40 035 319	R310 616 258	R310 665 305
Budget to date (BTD)	R 11 240 264	R255 535 588	R271 074 766
Year to date (YTD)	R 4 202 991	R248 681 105	R244 988 088
Variance to SDBIP	-R 7 037 273	-R 6 854 483	-R 26 086 678
YTD% Variance to SDBIP	-63%	-2.7%	-10%
% of Annual Budget	10%	80%	79%

Capital expenditures

- The municipal capital budget can be split into 2 components. Karwyderskraal Landfill site (1) – R33.5m total budget and the rest of the projects of R6.5m total value.
- Analysing the capital spending on this basis provide a more detail and accurate situational analysis of the spending on the capital projects.
- This being the last quarter of the financial year spending of 10 actuals pose a risk of not achieving SDBIP target of 90% by year-end. Karwyderskraal is currently including commitments at 36% to date. A positive on this project is that spending should increase with better weather conditions and project completion is stil on track with no risk.

Operational expenditures

- Year to date spending of 80% of Adjustment budgeted amounts reported at end April 2026.
- Municipal departments below the 80% spending are currently Finance and Corporate services. Numerous spending of these departments is only accounted for at year-end.
- As reported in S52 report end of March the Roads departmental spending is “concerning” given no formalisation of the new SLA and agreement. This also significantly impact the cash reserves, that is more explained later in report.

Operational Revenues

- Total revenues of R244.98m reported at end of April 2026 reflect a 79% revenue ratio.
- The bulk of the revenue relates to the Sale of Goods and Rendering of Services 43% as well as other grants received from National and Provincial governments 37% recognized to date, **see C4 Schedule**
- Monthly billing for all services rendered were recorded timeously and no risk were identified.

4) Capital Programme Budget Report 2025/2026

OVERBERG DISTRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28						
UIKEY Description1	UIKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
DIRECTORATE: MUNICIPAL MANAGER OFFICE						
			COMMITTEE, RECORDS, COUNCIL SUPPT			
1	50101001901	20240707990087	DC3_ Furniture and Office Equipment	R33 001	R30 825	R0
			TOTAL	R33 001	R30 825	R0
			PERFORMANCE AND RISK MANAGEMENT			
21	50101002181	20250704001467	DC3_ Computer Equipment	R1 627	R1 627	R0
			TOTAL	R1 627	R1 627	R0
			IDP AND COMMUNICATION			
15	50101002151	20250704001458	DC3_ Sound Equipment	R20 000	R19 262	R478
			TOTAL	R20 000	R19 262	R478
DIRECTORATE: CORPORATE SERVICES						
			CORPORATE SERVICES : EXECUTIVE			
29	50101001971	20240707990108	DC3_ Aircon	R32 000	R26 626	R0
			TOTAL	R32 000	R26 626	R0
			CORPORATE SERVICES : SUPPORT SERV			
1	50102000081	20240300963417	DC3_ Septic tank	R152 200	R152 200	R0
2	50102000091	20251000970713	DC3_ Fencing - Head Office	R114 800	R114 800	R0
28	50102000061	20260224973110	DC3_ Dehumidifier	R13 999	R12 172	R0
			TOTAL	R280 999	R279 172	R0
			ICT SERVICES			
12	50101001891	20240707990084	DC3_ Fingerprint system	R0	R0	R0
13	50101002111	20250704001446	DC3_ Council Chamber Hybrid System	R600 000	R0	R0
14	50101002001	20240707990117	DC3_ Computer Equipment	R101 200	R97 389	R0

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

UKEY Description1	UKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
DIRECTORATE: FINANCIAL SERVICES						
			Supply Chain Management			
23	50101002121	CRR	DC3_Camera System	R42 000	R0	R0
			TOTAL	R42 000	R0	R0
DIRECTORATE: COMMUNITY SERVICES						
			LED, TOURISM, RESORTS AND EPWP			
16	50101001821	CRR	DC3_Machinery and Equipment	R154 000	R18 507	R13 003
17	50101002131	CRR	DC3_Furniture and Office Equipment	R112 553	R70 649	R6 504
25	50101001741	CRR	DC3_Electrical DB Boxes	R106 447	R106 446	R0
27	50101002231	CRR	DC3_Chalet Upgrade	R150 000	R0	R130 000
			TOTAL	R523 000	R195 603	R149 507
EMERGENCY SERVICES						
3	50101001641	CRR	DC3_Vehicle Refurbishment	R400 000	R197 408	R122 381
4	50101001761	CRR	DC3_Bunker Gear	R400 000	R100 452	R271 315
5	50101002051	CRR	DC3_Training Centre Training Management System	R250 000	R0	R0
6	50101001801	CRR	DC3_Rescue Equipment	R349 000	R25 190	R0
7	50101001421	GRANTS	DC3_Capacity Project	R500 000	R344 625	R76 783
24	50101001601	GRANTS	DC3_Water Truck	R447 983	R447 983	R0
24	50101002251	CRR	DC3_Water Truck	R120 517	R120 516	R0
30	50101001651	CRR	DC3_Vehicle Replacement	R551 000	R0	R0
			TOTAL	R3 018 500	R1 236 174	R470 479
ENVIRONMENTAL MANAGEMENT SERVICES						
8	50101002081	CRR	DC3_Vehicle - Rollbar and rubberised loadbin	R15 000	R12 649	R0
9	50101002171	CRR	DC3_Inspections and data gatehering-Tablets	R16 000	R15 502	R0
10	50101002101	CRR	DC3_Spillkit (Sect 30)	R7 000	R5 586	R0
			TOTAL	R38 000	R33 737	R0

OVERBERG DISTRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28						
UKEY Description1	UKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
			MUNICIPAL HEALTH SERVICES			
18	50101002091	CRR	DC3_Vehicle	R511 400	R0	R511 382
19	50101002141	CRR	DC3_Furniture and Office Equipment	R213 592	R66 200	R128 496
20	50101002161	CRR	DC3_Office Refurbishment	R1 120 000	R0	R0
			TOTAL	R1 844 992	R66 200	R639 878
			SOLID WASTE MANAGEMENT			
22	50101001751	LOANS	DC3_Cell5	R33 500 000	R2 216 376	R9 574 479
			TOTAL	R33 500 000	R2 216 376	R9 574 479
			GRAND TOTAL	R40 035 319.00	R4 202 991	R10 834 821
			Funding Sources	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
		CRR	Capital Replacement Reserve	R5 587 336	R1 194 007	R1 183 559
		2	Revenue	R0	R0	R0
		LOANS	External Loans	R33 500 000	R2 216 376	R9 574 479
		GRANTS	Grants	R947 983	R792 608	R76 783
		5	Private Contributions	R0	R0	R0
			TOTAL	R40 035 319	R4 202 991	R10 834 821

Discussion:

As per above summary of Capital projects. Table above give a more detail analysis of status of all projects. Spending of almost 50% if commitments included. Capital spending risk of target not being achieved of 90%

Key Capital project explanation:

Department	Project description	Approved Budget	Adjustment Budget	YTD expenditure	Commitments	Explanation
SOLID WASTE MANAGEMENT	DC3_Cell 5 (External borrowings)	R9 200 000	R33 500 000	R1 262 887	R9 574 479	Project on track in terms of implementation. Additional invoices submitted by contractor. No risk for completion
MUNICIPAL HEALTH SERVICES	DC3_Office Refurbishment	R1 120 000		R0.00	R0.00	This project will not be complete in the financial year. Tender cancelled due to material irregularities in specifications
ICT SERVICES	DC3_Council Chamber Hybrid System	R600 000		R0.00	R0.00	Project is at Bid Adjudication Committee for recommendation.
EMERGENCY SERVICES	DC3_Capacity project (Grant funded)	R500,000		R344 625	R76 783.00	Bulk of the funding has been spent and committed.
EMERGENCY SERVICES	DC3_Vehicle Replacement	R0	R 551 000	R0.00	R0.00	Order was complete and submitted to supplier. Awaiting delivery of vehicle

5) Variance analysis – Operational and Capital Budget

ODM budget – Revenue by source (Excluding Roads)

SUMMARY INCOME & EXPENDITURE 2025/2026 EXCLUDING ROADS AGENCY					
Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	YTD %
SERVICES CHARGES - REFUSE	R 18 821 064.00	R 1 772 367.59	R 15 777 827.21	R 15 503 691.23	83.83%
SERVICES CHARGES - SEWERAGE	R 900 000.00	R 69 408.08	R 714 971.32	R 743 288.95	79.44%
SALE OF GOODS AND SERVICES	R 13 328 224.00	R 2 931 628.49	R 10 366 639.66	R 10 057 990.40	77.78%
RENT OF FACILITIES&EQUIPMENT	R 16 164 520.00	R 1 342 660.07	R 13 534 362.83	R 13 492 962.39	83.73%
INTEREST EARNED-EXTERNAL INVES	R 9 202 000.00	R 510 264.66	R 5 566 527.55	R 7 392 662.81	60.49%
INTEREST EARNED-OUTST DEBTORS	R 322 000.00	R 5 045.58	R 47 028.01	R 248 430.62	14.60%
LICENSES & PERMITS	R 1 344 500.00	R 86 986.13	R 913 532.93	R 1 177 664.11	67.95%
INCOME FOR AGENCY SERVICES	R 13 950 699.00	R 1 202 096.27	R 11 546 506.25	R 11 612 403.13	82.77%
GRANT&SUBSIDIES (OPERATING)	R 100 599 341.00	R 441 748.47	R 91 222 155.19	R 97 884 013.70	90.68%
GRANT&SUBSIDIES (CAPITAL)	R 947 983.00	R -	R 447 983.00	R 710 987.25	47.26%
OTHER REVENUE	R 1 678 761.00	R 95 402.26	R 965 380.20	R 1 216 242.04	57.51%
PROFIT ON SALE	R 2 660 000.00	R -	R -	R -	
TOTAL	R 179 919 092.00	R 8 457 607.60	R 151 102 914.15	R 160 040 336.62	83.98%

Reasons for variance:

Year to date revenue amounts at R151.10m from the total budget of R179.91m. This represents 83.98% of budgeted amounts. **More details below as part of the explanations.**

Services Charges – Refuse

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

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

Services Charges - Sewerage

The billing of the customers at the municipal resorts relates to the semi-permanent residents as well as ad hoc pumping of septic tanks at Die Dam.

Sale of Goods and Services:

Year to date performance for the period ending 30 April 2026 is reflected at 77% of budgeted amount. This is a significant improvement on the 55% reported for the previous month.

The main factor for the improvement is as follows –

Fire Services

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

The participating municipalities of Cape Agulhas / Theewaterskloof and Swellendam municipality.

Resorts

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

Rental of facilities and equipment

The challenges with the complete management of the resort contributes to the performance of the revenue source. This is continuously being monitored. The year to date 83% is within projected targets for the financial year.

Interest Earned-External Investments

Details relating to interest received on cash resources is explained on **page 20** of the report in more details. Year to date actual performance versus total budget amounts to 60.49%, as recorded on 30 April 2026. The current low-interest rate environment will pose a risk on the income receivable from investments furthermore, advances for roads have yet to be received resulting in a stain on cash held. Interest of R598 797.90 to be recognised bringing the amount to 64%.

Interest Earned-Outstanding Debtors

Interest on outstanding debtors' revenue, remains a challenge with a few large historic debtors impacting this recovery. Debtor management item will be tabled to council before year end on the way forward dealing with long outstanding debt and interest.

Licenses & Permits

The fire and health services are accountable for the revenues relating to licenses and permits. Municipal Health services indicated that the revenue is expected to be lower due to slower implementation of revenue enhancement programmes and vacancies to be filled.

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

Grant & Subsidies (Operating)

Grants and subsidies reflect operational transfers received from National and Provincial departments. These allocations are predominantly for project plans submitted as well as recurring grants on a yearly basis. Revenue is recognised when expenditure is incurred. **Refer to page 25 for grant performance.**

Grant & Subsidies (Capital)

Journals to be processed to recognise spending on capital grant for bunker gear amounting to R344 625 which will result in 83.6% spending on the total budget for transfers.

Other Revenue.

All other ad-hoc revenues are accounted for under this category. These are based on service request and billed accordingly. E.g. SETA monies R198 750 that will be journalised.

Profit on sale

The municipality is in process negotiating with SANParks (IGR transaction) on the sale of identified investment properties, process is ongoing. Await response from SANParks on 3 properties.

ODM budget – Expenditure by type (Excluding Roads)

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	YTD %
EMPLOYEE COSTS-WAGES&SALARIES	R 101 549 525.00	R 8 343 742.46	R 84 329 850.83	R 83 907 966.02	83.04%
REMUNERATION OF COUNCILLORS	R 7 136 333.00	R 564 425.22	R 5 906 667.71	R 5 925 785.98	82.77%
BAD DEBTS	R 100 000.00	R -	R -	R -	0.00%
DEPRECIATION	R 3 669 786.00	R 308 065.50	R 3 091 088.91	R 3 080 655.00	84.23%
OTHER MATERIAL	R 4 393 041.00	R 285 644.23	R 3 422 456.00	R 3 565 881.82	77.91%
INTEREST EXPENSE - EXTERNAL	R 1 097 236.00	R 115 457.27	R 721 637.74	R 851 927.00	65.77%
CONTRACTED SERVICES	R 33 864 315.00	R 1 890 131.64	R 19 143 361.91	R 25 941 559.07	56.53%
GENERAL EXPENSES - OTHER	R 27 111 826.00	R 1 048 348.84	R 20 228 310.94	R 22 846 174.13	74.61%
TOTAL	R 178 922 062.00	R 12 555 815.16	R 136 843 374.04	R 146 119 949.01	76.48%

Expenditure by type:

Total expenditures of 76.48% were recorded at the end of the 10th period. Based on budgeted projections.

Reasons for variance:

Employee Costs-Wages & Salaries

Employee related cost accounts for the largest spending category (year to date) ending April 2026. This category recorded an actual expenditure of R84,32m as of April 2026. Variance is insignificant in relation to the budget.

Interest Expense – External

Interest expenses are the repayment on current obligations as per loan agreements. No challenges anticipated at this stage of the financial year. Interest portion gradually decreases towards year end. The new loan from May on the payment of landfill site loan will align actual to budget for the year.

Contracted Services

The bulk of the contracted services are allocated towards the service delivery departments (Municipal health services, Emergency services and the rural roads programme). These services are being utilised on a month-to-month basis and depend on timing and related activities. Spending relating to grants funds received from Provincial and National departments is also allocated towards this category. This is due to the nature of the projects being implemented.

These projects are mostly implemented based on the business plans submitted and currently no risk is anticipated with implementation.

The low spending is mostly attributable to the following factors –

- R2.25m for resort feasibility study, currently at SCM appeal period. Tender was awarded

- Rural Roads program with projected underspend of R1m as per business plan.
- Star rating project of Municipal Health estimated saving R500 000.00.
- Other services used ad-hoc e.g. helicopter usage at Fire Department contributes towards this line item as well as a reduction in consulting fees for administration and finance.

A large part of the under performance of this category is the following items.

Expenditure	Budget to date	Expenditure to date	Explanation
RRAMS project	R 2 213 737	R779 878	The project is currently implemented. The contractor is currently performing required activities as per business plan. Project will accelerate, however savings in the plan is evident.
Feasibility Holiday Homes	R 1 300 000	R0	Tender awarded. Appeal period in process. Funds will be committed by year-end.
Municipal Health: Revenue Enhancement	R1 538 686	R 1 001 811	Spending difference resulted from the roll-over of grant funding. Contract appointments were made later than expected.
Municipal Health: Star Rating	R 979 143	R32 678	Grant implementation slower than expected. Contracted staff for data collecting, however there is a saving on the project.
Maintenance of Equipment Generator Service	R 165 000	R0	No service provider during current financial year.
Maintenance of Buildings	R 213 750	R0	Maintenance not required.

General expenditures – Other

General expenditures include all other minor expenditures not highlighted above. These will be monitored on-going. Listed below is one of the categories included in the grouping which results in the difference

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

SALGA – R 982 844 to be journalised to this ukey

Roads Revenue and expenditure Budget performance

SUMMARY INCOME & EXPENDITURE 2025/2026 ROADS AGENCY						
Revenue by Source		Budget	Month Actual	YTD Actual	YTD Budget	Variance
SALE OF GOODS AND SERVICES	R	131 694 196.00	R -1 382 230.71	R 94 332 623.66	R 111 745 352.01	-15.58%
TOTAL	R	131 694 196.00	R -1 382 167.35	R 94 333 157.32	R 111 745 416.74	-15.58%
Expenditure by Type		Budget	Month Actual	YTD Actual	YTD Budget	Variance
EMPLOYEE COSTS-WAGES&SALARIES	R	70 303 000.00	R 5 567 084.01	R 59 358 613.81	R 59 160 150.91	0.34%
OTHER MATERIAL	R	39 473 806.00	R 2 083 270.40	R 35 084 911.90	R 33 697 121.65	4.12%
INTEREST EXPENSE - EXTERNAL	R	330 000.00	R 26 666.67	R 266 666.70	R 274 166.67	-2.74%
CONTRACTED SERVICES	R	4 150 850.00	R 77 958.04	R 2 543 756.98	R 4 007 622.67	-36.53%
GRANTS & SUBSIDIES PAID	R	895 000.00	R -	R 751 639.99	R 794 230.00	-5.36%
GENERAL EXPENSES - OTHER	R	16 541 540.00	R 765 750.49	R 13 832 141.83	R 11 482 347.32	20.46%
TOTAL	R	131 694 196.00	R 8 520 729.61	R 111 837 731.21	R 109 415 639.22	2.21%

Revenue by source

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

This is accounted for as such.

Expenditure by type

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

Important comment

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

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

To date the claims for April as well as the advances for February and March has not been received to date. Administration is continuously monitoring the situation and regular follow-up is done.

6) Section 66 - Expenditure on Staff benefits for period – 30 April 2026

PURPOSE

To take note of the Expenditure on Staff Benefits report for the period ended April 2026.

BACKGROUND

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

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

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

Comment:

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

Expenditure on staff benefits - categories	Budget 2025/2026	YTD Total	% Spent	01 July to 30 September 2025	01 October to 31 December 2025	01 January to 31 March 2026	01 April to 30 June 2026
Salaries & Wages Section 66(a)	106 248 811	88 945 500	83.7%	26 596 723	26 250 588	27 345 527	8 752 661
Contributions for Pension & Medical Scheme Section 66(b)	27 639 986	20 728 307	75.0%	6 178 973	6 078 790	6 387 420	2 083 124
Transport Allowance Section 66(c)	6 509 154	4 267 730	65.6%	1 289 101	1 264 009	1 264 009	450 611
Housing Benefits & Allowances Section 66(d)	390 438	294 748	75.5%	82 773	85 116	99 432	27 427
Overtime, Shifts & Standby Payments Section 66(e)	7 509 213	7 505 237	99.9%	1 768 896	2 323 001	2 601 825	811 515
*** Fire Services	6 409 213	6 408 892	100.0%	1 500 532	1 989 907	2 243 695	674 758
*** LED.Tourism/Resorts	600 000	666 807	111.1%	184 881	191 990	223 824	66 112
*** Roads Services	500 000	429 537	85.9%	83 483	141 103	134 306	70 646
Loans & Advances Section 66(f)	-	-	-	-	-	-	-
Other related staff benefits or allowances Section 66(g)	23 050 768	17 092 302	74.2%	2 983 016	11 130 239	2 805 963	1 302 096
***Operational Allowance	1 185 760	1 407 374	118.7%	399 201	398 514	484 955	124 703
***Annual bonus	9 616 866	8 860 652	92.1%	89 974	8 262 382	7 094	501 201
***Bargaining Council	65 127	48 531	74.5%	14 909	14 772	14 119	4 731
***Group Assurance	6 148 423	4 731 336	77.0%	1 431 229	1 406 744	1 418 632	474 731
***Long service bonus	Provision	370 063		174 681	31 747	163 636	-
***Paid out accumulated leave	Provision	758 948		286 768	346 854	125 327	-
***SARS - Levies	3 106 168	1 378 744	44.4%	384 108	465 540	397 525	131 570
***SARS - UIF	2 928 424	665 665	22.7%	202 145	203 686	194 676	65 158
	171 348 370	138 833 823	81.0%	38 899 482	47 131 743	40 504 177	13 427 433

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

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

7) Monthly investment report



MONTHLY INVESTMENT REPORT

REPORTING MONTH: April 2026

INSTITUTION	Account Type	Account number	Balance as at		Movements for the month		Interest capitalised	Balance as at	Interest earned	Rate
			01 Apr 26	30 Apr 26	Call Investments made	Call Investments withdrawn				
Call Investments (Operational)										
Nedbank	Call Account (Main)	037881714042	10 504 118.78	5 098 972.90	-	5 500 000.00	94 854.12	5 098 972.90	94 854.12	6.65%
Absa Bank	Investment Tracker (Main)	9358892970	33 372 916.30	18 576 993.97	-	15 000 000.00	204 077.67	18 576 993.97	204 077.67	7.20%
Total for Investments			R 43 877 035.08	R 23 675 966.87	R -	R -20 500 000.00	R 298 931.79	R 23 675 966.87	R 298 931.79	
Current Accounts										
Nedbank	Primary Bank Account	1176524496	1 095 869.55	556 674.08	-	539 195.47	-	556 674.08	-	
Absa Bank	Cheque Account	1780000062	246 680.08	278 675.55	31 995.47	-	-	278 675.55	-	
Total for Bank Accounts			R 1 342 549.63	R 835 349.63	R 31 995.47	R -539 195.47	R -	R 835 349.63	R -	
TOTAL 1			R 45 219 584.71	R 24 511 316.50	R 31 995.47	R -21 039 195.47	R 298 931.79	R 24 511 316.50	R 298 931.79	
Call Investments (Committed)										
Nedbank	Call Account (KWK Rehab)	037881183454	8 220 235.23	8 505 655.78	238 993.09	-	46 427.46	8 505 655.78	46 427.46	6.65%
Nedbank	Call Account (CRRF)	037881185767	1 000 974.54	1 003 628.01	-	-	5 653.47	1 003 628.01	5 653.47	6.65%
Absa Bank	Investment Tracker (Special)	9374585345	43 226 898.87	43 474 684.05	-	-	247 785.18	43 474 684.05	247 785.18	7.20%
Total for Investments			R 52 448 108.64	R 52 986 967.84	R 238 993.09	R -	R 299 866.11	R 52 986 967.84	R 299 866.11	
TOTAL 2			R 97 667 693.35	R 77 498 284.34	R 270 988.56	R -21 039 195.47	R 598 797.90	R 77 498 284.34	R 598 797.90	

DATE: 15-05-2026

CHIEF FINANCIAL OFFICER: *[Signature]*

The effect of the non-performance of the Department of Infrastructure can be seen with the below average Cash balances for the period ending 30 April. Cash and reserve balances end April of R77.48m. This compared negatively with a R97.4m average for the financial year.

9) Bank reconciliation

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


CASHBOOK

Balance B/fwd - 1 April 2026	1342549.63
Revenue: 40101010031	40317675.33
Expenditure: 40101010032	40824875.33-
Other:	
CASHBOOK BALANCE - 30 April 2026	835349.63

BANK STATEMENT

Balance as per bank statement as at 30 April 2026	30/04/2026	835349.63 ✓
PLUS:		
Receipts not cleared in bank	13	● 36532.85
Other	0	
LESS:		
Uncleared ACE		● The transactions of 10 April must still be allocated to the correct ukeys.
Outstanding cheques		The revenue department is waiting for SAMRAS to assist with allocating these transactions.
Bank transactions not on GL	13	● 36532.85-
Cash Book balance as at 30 April 2026		835349.63
Difference		0.00 ✓

Verified by: **S Zikmann**

Signature:  On (dd/mm/ccyy) 06/05/2026

10) Cash Position and Liquidity

The available cash as of 30 April 2026 is calculated as follows:

Item Description	Amounts
Balance as per CFA	R 77 498 284
Interest	R -
Sub total	R 77 498 284
Unspent conditional grants and funds	-R 5 984 424
Consumer and Sundry deposits	-R 8 160
Sinking fund investments	R -
External loans unspent	R -
EFF Accumulated Depreciation	R -
Provision for bonuses	R -
Capital Replacement reserve	-R 15 412 664
VAT Refund (Roads Expenses prev years)	-R 43 474 684
Rehabilitation provision (KWK)	-R 8 505 656
Performance Bonus Provison	R -
Set aside for retention	R -
Capital Replacement Reserve Fund	-R 3 209 770
Set aside for Creditor payments	-R 4 000 000
Provision for leave Payment	-R 650 000
Capital Funding Required	
Loan Repayments	-R 897 117
Cash Surplus (Deficit)	-R4 644 191

Positive cash balance for reporting month

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

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

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R5 984 424
External Loans unspent	R0
1 (one) Month Operational Expenditure	R20 871 878
Provisions	R650 000
Capital Replacement Reserve	R18 622 434
Loan repayments	R2 456 006
Commitments for creditor payments	R4 008 160
Total Liquidity Requirement	R52 592 902
ACTUAL LIQUIDITY AVAILABLE	R22 308 174
Total Investments	R77 498 284
Capital Replacement Reserve Fund	-R3 209 770
VAT Refund (ABSA Deposit plus)	-R43 474 684
Rehabilitation provision (KWK)	-R8 505 656
Balance of Investments	R22 308 174
Cash book - Bank Balance	R835 350
Equitable share received in advance	-R14 726 667
Roads Invoice claim April 2026	R9 782 183
Consumer Debtors (current – 60 days)	R7 286 675
Total Liquidity Available	R25 485 715

Negative cash flow, over **R4.64million** was calculated and total liquidity available of **R25.48 million** liquidity as evident as on 30 April 2026.

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

For April 2026, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R 244 988 088	R 240 043 604	-R4 944 484
Actual Expenditure	<u>R 248 681 105</u>	<u>-R 248 681 105</u>	
Surplus (Shortfall)	(R 3 693 017)	(R8 637 501)	

The revenue adjustment is calculated as follows:

Equitable share received for April 2026	-	-R14 726 667
Roads Revenue invoice for April 2026		<u>R 9 782 183</u>
Nett total revenue received in advance		-R 4 944 484

11) Grant allocation and spending

Grants Allocations and spending YTD											
Grant	Prior year Grants liability	Rolled-Over 24/25 Approved	Grants Repaid	Allocation 25/26	Actual Receipt	Roll overs approved + actual receipt	Spend to date	% Spent on Total Funds	Unspent Grants to date	Committed	Total Committed and Spent
FMG	R -	R -	R -	R 1 000 000.00	R 1 000 000.00	R 1 000 000.00	R 608 892.95	60.89%	R 391 107.05	R -	R 608 892.95
EPWP	R -	R -	R -	R 1 500 000.00	R 1 500 000.00	R 1 500 000.00	R 1 083 796.69	72.25%	R 416 203.31	R 25 250.00	R 1 109 046.69
CDW	R -	R -	R -	R 57 000.00	R 57 000.00	R 57 000.00	R 53 534.93	93.92%	R 3 465.07	R -	R 53 534.93
RRAMS	R 2 081 563.00	R -	-R 2 081 563.00	R 2 951 650.00	R 2 175 000.00	R 2 175 000.00	R 779 878.46	35.86%	R 1 395 121.54	R -	R 779 878.46
WOSA	R 73 260.00	R -	-R 73 260.00	R 1 000 000.00	R 1 000 000.00	R 1 000 000.00	R 794 522.67	79.45%	R 205 477.33	R -	R 794 522.67
CAPACITY PROJECT	R -	R -	R -	R 500 000.00	R 500 000.00	R 500 000.00	R 344 625.37	68.93%	R 155 374.63	R 76 783.48	R 421 408.85
WC FMCG (WEB AUTO)	R 563 103.00	R -	-R 563 103.00	R -	R -	R -	R -	0.00%	R -	R -	R -
WC FMCG (MIJN HEALTH REV)	R 527 165.00	R 527 165.00	R -	R 1 420 000.00	R 1 420 000.00	R 1 947 165.00	R 1 001 811.02	51.45%	R 945 353.98	R -	R 1 001 811.02
WC FMCG (CREMATORIUM)	R -	R -	R -	R 300 000.00	R 300 000.00	R 300 000.00	R 300 000.00	100.00%	R -	R -	R 300 000.00
WC FMCG (HOLIDAY HOMES)	R 750 000.00	R 750 000.00	R -	R 750 000.00	R 750 000.00	R 1 500 000.00	R -	0.00%	R 1 500 000.00	R -	R -
WC FMCG(STAR RATING)	R -	R -	R -	R 1 305 000.00	R 1 305 000.00	R 1 305 000.00	R 32 678.50	2.50%	R 1 272 321.50	R 29 283.01	R 61 961.51
WC FMCG (COLLABORATOR)	R 300 000.00	R -	-R 300 000.00	R -	R -	R -	R -	0.00%	R -	R -	R -
WC FMCG (BURSARIES)	R 126 396.00	R -	-R 126 396.00	R -	R -	R -	R -	0.00%	R -	R -	R -
Municipal Service Delivery and Capacity Building Grant (INTERNSHIP DISASTER)	R 153 899.00	R 153 899.00	R -	R -	R -	R 153 899.00	R153 899.00	100.00%	R -	R -	R 153 899.00
Municipal Service Delivery and Capacity Building Grant (MSR)	R 370 277.00	R 370 277.00	R -	R -	R -	R 370 277.00	R 370 277.00	100.00%	R -	R -	R 370 277.00
FIRE SERVICE CAPACITY GRANT	R 92 441.00	R -	-R 92 441.00	R -	R -	R -	R0.00	0.00%	R -	R -	R -
WCPT Water resilience grant	R 447 983.00	R 447 983.00	R -	R -	R -	R 447 983.00	R 447 983.00	100.00%	R -	R -	R 447 983.00
Total Conditional Grants	R5 486 087.00	R 2 249 324.00	-R 3 236 763.00	R 10 783 650.00	R 10 007 000.00	R 12 256 324.00	R 6 271 899.59	51.17%	R 5 984 424.41	R 131 316.49	R 6 403 216.08

Unspent grants reported of R5.98M for the period ending 30 April 2026. The grants are cash-backed in terms of the National treasury requirements. Some of the grant funding allocated to the municipality is multi-year projects and do not pose any risk with repayments.

12) Debtors Analysis

0 - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description		Budget Year 2025/26											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
	1200	9	8	4	7	6	5	25	125	188	168			
	1300	81	13	4	2	1	-	3	4	107	10			
	1400	-	-	-	-	-	-	-	-	-	-			
	1500	-	-	-	-	-	-	-	-	-	-			
	1600	-	-	-	-	-	-	-	-	-	-			
	1700	-	-	-	-	-	-	-	-	-	-			
	1810	-	2	2	1	2	1	5	139	151	148			
	1820	-	-	-	-	-	-	-	-	-	-			
	1900	6 460	191	130	125	63	25	171	2 258	9 423	2 642			
	2000	6 550	213	139	136	72	31	203	2 526	9 870	2 968			
Total By Income Source														
2024/25 - totals only														
Debtors Age Analysis By Customer Group														
	2200	3 457	-	37	53	-	-	-	94	3 641	147			
	2300	78	5	2	7	15	0	6	1 515	1 628	1 543			
	2400	1 441	208	100	75	57	31	197	917	3 027	1 278			
	2500	1 574	-	-	-	-	-	-	-	1 574	-			
	2600	6 550	213	139	136	72	31	203	2 526	9 870	2 968			
Total By Customer Group														

Debtors' analysis

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

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

The resorts collection rate is 82% for the month and 88% average for the YTD. The impact on the rising costs on fuel and affordability is reflecting in the decline, as well as the peak seasons to enjoy the facility concluded hence, priority will only reflect with improved payment volumes, closer to the festive period.

13) Creditors Analysis

0 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2025/26										Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total			
Creditors Age Analysis By Customer Type													
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	220	-	-	-	-	-	-	-	-	-	-	296
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	11 125	50	6	-	2	-	-	-	20	0	-	796
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	1	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	11 345	50	6	-	2	20	0	1	0	1	1 093	-

The Municipality is fully compliant with respect to creditors payments.

Creditors outstanding are only applicable where service / goods are not delivered in full, hence part payments on goods received are made.

The major creditor as reflected is relating to the Kawyderskraal landfill site project. Payment is due in May based on the 30 days period cycle as per .

PART 2 - IN YEAR BUDGET STATEMENT TABLES

0 - Table C1 Monthly Budget Statement Summary - M10 April

Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	18 771	19 721	1 842	16 493	16 247	246	2%	19 721
Investment revenue	-	9 202	9 202	510	5 567	7 393	(1 826)	-25%	9 202
Transfers and subsidies - Operational	-	98 798	100 599	442	91 222	97 884	(6 662)	(0)	100 599
Other own revenue	-	180 041	181 143	4 282	131 707	149 551	(17 845)	-12%	181 143
Total Revenue (excluding capital transfers and contributions)	-	306 812	310 665	7 075	244 988	271 075	(26 087)	-10%	310 665
Employee costs	-	173 064	171 853	13 911	143 688	143 068	620	0%	171 853
Remuneration of Councillors	-	7 136	7 136	564	5 907	5 926	(19)	-0%	7 136
Depreciation and amortisation	-	3 697	3 670	308	3 091	3 081	10	0%	3 670
Interest	-	1 427	1 427	142	988	1 126	(138)	-12%	1 427
Inventory consumed and bulk purchases	-	44 121	43 867	2 369	38 507	37 263	1 244	3%	43 867
Transfers and subsidies	-	1 000	895	-	752	794	(43)	-5%	895
Other expenditure	-	76 322	81 769	3 782	55 748	64 278	(8 530)	-13%	81 769
Total Expenditure	-	306 767	310 616	21 077	248 681	255 536	(6 854)	-3%	310 616
Surplus/(Deficit)	-	45	49	(14 001)	(3 693)	15 539	(19 232)	-124%	49
Transfers and subsidies - capital (monetary)	-	500	948	-	448	711	(263)	-37%	948
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	545	997	(14 001)	(3 245)	16 250	(19 495)	-120%	997
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	545	997	(14 001)	(3 245)	16 250	(19 495)	-120%	997
Capital expenditure & funds sources									
Capital expenditure	-	14 878	40 035	1 082	4 203	11 240	(7 037)	-63%	40 035
Capital transfers recognised	-	500	948	-	793	748	45	6%	948
Borrowing	-	9 200	33 500	953	2 216	6 665	(4 448)	-67%	33 500
Internally generated funds	-	5 178	5 587	128	1 194	3 828	(2 634)	-69%	5 587
Total sources of capital funds	-	14 878	40 035	1 082	4 203	11 240	(7 037)	-63%	40 035
Financial position									
Total current assets	-	78 259	85 531		90 433				85 531
Total non current assets	-	138 329	164 286		128 295				164 286
Total current liabilities	-	31 921	33 435		32 776				33 435
Total non current liabilities	-	63 289	92 679		66 482				92 679
Community wealth/Equity	-	121 378	123 703		119 470				123 703
Cash flows									
Net cash from (used) operating	-	2 140	1 241	(18 796)	3 293	16 692	13 398	80%	1 241
Net cash from (used) investing	-	(12 218)	(13 244)	(1 082)	(4 203)	(24 911)	(20 708)	83%	(13 244)
Net cash from (used) financing	-	2 099	27 899	(381)	(4 244)	(4 456)	(211)	5%	27 899
Cash/cash equivalents at the month/year end	-	64 346	70 590	73 672	73 672	66 151	(7 521)	-11%	94 722
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	6 550	213	139	136	72	31	203	2 526	9 870
Creditors Age Analysis									
Total Creditors	11 345	50	6	-	2	20	0	1	1 093

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		-	114 240	116 754	2 038	98 444	107 169	(8 725)	-8%	116 754
Executive and council		-	34 521	34 521	1 202	29 456	29 522	(66)	0%	34 521
Finance and administration		-	79 720	82 233	836	68 988	77 647	(8 659)	-11%	82 233
<i>Community and public safety</i>		-	42 619	44 207	4 647	36 881	37 264	(383)	-1%	44 207
Sport and recreation		-	23 795	25 133	1 821	20 539	20 623	(84)	0%	25 133
Public safety		-	14 223	14 573	2 721	12 327	12 343	(16)	0%	14 573
Health		-	4 600	4 500	105	4 015	4 298	(283)	-7%	4 500
<i>Economic and environmental services</i>		-	131 832	131 832	(1 382)	94 333	111 849	(17 516)	-16%	131 832
Road transport		-	131 694	131 694	(1 382)	94 333	111 745	(17 412)	-16%	131 694
Environmental protection		-	138	138	-	-	103	(103)	-100%	138
<i>Trading services</i>		-	18 621	18 821	1 772	15 778	15 504	274	2%	18 821
Waste management		-	18 621	18 821	1 772	15 778	15 504	274	2%	18 821
Total Revenue - Functional	2	-	307 312	311 613	7 075	245 436	271 786	(26 350)	-10%	311 613
Expenditure - Functional										
<i>Governance and administration</i>		-	68 556	69 285	4 757	55 630	58 141	(2 511)	-4%	69 285
Executive and council		-	11 682	11 739	1 089	9 625	9 719	(94)	-1%	11 739
Finance and administration		-	54 512	55 183	3 553	44 858	46 541	(1 683)	-4%	55 183
Internal audit		-	2 363	2 363	114	1 147	1 882	(735)	-39%	2 363
<i>Community and public safety</i>		-	92 299	95 370	6 746	70 573	76 290	(5 717)	-7%	95 370
Sport and recreation		-	22 250	23 157	1 640	15 687	18 499	(2 812)	-15%	23 157
Public safety		-	46 060	47 449	3 321	38 117	38 241	(125)	0%	47 449
Health		-	23 989	24 764	1 784	16 770	19 551	(2 781)	-14%	24 764
<i>Economic and environmental services</i>		-	137 524	137 469	8 985	116 527	114 402	2 125	2%	137 469
Planning and development		-	1 898	1 899	163	1 550	1 566	(16)	-1%	1 899
Road transport		-	131 694	131 694	8 521	111 838	109 416	2 422	2%	131 694
Environmental protection		-	3 932	3 875	301	3 139	3 421	(282)	-8%	3 875
<i>Trading services</i>		-	8 387	8 492	589	5 951	6 702	(751)	-11%	8 492
Waste management		-	8 387	8 492	589	5 951	6 702	(751)	-11%	8 492
Total Expenditure - Functional	3	-	306 767	310 616	21 077	248 681	255 536	(6 854)	-3%	310 616
Surplus/ (Deficit) for the year		-	545	997	(14 001)	(3 245)	16 250	(19 495)	-1.19969	997

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

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										
Vote 1 - Municipal Manager	1	-	34 521	34 521	1 202	29 456	29 522	(66)	-0.2%	34 521
Vote 3 - Corporate Services		-	47	240	4	37	155	(118)	-75.9%	240
Vote 4 - Finance		-	79 673	81 993	833	68 951	77 492	(8 542)	-11.0%	81 993
Vote 5 - Community Services		-	193 072	194 860	5 037	146 992	164 616	(17 624)	-10.7%	194 860
Total Revenue by Vote	2	-	307 312	311 613	7 075	245 436	271 786	(26 350)	-9.7%	311 613
Expenditure by Vote										
Vote 1 - Municipal Manager	1	-	17 772	17 839	1 552	13 850	14 677	(827)	-5.6%	17 839
Vote 3 - Corporate Services		-	20 418	20 360	1 458	16 850	17 897	(1 047)	-5.8%	20 360
Vote 4 - Finance		-	30 709	31 426	1 699	25 057	25 868	(811)	-3.1%	31 426
Vote 5 - Community Services		-	237 868	240 991	16 368	192 924	197 094	(4 170)	-2.1%	240 991
Total Expenditure by Vote	2	-	306 767	310 616	21 077	248 681	255 536	(6 854)	-2.7%	310 616
Surplus/ (Deficit) for the year	2	-	545	997	(14 001)	(3 245)	16 250	(19 495)	-120.0%	997

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		150	900	69	715	743	(28)	-4%	900	
Service charges - Waste management		18 621	18 821	1 772	15 778	15 504	274	2%	18 821	
Sale of Goods and Rendering of Services		144 147	145 022	1 549	104 699	121 803	(17 104)	-14%	145 022	
Agency services		13 951	13 951	1 202	11 547	11 612	(66)	-1%	13 951	
Interest		-	-	-	-	-	-	-	-	
Interest earned from Receivables		318	322	5	47	248	(201)	-81%	322	
Interest from Current and Non Current Assets		9 202	9 202	510	5 567	7 393	(1 826)	-25%	9 202	
Dividends		-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	
Rental from Fixed Assets		16 165	16 165	1 343	13 534	13 493	41	0%	16 165	
Licence and permits		1 445	1 345	87	914	1 178	(264)	-22%	1 345	
Special rating levies		-	-	-	-	-	-	-	-	
Operational Revenue		1 356	1 679	95	966	1 216	(250)	-21%	1 679	
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	
Surcharges and Taxes		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	
Licence and permits		-	-	-	-	-	-	-	-	
Transfers and subsidies - Operational		98 798	100 599	442	91 222	97 884	(6 662)	-7%	100 599	
Interest		-	-	-	-	-	-	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	
Gains on disposal of Assets		2 660	2 660	-	-	-	-	-	2 660	
Other Gains		-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		-	306 812	310 665	7 075	244 988	271 075	(26 087)	-10%	310 665
Expenditure By Type										
Employee related costs		173 064	171 853	13 911	143 688	143 068	620	0%	171 853	
Remuneration of councillors		7 136	7 136	564	5 907	5 926	(19)	0%	7 136	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	
Inventory consumed		44 121	43 867	2 369	38 507	37 263	1 244	3%	43 867	
Debt impairment		100	100	-	-	-	-	-	100	
Depreciation and amortisation		3 697	3 670	308	3 091	3 081	10	0%	3 670	
Interest		1 427	1 427	142	988	1 126	(138)	-12%	1 427	
Contracted services		35 245	38 015	1 968	21 687	29 949	(8 262)	-28%	38 015	
Transfers and subsidies		1 000	895	-	752	794	(43)	-5%	895	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	
Operational costs		40 976	43 653	1 814	34 060	34 329	(268)	-1%	43 653	
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	
Total Expenditure		-	306 767	310 616	21 077	248 681	255 536	(6 854)	-3%	310 616
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		-	45	49	(14 001)	(3 693)	15 539	(19 232)	(0)	49
Transfers and subsidies - capital (in-kind)		-	500	948	-	448	711	(263)	-37%	948
Surplus/(Deficit) after capital transfers & contributions		-	545	997	(14 001)	(3 245)	16 250	(19 495)	(0)	997
Income Tax		-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax		-	545	997	(14 001)	(3 245)	16 250	(19 495)	(0)	997
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		-	545	997	(14 001)	(3 245)	16 250	(19 495)	(0)	997
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year		-	545	997	(14 001)	(3 245)	16 250	(19 495)	(0)	997

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	9 200	33 650	953	2 216	6 665	(4 448)	-67%	33 650
Total Capital Multi-year expenditure	4,7	-	9 200	33 650	953	2 216	6 665	(4 448)	-67%	33 650
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	23	22	3	21	22	(1)	-3%	22
Vote 3 - Corporate Services		-	2 675	1 047	109	434	1 461	(1 027)	-70%	1 047
Vote 4 - Finance		-	42	42	-	-	42	(42)	-100%	42
Vote 5 - Community Services		-	2 938	5 274	16	1 532	3 050	(1 519)	-50%	5 274
Total Capital single-year expenditure	4	-	5 678	6 385	128	1 987	4 575	(2 589)	-57%	6 385
Total Capital Expenditure		-	14 878	40 035	1 082	4 203	11 240	(7 037)	-63%	40 035
Capital Expenditure - Functional Classification										
Governance and administration		-	2 720	1 091	109	436	1 505	(1 069)	-71%	1 091
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2 720	1 091	109	436	1 505	(1 069)	-71%	1 091
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	2 700	5 386	7	1 498	2 830	(1 332)	-47%	5 386
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	250	523	5	196	100	96	96%	523
Public safety		-	1 700	3 019	-	1 236	2 068	(832)	-40%	3 019
Housing		-	-	-	-	-	-	-	-	-
Health		-	750	1 845	3	66	661	(595)	-90%	1 845
Economic and environmental services		-	258	58	12	53	241	(188)	-78%	58
Planning and development		-	20	20	3	19	20	(1)	-4%	20
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	238	38	9	34	221	(187)	-85%	38
Trading services		-	9 200	33 500	953	2 216	6 665	(4 448)	-67%	33 500
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 200	33 500	953	2 216	6 665	(4 448)	-67%	33 500
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	14 878	40 035	1 082	4 203	11 240	(7 037)	-63%	40 035
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	500	948	-	793	748	45	6%	948
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	500	948	-	793	748	45	6%	948
Borrowing	6	-	9 200	33 500	953	2 216	6 665	(4 448)	-67%	33 500
Internally generated funds		-	5 178	5 587	128	1 194	3 828	(2 634)	-69%	5 587
Total Capital Funding		-	14 878	40 035	1 082	4 203	11 240	(7 037)	-63%	40 035

0 - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents			64 346	70 590	73 672	70 590
Trade and other receivables from exchange transactions			9 303	9 703	11 132	9 703
Receivables from non-exchange transactions			560	605	1 879	605
Current portion of non-current receivables			2 283	2 317	2 073	2 317
Inventory			1 767	1 263	1 677	1 263
VAT			-	1 053	-	1 053
Other current assets			-	-	-	-
Total current assets			-	78 259	85 531	90 433
Non current assets						
Investments			-	-	-	-
Investment property			12 782	12 782	12 797	12 782
Property, plant and equipment			101 897	127 148	92 216	127 148
Biological assets			-	-	-	-
Living and non-living resources			-	-	-	-
Heritage assets			-	-	-	-
Intangible assets			600	417	90	417
Trade and other receivables from exchange transactions			-	-	-	-
Non-current receivables from non-exchange transactions			23 051	23 940	23 192	23 940
Other non-current assets			-	-	-	-
Total non current assets			-	138 329	164 286	128 295
TOTAL ASSETS			-	216 588	249 817	218 728
LIABILITIES						
Current liabilities						
Bank overdraft			-	-	-	-
Financial liabilities			2 297	2 297	897	2 297
Consumer deposits			8	8	8	8
Trade and other payables from exchange transactions			6 940	5 915	1 575	5 915
Trade and other payables from non-exchange transactions			2 527	3 303	13 770	3 303
Provision			19 765	20 828	15 563	20 828
VAT			384	1 084	963	1 084
Other current liabilities			-	-	-	-
Total current liabilities			-	31 921	33 435	32 776
Non current liabilities						
Financial liabilities			7 820	32 120	1 377	32 120
Provision			55 469	60 559	65 105	60 559
Long term portion of trade payables			-	-	-	-
Other non-current liabilities			-	-	-	-
Total non current liabilities			-	63 289	92 679	66 482
TOTAL LIABILITIES			-	95 210	126 115	99 258
NET ASSETS	2		-	121 378	123 703	119 470
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)			100 378	102 703	98 470	102 703
Reserves and funds			21 000	21 000	21 000	21 000
Other			-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2		-	121 378	123 703	119 470

0 - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2024/25	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			-	-	-	-	-	-		-	
Service charges			18 771	19 746	1 842	16 493	16 424	69	0%	19 746	
Other revenue			177 063	178 036	(198)	131 072	149 873	(18 801)	-13%	178 036	
Transfers and Subsidies - Operational			98 798	98 798	-	95 969	95 969	-		98 798	
Transfers and Subsidies - Capital			500	500	-	500	500	-		500	
Interest			9 520	9 524	512	5 602	7 254	(1 652)	-23%	9 524	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(299 252)	(302 114)	(20 866)	(244 627)	(251 311)	(6 685)	3%	(302 114)	
Interest			(460)	(1 427)	(86)	(431)	(944)	(513)	54%	(1 427)	
Transfers and Subsidies			(2 800)	(1 821)	-	(1 285)	(1 072)	212	-20%	(1 821)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	2 140	1 241	(18 796)	3 293	16 692	13 398	80%	1 241
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			2 660	2 660	-	-	-	-		2 660	
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
Payments											
Capital assets			(14 878)	(15 904)	(1 082)	(4 203)	(24 911)	(20 708)	83%	(15 904)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(12 218)	(13 244)	(1 082)	(4 203)	(24 911)	(20 708)	83%	(13 244)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-		-	
Borrowing long term/refinancing			9 200	33 500	-	-	-	-		33 500	
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-	
Payments											
Repayment of borrowing			(7 101)	(5 601)	(381)	(4 244)	(4 456)	(211)	5%	(5 601)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	2 099	27 899	(381)	(4 244)	(4 456)	(211)	5%	27 899
NET INCREASE/ (DECREASE) IN CASH HELD			-	(7 979)	(8 236)	(20 259)	(5 154)	(12 675)			15 895
Cash/cash equivalents at beginning:			72 325	78 826	93 931	78 826	78 826				78 826
Cash/cash equivalents at month/year end:			64 346	70 590	73 672	73 672	66 151				94 722

PART 3 – SUPPORTING DOCUMENTATION

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

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

0 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 993	4 993	399	4 133	4 145	(12)	0%	4 993
Pension and UIF Contributions			97	97	5	79	81	(2)	-3%	97
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 576	1 576	124	1 307	1 308	(1)	0%	1 576
Cellphone Allowance			470	470	35	388	392	(4)	-1%	470
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			7 136	7 136	564	5 907	5 926	(19)	0%	7 136
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4 701	4 701	885	5 136	3 832	1 304	34%	4 701
Pension and UIF Contributions			675	675	50	582	546	36	7%	675
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			246	246	20	198	204	(6)	-3%	246
Cellphone Allowance			78	78	10	132	65	67	103%	78
Housing Allowances			3	3	0	18	3	16	614%	3
Other benefits and allowances			-	-	5	42	4	39	1021%	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			79	79	19	39	59	(21)	-35%	79
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			5 783	5 783	989	6 147	4 713	1 435	30%	5 783
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			111 164	110 618	8 453	92 637	91 990	647	1%	110 618
Pension and UIF Contributions			20 173	20 173	1 566	15 659	16 706	(1 047)	-6%	20 173
Medical Aid Contributions			7 703	7 703	549	5 308	6 299	(991)	-16%	7 703
Overtime			1 950	1 735	363	3 326	1 499	1 828	122%	1 735
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			6 263	5 813	431	4 070	5 106	(1 037)	-20%	5 813
Cellphone Allowance			482	482	36	356	398	(42)	-10%	482
Housing Allowances			387	387	27	276	318	(42)	-13%	387
Other benefits and allowances			11 823	11 823	923	8 951	9 758	(807)	-8%	11 823
Payments in lieu of leave			220	220	-	738	261	476	182%	220
Long service awards			601	601	54	543	505	38	8%	601
Post-retirement benefit obligations			5 967	5 967	498	4 979	4 973	6	0%	5 967
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			547	547	21	440	474	(34)	-7%	547
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			167 281	166 070	12 922	137 282	138 287	(1 004)	-1%	166 070
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			180 200	178 989	14 475	149 336	148 925	411	0%	178 989
Unpaid salary, allowances & benefits in arrears:			#DIV/0!	#DIV/0!						#DIV/0!
TOTAL SALARY, ALLOWANCES & BENEFITS			180 200	178 989	14 475	149 336	148 925	411	0%	178 989
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			173 064	171 853	13 911	143 430	142 999	430	0%	171 853

0 - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		42	-	-	-	42	42	100.0%	0%
August		42	-	-	-	83	83	100.0%	0%
September		1 248	7	7	7	91	83	91.9%	0%
October		1 312	1 950	1 950	1 957	2 040	83	4.1%	13%
November		1 490	231	231	2 188	2 272	83	3.7%	15%
December		1 476	7	7	2 195	2 279	83	3.7%	15%
January		1 576	29	29	2 224	2 307	83	3.6%	15%
February		1 937	7 562	42	2 266	9 870	7 603	77.0%	15%
March		2 387	7 562	855	3 121	17 432	14 310	82.1%	21%
April		1 447	7 562	468	3 589	24 994	21 405	85.6%	24%
May		962	7 562			32 556	-		
June		962	7 562			40 119	-		
Total Capital expenditure	-	14 878	40 035	3 589	17 549	40 035			