FINANCIAL YEAR 2026/27

SECTION 71

FINANCIAL MANAGEMENT SECTION

for the period ending

31 July 2026

Contents

1) Legislative Framework

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

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

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

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

2) Municipal Manager's Quality Certificate

QUALITY CERTIFICATE

I, **EO Phillips** , Municipal Manager (acting) of Overberg District Municipality, hereby certify that –

(mark as appropriate)

- X 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 **31 July 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. EO Phillips**
(Acting) Municipal Manager of **Overberg District Municipality DC3**

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

Date---17.08.26---

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 28 426 100	R324 133 208	R325 194 653
Year to date (YTD)	R 1 640 093	R 20 415 894	R 61 917 082
Commitments	R 372 400	R 1 261 851	R 0
% of Annual Budget	6%	6%	19%

Capital expenditures

- The first period of the financial year historically reflects slow spending.
- Most of the department's is only in the planning phase of new capital spending, although significant strides has been achieved with the SCM preparation.
- The current spending on the capital project relates to a committed project within the Emergency services department with the Provincial Department of Infrastructure.

Operational expenditures

- Year to date spending of 6% reported for the period ending 31 July 2026.
- At this stage of the financial year no challenges experienced with spending.
- Prudent financial management will be implemented for the financial year.

- Significant final year-end transactions still need to be processed as preparation for the 2025/26 AFS.

Operational Revenues

- Total revenues of R61.91m reported at end of June 2026 reflected a 19% revenue recognised to date.
- The municipality received its first tranche of the Equitable share allocations. Numerous other National grants promulgated is expected to be received in the first quarter of the financial year.
- The challenges experienced with the Roads agency agreement has been resolved. With the year-end for 2025/26 claims was still outstanding.
- These claims have been received in the new financial year and reported. This is due to the difference in the Department and Municipal financial years.

4) Capital Programme Budget Report 2026/2027

OVERBERG DISRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2026/27 - 2028/29								
	UKEY Description1	Department	FUNDING TYPE	DESCRIPTION	BUDGET 2026/27	ACTUAL YTD SPENDING	COMMITMENTS	% Spent
DIRECTORATE: CORPORATE SERVICES								
Corporate Support								
1	**20260706002992**	**Corporate Support**	**CRR**	DC3_Trailer	25 000	-	-	
				TOTAL	**R25 000**	**R0**	**R0**	**0.00%**
ICT SERVICES								
2	**20260706003082**	**ICT SERVICES**	CRR	DC3_Computers and Computer Equipment	450 000	-	372 400	
3	**20260706003085**	**ICT SERVICES**	CRR	DC3_Network cable roll stand	13 000	-	-	
4	**20260706003079**	**ICT SERVICES**	CRR	DC3_Alarm and cameras	200 000	-	-	
				TOTAL	**R663 000.00**	**R0.00**	**R372 400.00**	**0.00%**
DIRECTORATE: COMMUNITY SERVICES								
EMERGENCY SERVICES								
5	**20260706003009**	**EMERGENCY SERVICES**	CRR	New Vehicle	2 000 000	1 640 093	-	
6	**20260706003012**	**EMERGENCY SERVICES**	CRR	Refurbishing of vehicles	200 000	-	-	
7	**20260706003052**	**EMERGENCY SERVICES**	CRR	Bunker Clothing	300 000	-	-	
8	**20260706003012**	**EMERGENCY SERVICES**	CRR	Office Furniture and Appliances	30 000	-	-	
9	**20260706003049**	**EMERGENCY SERVICES**	CRR	DC3_Rescue Equipment	150 000	-	-	
10	**20260706003003**	**EMERGENCY SERVICES**	GRANTS	Water Resilience Grant	1 500 000	-	-	
11	**20260706003006**	**EMERGENCY SERVICES**	GRANTS	Fire Capicity Grant	1 299 000	-	-	
				TOTAL	**R5 479 000**	**R1 640 093**	**R0**	**29.93%**
ENVIRONMENTAL MANAGEMENT SERVICES								
12	**20260706002986**	**ENVIRONMENTAL MANAGEMENT SERVICES**	CRR	4x4 fitment of bullbar and winch	35 000	-	-	
13	**20260706002989**	**ENVIRONMENTAL MANAGEMENT SERVICES**	CRR	Towbar	10 000	-	-	
14	**20260706003043**	**ENVIRONMENTAL MANAGEMENT SERVICES**	CRR	Off road tire pump	3 000	-	-	
15	**20260706003046**	**ENVIRONMENTAL MANAGEMENT SERVICES**	CRR	Measuring wheel	2 700	-	-	
				TOTAL	**R50 700**	**R0**	**R0**	**0.00%**
LED, TOURISM, RESORTS AND EPWP								
16	**20260706003137**	**LED, TOURISM, RESORTS AND EPWP**	CRR	Gas Conversion(Ablution x2)	180 000	-	-	
				TOTAL	**R180 000**	**R0**	**R0**	**0.00%**

	OVERBERG DISRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2026/27 - 2028/29							
	UKEY Description1	Department	FUNDING TYPE	DESCRIPTION	BUDGET 2026/27	ACTUAL YTD SPENDING	COMMITMENTS	% Spent
MUNICIPAL HEALTH SERVICES								
17	20260706003088	MUNICIPAL HEALTH SERVICES	CRR	Furniture	30 000	-	-	
18	20260706003125	MUNICIPAL HEALTH SERVICES	CRR	Building	1 198 400	-	-	
				TOTAL	R1 228 400	R0	R0	0.00%
SOLID WASTE MANAGEMENT								
19	20260706003023	SOLID WASTE MANAGEMENT	LOANS	DC3_Cell 5	R20 800 000	-	-	
				TOTAL	R20 800 000	R0	R0	0.00%
			Type	Funding Sources	BUDGET 2026/27	ACTUAL YTD SPENDING	COMMITMENTS	
			CRR	Capital Replacement Reserve	R4 827 100	1 640 093	372 400	33.98%
			2	Revenue	R0	-	-	0.00%
			LOANS	External Loans	R20 800 000	-	-	0.00%
			GRANTS	Grants	R2 799 000	-	-	0.00%
			5	Private Contributions	R0	-	-	0.00%
				TOTAL	R28 426 100	1 640 093	372 400	5.77%

***Key* Capital project explanation:**

SOLID WASTE MANAGEMENT

Karwyderskraal Cell A5 Development.

The project is currently in the implementation phase. At this stage the department is experiencing a few challenges, and the proposed completion date has been amended accordingly. The project is a multi-disciplinary project with key stakeholders of Overstrand, Theewaterskloof and Cape Agulhas municipality. These partners are continuously being informed of progress on the project.

The project is funded by external borrowing, and administration is in process of finalizing the funding for the project. The impact on the cashflow for 2025/26 was significant on the cash resources of the municipality and reported as such over the last quarter of the financial year. This should ease with the finalisation of the funding process.

Emergency services – Multi vehicles

This project is collaborated in partnership with the department of Infrastructure. The project is well in advance of being implemented with the completion expected over the first quarter of the financial year. The purpose of the project is to expand the capacity of the municipal Fire services fleet to improve service delivery.

5) Variance analysis – Operational and Capital Budget –

ODM budget – Revenue by source (Excluding Roads)

SUMMARY INCOME & EXPENDITURE 2026/2027 EXCLUDING ROADS AGENCY					
Revenue by Source	**Budget**	**Month Actual**	**YTD Actual**	**Commitment**	**% Received**
SERVICES CHARGES - REFUSE	R 20 150 321.00	R 2 294 310.39	R 2 294 310.39	R -	11.39%
SERVICES CHARGES - SEWERAGE	R 990 000.00	R 76 016.64	R 76 016.64	R -	7.68%
SALE OF GOODS AND SERVICES	R 17 872 302.00	R 345 988.00	R 345 988.00	R -	1.94%
RENT OF FACILITIES&EQUIPMENT	R 18 377 000.00	R 1 472 362.36	R 1 472 362.36	R -	8.01%
INTEREST EARNED-EXTERNAL INVES	R 9 500 000.00	R 431.63	R 431.63	R -	0.00%
INTEREST EARNED-OUTST DEBTORS	R 353 800.00	R -	R -	R -	0.00%
LICENSES & PERMITS	R 1 531 170.00	R 124 903.01	R 124 903.01	R -	8.16%
INCOME FOR AGENCY SERVICES	R 14 605 528.00	R 1 202 096.27	R 1 202 096.27	R -	8.23%
GRANT&SUBSIDIES (OPERATING)	R 97 424 000.00	R 37 448 984.96	R 37 448 984.96	R -	38.44%
GRANT&SUBSIDIES (CAPITAL)	R 2 799 000.00	R -	R -	R -	0.00%
OTHER REVENUE	R 1 760 889.00	R 450 971.01	R 450 971.01	R -	25.61%
PROFIT ON SALE	R 2 660 000.00	R -	R -	R -	0.00%
	R 188 024 010.00	R 43 416 064.27	R 43 416 064.27	R -	23.09%

Reasons for variance:

Year to date revenue amounts at R43.41m from the total budget of R188.02m. This represents 23.09% of budgeted amounts. ***More details below as part of the explanations.***

Services Charges – Refuse

Billing for the reporting month has been processed on the new Approved tariffs of Council. The SLA agreements with the respective local municipalities are also being implemented based on discussions with the different locals.

The new Cell A5 development cost will be implemented in the 2026/27 financial year based on the cost associated with development. No risk is currently experienced and continuous communication with the locals is of upmost importance.

Services Charges - Sewerage

Sewerage charges is a seasonal function and historically the first quarter of the financial year will reflect slow revenues. This is mostly due to the Winter season and limited usage of the resort's facility.

The current revenue reflected is mostly due to the semi-permanent residents at the resorts.

Sale of Goods and Services:

Year to date performance totals of R346,988 reported against a budget of R17,832,302. This is mostly attributed to the following main categories of revenues.

Fire Services

The municipality billed the local municipalities as per the SLA agreements for annually fires support services. Billing is done bi-annually to account for cashflow consideration. The participating municipalities Cape Agulhas / Theewaterskloof and Swellendam municipality.

All municipal invoices have been distributed and at reporting date the municipality received all funds relating to the SLA with the local municipalities.

Resorts

A historical trend at the resorts is the increase in bookings for the holiday seasons. Campers are required to ensure paying of deposits before September to secure the booking. This reflects the positive performance for the month of July.

Another significant / critical factor that is positive is the current trend that the municipal resorts are still attractive and used by the relevant communities.

The positive variance discussed above relates to camping fees for the holiday season later during the financial year. Fees are required to be paid prior to 30 September to secure the plots that they applied for.

Interest Earned-External Investments

Details relating to interest received on cash resources is explained on **page 18** of the report in more details.

The processing of the transactions for interest received was not done timeously and reflect the low value for interest revenues. This is mainly due to the year-end transactions processing of June 2026 and should not continue for the financial year.

Interest received for July 2026 of R284,306 needs to be processed for July 2026.

Interest Earned-Outstanding Debtors

Interest is levied on outstanding balances at month-end. Currently the low outstanding debtors balance of the municipality result in the limited interest levied on debtors.

Licenses & Permits

This should be a focus area for the municipality for the financial year.

Improvement in the management of the Emergency services (Fire department) statutory obligations to ensure that commercial building adhere to fire services standard needs to be explored. This can unlock significant upside potential for revenue enhancement to the municipality.

The implementation of the next phase of the Revenue enhancement strategies of the municipal Health services should also start showing positive uptrends over the next financial year.

This will be closely monitored to ensure positive improvements in compliance and revenue potential is maximised.

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 23 for grant performance.***

Grant & Subsidies (Capital)

Capital grant revenues recognised as spending commence on the project.

Profit on sale

The municipality awaits response from SANParks (IGR transaction) on the possible sale of identified investment properties, process is still pending. SANParks valuators visited the properties, as they wish to table an offer to council with their intentions to acquire identified propertied.

ODM budget – Expenditure by type (Excluding Roads

SUMMARY INCOME & EXPENDITURE 2026/2027 EXCLUDING ROADS AGENCY					
Expenditure by Type	**Budget**	**Month Actual**	**YTD Actual**	**Commitment**	**%Spent**
EMPLOYEE COSTS-WAGES&SALARIES	R 109 776 209.00	R 8 273 625.41	R 8 273 625.41	R -	7.54%
REMUNERATION OF COUNCILLORS	R 7 422 516.00	R 615 387.48	R 615 387.48	R -	8.29%
BAD DEBTS	R 100 000.00	R -	R -	R -	0.00%
DEPRECIATION	R 3 727 000.00	R 297 916.67	R 297 916.67	R -	7.99%
OTHER MATERIAL	R 4 244 771.00	R 191 461.36	R 191 461.36	R 13 500.79	4.51%
INTEREST EXPENSE - EXTERNAL	R 3 137 236.00	R -	R -	R -	0.00%
CONTRACTED SERVICES	R 28 706 227.00	R 389 389.40	R 389 389.40	R 717 148.57	1.36%
GENERAL EXPENSES - OTHER	R 27 049 606.00	R 2 064 513.26	R 2 067 362.88	R 531 201.50	7.64%
	R 184 163 565.00	R 11 832 293.58	R 11 835 143.20	R 1 261 850.86	6.43%

Expenditure by type:

Total operating expenditures of R11.85m reported against budgeted figures of R184.16m. This reflects a 6.44% were recorded at the end of the 1st period.

Reasons for variance:

Employee Costs-Wages & Salaries

Employee related cost accounts for the largest spending category (year to date) ending July 2026. This category recorded an actual expenditure of R8.29m.

Bad Debts

Transactions are processed as debt not collected is tabled to Council for write-off or with year-end preparations.

Interest Expense – External

With the year-end processing the interest paid on the current loan obligations still needs to be processed. Interest payment is done monthly, and the municipality ensure settling of the instalment as required.

Processing of the transaction on the system will be done for next month transaction.

Contracted Services

Slow spending for Contracted services spending reported. This is a historical trend with only committed obligations settled as needed.

Numerous commitments are already reflected as follows –

- Karwyderskraal Cell A5 development. Contractor cost of R R699,885 will be paid in August.
- The multi-year RAMMS project that is funded by National grant, commitment of R257,212 for the period ending July 2026

General expenditures – Other

General expenditures include all other minor expenditures not highlighted above. Overall, the final expenditure will only reflect as invoices for July is still being transacted.

Roads Revenue and expenditure Budget performance

SUMMARY INCOME & EXPENDITURE 2026/2027 ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	Commitment	% Received
SALE OF GOODS AND SERVICES	R 139 969 643.00	R 18 500 983.10	R 18 500 983.10	R -	13.22%
	R 139 969 643.00	**R 18 501 017.91**	**R 18 501 017.91**	**R -**	**58.61%**

Expenditure by Type	Budget	Month Actual	YTD Actual	Commitment	%Spent
EMPLOYEE COSTS-WAGES&SALARIES	R 76 233 000.00	R 5 945 652.86	R 5 945 652.86	R -	7.80%
DEPRECIATION	R 123 000.00	R 10 250.00	R 10 250.00	R -	8.33%
OTHER MATERIAL	R 42 210 000.00	R 2 446 782.40	R 2 446 782.40	R 356 664.45	5.80%
INTEREST EXPENSE - EXTERNAL	R 350 000.00	R -	R -	R -	0.00%
CONTRACTED SERVICES	R 5 353 143.00	R 1 812.97	R 1 812.97	R 1 811.25	0.03%
GRANTS & SUBSIDIES PAID	R 1 000 000.00	R -	R -	R -	0.00%
GENERAL EXPENSES - OTHER	R 14 700 500.00	R 176 252.34	R 176 252.34	R -	1.20%
	R 139 969 643.00	**R 8 580 750.57**	**R 8 580 750.57**	**R 358 475.70**	6.13%

Revenue by source

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

The revenue reported relates to the late claims received for June 2026. A provision was made for Debtors at year-end and funds reflect in July.

Revenues are recorded on the receipt of payment from the Provincial Department of Infrastructure.

Expenditure by type

Other Material

This category mostly accounts for the materials used by the department. With year-end finalisation no formal commitments could be processed. The department was also in process of ensuring SCM suppliers are in appointed with numerous tenders being awarded for implementation 1st of July.

No risk experienced and spending should commence with the first quarter.

Contracted Services

Spending will commence with the finalisation of the awarding of SCM contracts**.**

6) <u>Section 66 - Expenditure on Staff benefits for period – 31 July 2026</u>

PURPOSE

To take note of the Expenditure on Staff Benefits report for the period ended July 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 2026/2027	YTD	% Spent	01 July to 30 September 2026	01 October to 31 December 2026	01 January to 31 March 2027	01 April to 30 June 2027
Salaries & Wages Section 66(a)	**117 769 172**	9 228 914	7.8%	9 228 914	-	-	-
Contributions for Pension & Medical Scheme Section 66(b)	**28 100 778**	2 203 255	7.8%	2 203 255	-	-	-
Transport Allowance Section 66(c)	**5 940 720**	438 065	7.4%	438 065	-	-	-
Housing Benefits & Allowances Section 66(d)	**452 484**	28 764	6.4%	28 764	-	-	-
Overtime, Shifts & Standby Payments Section 66(e)	**7 886 054**	586 989	7.4%	586 989	-	-	-
**** Fire Services*	*6 986 054*	*513 466*	*7.3%*	*513 466*	-	-	-
**** LED.Tourism/Resorts*	*600 000*	*65 205*	*10.9%*	*65 205*	-	-	-
**** Roads Services*	*300 000*	*8 318*	*2.8%*	*8 318*	-	-	-
Loans & Advances Section 66(f)	-			-	-	-	-
Other related staff benefits or allowances Section 66(g)	19 430 924	1 010 917	5.2%	1 010 917	-	-	-
****Operational Allowance*	*800 402*	*139 044*	*17.4%*	*139 044*	-	-	-
****Annual bonus*	*10 079 920*	*13 594*	*0.1%*	*13 594*	-	-	-
****Bargaining Council*	*64 862*	*5 076*	*7.8%*	*5 076*	-	-	-
****Group Assurance*	*6 409 276*	*507 703*	*7.9%*	*507 703*	-	-	-
****SARS - Levies*	*1 148 534*	*133 136*	*11.6%*	*133 136*	-	-	-
****SARS - UIF*	*927 930*	*66 609*	*7.2%*	*66 609*	-	-	-
****Long Service Aonus*	*Provision*	*132 017*		*132 017*	-	-	-
****Accum. Leave Payout (P*	*Provision*	*13 737*		*13 737*	-	-	-
	179 580 132	**13 496 903**	**7.0%**	**13 496 903**	**-**	**-**	**-**

Reconciliation between the Section 71 and Section 66 information

Section 71 employee related cost	**R 14 219 278.27**
Section 66 MFMA information	**R 13 496 903.00**
Differences	**R722 375.27**
The differences per the C-Schedule to the S66 information is as follows	
Salaries and Wages	**(R177 584.45)**
Contributions for pension and Medical	**(R16 842.60)**
Overtime, Shifts and Standby payment	**(R43 878.60)**
Personnel and Labour	**(R484 069.62)**
Difference	**0**

7) Monthly investment report

MONTHLY INVESTMENT REPORT

REPORTING MONTH: July 2026

INSTITUTION	Account Type	Account number	Balance as at 01 Jul 26	Movements for the month: Call Investments made	Movements for the month: Call Investments withdrawn	Interest capitalised	Balance as at 31 Jul 26	Rate
Call Investments (Operational)								
Nedbank	Call Account (Main)	037881714042	5 965 712.94	24 000 000.00	- 25 500 000.00	20 278.72	4 485 991.66	6.90%
Absa Bank	Investment Tracker (Main)	9358892970	4 843 046.62	37 000 000.00	-	15 771.41	41 858 818.03	7.40%
	Total for operational Investments		**R 10 808 759.56**	**R 61 000 000.00**	**R -25 500 000.00**	**R 36 050.13**	**R 46 344 809.69**	
Call Investments (Committed)								
Nedbank	Call Account (KWK Rehab)	037881183454	8 836 416.32	164 604.36	-	49 472.31	9 050 492.99	6.90%
Nedbank	Call Account (CRRF)	037881185767	1 017 867.20	-	-	5 772.60	1 023 639.80	6.90%
Absa Bank	Investment Tracker (Special)	9374585345	26 004 270.99	-	-	193 011.77	26 197 282.76	7.40%
	Total for Committed Investments		**R 35 858 554.51**	**R 164 604.36**	**R -**	**R 248 256.68**	**R 36 271 415.55**	
	Total of All Investments		**R 46 667 314.07**	**R 61 164 604.36**	**R -25 500 000.00**	**R 284 306.81**	**R 82 616 225.24**	
Currunt Accounts								
Nedbank	Primary Bank Account	1176524496	1 414 992.58		- 87 946.03	-	1 327 046.55	
Absa Bank	Cheque Account	1780000062	65 614.64	56 637.84		-	122 252.48	
	Total for Bank Accounts		**R 1 480 607.22**	**R 56 637.84**	**R -87 946.03**	**R -**	**R 1 449 299.03**	
	TOTAL		**R 48 147 921.29**	**R 61 221 242.20**	**R -25 587 946.03**	**R 284 306.81**	**R 84 065 524.27**	

DATE	17. 08. 2026
CHIEF FINANCIAL OFFICER	[signature]

8) **Monthly Loan report**

CASH FLOW REPORT IN TERMS OF PROVINCIAL CIRCULAR 10 & 50

Name of municipality Overberg District Municipality

SUMMARY OF EXTERNAL LOANS FOR MONTH

Lending Instititkion	Balance 01/07/2026	Interest Capitalised July 2026	Repayments July 2026	Balance 31/07/2026	Percentage	Sinking Funds	Loan Draw Downs
Standard Bank	R 1 377 284.98	R 12 644.60	R 467 596.70	R 922 332.88	11.17%		R -
Total	**1 377 284.98**	**12 644.60**	**467 596.70**	**922 332.88**		**-**	**-**

9) Bank reconciliation

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


CASHBOOK
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Balance B/fwd - 1 July 2026                            1480607.22

Revenue:    40101010031                               89924101.27

Expenditure:    40101010032                           25828634.43-

Other:
                                                   ---------------
CASHBOOK BALANCE - 31 July 2026                       65576074.06
                                                   ===============
BANK STATEMENT
--------------

Balance as per bank statement
     as at 31 July 2026                   31/07/2026    1449299.03

PLUS:
       Receipts not cleared in bank
       Other                                       0

LESS:
       Uncleared ACB                               4
       Outstanding cheques
       Bank transactions not on GL                19    64126775.03

Cash Book balance                                  ---------------
     as at 31 July 2026                               65576074.06
                                                   ===============
Difference                                                   0.00
```

65 576 074.06
- 64 126 775.03 Cleared Transactions
1 449 299.03

The transactions for July 2026 has been cleared directly after month-end has been concluded

In the next bank reconciliation period (August) the cashbook and the bank will realign themselves.

Verified by: S Zikmann

Signature: .... On (dd/mm/ccyy) 06/08/2026

10) Cash Position and Liquidity

The available cash as of 31 July 2026 is calculated as follows:

Item Description	Amounts	
Balance as per CFA	R	84 065 524
Interest	R	-
Sub total	R	84 065 524
Unspent conditional grants and funds	-R	3 144 800
Consumer and Sundry deposits	-R	8 160
Sinking fund investments	R	-
External loans unspent	R	-
EFF Accumulated Depreciation	R	-
Provision for bonusses	R	-
Capital Replacement reserve	-R	5 172 900
VAT Refund (Roads Expenses prev years)	-R	43 500 000
Rehabilitation provision (KWK)	-R	9 050 493
Performance Bonus Provison	R	-
Set aside for retention	R	-
Capital Replacement Reserve Fund	-R	3 187 007
Set aside for Creditor payments	-R	1 500 000
Provision for leave Payment	-R	650 000
Capital Funding Required		
Loan Repayments	-R	1 377 285
Cash Surplus (Deficit)		**R16 474 879**

Positive cash balance for reporting month

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R3 144 800
External Loans unspend	R0
1 (one) Month Operational Expenditure	R20 547 576
Provisions	R650 000
Capital Replacement Reserve	R8 359 907
Loan repayments	-R1 377 285
Commitments for creditor payments	R1 508 160
Total Liquidity Requirement	**R32 833 158**
ACTUAL LIQUIDITY AVAILABLE	R26 878 725
Total Investments	R82 616 225
Capital Replacement Reserve Fund	-R3 187 007
VAT Refund (ABSA Deposit plus)	-R43 500 000
Rehabilitation provision (KWK)	-R9 050 493
Balance of Investments	**R26 878 725**
Cash book - Bank Balance	R1 449 299
Equitable share received in advance	-R29 884 000
Roads Invoice claim July 2026	R9 796 375
Consumer Debtors (current – 60 days)	R5 555 805
Total Liquidity Available	**R13 796 204**

Positive cash flow, over **R16.47 million** was calculated and total liquidity available of **R13.79 million** liquidity as evident as on 30 July 2026.

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

For July 2026, the calculation is as follows:

	Original	**Adjusted**	**Adjustment**
Actual Revenue	R61 917 082	R 41 501 188	-R20 087 625
Actual Expenditure	-R20 415 894	- R20 415 8945	
Surplus (Shortfall)	**R41 501 188**	**R21 413 563**	

The revenue adjustment is calculated as follows:

Equitable share received for July 2026	-R29 884 000
Roads Revenue invoice for July 2026 (Nett amount advances minus claims not settled at reporting date)	**R9 796 375**

11) <u>Grant allocation and spending</u>

Grants Allocations and spending YTD

Grant	Prior year Grants liability	Rolled-Over 24/25 Approved	Grants Repaid	Allocation 26/27	Actual Receipt	Roll overs approved + actual receipt	Spend to date	% Spent on Total Funds	Unspent Grants to date	Committed	*Total Commited and Spent*
FMG	**R -**	**R -**	**R -**	R 1 200 000.00	R -	R -	R 25 118.34	#DIV/0!	-R 25 118.34	R -	*R 25 118.34*
EPWP	**R -**	**R -**	**R -**	R 1 500 000.00	R -	R -	R -	#DIV/0!	R -	R -	*R -*
CDW	**R -**	**R -**	**R -**	R 59 000.00	R -	R -	R -	#DIV/0!	R -	R -	*R -*
RRAMS	**R -**	**R -**	**R -**	R 3 249 000.00	R -	R -	R -	#DIV/0!	R -	R -	*R -*
WOSA	R 81 054.60	**R -**	**R -**	R 1 230 000.00	R -	R -	R 68 866.62	#DIV/0!	-R 68 866.62	R -	*R 68 866.62*
CAPACITY PROJECT	**R 15 379.83**	**R -**	**R -**	R -	R -	R -	R -	#DIV/0!	R -	R -	*R -*
WC FMCG (MUN HEALTH REV)	**R 941 140.74**	**R -**	**R -**	R -	R -	R -	R 132 969.96	#DIV/0!	-R 132 969.96	R -	*R 132 969.96*
WC FMCG (HOLIDAY HOMES)	**R 1 174 550.00**	**R -**	**R -**	R -	R -	R -	R -	#DIV/0!	R -	R -	*R -*
WC FMCG(STAR RATING)	**R 932 674.50**	**R -**	**R -**	R -	R -	R -	R -	#DIV/0!	R -	R -	*R -*
FIRE SERVICE CAPACITY GRANT	**R -**	**R -**	**R -**	R 1 299 000.00		R -	R -	0.00%	R -	R -	*R -*
WCPT Water resilience grant	**R -**	**R -**	**R -**	R 1 500 000.00	R -	R -	R -	#DIV/0!	R -	R -	*R -*
Total Conditional Grants	**R3 144 799.67**	**R -**	**R -**	**R 10 037 000.00**	**R -**	**R -**	**R 226 954.92**	**#DIV/0!**	**-R 226 954.92**	**R -**	**R 226 954.92**

Unspent grant balances of R3.144m at the end of the financial year 30 June 2026. The grants mostly relate to Provincial allocations, and the municipality will apply for roll-over where applicable. Most of these grants is multi-year project funding with limited risk.

Improve grant management will be implemented over the next financial year to ensure all grants spend at year-end.

12) Debtors Analysis

DC3 Overberg - Supporting Table SC2 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2026/27											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	11	5	5	4	8	3	29	139	202	182		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	80	9	6	2	1	1	2	6	108	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	2	1	1	1	7	72	85	82		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	4 599	350	111	68	65	57	199	901	6 349	1 289		
Total By Income Source	**2000**	**4 689**	**365**	**123**	**75**	**75**	**63**	**236**	**1 118**	**6 745**	**1 567**	**–**	**–**
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 040	153	12	–	–	12	–	–	3 217	12		
Commercial	2300	79	6	5	0	0	–	20	132	242	152		
Households	2400	1 571	206	106	75	75	50	216	986	3 285	1 402		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**4 689**	**365**	**123**	**75**	**75**	**63**	**236**	**1 118**	**6 745**	**1 567**	**–**	**–**

Debtors' analysis

The outstanding debtors remained consistent for the period with a slight increase month to month amounting to R6.745 million for the 1st month in the new financial year.

The largest portion of the current accounts consist of "organs of state" amounting to R3.040 million payable by the local municipalities making use of the landfill facility and fire services throughout as well as TASK administration shared services.

The resorts collection rate is 88.56% for the month and 89% average for the YTD.

1. Organs of state

A small arears exists with TWK Municipality R212 929.73 at the landfill site. Task administration shared services payments from SWD muni's are outstanding clarity R24 736.60 (90 days and over)

Remuneration for secondment of Municipal Manager – R149 972.13 to department of community safety and policing (30-60days). A revised invoice was requested on the account sent.

2. Commercial

Karwyderskraal – One user handed over to debt collectors in July - R124 754.78 (90 days and over). Most of the recurring clients (private users) pays timeously.

3. Households

Resorts -3 Late Estate matters (R112625.35) (90 days and over), Water user (R212 000) -User department, legal services and finance held a meeting on the way forward.

Balances over 90 days

A total of R1,290,780 of outstanding debt has been handed over to the debt collectors. This is continuously being monitored and reviewed. A significant portion of these debts is attributable to a small number of debtors with numerous challenges and complications relating to the debtors. These debtors is also internally being monitored by administration.

Hand-overs to date's total amount transferred to debt collectors amounts to R1 290 780.88 (120 days and over)

13) Creditors Analysis

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	NT Code	Budget Year 2026/27									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	(1 254)	–	–	–	–	–	–	–	(1 254)	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	189	–	–	–	–	–	–	–	189	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	1	1	
Medical Aid deductions	0950									–	
Total By Customer Type	**1000**	**(1 065)**	**–**	**–**	**–**	**–**	**–**	**–**	**1**	**(1 064)**	–

The Municipality is fully compliant with respect to creditors payments.

PART 2 - IN YEAR BUDGET STATEMENT TABLES

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M01 July

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	21 140	21 140	2 370	2 370	1 762	609	35%	–
Investment revenue	–	9 500	9 500	0	0	650	(650)	-100%	–
Transfers and subsidies - Operational	–	97 424	97 424	37 449	37 449	37 928	(479)	(0)	–
Other own revenue	–	197 130	197 130	22 097	22 097	14 749	7 348	50%	–
Total Revenue (excluding capital transfers and contributions)	**–**	**325 195**	**325 195**	**61 917**	**61 917**	**55 089**	**6 828**	**12%**	**–**
Employee costs	–	186 009	186 009	14 236	14 236	14 661	(425)	-3%	–
Remuneration of Councillors	–	7 423	7 423	615	615	619	(3)	-1%	–
Depreciation, amortisation and impairment	–	3 850	3 850	308	308	321	(13)	-4%	–
Interest, Dividends and Rent on Land	–	3 487	3 487	–	–	291	(291)	-100%	–
Inventory consumed and bulk purchases	–	46 455	46 455	2 638	2 638	3 831	(1 193)	-31%	–
Transfers and subsidies	–	1 000	1 000	–	–	83	(83)	-100%	–
Other expenditure	–	75 909	75 909	2 635	2 635	5 451	(2 816)	-52%	–
Total Expenditure	**–**	**324 133**	**324 133**	**20 433**	**20 433**	**25 257**	**(4 824)**	**-19%**	**–**
Surplus/(Deficit)	**–**	**1 061**	**1 061**	**41 484**	**41 484**	**29 832**	**11 652**	**39%**	**–**
Transfers and subsidies - capital (monetary	–	2 799	2 799	–	–	–	–		–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**–**	**3 860**	**3 860**	**41 484**	**41 484**	**29 832**	**11 652**	**39%**	**–**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**–**	**3 860**	**3 860**	**41 484**	**41 484**	**29 832**	**11 652**	**39%**	**–**
Capital expenditure & funds sources									
Capital expenditure	**–**	**28 426**	**28 426**	**1 640**	**1 640**	**2 369**	**(729)**	**-31%**	**–**
Capital transfers recognised	–	2 799	2 799	–	–	233	(233)	-100%	–
Borrowing	–	20 800	20 800	–	–	1 733	(1 733)	-100%	–
Internally generated funds	**–**	**4 827**	**4 827**	**1 640**	**1 640**	**402**	**1 238**	**308%**	**–**
Total sources of capital funds	**–**	**28 426**	**28 426**	**1 640**	**1 640**	**2 369**	**(729)**	**-31%**	**–**
Financial position									
Total current assets	–	85 413	85 413		(625)				85 413
Total non current assets	–	23 821	23 821		(306)				23 821
Total current liabilities	–	35 100	35 100		40 499				35 100
Total non current liabilities	–	110 438	110 438		(189)				110 438
Community wealth/Equity	**–**	**127 563**	**127 563**		**–**				**127 563**
Cash flows									
Net cash from (used) operating	–	–	–	–	–	–	–		–
Net cash from (used) investing	–	–	–	–	–	–	–		–
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**

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	4 689	365	123	75	75	63	236	1 118	6 745
Creditors Age Analysis									
Total Creditors	(1 065)	–	–	–	–	–	–	1	(1 064)

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		–	**115 295**	**115 295**	**39 046**	**39 046**	**35 653**	3 393	10%	–
Executive and council		–	34 208	34 208	1 202	1 202	8 333	(7 131)	-86%	–
Finance and administration		–	81 087	81 087	37 844	37 844	27 320	10 523	39%	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**52 441**	**52 441**	**2 076**	**2 076**	**6 090**	(4 014)	-66%	–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	28 183	28 183	1 892	1 892	1 716	176	10%	–
Public safety		–	19 538	19 538	41	41	2 972	(2 931)	-99%	–
Housing		–	–	–	–	–	–	–		–
Health		–	4 719	4 719	143	143	1 402	(1 259)	-90%	–
Economic and environmental services		–	**140 107**	**140 107**	**18 501**	**18 501**	**11 666**	6 835	59%	–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	139 970	139 970	18 501	18 501	11 664	6 837	59%	–
Environmental protection		–	138	138	–	–	2	(2)	-100%	–
Trading services		–	**20 150**	**20 150**	**2 294**	**2 294**	**1 679**	**615**	37%	–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	20 150	20 150	2 294	2 294	1 679	615	37%	–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	–	**327 994**	**327 994**	**61 917**	**61 917**	**55 089**	**6 828**	**12%**	–
Expenditure - Functional										
Governance and administration		–	**64 078**	**64 078**	**5 095**	**5 095**	**5 360**	(265)	-5%	–
Executive and council		–	8 981	8 981	654	654	677	(23)	-3%	–
Finance and administration		–	53 192	53 192	4 347	4 347	4 532	(185)	-4%	–
Internal audit		–	1 905	1 905	95	95	151	(57)	-38%	–
Community and public safety		–	**92 285**	**92 285**	**5 673**	**5 673**	**7 049**	(1 376)	-20%	–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	20 075	20 075	774	774	1 603	(829)	-52%	–
Public safety		–	49 824	49 824	3 302	3 302	3 710	(408)	-11%	–
Housing		–	–	–	–	–	–	–		–
Health		–	22 386	22 386	1 598	1 598	1 737	(139)	-8%	–
Economic and environmental services		–	**146 056**	**146 056**	**9 017**	**9 017**	**11 107**	(2 090)	-19%	–
Planning and development		–	1 989	1 989	149	149	156	(7)	-4%	–
Road transport		–	139 970	139 970	8 581	8 581	10 639	(2 058)	-19%	–
Environmental protection		–	4 098	4 098	287	287	312	(25)	-8%	–
Trading services		–	**13 395**	**13 395**	**72**	**72**	**1 105**	**(1 033)**	-93%	–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	13 395	13 395	72	72	1 105	(1 033)	-93%	–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	**315 814**	**315 814**	**19 857**	**19 857**	**24 621**	**(4 764)**	**-19%**	–
Surplus/ (Deficit) for the year		–	**12 180**	**12 180**	**42 061**	**42 061**	**30 468**	**11 592**	**0.38048**	–

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Municipal Manager		–	34 208	34 208	1 202	1 202	8 333	(7 131)	-85.6%	–
Vote 3 - Corporate Services		–	541	541	54	54	20	34	170.4%	–
Vote 4 - Finance		–	80 547	80 547	37 789	37 789	27 300	10 489	38.4%	–
Vote 5 - Community Services		–	212 699	212 699	22 871	22 871	19 436	3 436	17.7%	–
Total Revenue by Vote	2	**–**	**327 994**	**327 994**	**61 917**	**61 917**	**55 089**	**6 828**	**12.4%**	**–**
Expenditure by Vote	1									
Vote 1 - Municipal Manager		–	18 114	18 114	1 270	1 270	1 376	(106)	-7.7%	–
Vote 3 - Corporate Services		–	22 589	22 589	1 874	1 874	2 064	(191)	-9.2%	–
Vote 4 - Finance		–	31 884	31 884	2 541	2 541	2 576	(35)	-1.4%	–
Vote 5 - Community Services		–	251 546	251 546	14 748	14 748	19 240	(4 492)	-23.3%	–
Total Expenditure by Vote	2	**–**	**324 133**	**324 133**	**20 433**	**20 433**	**25 257**	**(4 824)**	**-19.1%**	**–**
Surplus/ (Deficit) for the year	2	**–**	**3 860**	**3 860**	**41 484**	**41 484**	**29 832**	**11 652**	**39.1%**	**–**

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity			–	–	–	–	–	–		
Service charges - Water			–	–	–	–	–	–		
Service charges - Waste Water Management			990	990	76	76	83	(6)	-8%	
Service charges - Waste management			20 150	20 150	2 294	2 294	1 679	615	37%	
Sales of Goods and Rendering of Services			157 842	157 842	18 847	18 847	11 847	7 000	59%	
Agency services			14 606	14 606	1 202	1 202	1 217	(15)	-1%	
Interest			–	–	–	–	–	–		
Interest earned from Receivables			354	354	–	–	10	(10)	-100%	
Interest earned from Current and Non Current Assets			9 500	9 500	0	0	650	(650)	-100%	
Dividends			–	–	–	–	–	–		
Rent on Land			–	–	–	–	–	–		
Rental from Fixed Assets			18 377	18 377	1 472	1 472	1 429	43	3%	
Licences or Permits			1 531	1 531	125	125	128	(3)	-2%	
Special rating levies			–	–	–	–	–	–		
Construction Contract Revenue			–	–	–	–	–	–		
Development Charges			–	–	–	–	–	–		
Operational Revenue			1 761	1 761	451	451	118	333	282%	
Non-Exchange Revenue			–	–	–	–	–	–		
Property rates			–	–	–	–	–	–		
Surcharges and Taxes			–	–	–	–	–	–		
Fines, penalties and forfeits			–	–	–	–	–	–		
Licence and permits			–	–	–	–	–	–		
Transfer and subsidies - Operational			97 424	97 424	37 449	37 449	37 928	(479)	-1%	
Interest			–	–	–	–	–	–		
Fuel Levy			–	–	–	–	–	–		
Operational Revenue			–	–	–	–	–	–		
Gains on disposal of Fixed and Intangible Assets			2 660	2 660	–	–	–	–		
Other Gains			–	–	–	–	–	–		
Discontinued Operations			–	–	–	–	–	–		
Total Revenue (excluding capital transfers and contributions)		**–**	**325 195**	**325 195**	**61 917**	**61 917**	**55 089**	**6 828**	**12%**	**–**
Expenditure By Type										
Employee related costs			186 009	186 009	14 236	14 236	14 661	(425)	-3%	
Remuneration of councillors			7 423	7 423	615	615	619	(3)	-1%	
Bulk purchases - electricity			–	–	–	–	–	–		
Inventory consumed			46 455	46 455	2 638	2 638	3 831	(1 193)	-31%	
Debt impairment			100	100	–	–	–	–		
Depreciation, amortisation and impairment			3 850	3 850	308	308	321	(13)	-4%	
Interest, Dividends and Rent on Land			3 487	3 487	–	–	291	(291)	-100%	
Contracted services			34 059	34 059	391	391	2 312	(1 921)	-83%	
Transfers and subsidies			1 000	1 000	–	–	83	(83)	-100%	
Irrecoverable debts written off			–	–	–	–	–	–		
Operational Cost			41 750	41 750	2 244	2 244	3 139	(896)	-29%	
Disposal of Fixed and Intangible Assets			–	–	–	–	–	–		
Other Losses			–	–	–	–	–	–		
Total Expenditure		**–**	**324 133**	**324 133**	**20 433**	**20 433**	**25 257**	**(4 824)**	**-19%**	**–**
Surplus/(Deficit)		**–**	**1 061**	**1 061**	**41 484**	**41 484**	**29 832**	**11 652**	**0**	**–**
Transfers and subsidies - capital (monetary allocations)			2 799	2 799	–	–	–	–		
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**–**	**3 860**	**3 860**	**41 484**	**41 484**	**29 832**	**11 652**	**0**	**–**
Income Tax								–		
Surplus/(Deficit) after income tax		**–**	**3 860**	**3 860**	**41 484**	**41 484**	**29 832**	**11 652**	**0**	**–**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**–**	**3 860**	**3 860**	**41 484**	**41 484**	**29 832**	11 652	0	**–**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**–**	**3 860**	**3 860**	**41 484**	**41 484**	**29 832**	**11 652**	**0**	**–**

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
		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 2 - Management Services		–	–	–	–	–	–	–		–
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Finance		–	–	–	–	–	–	–		–
Vote 5 - Community Services		–	20 800	20 800	–	–	1 733	(1 733)	-100%	–
Total Capital Multi-year expenditure	4,7	**–**	**20 800**	**20 800**	**–**	**–**	**1 733**	**(1 733)**	**-100%**	**–**
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Management Services		–	–	–	–	–	–	–		–
Vote 3 - Corporate Services		–	688	688	–	–	57	(57)	-100%	–
Vote 4 - Finance		–	–	–	–	–	–	–		–
Vote 5 - Community Services		–	6 938	6 938	1 640	1 640	578	1 062	184%	–
Total Capital single-year expenditure	4	–	7 626	7 626	1 640	1 640	636	**1 005**	**158%**	–
Total Capital Expenditure		**–**	**28 426**	**28 426**	**1 640**	**1 640**	**2 369**	**(729)**	**-31%**	**–**
Capital Expenditure - Functional Classification										
Governance and administration		**–**	**688**	**688**	**–**	**–**	**57**	(57)	-100%	**–**
Executive and council			–	–	–	–	–	–		
Finance and administration			688	688	–	–	57	(57)	-100%	
Internal audit			–	–	–	–	–	–		
Community and public safety		**–**	**6 887**	**6 887**	**1 640**	**1 640**	**574**	1 066	186%	**–**
Community and social services			–	–	–	–	–	–		
Sport and recreation			180	180	–	–	15	(15)	-100%	
Public safety			5 479	5 479	1 640	1 640	457	1 184	259%	
Housing			–	–	–	–	–	–		
Health			1 228	1 228	–	–	102	(102)	-100%	
Economic and environmental services		**–**	**51**	**51**	**–**	**–**	**4**	(4)	-100%	**–**
Planning and development			–	–	–	–	–	–		
Road transport			–	–	–	–	–	–		
Environmental protection			51	51	–	–	4	(4)	-100%	
Trading services		**–**	**20 800**	**20 800**	**–**	**–**	**1 733**	(1 733)	-100%	**–**
Energy sources			–	–	–	–	–	–		
Water management			–	–	–	–	–	–		
Waste water management			–	–	–	–	–	–		
Waste management			20 800	20 800	–	–	1 733	(1 733)	-100%	
Other			–					–		
Total Capital Expenditure - Functional Classification	3	**–**	**28 426**	**28 426**	**1 640**	**1 640**	**2 369**	**(729)**	**-31%**	**–**
Funded by:										
National Government			–	–	–	–	–	–		
Provincial Government			2 799	2 799	–	–	233	(233)	-100%	
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		**–**	**2 799**	**2 799**	**–**	**–**	**233**	**(233)**	**-100%**	**–**
Borrowing	6		20 800	20 800	–	–	1 733	(1 733)	-100%	
Internally generated funds			4 827	4 827	1 640	1 640	402	1 238	308%	
Total Capital Funding		**–**	**28 426**	**28 426**	**1 640**	**1 640**	**2 369**	**(729)**	**-31%**	**–**

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents			68 406	68 406	48 116	68 406
Short term Investments			–	–	–	–
Trade and other receivables from exchange transactions			9 963	9 963	7 509	9 963
Receivables from non-exchange transactions			605	605	23	605
Current portion of non-current receivables			2 320	2 320	–	2 320
Inventory			1 263	1 263	830	1 263
VAT Receivable			793	793	2 684	793
Other current assets			–	–	973	–
Total current assets		–	83 350	83 350	60 136	83 350
Non current assets						
Investments			–	–	–	–
Investment property			12 701	12 701	12 775	12 701
Property, plant and equipment			151 957	151 957	135 041	151 957
Biological assets			–	–	–	–
Living resources			–	–	–	–
Heritage assets			–	–	–	–
Intangible assets			265	265	85	265
Trade and other receivables from exchange transactions			–	–	7 509	–
Non-current receivables from non-exchange transactions			24 829	24 829	15 216	24 829
Other non-current assets			–	–	–	–
Total non current assets		–	189 751	189 751	170 626	189 751
TOTAL ASSETS		–	273 101	273 101	230 761	273 101
LIABILITIES						
Current liabilities						
Bank overdraft			–	–	–	–
Financial liabilities			2 920	2 920	910	2 920
Consumer deposits			8	8	8	8
Trade and other payables from exchange transactions			6 999	6 999	(38 787)	6 999
Trade and other payables from non-exchange transactions			3 303	3 303	(15 216)	3 303
Provision			17 158	17 158	15 563	17 158
VAT Payable			–	–	2 140	–
Other current liabilities			4 711	4 711	–	4 711
Total current liabilities		–	35 100	35 100	(35 382)	35 100
Non current liabilities						
Financial liabilities			47 703	47 703	47 703	47 703
Provision			3 576	3 576	31 127	3 576
Long term portion of trade payables			–	–	–	–
Other non-current liabilities			59 160	59 160	64 599	59 160
Total non current liabilities		–	110 438	110 438	143 429	110 438
TOTAL LIABILITIES		–	145 538	145 538	108 047	145 538
NET ASSETS	2	–	127 563	127 563	122 715	127 563
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)			106 563	106 563	101 715	106 563
Reserves and funds			21 000	21 000	21 000	21 000
Other			–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	127 563	127 563	122 715	127 563

0 - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			–	–	–	–	–	–		–
Service charges			18 771	19 746	1 387	19 434	18 085	1 349	7%	19 746
Other revenue			177 063	178 036	30 384	167 015	163 955	3 061	2%	178 036
Transfers and Subsidies - Operational			98 798	98 798	152	96 121	95 969	152	0%	98 798
Transfers and Subsidies - Capital			500	500	–	500	500	–		500
Interest			9 520	9 524	927	7 131	8 389	(1 258)	-15%	9 524
Dividends			–	–	–	–	–	–		–
Payments										
Suppliers and employees			(299 252)	(302 114)	(26 914)	(293 901)	(276 713)	17 189	-6%	(302 114)
Interest			(460)	(1 427)	(38)	(469)	(1 186)	(716)	60%	(1 427)
Transfers and Subsidies			(2 800)	(1 821)	(652)	(1 937)	(1 072)	864	-81%	(1 821)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**2 140**	**1 241**	**5 246**	**(6 107)**	**7 926**	**14 033**	**177%**	**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)	(8 219)	(23 702)	(32 473)	(8 771)	27%	(15 904)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(12 218)**	**(13 244)**	**(8 219)**	**(23 702)**	**(32 473)**	**(8 771)**	**27%**	**(13 244)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			–	–	–	–	–	–		–
Borrowing long term/refinancing			9 200	33 500	–	–	33 500	(33 500)	-100%	33 500
Increase (decrease) in consumer deposits			–	–	–	–	–	–		–
Payments										
Repayment of borrowing			(7 101)	(5 601)	(430)	(5 141)	(5 029)	113	-2%	(5 601)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**2 099**	**27 899**	**(430)**	**(5 141)**	**28 471**	**33 613**	**118%**	**27 899**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**(7 979)**	**(8 236)**	**(3 403)**	**(34 951)**	**3 925**			**15 895**
Cash/cash equivalents at beginning:			72 325	78 826	47 278	78 826	78 826			78 826
Cash/cash equivalents at month/year end:		–	64 346	70 590	43 876	43 876	43 876			94 721

PART 3 – SUPPORTING DOCUMENTATION

DC3 Overberg - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M01 July

Description R thousands	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS	1.2									
Operating										
National Government										
Monetary Allocations								–		
Local Government Equitable Share			89 652	89 652	37 355	37 355	37 355	–		89 652
Finance Management			1 200	1 200	–	–	–	–		1 200
EPWP Incentive			1 534	1 534	–	–	–	–		1 534
Rural Roads Asset Management Grant			3 249	3 249	–	–	–	–		3 249
Total Monetary Allocations		-	95 635	95 635	37 355	37 355	37 355	–		95 635
Total Operating/National Government		-	95 635	95 635	37 355	37 355	37 355	–		95 635
Provincial Government								–		
Monetary Allocations								–		
CDW Operational Support Grant			59	59	–	–	–	–		59
Human Capacity Building Grant			1 430	1 430	–	–	–	–		1 430
Total Monetary Allocations		-	1 489	1 489	-	-	-	–		1 489
Total Operating/Provincial Government		-	1 489	1 489	-	-	-	–		1 489
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]								–		
Total Monetary Allocations		-	-	-	-	-	-	–		-
Allocations In-kind								–		
Other transfers/grants [insert description]								–		
Total Allocations In-kind		-	-	-	-	-	-	–		-
Total Operating/District Municipalities		-	-	-	-	-	-	–		-
Other Grant Providers								–		
Monetary Allocations								–		
SETA			300	300				–		300
Total Monetary Allocations		-	300	300	-	-	-	–		300
Allocations In-kind								–		
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-	–		-
Total Operating/Other Grant Providers		-	300	300	-	-	-			300
Total Operating	5	-	97 424	97 424	37 355	37 355	37 355			97 424
Capital										
National Government										
Monetary Allocations										
Total Monetary Allocations		-	-	-	-	-	-			-
Total Capital/National Government		-	-	-	-	-	-			-
Provincial Government										
Monetary Allocations										
Fire Service Capacity Building Grant			1 299	1 299						1 299
MUNICIPAL WATER RESILIANCE GRANT			1 500	1 500						1 500
Total Monetary Allocations		-	2 799	2 799	-	-	-			2 799
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-			-
Total Capital/Provincial Government		-	2 799	2 799	-	-	-			2 799
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-			-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-			-
Total Capital/District Municipalities		-	-	-	-	-	-			-
Other Grant Providers										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		-	-	-	-	-	-			-
Allocations In-kind										
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-			-
Total Capital/Other Grant Providers		-	-	-	-	-	-			-
Total Capital	5	-	2 799	2 799	-	-	-			2 799
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		-	100 223	100 223	37 355	37 355	37 355			100 223

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month R thousands	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July		28 426	28 426	1 640	1 640	2 369	729	30.8%	6%
August						–	–		
September						–	–		
October						–	–		
November						–	–		
December						–	–		
January						–	–		
February						–	–		
March						–	–		
April						–	–		
May						–	–		
June						–	–		
Total Capital expenditure	**–**	**28 426**	**28 426**	**1 640**					