FINANCIAL YEAR 2026/27

SECTION 71

FINANCIAL MANAGEMENT SECTION

for the period ending

31 August 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, **R Bosman** , Municipal Manager of Overberg District Municipality, hereby certify that –

(mark as appropriate)

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

for the month of **31 August 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

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

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

Date 2026/09/10

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 2 586 055	R 43 069 010	R 78 445 039
Commitments	R 3 969 935	R 1 261 851	R 0
% of Annual Budget	9%	13%	24%

Capital expenditures

- Most of the department's is only in the planning phase of new capital spending, although significant strides have been achieved with the SCM preparation.
- The current spending on the capital project relates to the Emergency services department with the Provincial Department of Infrastructure as well as the work in progress of the Karwyderskraal Cell 5A. Commitments relate to an order for Cell 5A.
- Including the commitments the total reflects at **23%.**

Operational expenditures

- Year to date spending of 13% reported for the period ending 31 August 2026.
- At this stage of the financial year no challenges experienced with spending.
- Prudent financial management will be implemented for the financial year.

Operational Revenues

- Total revenues of R78.44m reported at the end of August 2026 reflects a 24% revenue recognised to date.
- The municipality received its Local Government Financial Management Grant, Rural Roads Asset Management System (RRAMS) and the first tranche of the Expanded Public Works Programme.

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	-	-	**0%**
				TOTAL	**R25 000**	**R0**	**R0**	**0.00%**
ICT SERVICES								
2	**20260706003082**	**ICT SERVICES**	CRR	DC3_Computers and Computer Equipment	450 000	372 400	-	**83%**
3	**20260706003085**	**ICT SERVICES**	CRR	DC3_Network cable roll stand	13 000	-	-	**R0**
4	**20260706003079**	**ICT SERVICES**	CRR	DC3_Alarm and cameras	200 000	-	-	**R0**
				TOTAL	**R663 000**	**R372 400**	**R0**	**56.17%**
DIRECTORATE: COMMUNITY SERVICES								
EMERGENCY SERVICES								
5	**20260706003009**	**EMERGENCY SERVICES**	CRR	New Vehicle	2 000 000	1 640 093	-	**82%**
6	**20260706003012**	**EMERGENCY SERVICES**	CRR	Refurbishing of vehicles	200 000	-	-	**0%**
7	**20260706003052**	**EMERGENCY SERVICES**	CRR	Bunker Clothing	300 000	-	-	**0%**
8	**20260706003012**	**EMERGENCY SERVICES**	CRR	Office Furniture and Appliances	30 000	-	-	**0%**
9	**20260706003049**	**EMERGENCY SERVICES**	CRR	DC3_Rescue Equipment	150 000	-	-	**0%**
10	**20260706003003**	**EMERGENCY SERVICES**	GRANTS	Water Resilience Grant	1 500 000	-	-	**0%**
11	**20260706003006**	**EMERGENCY SERVICES**	GRANTS	Fire Capicity Grant	1 299 000	-	-	**0%**
				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	-	-	**0%**
13	**20260706002989**	**ENVIRONMENTAL MANAGEMENT SERVICES**	CRR	Towbar	10 000	-	-	**0%**
14	**20260706003043**	**ENVIRONMENTAL MANAGEMENT SERVICES**	CRR	Off road tire pump	3 000	-	-	**0%**
15	**20260706003046**	**ENVIRONMENTAL MANAGEMENT SERVICES**	CRR	Measuring wheel	2 700	-	-	**0%**
				TOTAL	**R50 700**	**R0**	**R0**	**0%**
LED, TOURISM, RESORTS AND EPWP								
16	**20260706003137**	**LED, TOURISM, RESORTS AND EPWP**	CRR	Gas Conversion(Ablution x2)	180 000	105 000	-	**58.33%**
				TOTAL	**R180 000**	**105 000**	**R0**	**58.33%**

	UKEY Description1	Department	FUNDING TYPE	DESCRIPTION	BUDGET 2026/27	ACTUAL YTD SPENDING	COMMITMENTS	% Spent
OVERBERG DISRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2026/27 - 2028/29								
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	468 563	3 969 935	**2.25%**
				TOTAL	**R20 800 000**	**R468 563**	**R3 969 935**	**2.25%**
			Type	**Funding Sources**	**BUDGET 2026/27**	**ACTUAL YTD SPENDING**	**COMMITMENTS**	
			CRR	Capital Replacement Reserve	R4 827 100	2 117 493	-	**43.87%**
			2	Revenue	R0	-	-	**0.00%**
			LOANS	External Loans	R20 800 000	468 563	3 969 935	**2.25%**
			GRANTS	Grants	R2 799 000	-	-	**0.00%**
			5	Private Contributions	R0	-	-	**0.00%**
				TOTAL	**R28 426 100**	**R2 586 055**	**R3 969 935**	**9.10%**

Key Capital project explanation:

SOLID WASTE MANAGEMENT

Karwyderskraal Cell 5A 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 internal funding hence administration is 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. As the funds was withdrawn and paid to the municipality at the start of September, re-aligning the cash position back to normal.

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 1 942 724.39	R 4 237 034.78	R -	21.03%
SERVICES CHARGES - SEWERAGE	R 990 000.00	R 74 264.48	R 150 281.12	R -	15.18%
SALE OF GOODS AND SERVICES	R 17 872 302.00	R 425 666.72	R 771 654.72	R -	4.32%
RENT OF FACILITIES&EQUIPMENT	R 18 377 000.00	R 1 467 500.42	R 2 939 862.78	R -	16.00%
INTEREST EARNED-EXTERNAL INVES	R 9 500 000.00	R 284 556.06	R 284 987.69	R -	3.00%
INTEREST EARNED-OUTST DEBTORS	R 353 800.00	R -	R -	R -	0.00%
LICENSES & PERMITS	R 1 531 170.00	R 115 518.28	R 240 421.29	R -	15.70%
INCOME FOR AGENCY SERVICES	R 14 605 528.00	R 1 202 096.27	R 2 404 192.54	R -	16.46%
GRANT&SUBSIDIES (OPERATING)	R 97 424 000.00	R 149 036.98	R 37 598 021.94	R -	38.59%
GRANT&SUBSIDIES (CAPITAL)	R 2 799 000.00	R -	R -	R -	0.00%
OTHER REVENUE	R 1 760 889.00	R 349 272.37	R 800 243.38	R -	45.45%
PROFIT ON SALE	R 2 660 000.00	R -	R -	R -	0.00%
TOTAL	R 188 024 010.00	R 6 010 635.97	R 49 426 700.24	R -	26.29%

Reasons for variance:

Year to date revenue amounts at R49.42m from the total budget of R188.02m. This represents 26.29% of budgeted amounts. ***More details below as part of the explanations.***

Services Charges – Refuse

Service charges are based on monthly billing as well as private users of the regional landfill site. As can be seen from the totals reported to date 21% of revenue reported that is very positive.

The new Cell 5A development cost will be implemented in the 2026/27 financial year based on the cost associated with the development. No risk is currently experienced and continuous communication with the local municipalities 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 demand. This is due to the colder season and limited usage of the resort's semi-permanent houses.

The current revenue reflected predominantly to the semi-permanent residents at the resorts.

Sale of Goods and Services:

Year to date performance totals of R771 654 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 are distributed at the end of October and April to the municipalities for payment at mid-year (December) and year end (June).

Resorts

A historical trend at the resorts remains with 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 August.

Interest Earned-External Investments

Details relating to interest received on cash resources is explained on **page 17** of the report in more details. The processing of the transactions for interest received was not recognised timeously and reflect the low value for interest revenues.

Interest received for August 2026 of R538 435.55 will be processed in September due to the timing issues with the bank statements. Taken this into account interest would have reflected at 8% of budget.

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

Revenue from license and permits at 15% of budget. Although this is a small category of revenue, the unlocking of Revenue enhancement strategies can significantly boost the collection.

Implementing of improved managed in the Municipal Health services and Fire services department should be a focus area for the 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 an annual basis. Revenue is recorded when expenditure is incurred. ***Refer to page 22 for grant performance.***

Application for grant rollovers was submitted on the 31st of August to provincial treasury**.**

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 a formal offer to council with their intentions to acquire properties.

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	8 817 816.88	R	17 108 350.61	R	-	15.58%
REMUNERATION OF COUNCILLORS	R	7 422 516.00	R	590 908.49	R	1 206 295.97	R	3 714.50	16.25%
BAD DEBTS	R	100 000.00	R	-	R	-	R	-	0.00%
DEPRECIATION	R	3 727 000.00	R	297 916.67	R	595 833.34	R	-	15.99%
OTHER MATERIAL	R	4 244 771.00	R	282 137.90	R	473 599.26	R	109 068.44	11.16%
INTEREST EXPENSE - EXTERNAL	R	3 137 236.00	R	81 388.92	R	81 388.92	R	-	2.59%
CONTRACTED SERVICES	R	28 706 227.00	R	1 606 251.10	R	1 995 640.50	R	943 630.34	6.95%
GENERAL EXPENSES - OTHER	R	27 049 606.00	R	1 540 210.34	R	3 604 723.60	R	213 546.03	13.33%
TOTAL	R	184 163 565.00	R	13 216 630.30	R	25 065 832.20	R	1 269 959.31	13.61%

Expenditure by type:

Total operating expenditures of R24.69m reported against budgeted figures of R184.16m. This reflects a 13.41% total recorded at the end of the 2nd period.

Reasons for variance:

Employee Costs-Wages & Salaries

Employee cost at 59% is the biggest expenditure category (excluding Roads) expenses. This is significantly higher than the National Treasury norm and continuous monitoring is needed.

Employee related cost accounts for the largest spending category (year to date) ending August 2026. This category recorded an actual expenditure of R16.78m.

Bad Debts

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

Interest Expense – External

Interest payment is done monthly, and the municipality ensure settling of the instalment as required. Interest for Loan for Cell 4 has been recorded during the month.

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 5A development. Contractor cost of R649 758.76 have been paid in August for work done in July resulting in a difference in actually paid and expected payment R1 578 892.50.
- Ignite commitment for performance management system is standing at R319 752.00
- Other commitments mainly relate to Maintenance that require outsourcing like preventive and corrective maintenance on vehicles, buildings and equipment

General expenditures – Other

General expenditures include all other minor expenditures not highlighted above.

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	10 517 294.12	R	29 018 277.22	R	-	20.73%
TOTAL	**R**	**139 969 643.00**	**R**	**10 517 320.80**	**R**	**29 018 338.71**	**R**	**-**	20.73%

Expenditure by Type		Budget		Month Actual		YTD Actual		Commitment	%Spent
EMPLOYEE COSTS-WAGES&SALARIES	R	76 233 000.00	R	5 898 901.92	R	11 844 554.78	R	-	15.54%
DEPRECIATION	R	123 000.00	R	10 250.00	R	20 500.00	R	-	16.67%
OTHER MATERIAL	R	42 210 000.00	R	3 497 843.25	R	5 944 625.65	R	1 403 659.33	14.08%
INTEREST EXPENSE - EXTERNAL	R	350 000.00	R	-	R	-	R	-	0.00%
CONTRACTED SERVICES	R	5 353 143.00	R	5 681.58	R	7 494.55	R	5 644.16	0.14%
GRANTS & SUBSIDIES PAID	R	1 000 000.00	R	-	R	-	R	-	0.00%
GENERAL EXPENSES - OTHER	R	14 700 500.00	R	376 011.74	R	552 264.08	R	136 943.56	3.76%
TOTAL	**R**	**139 969 643.00**	**R**	**9 788 688.49**	**R**	**18 369 439.06**	**R**	**1 546 247.05**	13.12%

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.

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 roads department has ensured that SCM suppliers are appointed for numerous tenders awarded for implementation for the financial year.

Contracted Services

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

6) Section 66 - Expenditure on Staff benefits for period – 31 August 2026

PURPOSE

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

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	18 918 307	16.1%	18 918 307	-	-	-
Contributions for Pension & Medical Scheme Section 66(b)	28 100 778	4 451 546	15.8%	4 451 546	-	-	-
Transport Allowance Section 66(c)	5 940 720	876 129	14.7%	876 129	-	-	-
Housing Benefits & Allowances Section 66(d)	452 484	61 018	13.5%	61 018	-	-	-
Overtime, Shifts & Standby Payments Section 66(e)	7 886 054	1 220 647	15.5%	1 220 647	-	-	-
**** Fire Services*	*6 986 054*	*1 061 910*	*15.2%*	*1 061 910*	-	-	-
**** LED.Tourism/Resorts*	*600 000*	*126 689*	*21.1%*	*126 689*	-	-	-
**** Roads Services*	*300 000*	*32 048*	*10.7%*	*32 048*	-	-	-
Loans & Advances Section 66(f)	-			-	-	-	-
Other related staff benefits or allowances Section 66(g)	19 430 924	2 334 839	12.0%	2 334 839	-	-	-
****Operational Allowance*	*800 402*	*287 079*	*35.9%*	*287 079*	-	-	-
****Annual bonus*	*10 079 920*	*105 196*	*1.0%*	*105 196*	-	-	-
****Bargaining Council*	*64 862*	*10 204*	*15.7%*	*10 204*	-	-	-
****Group Assurance*	*6 409 276*	*1 018 649*	*15.9%*	*1 018 649*	-	-	-
****SARS - Levies*	*1 148 534*	*274 967*	*23.9%*	*274 967*	-	-	-
****SARS - UIF*	*927 930*	*135 094*	*14.6%*	*135 094*	-	-	-
****Long Service Aonus*	*Provision*	*213 406*		*213 406*	-	-	-
****Accum. Leave Payout (P)*	*Provision*	*290 244*		*290 244*	-	-	-
	179 580 132	**27 862 485**	**14.6%**	**27 862 485**	**-**	**-**	**-**

Reconciliation between the Section 71 and Section 66 information

Section 71 employee related cost	**R28 952 905**
Section 66 MFMA information	**R 27 862 485**
Differences **Post-Retirement Medical** **Salaries and Wages** **Pension and Medical** **Other related Staff benefits of Allowances**	**R1 090 420** **(-R 1 122 333)** **(387 427)** **(R33 685)** **(-453 025)**

7) Monthly investment report

MONTHLY INVESTMENT REPORT

REPORTING MONTH:	August 2026

INSTITUTION	Account Type	Account number	Balance as at 01-Aug-26	Movements for the month: Call Investments made	Movements for the month: Call Investments withdrawn	Interest capitalised	Balance as at 31-Aug-26	Rate
Call Investments (Operational)								
Nedbank	Call Account (Main)	037881714042	4 485 991.66	16 300 000.00	- 16 000 000.00	102 189.12	4 888 180.78	6.90%
Absa Bank	Investment Tracker (Main)	9358892970	41 858 818.03	130 000.00	-	211 946.40	42 200 764.43	7.80%
		Total for operational Investments	**R 46 344 809.69**	**R 16 430 000.00**	**R -16 000 000.00**	**R 314 135.52**	**R 47 088 945.21**	
Call Investments (Committed)								
Nedbank	Call Account (KWK Rehab)	037881183454	9 050 492.99	77 975.53	-	52 540.60	9 181 009.12	6.90%
Nedbank	Call Account (CRRF)	037881185767	1 023 639.80	-	-	5 998.81	1 029 638.61	6.90%
Absa Bank	Investment Tracker (Special)	9374585345	26 197 282.76	-	- 3 500 000.00	165 760.62	22 863 043.38	7.80%
		Total for Committed Investments	**R 36 271 415.55**	**R 77 975.53**	**R -3 500 000.00**	**R 224 300.03**	**R 33 073 691.11**	
		Total of All Investments	**R 82 616 225.24**	**R 16 507 975.53**	**R -19 500 000.00**	**R 538 435.55**	**R 80 162 636.32**	
Currunt Accounts								
Nedbank	Primary Bank Account	1176524496	1 327 046.55	526 919.27		-	1 853 965.82	
Absa Bank	Cheque Account	1780000062	122 252.48		- 81 636.98	-	40 615.50	
		Total for Bank Accounts	**R 1 449 299.03**	**R 526 919.27**	**R -81 636.98**	**R -**	**R 1 894 581.32**	
		TOTAL	**R 84 065 524.27**	**R 17 034 894.80**	**R -19 581 636.98**	**R 538 435.55**	**R 82 057 217.64**	

DATE	04-09-2026.
CHIEF FINANCIAL OFFICER	

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 Institition	Balance 01/08/2026	Interest Capitalised August 2026	Repayments August 2026	Balance 31/08/2026	Percentage	Sinking Funds	Loan Draw Downs
Standard Bank	R 922 332.88	R 8 185.52	R467 596.70	R 462 921.70	11.17%		R -
Total	**922 332.88**	**8 185.52**	**467 596.70**	**462 921.70**		**-**	**-**

9) Bank reconciliation

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

CASHBOOK

Balance B/fwd - 1 August 2026			65576074.06
Revenue:	40101010031		40988826.92
Expenditure:	40101010032		104670319.66-
Other:			
CASHBOOK BALANCE - 31 August 2026			1894581.32

BANK STATEMENT

Balance as per bank statement as at 31 August 2026		31/08/2026	1894581.32 ✓
PLUS:			
	Receipts not cleared in bank		
	Other	0	
LESS:			
	Uncleared ACB		
	Outstanding cheques		
	Bank transactions not on GL	0	0.00
Cash Book balance as at 31 August 2026			1894581.32 ✓
Difference			0.00 ✓

Verified by: S Zikmann ....

Signature: .... On (dd/mm/ccyy) 04/09/2026

10) Cash Position and Liquidity

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

Item Description	Amounts	
Balance as per CFA	R	82 057 218
Interest	R	-
Sub total	R	82 057 218
Unspent conditional grants and funds	-R	3 426 825
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	9 181 009
Performance Bonus Provison	R	-
Set aside for retention	R	-
Capital Replacement Reserve Fund	-R	2 709 607
Set aside for Creditor payments	-R	1 500 000
Provision for leave Payment	-R	650 000
Capital Funding Required		
Loan Repayments	-R	462 922
Cash Surplus (Deficit)		**R15 445 794**

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 426 825
External Loans unspend	R0
1 (one) Month Operational Expenditure	R23 043 896
Provisions	R650 000
Capital Replacement Reserve	R7 882 507
Loan repayments	-R462 922
Commitments for creditor payments	R1 508 160
Total Liquidity Requirement	**R36 048 466**
ACTUAL LIQUIDITY AVAILABLE	R24 772 020
Total Investments	R80 162 636
Capital Replacement Reserve Fund	-R2 709 607
VAT Refund (ABSA Deposit plus)	-R43 500 000
Rehabilitation provision (KWK)	-R9 181 009
Balance of Investments	**R24 772 020**
Cash book - Bank Balance	R1 894 581
Equitable share received in advance	-R22 413 000
Roads Invoice claim July and August 2026	R21 415 414
Consumer Debtors (current – 60 days)	R5 020 037
Total Liquidity Available	**R30 689 052**

Positive cash flow, over **R15,44 million** was calculated and total liquidity available of **R30.68 million** liquidity as evident as on 31 August 2026.

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

For August 2026, the calculation is as follows:

	Original	**Adjusted**	**Adjustment**
Actual Revenue	R 78 445 039	R 77 447 453	-R997 586
Actual Expenditure	-R 43 069 010	-R 43 069 010	
Surplus (Shortfall)	**R35 376 029**	**R34 378 443**	

The revenue adjustment is calculated as follows:

Equitable share received for August 2026	-R22 413 000
Roads Revenue invoice for July and August 2026 (Nett amount advances minus claims not settled at reporting date)	**R21 415 414**
Net Effect	-R997 586

11) Grant allocation and spending

Grant	Prior year Grants liability	Allocation 26/27	Actual Receipt	Roll overs approved + actual receipt	Spend to date	% Spent on Total Funds	Unspent Grants to date	*Total Commited and Spent*
FMG	**R -**	R 1 200 000.00	R 1 200 000.00	R 1 200 000.00	R 59 932.68	4.99%	R 1 140 067.32	*R 59 932.68*
EPWP	**R -**	R 1 500 000.00	R 384 000.00	R 384 000.00	R 66 377.52	17.29%	R 317 622.48	*R 66 377.52*
CDW	**R -**	R 59 000.00	R -	R -	R -	#DIV/0!	R -	*R -*
RRAMS	**R -**	R 3 249 000.00	R 2 262 000.00	R 2 262 000.00	R -	0.00%	R 2 262 000.00	*R -*
WOSA	R 81 054.60	R 1 230 000.00	R -	R -	R 137 733.24	#DIV/0!	-R 137 733.24	*R 137 733.24*
CAPACITY PROJECT	**R 15 379.83**	R -	R -	R -	R -	#DIV/0!	R -	*R -*
WC FMCG (MUN HEALTH REV)	**R 941 140.74**	R -	R -	R -	R 155 131.62	#DIV/0!	-R 155 131.62	*R 155 131.62*
WC FMCG (HOLIDAY HOMES)	**R 1 174 550.00**	R -	R -	R -	R -	#DIV/0!	R -	*R -*
WC FMCG(STAR RATING)	**R 932 674.50**	R -	R -	R -	R -	#DIV/0!	R -	*R -*
FIRE SERVICE CAPACITY GRANT	**R -**	R 1 299 000.00		R -	R -	0.00%	R -	*R -*
WCPT Water resilience grant	**R -**	R 1 500 000.00	R -	R -	R -	#DIV/0!	R -	*R -*
Total Conditional Grants	**R3 144 799.67**	**R 10 037 000.00**	**R 3 846 000.00**	**R 3 846 000.00**	**R 419 175.06**	**#DIV/0!**	**R 3 426 824.94**	**R 419 175.06**

Unspent grant balances of R3.42m at the end of the 1st period. The grants mostly relate to Provincial allocations, and the municipality applied for roll-overs where applicable. Most of these grants is multi-year project funding with limited risk. SETA which is included the grant schedule in the AFS is not included in the above grant table.

Grant receipts from National Treasury have been received for Local Government Financial Management Grant, Expanded Public Work Programme as well as the Rural Roads Asset Management System grant.

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 - M02 August

Description R thousands	NT Code	Budget Year 2026/27 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	13	6	5	5	4	8	29	142	210	187		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	82	8	4	2	2	1	2	7	106	13		
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	–	1	1	1	1	1	7	74	87	85		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	4 186	189	249	66	55	59	210	911	5 924	1 301		
Total By Income Source	**2000**	**4 280**	**204**	**258**	**74**	**62**	**69**	**247**	**1 133**	**6 327**	**1 585**	**–**	**–**
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 599	–	150	–	–	–	–	–	2 749	–		
Commercial	2300	97	6	4	2	0	0	20	132	261	155		
Households	2400	1 583	198	104	71	62	69	227	1 002	3 317	1 431		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**4 280**	**204**	**258**	**74**	**62**	**69**	**247**	**1 133**	**6 327**	**1 585**	**–**	**–**

Debtors' analysis

The outstanding debtors remained consistent for the period with a slight decrease month to month amounting to R6.327 million for the 2nd month in the new financial year.

The largest portion of the current accounts consist of "organs of state" amounting to R2.599 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 98.86% for the month and 93.71% average for the YTD.

1. Organs of state

Task administration shared services payments from SWD municipality are outstanding clarity R24 736.60 (30 days +)

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

2. Commercial

Karwyderskraal – Long term small arrear accounts still outstanding R707.15. Most of the recurring clients (private users) pays timeously.

3. Households

Resorts - 4 Late Estate matters (126 283.42) (90 days and over), Water user (R229102.5) -User department, legal services and finance held a meeting on the way forward. Water supply limited(restricted), letter on property lease concluded submitted to previous open plot in UKM leased on SCM tender process.

13) Creditors Analysis

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

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	(2 373)	–	–	–	–	–	–	–	(2 373)	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	1 093	41	–	–	–	–	–	–	1 134	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	1	1	
Medical Aid deductions	0950									–	
Total By Customer Type	**1000**	**(1 280)**	**41**	**–**	**–**	**–**	**–**	**–**	**1**	**(1 239)**	–

The Municipality is fully compliant with respect to creditors payments, as only part payment reflects for 30-60 days. Negative balance of R2.373m is for monies owed by SARS to the municipality at month end.

PART 2 - IN YEAR BUDGET STATEMENT TABLES

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M02 August

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	2 017	4 387	3 523	864	25%	21 140
Investment revenue	–	9 500	9 500	285	285	1 300	(1 015)	-78%	9 500
Transfers and subsidies - Operational	–	97 424	97 424	149	37 598	38 402	(804)	(0)	97 424
Other own revenue	–	197 130	197 130	14 077	36 175	29 998	6 177	21%	197 130
Total Revenue (excluding capital transfers and contributions)	**–**	**325 195**	**325 195**	**16 528**	**78 445**	**73 223**	**5 222**	**7%**	**325 195**
Employee costs	–	186 009	186 009	14 717	28 953	29 322	(369)	-1%	186 009
Remuneration of Councillors	–	7 423	7 423	591	1 206	1 237	(31)	-2%	7 423
Depreciation, amortisation and impairment	–	3 850	3 850	308	616	642	(25)	-4%	3 850
Interest, Dividends and Rent on Land	–	3 487	3 487	81	81	581	(500)	-86%	3 487
Inventory consumed and bulk purchases	–	46 455	46 455	3 780	6 418	7 763	(1 345)	-17%	46 455
Transfers and subsidies	–	1 000	1 000	–	–	167	(167)	-100%	1 000
Other expenditure	–	75 909	75 909	3 528	6 160	12 246	(6 086)	-50%	75 909
Total Expenditure	**–**	**324 133**	**324 133**	**23 005**	**43 435**	**51 958**	**(8 522)**	**-16%**	**324 133**
Surplus/(Deficit)	**–**	**1 061**	**1 061**	**(6 477)**	**35 010**	**21 266**	**13 744**	**65%**	**1 061**
Transfers and subsidies - capital (monetary allocations)	–	2 799	2 799	–	–	–	–		2 799
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**–**	**3 860**	**3 860**	**(6 477)**	**35 010**	**21 266**	**13 744**	**65%**	**3 860**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**–**	**3 860**	**3 860**	**(6 477)**	**35 010**	**21 266**	**13 744**	**65%**	**3 860**
Capital expenditure & funds sources									
Capital expenditure	**–**	**28 426**	**28 426**	**946**	**2 586**	**4 738**	**(2 152)**	**-45%**	**–**
Capital transfers recognised	–	2 799	2 799	–	–	467	(467)	-100%	–
Borrowing	–	20 800	20 800	469	469	3 467	(2 998)	-86%	–
Internally generated funds	**–**	**4 827**	**4 827**	**477**	**2 117**	**805**	**1 313**	**163%**	**–**
Total sources of capital funds	**–**	**28 426**	**28 426**	**946**	**2 586**	**4 738**	**(2 152)**	**-45%**	**–**
Financial position									
Total current assets	–	83 350	83 350		96 268				83 350
Total non current assets	–	189 751	189 751		153 392				189 751
Total current liabilities	–	35 100	35 100		32 798				35 100
Total non current liabilities	–	110 438	110 438		68 090				110 438
Community wealth/Equity	**–**	**127 563**	**127 563**		**148 772**				**127 563**
Cash flows									
Net cash from (used) operating	–	7 376	7 376	(270)	(270)	19 368	19 638	101%	7 376
Net cash from (used) investing	–	(25 766)	(25 766)	(946)	(946)	(4 738)	(3 792)	80%	(25 766)
Net cash from (used) financing	–	16 205	16 205	(935)	(935)	(935)	–		16 205
Cash/cash equivalents at the month/year end	**–**	**68 406**	**68 406**	**45 997**	**68 439**	**84 285**	**15 846**	**19%**	**68 406**
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	4 280	204	258	74	62	69	247	1 133	6 327
Creditors Age Analysis									
Total Creditors	(1 280)	41	–	–	–	–	–	1	(1 239)

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description R thousands	Ref 1	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
Revenue - Functional										
Governance and administration		–	**115 295**	**115 295**	**1 912**	**40 958**	**37 961**	2 996	8%	–
Executive and council		–	34 208	34 208	1 202	2 404	9 550	(7 146)	-75%	–
Finance and administration		–	81 087	81 087	710	38 554	28 412	10 142	36%	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**52 441**	**52 441**	**2 156**	**4 232**	**8 571**	(4 339)	-51%	–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	28 183	28 183	1 923	3 815	3 933	(117)	-3%	–
Public safety		–	19 538	19 538	99	140	3 093	(2 953)	-95%	–
Housing		–	–	–	–	–	–	–		–
Health		–	4 719	4 719	133	276	1 545	(1 269)	-82%	–
Economic and environmental services		–	**140 107**	**140 107**	**10 517**	**29 018**	**23 333**	5 686	24%	–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	139 970	139 970	10 517	29 018	23 328	5 690	24%	–
Environmental protection		–	138	138	–	–	4	(4)	-100%	–
Trading services		–	**20 150**	**20 150**	**1 943**	**4 237**	**3 358**	**879**	26%	–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	20 150	20 150	1 943	4 237	3 358	879	26%	–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	–	**327 994**	**327 994**	**16 528**	**78 445**	**73 223**	**5 222**	**7%**	–
Expenditure - Functional										
Governance and administration		–	**72 397**	**72 397**	**5 178**	**10 848**	**12 706**	(1 859)	-15%	–
Executive and council		–	12 302	12 302	961	1 844	1 869	(25)	-1%	–
Finance and administration		–	58 190	58 190	4 071	8 764	10 534	(1 771)	-17%	–
Internal audit		–	1 905	1 905	146	240	303	(63)	-21%	–
Community and public safety		–	**92 285**	**92 285**	**6 852**	**12 523**	**14 331**	(1 808)	-13%	–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	20 075	20 075	1 566	2 337	3 279	(941)	-29%	–
Public safety		–	49 824	49 824	3 554	6 856	7 559	(703)	-9%	–
Housing		–	–	–	–	–	–	–		–
Health		–	22 386	22 386	1 732	3 330	3 493	(164)	-5%	–
Economic and environmental services		–	**146 056**	**146 056**	**10 228**	**19 245**	**22 710**	(3 465)	-15%	–
Planning and development		–	1 989	1 989	150	299	314	(15)	-5%	–
Road transport		–	139 970	139 970	9 789	18 369	21 777	(3 408)	-16%	–
Environmental protection		–	4 098	4 098	290	577	619	(42)	-7%	–
Trading services		–	**13 395**	**13 395**	**748**	**820**	**2 210**	**(1 390)**	-63%	–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	13 395	13 395	748	820	2 210	(1 390)	-63%	–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	**324 133**	**324 133**	**23 005**	**43 435**	**51 958**	**(8 522)**	**-16%**	–
Surplus/ (Deficit) for the year		–	**3 860**	**3 860**	**(6 477)**	**35 010**	**21 266**	**13 744**	**0.6462869**	–

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote 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
Revenue by Vote	1									
Vote 1 - Municipal Manager		–	34 208	34 208	1 202	2 404	9 550	(7 146)	-74.8%	–
Vote 3 - Corporate Services		–	541	541	4	58	40	18	44.9%	–
Vote 4 - Finance		–	80 547	80 547	706	38 496	28 371	10 124	35.7%	–
Vote 5 - Community Services		–	212 699	212 699	14 616	37 487	35 262	2 225	6.3%	–
Total Revenue by Vote	2	–	**327 994**	**327 994**	**16 528**	**78 445**	**73 223**	**5 222**	**7.1%**	–
Expenditure by Vote	1									
Vote 1 - Municipal Manager		–	18 114	18 114	1 371	2 641	2 783	(142)	-5.1%	–
Vote 3 - Corporate Services		–	22 589	22 589	1 662	3 536	4 674	(1 138)	-24.3%	–
Vote 4 - Finance		–	31 884	31 884	2 087	4 627	5 293	(667)	-12.6%	–
Vote 5 - Community Services		–	251 546	251 546	17 886	32 632	39 208	(6 576)	-16.8%	–
Total Expenditure by Vote	2	–	**324 133**	**324 133**	**23 005**	**43 435**	**51 958**	**(8 522)**	**-16.4%**	–
Surplus/ (Deficit) for the year	2	–	**3 860**	**3 860**	**(6 477)**	**35 010**	**21 266**	**13 744**	**64.6%**	–

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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	74	150	165	(15)	-9%	990
Service charges - Waste management			20 150	20 150	1 943	4 237	3 358	879	26%	20 150
Sales of Goods and Rendering of Services			157 842	157 842	10 943	29 790	24 193	5 597	23%	157 842
Agency services			14 606	14 606	1 202	2 404	2 434	(30)	-1%	14 606
Interest			–	–	–	–	–	–		–
Interest earned from Receivables			354	354	–	–	21	(21)	-100%	354
Interest earned from Current and Non Current Assets			9 500	9 500	285	285	1 300	(1 015)	-78%	9 500
Dividends			–	–	–	–	–	–		–
Rent on Land			–	–	–	–	–	–		–
Rental from Fixed Assets			18 377	18 377	1 468	2 940	2 859	81	3%	18 377
Licences or Permits			1 531	1 531	116	240	255	(15)	-6%	1 531
Special rating levies			–	–	–	–	–	–		–
Construction Contract Revenue			–	–	–	–	–	–		–
Development Charges			–	–	–	–	–	–		–
Operational Revenue			1 761	1 761	349	800	236	564	239%	1 761
Non-Exchange Revenue								–		–
Property rates			–	–	–	–	–	–		–
Surcharges and Taxes			–	–	–	–	–	–		–
Fines, penalties and forfeits			–	–	–	–	–	–		–
Licence and permits			–	–	–	–	–	–		–
Transfer and subsidies - Operational			97 424	97 424	149	37 598	38 402	(804)	-2%	97 424
Interest			–	–	–	–	–	–		–
Fuel Levy			–	–	–	–	–	–		–
Operational Revenue			–	–	–	–	–	–		–
Gains on disposal of Fixed and Intangible Assets			2 660	2 660	–	–	–	–		2 660
Other Gains			–	–	–	–	–	–		–
Discontinued Operations			–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**–**	**325 195**	**325 195**	**16 528**	**78 445**	**73 223**	**5 222**	**7%**	**325 195**
Expenditure By Type										
Employee related costs			186 009	186 009	14 717	28 953	29 322	(369)	-1%	186 009
Remuneration of councillors			7 423	7 423	591	1 206	1 237	(31)	-2%	7 423
Bulk purchases - electricity			–	–	–	–	–	–		–
Inventory consumed			46 455	46 455	3 780	6 418	7 763	(1 345)	-17%	46 455
Debt impairment			100	100	–	–	–	–		100
Depreciation, amortisation and impairment			3 850	3 850	308	616	642	(25)	-4%	3 850
Interest, Dividends and Rent on Land			3 487	3 487	81	81	581	(500)	-86%	3 487
Contracted services			34 059	34 059	1 612	2 003	4 880	(2 877)	-59%	34 059
Transfers and subsidies			1 000	1 000	–	–	167	(167)	-100%	1 000
Irrecoverable debts written off			–	–	–	–	–	–		–
Operational Cost			41 750	41 750	1 916	4 157	7 367	(3 210)	-44%	41 750
Disposal of Fixed and Intangible Assets			–	–	–	–	–	–		–
Other Losses			–	–	–	–	–	–		–
Total Expenditure		**–**	**324 133**	**324 133**	**23 005**	**43 435**	**51 958**	**(8 522)**	**-16%**	**324 133**
Surplus/(Deficit)		**–**	**1 061**	**1 061**	**(6 477)**	**35 010**	**21 266**	**13 744**	**0**	**1 061**
Transfers and subsidies - capital (monetary allocations)			2 799	2 799	–	–	–	–		2 799
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**–**	**3 860**	**3 860**	**(6 477)**	**35 010**	**21 266**	**13 744**	**0**	**3 860**
Income Tax								–		
Surplus/(Deficit) after income tax		**–**	**3 860**	**3 860**	**(6 477)**	**35 010**	**21 266**	**13 744**	**0**	**3 860**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**–**	**3 860**	**3 860**	**(6 477)**	**35 010**	**21 266**	13 744	0	**3 860**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**–**	**3 860**	**3 860**	**(6 477)**	**35 010**	**21 266**	**13 744**	**0**	**3 860**

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M02 August

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Municipal Manager		–	–	–	–	–	–	–		–
1.1 - Executive			–	–	–	–	–	–		–
1.2 - Executive Support			–	–	–	–	–	–		–
1.3 - Internal Audit			–	–	–	–	–	–		–
1.4 - Council Expenditure			–	–	–	–	–	–		–
1.5 - IDP & Communication			–	–	–	–	–	–		–
1.6 - Performance & Risk Management			–	–	–	–	–	–		–
1.7 - Donations			–	–	–	–	–	–		–
1.9 - Shared Services			–	–	–	–	–	–		–
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
3.1 - Executive			–	–	–	–	–	–		–
3.2 - Corporate Support			–	–	–	–	–	–		–
3.3 - Human Resources			–	–	–	–	–	–		–
3.4 - Committee, Records & Councillor Support			–	–	–	–	–	–		–
3.5 - Information Services			–	–	–	–	–	–		–
Vote 4 - Finance		–	–	–	–	–	–	–		–
4.1 - Executive			–	–	–	–	–	–		–
4.2 - Financial Support			–	–	–	–	–	–		–
4.3 - Financial Services			–	–	–	–	–	–		–
4.4 - Revenue			–	–	–	–	–	–		–
4.5 - Payroll en Banking			–	–	–	–	–	–		–
4.6 - Supply Chain Management			–	–	–	–	–	–		–
Vote 5 - Community Services		–	**20 800**	**20 800**	**469**	**469**	**3 467**	(2 998)	-86%	**20 800**
5.1 - Executive								–		
5.2 - Community Services Support			–	–	–	–	–	–		–
5.3 - Municipal Health			–	–	–	–	–	–		–
5.4 - Comprehensive Health			–	–	–	–	–	–		–
5.5 - Enviromental Management			–	–	–	–	–	–		–
5.6 - Solid Waste			20 800	20 800	469	469	3 467	(2 998)	-86%	20 800
5.7 - Emergency Services			–	–	–	–	–	–		–
5.8 - LED, Tourism and Resorts			–	–	–	–	–	–		–
5.9 - Roads			–	–	–	–	–	–		–
5.10 - Resorts			–	–	–	–	–	–		–
Total multi-year capital expenditure		–	**20 800**	**20 800**	**469**	**469**	**3 467**	(2 998)	-86%	**20 800**
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1									
Vote 1 - Municipal Manager		–	–	–	–	–	–	–		–
1.1 - Executive			–	–	–	–	–	–		–
1.2 - Executive Support			–	–	–	–	–	–		–
1.3 - Internal Audit			–	–	–	–	–	–		–
1.4 - Council Expenditure			–	–	–	–	–	–		–
1.5 - IDP & Communication			–	–	–	–	–	–		–
1.6 - Performance & Risk Management			–	–	–	–	–	–		–
1.7 - Donations			–	–	–	–	–	–		–
1.9 - Shared Services			–	–	–	–	–	–		–
Vote 3 - Corporate Services		–	**688**	**688**	**372**	**372**	**115**	258	225%	**688**
3.1 - Executive			–	–	–	–	–	–		–
3.2 - Corporate Support			25	25	–	–	4	(4)	-100%	25
3.3 - Human Resources			–	–	–	–	–	–		–
3.4 - Committee, Records & Councillor Support			–	–	–	–	–	–		–
3.5 - Information Services			663	663	372	372	111	262	237%	663
Vote 4 - Finance		–	–	–	–	–	–	–		–
4.1 - Executive			–	–	–	–	–	–		–
4.2 - Financial Support			–	–	–	–	–	–		–
4.3 - Financial Services			–	–	–	–	–	–		–
4.4 - Revenue			–	–	–	–	–	–		–
4.5 - Payroll en Banking			–	–	–	–	–	–		–
4.6 - Supply Chain Management			–	–	–	–	–	–		–
Vote 5 - Community Services		–	**6 938**	**6 938**	**105**	**1 745**	**1 156**	589	51%	**6 938**
5.1 - Executive			–	–	–	–	–	–		–
5.2 - Community Services Support			–	–	–	–	–	–		–
5.3 - Municipal Health			1 228	1 228	–	–	205	(205)	-100%	1 228
5.4 - Comprehensive Health			–	–	–	–	–	–		–
5.5 - Enviromental Management			51	51	–	–	8	(8)	-100%	51
5.6 - Solid Waste			–	–	–	–	–	–		–
5.7 - Emergency Services			5 479	5 479	–	1 640	913	727	80%	5 479
5.8 - LED, Tourism and Resorts			180	180	105	105	30	75	250%	180
5.9 - Roads			–	–	–	–	–	–		–
5.10 - Resorts			–	–	–	–	–	–		–
Total single-year capital expenditure		–	**7 626**	**7 626**	**477**	**2 117**	**1 271**	**846**	**0**	**7 626**
Total Capital Expenditure		–	**28 426**	**28 426**	**946**	**2 586**	**4 738**	**(2 152)**	**(0)**	**28 426**

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M02 August

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	84 510	68 406
Short term Investments			–	–	–	–
Trade and other receivables from exchange transactions			9 963	9 963	7 104	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	1 270	1 263
VAT Receivable			793	793	2 385	793
Other current assets			–	–	976	–
Total current assets		–	**83 350**	**83 350**	**96 268**	**83 350**
Non current assets						
Investments			–	–	–	–
Investment property			12 701	12 701	12 768	12 701
Property, plant and equipment			151 957	151 957	114 393	151 957
Biological assets			–	–	–	–
Living resources			–	–	–	–
Heritage assets			–	–	–	–
Intangible assets			265	265	85	265
Trade and other receivables from exchange transactions			–	–	–	–
Non-current receivables from non-exchange transactions			24 829	24 829	26 146	24 829
Other non-current assets			–	–	–	–
Total non current assets		–	**189 751**	**189 751**	**153 392**	**189 751**
TOTAL ASSETS		–	**273 101**	**273 101**	**249 660**	**273 101**
LIABILITIES						
Current liabilities						
Bank overdraft			–	–	–	–
Financial liabilities			2 920	2 920	442	2 920
Consumer deposits			8	8	8	8
Trade and other payables from exchange transactions			6 999	6 999	(929)	6 999
Trade and other payables from non-exchange transactions			3 303	3 303	13 746	3 303
Provision			17 158	17 158	15 563	17 158
VAT Payable			–	–	3 973	–
Other current liabilities			4 711	4 711	437	4 711
Total current liabilities		–	**35 100**	**35 100**	**33 240**	**35 100**
Non current liabilities						
Financial liabilities			47 703	47 703	–	47 703
Provision			3 576	3 576	3 161	3 576
Long term portion of trade payables			–	–	–	–
Other non-current liabilities			59 160	59 160	64 487	59 160
Total non current liabilities		–	**110 438**	**110 438**	**67 648**	**110 438**
TOTAL LIABILITIES		–	**145 538**	**145 538**	**100 888**	**145 538**
NET ASSETS	2	–	**127 563**	**127 563**	**148 772**	**127 563**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)			106 563	106 563	127 772	106 563
Reserves and funds			21 000	21 000	21 000	21 000
Other			–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	**127 563**	**127 563**	**148 772**	**127 563**

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2025/26	Budget Year 2026/27							
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			21 140	21 140	2 017	2 017	3 523	(1 506)	-43%	21 140
Other revenue			194 017	194 017	14 483	14 483	32 336	(17 853)	-55%	194 017
Transfers and Subsidies - Operational			97 424	97 424	3 846	3 846	32 475	(28 629)	-88%	97 424
Transfers and Subsidies - Capital			2 799	2 799	–	–	–	–		2 799
Interest			9 854	9 854	285	285	1 642	(1 358)	-83%	9 854
Dividends								–		–
Payments										
Suppliers and employees			(314 358)	(314 358)	(20 900)	(20 900)	(49 205)	(28 305)	58%	(314 358)
Finance charges			(2 500)	(2 500)	–	–	(1 237)	(1 237)	100%	(2 500)
Transfers and Subsidies			(1 000)	(1 000)	–	–	(167)	(167)	100%	(1 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**7 376**	**7 376**	**(270)**	**(270)**	**19 368**	**19 638**	**101%**	**7 376**
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					–	–	–	–		–
Insurance Refund - Capital					–	–	–	–		–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments					–	–	–	–		–
Payments										
Capital assets			(28 426)	(28 426)	(946)	(946)	(4 738)	(3 792)	80%	(28 426)
Retention (Capital)								–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(25 766)**	**(25 766)**	**(946)**	**(946)**	**(4 738)**	**(3 792)**	**80%**	**(25 766)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		–
Borrowing long term/refinancing			20 800	20 800	–	–	–	–		20 800
Increase (decrease) in consumer deposits								–		–
Payments										
Repayment of borrowing			(4 595)	(4 595)	(935)	(935)	(935)	–		(4 595)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**16 205**	**16 205**	**(935)**	**(935)**	**(935)**	**–**		**16 205**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**(2 185)**	**(2 185)**	**(2 151)**	**(2 151)**	**13 695**			**(2 185)**
Cash/cash equivalents at beginning:			70 590	70 590	48 148	70 590	70 590			70 590
Cash/cash equivalents at month/year end:		–	68 406	68 406	45 997	68 439	84 285			68 406

PART 3 – SUPPORTING DOCUMENTATION

DC3 Overberg - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M02 August

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
RECEIPTS	1.2									
Operating										
National Government										
Monetary Allocations								–		
Local Government Equitable Share			89 652	89 652	–	37 355	37 355	–		89 652
Finance Management			1 200	1 200	1 200	1 200	1 200	–		1 200
EPWP Incentive			1 534	1 534	384	384	384	–		1 534
Rural Roads Asset Management Grant			3 249	3 249	2 262	2 262	2 262	–		3 249
Total Monetary Allocations		-	95 635	95 635	3 846	41 201	41 201	–		95 635
Total Operating/National Government		-	95 635	95 635	3 846	41 201	41 201	–		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		27		27	#DIV/0!	300
Total Monetary Allocations		-	300	300	-	27	-	27	#DIV/0!	300
Allocations In-kind								27	#DIV/0!	
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-	27	#DIV/0!	-
Total Operating/Other Grant Providers		-	300	300	-	27	-			300
Total Operating	5	-	97 424	97 424	3 846	41 228	41 201			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	3 846	41 228	41 201			100 223

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	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		–	–	946	2 586	4 738	2 152	45.4%	9%
September							–		
October						–	–		
November						–	–		
December						–	–		
January						–	–		
February						–	–		
March						–	–		
April						–	–		
May						–	–		
June						–	–		
Total Capital expenditure	**–**	**28 426**	**28 426**	**2 586**					