FINANCIAL YEAR 2026/27

SECTION 71

FINANCIAL MANAGEMENT SECTION

for the period ending

30 September 2026

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1) Legislative Framework

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

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

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

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

2) Municipal Manager's Quality Certificate

QUALITY CERTIFICATE

I, **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 **30 September 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 ---

Digitally signed by Richard Bosman
Date: 2026.10.13 16:09:21 +02'00'

Date: ----------

PART 1

3) Executive Summary

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

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

Consolidated Performance

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

Description	Capital expenditure	Total Expenditure	Total Revenue
Original Budget	28 426 100	324 133 208	325 194 653
YearTD budget	7 106 525	78 703 272	91 538 297
YearTD actual	6 806 555	69 298 307	104 277 298
YTD Variance	-4%	-12%	14%
% Actuals	24%	21%	32%
Commitments	3 516 327	2 464 063	

Capital expenditures

- Capital spending for the 1st quarter reflects at 24% of budgeted amounts.
- The bulk of the spending relates to the multi-year Regional wasteful site project (Karwyderkraal Cell 5A) and the procurement of vehicles in the Emergency services unit.
- ICT and LED projects also contribute to the performance.
- Capital spending is slightly below SDBIP projections of 25% but considering the commitments reported information reflects at 36% that is positive to date.

Operational expenditures

- Year to date operational expenditures reported at 21% of total budget with a year-to-date variance of -12%.
- The variance can be attribute mostly to the following categories, Contracted services, Interest and other operational cost.
- Prudent financial management will be implemented for the financial year.

Operational Revenues

- Total revenues of R104.27m reported at the end of September 2026 reflects a 32% revenue recognised to date, which is significantly higher than projected.
- Positive variance attributed to Waste management services and rendering of goods and services that reported positive based on year-to date comparisons.

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 SERVICES								
1	**20260706002992**	Corporate Support	**CRR**	DC3_Trailer	25 000	-	20 870	**0%**
				TOTAL	**R25 000**	**R0**	**R20 870**	**0.00%**
ICT SERVICES								
2	**20260706003082**	ICT SERVICES	CRR	DC3_Computers and Computer Equipment	450 000	372 400	3 130	**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**	**R3 130**	**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	200 000	-	-	**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 649 000**	**R1 640 093**	**R0**	**29.03%**
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**	**0.00%**
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**	**R105 000**	**R0**	**58.33%**

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	20 800 000	4 689 062	3 492 327	**22.54%**
				TOTAL	**R20 800 000**	**R4 689 062**	**R3 492 327**	**22.54%**
				GRAND TOTAL	**R28 596 100**	**R6 806 555**	**R3 516 327**	**23.80%**
			Type	**Funding Sources**	**BUDGET 2026/27**	**ACTUAL YTD SPENDING**	**COMMITMENTS**	**% Spent**
			CRR	Capital Replacement Reserve	R4 997 100	2 117 493	24 000	**42.37%**
			LOANS	External Loans	R20 800 000	4 689 062	3 492 327	**22.54%**
			GRANTS	Grants	R2 799 000	-	-	**0.00%**
			5	Private Contributions	R0	-	-	**0.00%**
				TOTAL	**R28 596 100**	**R6 806 555**	**R3 516 327**	**23.80%**

***Key* Capital project explanation:**

SOLID WASTE MANAGEMENT

Karwyderskraal Cell 5A Development, Road upgrade and organic waste diversion expansion.

The project is a multi-disciplinary project with key stakeholders of Overstrand, Theewaterskloof and Cape Agulhas municipality.

Grant funded projects

The grant funded projects is undergoing a administrative process whereas the municipality and relevant department finalised the project plan. These projects will however be procurement on National treasury's transversal tenders, and no procurement risk is currently anticipated at this stage.

Other capital projects

The other capital projects although small in budget provisions is currently being procured per the procurement plan. Limited risk for completion is anticipated at this stage.

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		YTD Budget	YTD variance
SERVICES CHARGES - REFUSE	R	20 150 321.00	R	1 752 155.25	R	5 989 190.03	R	5 037 580.25	18.89%
SERVICES CHARGES - SEWERAGE	R	990 000.00	R	76 609.25	R	226 890.37	R	247 500.00	-8.33%
SALE OF GOODS AND SERVICES	R	17 872 302.00	R	539 414.21	R	1 311 068.93	R	1 547 250.50	-15.26%
RENT OF FACILITIES&EQUIPMENT	R	18 377 000.00	R	1 469 931.39	R	4 409 794.17	R	4 388 250.00	0.49%
INTEREST EARNED-EXTERNAL INVES	R	9 500 000.00	R	538 675.09	R	823 662.78	R	1 950 000.00	-57.76%
INTEREST EARNED-OUTST DEBTORS	R	353 800.00	R	-	R	-	R	36 000.00	-100.00%
LICENSES & PERMITS	R	1 531 170.00	R	130 585.34	R	371 006.63	R	382 792.50	-3.08%
INCOME FOR AGENCY SERVICES	R	14 605 528.00	R	1 202 096.27	R	3 606 288.81	R	3 651 382.00	-1.23%
GRANT&SUBSIDIES (OPERATING)	R	97 424 000.00	R	408 841.48	R	38 006 863.42	R	38 951 090.00	-2.42%
GRANT&SUBSIDIES (CAPITAL)	R	2 799 000.00	R	-	R	-	R	-	0.00%
OTHER REVENUE	R	1 760 889.00	R	145 350.97	R	945 594.35	R	354 041.25	167.09%
PROFIT ON SALE	R	2 660 000.00	R	-	R	-	R	-	0.00%
Total	R	188 024 010.00	R	6 263 659.25	R	55 690 359.49	R	56 545 886.50	-1.51%

Reasons for variance:

Year to date revenue amounts at R55.69m from the total budget of R188.02m. This represents 29.62% of budgeted amounts. ***More details below as part of the explanations.***

Services Charges – Refuse

Revenue from the Regional waste facility contributes to the positive year to date variance. The management of the waste function is being done and improved continuously. At this stage the new cell A5 is being developed and build, and the A4 cell is still in operation.

The main contributors to the revenue source are the 3 local municipalities per the SLA agreement in place.

Services Charges - Sewerage

A slight negative variance is reported year to date. The revenue stream is usage dependent with the pumping of septic tanks from the semi-permanent residents as the main users of the infrastructure. Traditional low occupancy over the 1st quarter contributes to the variance. This should improve over the 2nd quarter.

Sale of Goods and Services:

Year to date performance has a negative variance of 15.26%. This is mostly attributed to the following main categories of revenues.

Fire Services

Resorts – Camping fees

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. The budgeted amount for revenue is R10m and will be invoiced Oct and Apr for payment for Dec and Jun.

Resorts – camping fees

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 September.

Interest Earned-External Investments

The biggest revenue risk currently is the interest from external investments. The municipality budgeted R9.5m with actual year to date performance of R1,368,223 (Reported revenue of R822,741 plus September interest of R545,482 recorded in October 2026.

Year to date of 14% reflected. The administration will have to review the budget projections with mid-year adjustment budget to ensure realistic, anticipated revenues reflected.

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 has a negligible variance of 3.08%. 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**.**

New allocations will be included in the next Adjustment budget.

Grant & Subsidies (Capital)

Capital grant revenues are recognised as spending commence on the project.

Profit on sale

Although a small % of total revenues the municipality needs to ensure that the administrative processes are in place to achieve the targeted revenues. The high time-consuming process with the unlocking of revenue from time sale of land can hamper the achievement of projected revenues. The administration is implementing measures to address and overcome these challenges.

ODM budget – Expenditure by type (Excluding Roads)

SUMMARY INCOME & EXPENDITURE 2026/2027 EXCLUDING ROADS AGENCY						
Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Commitment	YTD variance
EMPLOYEE COSTS-WAGES&SALARIES	R 109 776 209.00	R 7 989 206.13	R 25 097 556.74	R 26 024 072.25	R -	-3.56%
REMUNERATION OF COUNCILLORS	R 7 422 516.00	R 587 604.06	R 1 793 900.03	R 1 855 629.00	R -	-3.33%
BAD DEBTS	R 100 000.00	R -	R -	R -	R -	0.00%
DEPRECIATION	R 3 727 000.00	R 335 916.67	R 931 750.01	R 931 750.00	R -	0.00%
OTHER MATERIAL	R 4 244 771.00	R 303 158.83	R 776 758.09	R 1 057 771.25	R 56 553.94	-26.57%
INTEREST EXPENSE - EXTERNAL	R 3 137 236.00	R 194 660.28	R 276 049.20	R 784 309.00	R -	-64.80%
CONTRACTED SERVICES	R 28 706 227.00	R 2 563 510.56	R 4 559 151.06	R 6 893 634.25	R 661 974.97	-33.86%
GENERAL EXPENSES - OTHER	R 27 049 606.00	R 1 689 075.78	R 5 293 799.38	R 8 490 070.50	R 88 259.84	-37.65%
Total	R 184 163 565.00	R 13 663 132.31	R 38 728 964.51	R 46 037 236.25	R 806 788.75	21.03%

Expenditure by type:

Total operating expenditures of R38.72m reported against budgeted figures of R184.16m. This reflects a 21.03% total recorded at the end of the 3rd period. More costs e.g. Audit costs and increased fuel operating cost will increase spending in the coming months.

Reasons for variance:

Employee Costs-Wages & Salaries / Remuneration of councillors

The variance can be attributed to vacancies not filled and finalised, and savings made during the reported period.

Employee related cost accounts for the largest spending category (year to date) ending September 2026. This category recorded an actual expenditure of R25.09m.

Bad Debts

Transactions are processed as debt is tabled to Council for write-off with year-end preparations.

Interest Expense – External

Interest payments are done monthly. Interest for Loan for Cell 4 has been recorded during the month and the loan has concluded, the new loan will now be recorded in future. The municipality budgeted for the new loan instalments effective from the 1st month. The challenges with finalisation of the loan had a positive impact on interest payments due. This is mostly the reason for the year-to-date variance reported.

Contracted Services

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

Explanations:

Solid waste management accounts for almost 25% of the Contracted services budget allocation – The maintenance of the landfill site is done on a conditioned planned maintenance schedule. Spending is therefor dependent on the program.

Karwyderskraal Cell 5A development. Contractor cost of R985 619.62 have been paid July resulting in a difference in actually paid and expected payment R1 399 770.33.

Other contracted services is allocated towards the spending of the grants that is budgeted as contracted services. These spending is continuous as per project implementation.

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	YTD Budget	Commitment	YTD variance
SALE OF GOODS AND SERVICES	R 139 969 643.00	R 19 568 542.68	R 48 586 819.90	R 34 992 410.75	R -	38.85%
Total	**R 139 969 643.00**	**R 19 568 599.93**	**R 48 586 938.64**	**R 34 992 410.75**	**R -**	34.71%

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Commitment	YTD variance
EMPLOYEE COSTS-WAGES&SALARIES	R 76 233 000.00	R 5 925 453.59	R 17 770 008.37	R 17 958 250.00	R -	-1.05%
DEPRECIATION	R 123 000.00	R -20 500.00	R -	R 30 750.00	R -	-100.00%
OTHER MATERIAL	R 42 210 000.00	R 5 413 051.35	R 11 357 677.00	R 10 552 500.00	R 716 683.49	7.63%
INTEREST EXPENSE - EXTERNAL	R 350 000.00	R -	R -	R 87 500.00	R -	-100.00%
CONTRACTED SERVICES	R 5 353 143.00	R 329 563.43	R 337 057.98	R 1 104 535.75	R 841 374.98	-69.48%
GRANTS & SUBSIDIES PAID	R 1 000 000.00	R 243 810.00	R 243 810.00	R 250 000.00	R -	-2.48%
GENERAL EXPENSES - OTHER	R 14 700 500.00	R 308 525.15	R 860 789.23	R 2 682 500.00	R 99 216.18	-67.91%
Total	**R 139 969 643.00**	**R 12 199 903.52**	**R 30 569 342.58**	**R 32 666 035.75**	**R 1 657 274.65**	-6.42%

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

The roads department is a high material usage department which has resulted in a variance that is higher than budgeted for to the 30th of September 2026.

Contracted Services

Spending have commenced after the finalisation of SCM contracts**.** The variance 69.48% under the budgeted amount, however when considering the commitments the spending would be R 1 178 432.96 which would be higher than the budgeted amount.

General Expenses – Other

General expenditures include all other minor expenditures not highlighted above. It also includes expenditures that get expensed during the next month but is incurred during the previous month that creates a mismatch e.g. municipal account, telephone accounts and printing costs.

6) Section 66 – Employee Staff benefits – 30 September 2026

PURPOSE

To take note of the Expenditure on Staff Benefits report for the period ended September 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**	28 181 272	23.9%	28 181 272	-	-	-
Contributions for Pension & Medical Scheme Section 66(b)	**28 100 778**	6 638 057	23.6%	6 638 057	-	-	-
Transport Allowance Section 66(c)	**5 940 720**	1 368 972	23.0%	1 368 972	-	-	-
Housing Benefits & Allowances Section 66(d)	**452 484**	90 050	19.9%	90 050	-	-	-
Overtime, Shifts & Standby Payments Section 66(e)	**7 886 054**	1 898 400	24.1%	1 898 400	-	-	-
**** Fire Services*	*6 986 054*	*1 635 872*	*23.4%*	*1 635 872*	-	-	-
**** LED.Tourism/Resorts*	*600 000*	*203 802*	*34.0%*	*203 802*	-	-	-
**** Roads Services*	*300 000*	*58 726*	*19.6%*	*58 726*	-	-	-
Loans & Advances Section 66(f)	-			-	-	-	-
Other related staff benefits or allowances Section 66(g)	19 430 924	3 497 227	18.0%	3 497 227	-	-	-
****Operational Allowance*	*800 402*	*424 432*	*53.0%*	*424 432*	-	-	-
****Annual bonus*	*10 079 920*	*186 709*	*1.9%*	*186 709*	-	-	-
****Bargaining Council*	*64 862*	*15 267*	*23.5%*	*15 267*	-	-	-
****Group Assurance*	*6 409 276*	*1 521 756*	*23.7%*	*1 521 756*	-	-	-
****SARS - Levies*	*1 148 534*	*410 736*	*35.8%*	*410 736*	-	-	-
****SARS - UIF*	*927 930*	*202 027*	*21.8%*	*202 027*	-	-	-
****Long Service Aonus*	*Provision*	*387 236*		*387 236*	-	-	-
****Accum. Leave Payout (P)*	*Provision*	*349 064*		*349 064*	-	-	-
	179 580 132	**41 673 978**	**22.1%**	**41 673 978**	-	-	-

Reconciliation between the Section 71 and Section 66 information

Section 71 employee related cost	**R 42 414 650**
Section 66 MFMA information	**R 41 673 978**
Differences	**R 740 672**
Post-Retirement Medical	**(-R 1 683 565)**
Salaries and Wages	**(-R110 793)**
Pension and Medical	**(-R50 528)**
Other related Staff benefits of Allowances	**R1 104 214**

7) Monthly investment report

MONTHLY INVESTMENT REPORT

REPORTING MONTH: September 2026

INSTITUTION	Account Type	Account number	Balance as at 01-Sept-26	Movements for the month: Call Investments made	Movements for the month: Call Investments withdrawn	Interest capitalised	Balance as at 30-Sept-26	Rate
Call Investments (Operational)								
Nedbank	Call Account (Main)	037881714042	4 888 180.78	31 500 000.00	- 21 700 000.00	72 012.07	14 760 192.85	7.15%
Absa Bank	Investment Tracker (Main)	9358892970	42 200 764.43	-	- 10 000 000.00	266 914.86	32 467 679.29	7.95%
	Total for operational Investments		**R 47 088 945.21**	**R 31 500 000.00**	**R -31 700 000.00**	**R 338 926.93**	**R 47 227 872.14**	
Call Investments (Committed)								
Nedbank	Call Account (KWK Rehab)	037881183454	9 181 009.12	145 127.39	-	53 714.85	9 379 851.36	7.15%
Nedbank	Call Account (CRRF)	037881185767	1 029 638.61	26 700 000.00	- 4 600 000.00	6 033.84	23 135 672.45	7.15%
Absa Bank	Investment Tracker (Special)	9374585345	22 863 043.38	22 500 000.00	-	146 806.71	45 509 850.09	7.95%
	Total for Committed Investments		**R 33 073 691.11**	**R 49 345 127.39**	**R -4 600 000.00**	**R 206 555.40**	**R 78 025 373.90**	
	Total of All Investments		**R 80 162 636.32**	**R 80 845 127.39**	**R -36 300 000.00**	**R 545 482.33**	**R 125 253 246.04**	
Currunt Accounts								
Nedbank	Primary Bank Account	1176524496	1 853 965.82	788 552.19		-	2 642 518.01	
Absa Bank	**Cheque Account**	1780000062	40 615.50	35 339.16		-	75 954.66	
	Total for Bank Accounts		**R 1 894 581.32**	**R 823 891.35**	**R -**	**R -**	**R 2 718 472.67**	
	TOTAL		**R 82 057 217.64**	**R 81 669 018.74**	**R -36 300 000.00**	**R 545 482.33**	**R 127 971 718.71**	

DATE	13 - 10 - 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 01/09/2026	Interest Capitalised Sept 2026	Repayments September 2026	Balance 30/09/2026	Percentage	Sinking Funds	Loan Draw Downs
Standard Bank	R 462 921.70	R 4 675.00	R467 596.70	R -	11.17%		R -
Nedbank	R 49 200 000.00	R 356 113.64	R723 518.67	R48 832 594.97	9.11%		
Total	**49 662 921.70**	**360 788.64**	**1 191 115.37**	**48 832 594.97**		**-**	**-**

9) Bank reconciliation

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

CASHBOOK

Balance B/fwd - 1 September 2026			1894581.32
Revenue: 40101010031			113173729.98
Expenditure: 40101010032			112349838.63-
Other:			
CASHBOOK BALANCE - 30 September 2026			2718472.67

BANK STATEMENT

Balance as per bank statement as at 30 September 2026		30/09/2026	2718472.67 ✓
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 30 September 2026			2718472.67 ✓
Difference			0.00 ✓

Verified by: S Zikmann .....

Signature: ..... On (dd/mm/ccyy) 06/10/2026 .....

10) Cash Position and Liquidity

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

Item Description	Amounts
Balance as per CFA	R 127 971 719
Interest	R -
Sub total	R 127 971 719
Unspent conditional grants and funds	-R 2 709 421
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 9 379 851
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 702 689
Cash Surplus (Deficit)	**R61 639 091**

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	R2 709 421
External Loans unspend	R0
1 (one) Month Operational Expenditure	R25 921 593
Provisions	R650 000
Capital Replacement Reserve	R7 882 507
Loan repayments	-R702 689
Commitments for creditor payments	R1 508 160
Total Liquidity Requirement	**R37 968 993**
ACTUAL LIQUIDITY AVAILABLE	R69 663 787
Total Investments	R125 253 246
Capital Replacement Reserve Fund	-R2 709 607
VAT Refund (ABSA Deposit plus)	-R43 500 000
Rehabilitation provision (KWK)	-R9 379 851
Balance of Investments	**R69 663 787**
Cash book - Bank Balance	R2 718 473
Equitable share received in advance	-R15 048 917
Roads Invoice claim September 2026	R13 454 220
Consumer Debtors (current – 60 days)	R4 566 947
Total Liquidity Available	**R75 354 510**

Positive cash flow, over **R61.63million** was calculated and total liquidity available of **R75.35 million** liquidity as evident as on 30 September 2026.

For September 2026, the calculation is as follows:

	Original	**Adjusted**	**Adjustment**
Actual Revenue	R104 277 298	R102 822 601	-R1 454 697
Actual Expenditure	-R 69 298 307	-R 69 298 307	
Surplus (Shortfall)	**R34 978 991**	**R33 524 294**	

The revenue adjustment is calculated as follows:

Equitable share received for September 2026	-R15 048 917
Roads Revenue invoice for September 2026 (Nett amount advances minus claims not settled at reporting date)	**R13 454 220**
Net Effect	-R1 454 697

11) Grant allocation and spending

Grants Allocations and spending YTD											
Grant	Prior year Grants liability	Rolled-Over 25/26 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 1 200 000.00	R 1 200 000.00	R 97 203.58	8.10%	R 1 102 796.42	R -	*R 97 203.58*
EPWP	R -	R -	R -	R 1 500 000.00	R 384 000.00	R 384 000.00	R 272 464.44	70.95%	R 111 535.56	R -	*R 272 464.44*
CDW	R -	R -	R -	R 59 000.00	R -	R -	R 1 669.04	#DIV/0!	-R 1 669.04	R -	*R 1 669.04*
RRAMS	R -	R -	R -	R 3 249 000.00	R 2 262 000.00	R 2 262 000.00	R 69 547.54	3.07%	R 2 192 452.46	R -	*R 69 547.54*
WOSA	R 81 054.60	R -	R -	R 1 230 000.00	R -	R -	R 212 647.86	#DIV/0!	-R 212 647.86	R -	*R 212 647.86*
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 208 523.94	#DIV/0!	-R 208 523.94	R -	*R 208 523.94*
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 255 496.26	#DIV/0!	-R 255 496.26	R -	*R 255 496.26*
SDCBG (Disaster Management)	R -	R -	R -	R -	R -	R -	R 19 026.76	#DIV/0!	-R 19 026.76	R -	*R 19 026.76*
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	**R 3 144 799.67**	**R -**	**R -**	**R 10 037 000.00**	**R 3 846 000.00**	**R 3 846 000.00**	**R 1 136 579.42**	**#DIV/0!**	**R 2 709 420.58**	**R -**	**R 1 136 579.42**

Unspent grant balances of R2.7m at the end of the 3rd 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.

12) Debtors Analysis

DC3 Overberg - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 September

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	6	5	5	4	32	146	213	192		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	86	10	3	2	1	1	3	7	113	14		
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	–	2	1	1	1	1	8	76	91	88		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	3 675	263	101	78	58	53	241	936	5 404	1 366		
Total By Income Source	**2000**	**3 772**	**279**	**111**	**87**	**65**	**60**	**284**	**1 164**	**5 822**	**1 660**	**–**	**–**
2025/26 - totals only										–	**–**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 102	23	–	–	–	–	–	–	2 125	–		
Commercial	2300	63	19	5	2	2	0	18	134	244	157		
Households	2400	1 608	236	106	84	63	60	266	1 030	3 453	1 503		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**3 772**	**279**	**111**	**87**	**65**	**60**	**284**	**1 164**	**5 822**	**1 660**	**–**	**–**

Notes

Debtors' analysis

The outstanding debtors reduced for the period, month to month from R6.327 million to R5.822m for the 3rd month in the new financial year.

The largest portion of the current accounts consist of "organs of state" amounting to R3.675 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 85.79% for the month and 92.99% average for the YTD.

1. Organs of state

Task administration shared services payments from a local municipality are outstanding clarity R23 183.20 (60 days)

2. Commercial

Karwyderskraal – Long term small arrear accounts still outstanding R712.61. Most of the recurring clients (private users) pays timeously.

3. Households

Resorts - 4 Late Estate matters (130 082.61) (90 days and over), Water user (R227 426.08). Water supply limited(restricted), letter on property lease which concluded was submitted to the previous lessee on an open plot in UKM leased on SCM tender amounting to R229 664.52 for levies in arrears matter to be taken to council for consideration and way forward due to technical interpretation on tendered property.

13) Creditors Analysis

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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	(1 198)	–	–	–	–	–	–	–	(1 198)	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	4 127	–	–	–	–	–	–	–	4 127	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	1	1	
Medical Aid deductions	0950									–	
Total By Customer Type	**1000**	**2 929**	**–**	**–**	**–**	**–**	**–**	**–**	**1**	**2 930**	–

The Municipality is fully compliant in respect to creditors payments. Negative balance of R1.198m 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 - M03 September

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	1 829	6 216	3 523	2 693	76%	–
Investment revenue	–	9 500	9 500	539	824	1 300	(476)	-37%	–
Transfers and subsidies - Operational	–	97 424	97 424	409	38 007	38 402	(395)	(0)	–
Other own revenue	–	197 130	197 130	23 056	59 231	29 998	29 233	97%	–
Total Revenue (excluding capital transfers and contributions)	**–**	**325 195**	**325 195**	**25 832**	**104 277**	**73 223**	**31 054**	**42%**	**–**
Employee costs	–	186 009	186 009	13 915	42 868	29 322	13 546	46%	–
Remuneration of Councillors	–	7 423	7 423	588	1 794	1 237	557	45%	–
Depreciation, amortisation and impairment	–	3 850	3 850	315	932	642	290	45%	–
Interest, Dividends and Rent on Land	–	3 487	3 487	195	276	581	(305)	-53%	–
Inventory consumed and bulk purchases	–	46 455	46 455	5 716	12 134	7 763	4 372	56%	–
Transfers and subsidies	–	1 000	1 000	244	244	167	77	46%	–
Other expenditure	–	75 909	75 909	4 891	11 051	12 246	(1 196)	-10%	–
Total Expenditure	**–**	**324 133**	**324 133**	**25 863**	**69 298**	**51 958**	**17 341**	**33%**	**–**
Surplus/(Deficit)	**–**	**1 061**	**1 061**	**(31)**	**34 979**	**21 266**	**13 713**	**64%**	**–**
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**	**(31)**	**34 979**	**21 266**	**13 713**	**64%**	**–**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**–**	**3 860**	**3 860**	**(31)**	**34 979**	**21 266**	**13 713**	**64%**	**–**
Capital expenditure & funds sources									
Capital expenditure	**–**	**28 426**	**28 426**	**4 220**	**6 807**	**4 738**	**2 069**	**44%**	**–**
Capital transfers recognised	–	2 799	2 799	–	–	467	(467)	-100%	–
Borrowing	–	20 800	20 800	4 220	4 689	3 467	1 222	35%	–
Internally generated funds	–	**4 827**	**4 827**	–	**2 117**	**805**	**1 313**	**163%**	–
Total sources of capital funds	**–**	**28 426**	**28 426**	**4 220**	**6 807**	**4 738**	**2 069**	**44%**	**–**
Financial position									
Total current assets	–	83 350	83 350		136 038				83 350
Total non current assets	–	189 751	189 751		166 047				189 751
Total current liabilities	–	35 100	35 100		20 155				35 100
Total non current liabilities	–	110 438	110 438		127 858				110 438
Community wealth/Equity	–	**127 563**	**127 563**		**154 072**				**127 563**
Cash flows									
Net cash from (used) operating	–	7 376	7 376	(679)	(679)	19 368	20 046	104%	7 376
Net cash from (used) investing	–	(25 766)	(25 766)	(4 220)	(4 220)	(4 738)	(517)	11%	(25 766)
Net cash from (used) financing	–	16 205	16 205	48 497	48 497	(1 638)	(50 135)	3061%	16 205
Cash/cash equivalents at the month/year end	**–**	**68 406**	**68 406**	**91 746**	**114 189**	**83 583**	**(30 606)**	**-37%**	**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	3 772	279	111	87	65	60	284	1 164	5 822
Creditors Age Analysis									
Total Creditors	2 929	–	–	–	–	–	–	1	2 930

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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
Revenue - Functional										
Governance and administration		–	**115 295**	**115 295**	**1 829**	**42 787**	**37 961**	4 826	13%	–
Executive and council		–	34 208	34 208	1 202	3 606	9 550	(5 944)	-62%	–
Finance and administration		–	81 087	81 087	627	39 181	28 412	10 770	38%	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**52 441**	**52 441**	**2 682**	**6 914**	**8 571**	(1 657)	-19%	–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	28 183	28 183	2 438	6 254	3 933	2 321	59%	–
Public safety		–	19 538	19 538	95	236	3 093	(2 857)	-92%	–
Housing		–	–	–	–	–	–	–		–
Health		–	4 719	4 719	148	424	1 545	(1 121)	-73%	–
Economic and environmental services		–	**140 107**	**140 107**	**19 569**	**48 587**	**23 333**	25 254	108%	–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	139 970	139 970	19 569	48 587	23 328	25 259	108%	–
Environmental protection		–	138	138	–	–	4	(4)	-100%	–
Trading services		–	**20 150**	**20 150**	**1 752**	**5 989**	**3 358**	**2 631**	78%	–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	20 150	20 150	1 752	5 989	3 358	2 631	78%	–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	–	**327 994**	**327 994**	**25 832**	**104 277**	**73 223**	**31 054**	**42%**	–
Expenditure - Functional										
Governance and administration		–	**72 397**	**72 397**	**5 189**	**16 037**	**12 706**	3 330	26%	–
Executive and council		–	12 302	12 302	899	2 743	1 869	874	47%	–
Finance and administration		–	58 190	58 190	4 144	12 908	10 534	2 374	23%	–
Internal audit		–	1 905	1 905	146	386	303	83	27%	–
Community and public safety		–	**92 285**	**92 285**	**7 288**	**19 811**	**14 331**	5 480	38%	–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	20 075	20 075	2 095	4 432	3 279	1 154	35%	–
Public safety		–	49 824	49 824	3 368	10 224	7 559	2 664	35%	–
Housing		–	–	–	–	–	–	–		–
Health		–	22 386	22 386	1 825	5 155	3 493	1 662	48%	–
Economic and environmental services		–	**146 056**	**146 056**	**12 662**	**31 907**	**22 710**	9 197	40%	–
Planning and development		–	1 989	1 989	151	450	314	136	43%	–
Road transport		–	139 970	139 970	12 200	30 569	21 777	8 792	40%	–
Environmental protection		–	4 098	4 098	311	888	619	269	43%	–
Trading services		–	**13 395**	**13 395**	**724**	**1 544**	**2 210**	**(666)**	-30%	–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	13 395	13 395	724	1 544	2 210	(666)	-30%	–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	**324 133**	**324 133**	**25 863**	**69 298**	**51 958**	**17 341**	**33%**	–
Surplus/ (Deficit) for the year		–	**3 860**	**3 860**	**(31)**	**34 979**	**21 266**	**13 713**	**0.6448397**	–

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

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	3 606	9 550	(5 944)	-62.2%	–
Vote 3 - Corporate Services		–	541	541	4	62	40	22	54.6%	–
Vote 4 - Finance		–	80 547	80 547	623	39 119	28 371	10 748	37.9%	–
Vote 5 - Community Services		–	212 699	212 699	24 003	61 490	35 262	26 228	74.4%	–
Total Revenue by Vote	2	–	**327 994**	**327 994**	**25 832**	**104 277**	**73 223**	**31 054**	**42.4%**	–
Expenditure by Vote	1									
Vote 1 - Municipal Manager		–	18 114	18 114	1 376	4 017	2 783	1 234	44.3%	–
Vote 3 - Corporate Services		–	22 589	22 589	1 580	5 116	4 674	442	9.5%	–
Vote 4 - Finance		–	31 884	31 884	2 270	6 896	5 293	1 603	30.3%	–
Vote 5 - Community Services		–	251 546	251 546	20 638	53 270	39 208	14 062	35.9%	–
Total Expenditure by Vote	2	–	**324 133**	**324 133**	**25 863**	**69 298**	**51 958**	**17 341**	**33.4%**	–
Surplus/ (Deficit) for the year	2	–	**3 860**	**3 860**	**(31)**	**34 979**	**21 266**	**13 713**	**64.5%**	–

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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	77	227	165	62	38%	
Service charges - Waste management			20 150	20 150	1 752	5 989	3 358	2 631	78%	
Sales of Goods and Rendering of Services			157 842	157 842	20 108	49 898	24 193	25 705	106%	
Agency services			14 606	14 606	1 202	3 606	2 434	1 172	48%	
Interest			–	–	–	–	–	–		
Interest earned from Receivables			354	354	–	–	21	(21)	-100%	
Interest earned from Current and Non Current Assets			9 500	9 500	539	824	1 300	(476)	-37%	
Dividends			–	–	–	–	–	–		
Rent on Land			–	–	–	–	–	–		
Rental from Fixed Assets			18 377	18 377	1 470	4 410	2 859	1 551	54%	
Licences or Permits			1 531	1 531	131	371	255	116	45%	
Special rating levies			–	–	–	–	–	–		
Construction Contract Revenue			–	–	–	–	–	–		
Development Charges			–	–	–	–	–	–		
Operational Revenue			1 761	1 761	145	946	236	710	301%	
Non-Exchange Revenue								–		
Property rates			–	–	–	–	–	–		
Surcharges and Taxes			–	–	–	–	–	–		
Fines, penalties and forfeits			–	–	–	–	–	–		
Licence and permits			–	–	–	–	–	–		
Transfer and subsidies - Operational			97 424	97 424	409	38 007	38 402	(395)	-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**	**25 832**	**104 277**	**73 223**	**31 054**	**42%**	–
Expenditure By Type										
Employee related costs			186 009	186 009	13 915	42 868	29 322	13 546	46%	
Remuneration of councillors			7 423	7 423	588	1 794	1 237	557	45%	
Bulk purchases - electricity			–	–	–	–	–	–		
Inventory consumed			46 455	46 455	5 716	12 134	7 763	4 372	56%	
Debt impairment			100	100	–	–	–	–		
Depreciation, amortisation and impairment			3 850	3 850	315	932	642	290	45%	
Interest, Dividends and Rent on Land			3 487	3 487	195	276	581	(305)	-53%	
Contracted services			34 059	34 059	2 893	4 896	4 880	16	0%	
Transfers and subsidies			1 000	1 000	244	244	167	77	46%	
Irrecoverable debts written off			–	–	–	–	–	–		
Operational Cost			41 750	41 750	1 998	6 155	7 367	(1 212)	-16%	
Disposal of Fixed and Intangible Assets			–	–	–	–	–	–		
Other Losses			–	–	–	–	–	–		
Total Expenditure		–	**324 133**	**324 133**	**25 863**	**69 298**	**51 958**	**17 341**	**33%**	–
Surplus/(Deficit)		–	**1 061**	**1 061**	**(31)**	**34 979**	**21 266**	**13 713**	**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**	**(31)**	**34 979**	**21 266**	**13 713**	**0**	–
Income Tax								–		
Surplus/(Deficit) after income tax		–	**3 860**	**3 860**	**(31)**	**34 979**	**21 266**	**13 713**	**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**	**(31)**	**34 979**	**21 266**	13 713	0	–
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		–	**3 860**	**3 860**	**(31)**	**34 979**	**21 266**	**13 713**	**0**	–

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote 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
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	4 220	4 689	3 467	1 222	35%	–
Total Capital Multi-year expenditure	4,7	**–**	**20 800**	**20 800**	**4 220**	**4 689**	**3 467**	**1 222**	**35%**	**–**
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Management Services		–	–	–	–	–	–	–		–
Vote 3 - Corporate Services		–	688	688	–	372	115	258	225%	–
Vote 4 - Finance		–	–	–	–	–	–	–		–
Vote 5 - Community Services		–	6 938	6 938	–	1 745	1 156	589	51%	–
Total Capital single-year expenditure	4	–	7 626	7 626	–	2 117	1 271	**846**	**67%**	–
Total Capital Expenditure		**–**	**28 426**	**28 426**	**4 220**	**6 807**	**4 738**	**2 069**	**44%**	**–**
Capital Expenditure - Functional Classification										
Governance and administration		**–**	**688**	**688**	**–**	**–**	**–**	–		**–**
Executive and council			–	–	–	–	–	–		
Finance and administration			688	688	–	–	–	–		
Internal audit			–	–	–	–	–	–		
Community and public safety		**–**	**6 887**	**6 887**	**–**	**1 745**	**1 148**	597	52%	**–**
Community and social services			–	–	–	–	–	–		
Sport and recreation			180	180	–	105	30	75	250%	
Public safety			5 479	5 479	–	1 640	913	727	80%	
Housing			–	–	–	–	–	–		
Health			1 228	1 228	–	–	205	(205)	-100%	
Economic and environmental services		**–**	**51**	**51**	**–**	**–**	**8**	(8)	-100%	**–**
Planning and development			–	–	–	–	–	–		
Road transport			–	–	–	–	–	–		
Environmental protection			51	51	–	–	8	(8)	-100%	
Trading services		**–**	**–**	**–**	**–**	**105**	**943**	(838)	-89%	**–**
Energy sources			–	–	–	–	913	(913)	-100%	
Water management			–	–	–	105	30	75	250%	
Waste water management			–	–	–	–	–	–		
Waste management			–	–	–	–	–	–		
Other			–	–	–	–	–	–		
Total Capital Expenditure - Functional Classification	3	**–**	**7 626**	**7 626**	**–**	**1 850**	**2 100**	**(249)**	**-12%**	**–**
Funded by:										
National Government			–	–	–	–	–	–		
Provincial Government			2 799	2 799	–	–	467	(467)	-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**	**–**	**–**	**467**	**(467)**	**-100%**	**–**
Borrowing	6		20 800	20 800	4 220	4 689	3 467	1 222	35%	
Internally generated funds			4 827	4 827	–	2 117	805	1 313	163%	
Total Capital Funding		**–**	**28 426**	**28 426**	**4 220**	**6 807**	**4 738**	**2 069**	**44%**	**–**

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M03 September

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	127 426	68 406
Short term Investments			–	–	–	–
Trade and other receivables from exchange transactions			9 963	9 963	6 005	9 963
Receivables from non-exchange transactions			605	605	(84)	605
Current portion of non-current receivables			2 320	2 320	–	2 320
Inventory			1 263	1 263	1 372	1 263
VAT Receivable			793	793	608	793
Other current assets			–	–	712	–
Total current assets		**–**	**83 350**	**83 350**	**136 038**	**83 350**
Non current assets						
Investments			–	–	–	–
Investment property			12 701	12 701	12 776	12 701
Property, plant and equipment			151 957	151 957	122 932	151 957
Biological assets			–	–	–	–
Living resources			–	–	–	–
Heritage assets			–	–	–	–
Intangible assets			265	265	123	265
Trade and other receivables from exchange transactions			–	–	–	–
Non-current receivables from non-exchange transactions			24 829	24 829	30 215	24 829
Other non-current assets			–	–	–	–
Total non current assets		**–**	**189 751**	**189 751**	**166 047**	**189 751**
TOTAL ASSETS		**–**	**273 101**	**273 101**	**302 085**	**273 101**
LIABILITIES						
Current liabilities						
Bank overdraft			–	–	–	–
Financial liabilities			2 920	2 920	(724)	2 920
Consumer deposits			8	8	8	8
Trade and other payables from exchange transactions			6 999	6 999	3 747	6 999
Trade and other payables from non-exchange transactions			3 303	3 303	644	3 303
Provision			17 158	17 158	15 005	17 158
VAT Payable			–	–	1 038	–
Other current liabilities			4 711	4 711	437	4 711
Total current liabilities		**–**	**35 100**	**35 100**	**20 155**	**35 100**
Non current liabilities						
Financial liabilities			47 703	47 703	49 663	47 703
Provision			3 576	3 576	17 632	3 576
Long term portion of trade payables			–	–	–	–
Other non-current liabilities			59 160	59 160	60 563	59 160
Total non current liabilities		**–**	**110 438**	**110 438**	**127 858**	**110 438**
TOTAL LIABILITIES		**–**	**145 538**	**145 538**	**148 013**	**145 538**
NET ASSETS	2	**–**	**127 563**	**127 563**	**154 072**	**127 563**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)			106 563	106 563	133 072	106 563
Reserves and funds			21 000	21 000	21 000	21 000
Other			–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**–**	**127 563**	**127 563**	**154 072**	**127 563**

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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	1 829	1 829	3 523	(1 695)	-48%	21 140
Other revenue			194 017	194 017	23 574	23 574	32 336	(8 762)	-27%	194 017
Transfers and Subsidies - Operational			97 424	97 424	–	–	32 475	(32 475)	-100%	97 424
Transfers and Subsidies - Capital			2 799	2 799	–	–	–	–		2 799
Interest			9 854	9 854	539	539	1 642	(1 104)	-67%	9 854
Dividends								–		–
Payments										
Suppliers and employees			(314 358)	(314 358)	(26 864)	(26 864)	(49 205)	(22 341)	45%	(314 358)
Finance charges			(2 500)	(2 500)	–	–	(1 237)	(1 237)	100%	(2 500)
Transfers and Subsidies			(1 000)	(1 000)	244	244	(167)	(410)	246%	(1 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**7 376**	**7 376**	**(679)**	**(679)**	**19 368**	**20 046**	**104%**	**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)	(4 220)	(4 220)	(4 738)	(517)	11%	(28 426)
Retention (Capital)								–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(25 766)**	**(25 766)**	**(4 220)**	**(4 220)**	**(4 738)**	**(517)**	**11%**	**(25 766)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		–
Borrowing long term/refinancing			20 800	20 800	49 200	49 200	–	49 200	#DIV/0!	20 800
Increase (decrease) in consumer deposits								–		–
Payments										
Repayment of borrowing			(4 595)	(4 595)	(703)	(703)	(1 638)	(935)	57%	(4 595)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**16 205**	**16 205**	**48 497**	**48 497**	**(1 638)**	**(50 135)**	**3061%**	**16 205**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**(2 185)**	**(2 185)**	**43 598**	**43 598**	**12 992**			**(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	91 746	114 189	83 583			68 406

PART 3 – SUPPORTING DOCUMENTATION

DC3 Overberg - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M03 September

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 - M03 September

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				4 220	6 807	4 738	(2 069)	-43.7%	24%
October						4 738	–		
November						4 738	–		
December						4 738	–		
January						4 738	–		
February						4 738	–		
March						4 738	–		
April						4 738	–		
May						4 738	–		
June						4 738	–		
Total Capital expenditure	–	**28 426**	**28 426**	**6 807**					