



FINANCIAL YEAR 2025/26

SECTION 52

**QUARTERLY REPORT BY EXECUTIVE
MAYOR**

for the period ending

31 March 2026

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1) Legislative Framework

Section 71 of the MFMA and Section 28 of Government Notice 32141 dated 17 April 2009, regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations" necessitate that specific financial particular be reported on and in the format prescribed, hence this report to meet legislative compliance.

"Section 52(d) of the MFMA states that, the executive mayor of a municipality must within 30 days of the end of each quarter submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

However, section 71 of the MFMA states that, the accounting officer of a municipality must by no later than **10 working days after the end of each month** submit to the mayor of the municipality and the relevant treasury a statement in the prescribed format on the implementation of the municipality's approved budget".

"Section 28 of the Government Notice 32141, the monthly budget statement of a municipality must be in the format specified in Schedule C and include all required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act".

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.

Report to the Executive Mayor

In accordance with Section 52(d) of the Municipal Finance Management Act, I submit the required statement on implementation of the budget and the financial state of affairs of the municipality as at **31 March 2026**.

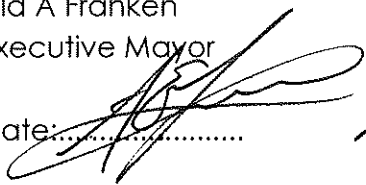
Service Delivery and Budget Implementation Plan (non-financial performance) for the **second** quarter, **1 January 2026 – 31 March 2026** is also included.

Recommendations

- The content of this report and supporting documentation for the **third quarter** ended **31 March 2026** is noted.
- It be noted that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the budget.
- It be noted that any material variances will receive remedial and corrective actions.

Ald A Franken
Executive Mayor

Date:.....



24/04/2026

2) Municipal Manager's Quality Certificate

I, **RG Bosman, Municipal Manager** of Overberg District Municipality, hereby certify that

–

(mark as appropriate)

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

for the quarter ending **31 March 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. RG Bosman**

Municipal Manager of **Overberg District Municipality DC3**

Signature pp. [Signature] (ACTING)

Date 24 APRIL '26

PART 1

3) EXECUTIVE SUMMARY

The Executive Mayor is required by **Section 52(d)** of the Municipal Finance Management Act (MFMA) to submit a report on implementation of the budget and the financial state of affairs of the Municipality, to the Council within 30 days after the end of each quarter.

Consolidated Performance

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

| | Capital Expenditure | Operating Expenditure | Operating Revenue |
|-------------------------------|---------------------|-----------------------|-------------------|
| Budget | R 40 035 319 | R310 616 258 | R310 665 305 |
| Budget to date (BTD) | R 9 933 264 | R228 574 374 | R253 149 229 |
| Year to date (YTD) | R 3 121 457 | R226 734 995 | R237 912 648 |
| Variance to SDBIP | -R 6 811 807 | -R 1 839 379 | -R 15 236 581 |
| YTD% Variance to SDBIP | -69% | -0.8% | -6% |
| % of Annual Budget | 8% | 73% | 77% |

Capital expenditures

- With the quarter ending 31 March 2026, the municipal spending is still fairly low and pose numerous risks to the achievement of the Capital spending targets.
- The key Strategic capital project of Council, the Karwyderskraal Regional Landfill site is in process of implementation and no or limited risk is currently experienced with construction. A first substantial invoice payment is expected with to be made in April 2026 that should boost capital spending.
- Excluding this specific capital project, spending on all other projects amounts to 28% of a R6.5m projected budget allocations approved in February 2026. This poses a risk on completion of other projected capital spending as per budget.
- A positive on the capital budget excluding Karwyderskraal spending is the 71% actual spending and commitments of all Vehicle related projects budgeted at R1,979,900 approved with the Adjustment budget.
- Considering all commitments on 31 March 2026 and excluding the Karwyderskraal project the capital budget performance reflects at 44% YTD. These commitments that contribute to the improved performance is related to the vehicles. Vehicles are procured on the National Treasury RT tenders, and currently the effect of the

world instability is impacting delivery. Some of these orders/commitments has been outstanding for a long period and although regular follow-ups the delivery is impacted by external factors.

- Quick comparison with the previous financial year capital spending improved from 35% to 44% for the current period, a slight improvement.

Operational expenditures

- Actual spending of R226.73m is reported as of 31 March 2026 or almost 73% of the adjustment budget approved.
- The Roads agenda function spending accounts for 45% of all spending to date. The financial year for the Roads department ends at the end of March 2026. This means that significant project spending was processed to ensure spending of the budget.
- Challenges experienced currently with the Department of Infrastructure and the delay in the finalisation of the new SLA for the 2026/27 reporting period also have a significant effect on spending due to the uncertainty with the budget projections.
- The current crises relating to the diesel availability as well as the sharp increase in the prices impact the municipal operations significantly and will have a dire effect on the municipal spending until 30 June 2026. This is currently being monitored on a regular basis.
- **More detail relating to the spending will be provided below at the discussion section following.**

Operational Revenues

- Total revenues of R237.91m reported at end of March 2026 reflect a 77% year to date performance.
- As per the expenditures above a significant component of the revenues is attributable to Roads department, due to the financial year end closing.
- Limited risk is currently experienced in key revenue categories for the last quarter with performance of regional landfill site (Waste management) year to date of 74% and the Municipal resorts also at 74% for year-to-date budgeted performance.

- Monthly billing for all services rendered were recorded timeously and no risk were identified.

4) Capital Programme Budget Report 2025/2026

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

| | UKEY Description1 | UKEY Description2 | FUNDING TYPE | DESCRIPTION | BUDGET 2025/26 | ACTUAL YTD SPENDING | COMMITMENTS |
|----|--|-------------------|--------------|--|----------------|---------------------|-------------|
| | DIRECTORATE: MUNICIPAL MANAGER OFFICE | | | | | | |
| | | | | COMMITTEE, RECORDS, COUNCIL SUPPRT | | | |
| 1 | 50101001901 | 20240707990087 | CRR | DC3 Furniture and Office Equipment | R35 000 | R24 500 | R6 325 |
| | | | | TOTAL | R35 000 | R24 500 | R6 325 |
| | | | | PERFORMANCE AND RISK MANAGEMENT | | | |
| 21 | 50101002181 | 20250704001467 | CRR | DC3 Computer Equipment | R1 627 | R1 627 | R0 |
| | | | | TOTAL | R1 627 | R1 627 | R0 |
| | | | | IDP AND COMMUNICATION | | | |
| 15 | 50101002151 | 20250704001458 | CRR | DC3 Sound Equipment | R20 000 | R16 431 | R0 |
| | | | | TOTAL | R20 000 | R16 431 | R0 |
| | | | | DIRECTORATE: CORPORATE SERVICES | | | |
| | | | | CORPORATE SERVICES : EXECUTIVE | | | |
| | 501010001971 | 20240707990108 | CRR | DC3 Aircson | R32 000 | R26 626 | R0 |
| | | | | TOTAL | R32 000 | R26 626 | R0 |
| | | | | CORPORATE SERVICES : SUPPORT SERV | | | |
| 1 | 50102000081 | 20240300963417 | CRR | DC3 Septic tank | R152 200 | R152 200 | R0 |
| 2 | 50102000091 | 20251000970713 | CRR | DC3 Fencing - Head Office | R114 800 | R114 800 | R0 |
| 28 | 50102000061 | 20260224973110 | CRR | DC3 Dehumidifier | R12 000 | R0 | R0 |
| | | | | TOTAL | R279 000 | R152 200 | R0 |
| | | | | ICT SERVICES | | | |
| 12 | 50101001984 | 20240707990064 | CRR | DC3 Fingerprint system | R0 | R0 | R0 |
| 13 | 50101002131 | 20250704001446 | CRR | DC3 Council Chamber Hybrid System | R600 000 | R0 | R0 |
| 14 | 50101002001 | 20240707990117 | CRR | DC3 Computer Equipment | R101 200 | R6 616 | R90 773 |
| | | | | TOTAL | R701 200.00 | R6 615.78 | R90 773.23 |

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

| UKEY Description1 | UKEY Description2 | FUNDING TYPE | DESCRIPTION | BUDGET 2025/26 | ACTUAL YTD SPENDING | COMMITMENTS |
|--|-------------------|--------------|--|-------------------|---------------------|-----------------|
| DIRECTORATE: FINANCIAL SERVICES | | | | | | |
| | | | Supply Chain Management | | | |
| 23 | 50101002121 | CRR | DC3_Camera System | R42 000 | R0 | R0 |
| | | | TOTAL | R42 000 | R0 | R0 |
| DIRECTORATE: COMMUNITY SERVICES | | | | | | |
| LED, TOURISM, RESORTS AND EPWP | | | | | | |
| 16 | 50101001821 | CRR | DC3_Machinery and Equipment | R154 000 | R18 507 | R0 |
| 17 | 50101002131 | CRR | DC3_Furniture and Office Equipment | R112 553 | R66 049 | R4 600 |
| 25 | 50101001741 | CRR | DC3_Electrical DB Boxes | R106 447 | R106 446 | R0 |
| 27 | 50101002231 | CRR | DC3_Chalet Upgrade | R150 000 | R0 | R0 |
| | | | TOTAL | R523 000 | R191 003 | R4 600 |
| EMERGENCY SERVICES | | | | | | |
| 3 | 50101001641 | CRR | DC3_Vehicle Refurbishment | R400 000 | R197 408 | R122 381 |
| 4 | 50101001761 | CRR | DC3_Bunker Gear | R400 000 | R100 452 | R125 965 |
| 5 | 50101002051 | CRR | DC3_Training Centre Training Management System | R250 000 | R0 | R0 |
| 6 | 50101001801 | CRR | DC3_Rescue Equipment | R400 000 | R25 190 | R0 |
| 7 | 50101001421 | GRANTS | DC3_Capacity Project | R500 000 | R344 625 | R0 |
| 24 | 50101001601 | GRANTS | DC3_Water Truck | R447 983 | R447 983 | R0 |
| | 50101002251 | CRR | DC3_Water Truck | R120 517 | R120 516 | R0 |
| | 50101001651 | CRR | DC3_Vehicle Replacement | R500 000 | R0 | R0 |
| | | | TOTAL | R3 018 500 | R1 236 174 | R248 346 |
| ENVIRONMENTAL MANAGEMENT SERVICES | | | | | | |
| 8 | 50101002081 | CRR | DC3_Vehicle - Rollbar and rubberised loadbin | R15 000 | R3 913 | R8 736 |
| 9 | 50101002171 | CRR | DC3_Inspections and data gathering-Tablets | R16 000 | R15 502 | R0 |
| 10 | 50101002101 | CRR | DC3_Spillkit (Sect 30) | R7 000 | R5 586 | R0 |
| | | | TOTAL | R38 000 | R25 001 | R8 736 |

| OVERBERG DISTRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28 | | | | | | |
|---|-------------------|--------------|------------------------------------|-----------------------|----------------------------|--------------------|
| UKEY Description1 | UKEY Description2 | FUNDING TYPE | DESCRIPTION | BUDGET 2025/26 | ACTUAL YTD SPENDING | COMMITMENTS |
| | | | MUNICIPAL HEALTH SERVICES | | | |
| 18 | 50101002091 | CRR | DC3_Vehicle | R511 400 | R0 | R511 382 |
| 19 | 50101002141 | CRR | DC3 Furniture and Office Equipment | R213 592 | R63 592 | R131 104 |
| 20 | 50101002161 | CRR | DC3_Office Refurbishment | R1 120 000 | R0 | R0 |
| | | | TOTAL | R1 844 992 | R63 592 | R642 486 |
| | | | SOLID WASTE MANAGEMENT | | | |
| 22 | 50101001751 | LOANS | DC3_Cell 5 | R33 500 000 | R1 262 887 | R0 |
| | | | TOTAL | R33 500 000 | R1 262 887 | R0 |
| | | | GRAND TOTAL | R40 035 319.00 | R3 006 657 | R1 001 266 |
| | | | Funding Sources | BUDGET 2025/26 | ACTUAL YTD SPENDING | COMMITMENTS |
| | | Type | | | | |
| | | CRR | Capital Replacement Reserve | R5 587 336 | R1 065 962 | R1 001 266 |
| | | 2 | Revenue | R0 | R0 | R0 |
| | | LOANS | External Loans | R33 500 000 | R1 262 887 | R0 |
| | | GRANTS | Grants | R947 983 | R792 608 | R0 |
| | | 5 | Private Contributions | R0 | R0 | R0 |
| | | | TOTAL | R40 035 319 | R3 121 457 | R1 001 266 |

Discussion:

Spending on all other projects excluding Karwyderskraal is still relatively slow despite numerous interventions and improvement implemented. However, some of these projects is already in the commitment stage (vehicles) awaiting delivery before payment. As explained above, a risk for non-achievement of capital spending still exist. Karwyderskraal should improve capital spending for the last quarter with the construction of the site. A risk that is also evident but not quantifiable at this stage is the impact of the diesel increases

on the project. This is being monitored by the relevant manager. Other major projects are in the SCM process (Corporate services – Council chamber), Emergency services (Multiple projects).

All capital spending will be addressed in the quarterly PCM meeting to be scheduled.

Key Capital project explanation:

| Department | Project description | Approved Budget | Adjustment Budget | YTD expenditure | Commitments | Explanation |
|---------------------------|-------------------------------------|------------------------|--------------------------|------------------------|--------------------|--|
| SOLID WASTE MANAGEMENT | DC3_Cell 5 (External borrowings) | R9 200 000 | R33 500 000 | R1 262 887 | R0.00 | Project construction is underway. The contractor has submitted a first instalment that is substantial and this will improve spending significantly. Limited risk with completion at this risk. The risk of Diesel shortages may slow project completion and can contribute to escalated cost above project budgeting. This is being monitored on an ongoing basis. |
| MUNICIPAL HEALTH SERVICES | DC3_Office Refurbishment | R1 120 000 | | R0.00 | R0.00 | Challenges with the specifications result in the tender being cancelled. Project will not be achieved and needs to be re-evaluated going forward. |

| | | | | | | |
|--------------------|-------------------------------------|----------|-----------|----------|-------|--|
| ICT SERVICES | DC3_Council Chamber Hybrid System | R600 000 | | R0.00 | R0.00 | Project is going to SCM BEC for evaluation during April 2026. |
| EMERGENCY SERVICES | DC3_Capacity project (Grant funded) | R500,000 | | R344 625 | R0.00 | Bulk of the funding has been spent. |
| EMERGENCY SERVICES | DC3_Vehicle Replacement | R0 | R 500 000 | R0.00 | R0.00 | New process being followed to purchase a vehicle on the NT RT-57 tender. |

5) Variance analysis – Operational and Capital Budget

ODM budget – Revenue by source (Excluding Roads)

| SUMMARY INCOME & EXPENDITURE 2025/2026 EXCLUDING ROADS AGENCY | | | | | | |
|--|----------------------|---------------------|----------------------|----------------------|---------------|--|
| Revenue by Source | Budget | Month Actual | YTD Actual | YTD Budget | YTD % | |
| SERVICES CHARGES - REFUSE | R 18 821 064 | R 1 481 373 | R 14 005 460 | R 13 945 005 | 74.41% | |
| SERVICES CHARGES - SEWERAGE | R 900 000 | R 78 361 | R 645 563 | R 664 933 | 71.73% | |
| SALE OF GOODS AND SERVICES | R 13 328 224 | R 414 346 | R 7 435 011 | R 8 847 874 | 55.78% | |
| RENT OF FACILITIES&EQUIPMENT | R 16 164 520 | R 1 342 660 | R 12 191 703 | R 12 157 184 | 75.42% | |
| INTEREST EARNED-EXTERNAL INVES | R 9 202 000 | R 641 051 | R 5 056 263 | R 6 487 994 | 54.95% | |
| INTEREST EARNED-OUTST DEBTORS | R 322 000 | R 4 368 | R 41 982 | R 211 646 | 13.04% | |
| LICENSES & PERMITS | R 1 344 500 | R 118 789 | R 826 547 | R 1 044 246 | 61.48% | |
| INCOME FOR AGENCY SERVICES | R 13 950 699 | R 1 149 379 | R 10 344 410 | R 10 443 255 | 74.15% | |
| GRANT&SUBSIDIES (OPERATING) | R 100 599 341 | R 22 527 404 | R 90 780 407 | R 96 526 350 | 90.24% | |
| GRANT&SUBSIDIES (CAPITAL) | R 947 983 | R - | R 447 983 | R 592 489 | 47.26% | |
| OTHER REVENUE | R 1 678 761 | R 180 055 | R 869 978 | R 1 049 715 | 51.82% | |
| PROFIT ON SALE | R 2 660 000 | R - | R - | R - | | |
| TOTAL | R 179 919 092 | R 27 937 785 | R 142 645 307 | R 151 970 691 | 79.28% | |

Reasons for variance:

The focus of the analysis is changed to indicate the actual year to date performance of the sources based on budgeted amounts. These reflect more meaningful information and highlight areas where intervention is needed if budgeted projections is not aligned / achieved to date.

Overview.

Year to date revenue amounts at R142.64m from the total budget of R179.91m. This represents almost 79.28% of budgeted amounts. This is positive and exclude the Roads Agency function as part of the calculation and analysis.

More details below as part of the explanations.

Services Charges – Refuse

As discussed above the municipal key revenue sources is performing positively with 74% of total revenues reported based on Adjustment budget information. The bulk of the customers relates to the 3 local municipalities participating in terms of SLA agreements. All municipalities are billed monthly as required. More effective controls at the weighbridge have resulted in better collection from private dumping.

Services Charges - Sewerage

The billing of the customers at the municipal resorts relates to the semi-permanent residents as well as ad hoc pumping of septic tanks at Die Dam. Year to date 71% is reflected as revenues billed. A lot of these services is seasonal and highly impacted by weather patterns, holiday makers as well as recreational users. The total impact of the easter weekend should improve the reporting going forward in April and the upcoming long-weekends should also benefit from the increase usage in services.

Sale of Goods and Services:

Year to date performance for the period ending 31 March 2026 is reflected at 55% of budgeted amount. The following factors impact this below par performance as per the relevant departments.

Resorts

Revenues from resorts reported at 82% for sale of goods revenues to date. This is due to the positive holiday season experience for the financial year. Improvements are expected until 30 June with the impact of easter season and the upcoming holidays still not fully reflecting in performance.

Fire Services

The Fire services is the biggest contributor to the below par performance year to date. The administration should improve reporting and billing of relevant customers responsible for cost where applicable. This is an area that can still benefit from significant improvement if operational inefficiencies can be reduced and eliminated.

Rental of facilities and equipment

Year to date revenues reported relating to the resorts accounted for 75.42% of budgeted amounts approved. These revenues are mostly accounted for the billing of the semi-permanent residents residing in the resorts.

Administration is currently experiencing numerous challenges with the contract management process as per reporting date, but this is being addressed on a regular basis. Payment percentages at the resort is however still high and positive and managed by the revenue section on a ongoing basis.

Interest Earned-External Investments

The effect of numerous external factors impacted significantly the performance category for interest recognised. The performance is based on the administration's ability to ensure that

access cash is invested in high interest investment vehicles for longer periods when not needed.

The municipality is currently experiencing the following that impact the available cash for investment significantly.

- Current cashflow challenges experienced with respect to the Roads agency function. Provincial department delay advance and monthly claim payments regularly resulting in reduce cash balances available for investments.
- Diesel fuel increases, this will have a significant impact based on the municipal operations.
- Ad-hoc cost, other significant expenditures also result in reduce cash balances, impacting interest.

A complete investment report is attached per **section 6** of the report with all balances. Cash flow projections are also discussed in more detail per **section 9**. Year to date only 54% of investment interest materialised from a budget of R9.2m. This is continuously being monitored and addressed with daily cash balance management.

Interest Earned-Outstanding Debtors

Interest on outstanding debtors' revenue, remains a challenge with a few large historic debtors impacting this recovery. A complete debtor management report will be tabled before the end of the financial year on the way forward dealing with long outstanding debt and interest.

This is also required to align the municipality with the implementation of Grap 104 for the Annual financial statements 2025/26

Licenses & Permits

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

Grant & Subsidies (Operating)

Grants and subsidies reflect operational transfers received from National and Provincial departments. These allocations are predominantly for project plans submitted as well as recurring grants on a yearly basis. Revenue is recognised when expenditure is incurred. **Section 13 of report.**

Grant & Subsidies (Capital)

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

Other Revenue.

All other ad-hoc revenues are accounted for under this category. These are based on service request and billed accordingly. E.g. Environmental assessments of hazardous spills. Invoice for helicopter recovery fee (R117 725.81) as well fire incident of (R512 454.03) still needs to be recognised. Closing the variance.

Profit on sale

A risk exist that the revenue source may not materials before the end of the financial year 30 June 2026. Numerous interventions to date have been implemented with limit sucess. Currently the South African National Parks (SANPARKS) engage the municipality to potentially procure a property located close to the Agulhas National parks. This will however be an extended process with the potential Intergovernmental relations (IGR) as vehicle for the sale / transfer.

Administration and council are also continuously discussion the alienation of properties as strategic revenue source generation.

ODM budget – Expenditure by type (Excluding Roads)

| Expenditure by Type | Budget | Month Actual | YTD Actual | YTD Budget | YTD % |
|-------------------------------|----------------------|---------------------|----------------------|----------------------|---------------|
| EMPLOYEE COSTS-WAGES&SALARIES | R 101 549 525 | R 7 792 463 | R 75 986 108 | R 75 087 187 | 74.83% |
| REMUNERATION OF COUNCILLORS | R 7 136 333 | R 765 160 | R 5 342 242 | R 5 320 512 | 74.86% |
| BAD DEBTS | R 100 000 | R - | R - | R - | 0.00% |
| DEPRECIATION | R 3 669 786 | R 308 066 | R 2 783 023 | R 2 772 590 | 75.84% |
| OTHER MATERIAL | R 4 393 041 | R 294 561 | R 3 136 812 | R 3 152 253 | 71.40% |
| INTEREST EXPENSE - EXTERNAL | R 1 097 236 | R 29 000 | R 606 180 | R 729 273 | 55.25% |
| CONTRACTED SERVICES | R 33 864 315 | R 2 339 166 | R 17 253 230 | R 22 552 578 | 50.95% |
| GRANTS & SUBSIDIES PAID | R - | R - | R - | R - | #DIV/0! |
| GENERAL EXPENSES - OTHER | R 27 111 826 | R 1 510 872 | R 19 179 962 | R 20 683 622 | 70.74% |
| TOTAL | R 178 922 062 | R 13 039 287 | R 124 287 559 | R 130 298 013 | 69.46% |

Expenditure by type:

Total expenditures of R128,2m reflect at the period ending 31 March 2026 or 69.46% of budgeted projections. This is in line given the timing nature of some of the expenditures only accounted for at year-end etc.

The monitoring of the impact of the Diesel increases and availability on expenditure is currently underway. Fuel price as well as secondary increases in supplier offerings is also

currently being experienced. The administrative activate the business continuity committee that meet and assess the situation as changes in the market unfold.

Reasons for variance:

Employee Costs-Wages & Salaries

Employee related cost accounts for the largest spending category (year to date) ending March 2026. This category recorded an actual expenditure of 75,98m as of March 2026. This is on par with the end of the 3rd quarter. No challenges are currently being experienced.

Interest Expense – External

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

Contracted Services

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

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

The low spending is mostly attributable to the following factors –

- R2.25 for resort feasibility study, currently at BAC for award.
- Rural Roads Asset Management grant (RRAMS), spending is per business plan. The current projections are that the municipality will achieve an underspending. This is mainly due to the multi-year project being implemented.
- Star rating project of Municipal Health estimated saving R500 000.00, based on project projections and implementation.
- Other services used ad-hoc e.g. helicopter usage at Fire Department contributes towards this line item as well as a reduction in consulting fees for administration and finance.

A large part of the underperformance of this category is the following items.

| Expenditure | Budget to date | Expenditure to date | Explanation |
|---------------------------------------|----------------|---------------------|--|
| RRAMS project | R 1 844 781 | R779 878 | The project is currently implemented. The contractor is performing required activities as per business plan. Project will accelerate, however savings in the plan is evident. This is based on tendered amounts awarded. |
| Feasibility Holiday Homes | R 1 237 500 | R0 | This project relates to the feasibility study at the resorts funded by Provincial government. Tender is in the adjudication stage and will be awarded. |
| Municipal Health: Revenue Enhancement | R1 334 447 | R 739 032 | Spending difference resulted from the roll-over of grant funding. Contract appointments were made later than expected. |
| Municipal Health: Star Rating | R 816 214 | R31 279 | Grant implementation slower than expected. Contracted staff for data collecting, however there is a saving on the project. |

General expenditures – Other

Review of general expenditures categories will be implemented for the last quarter based on the impact of the diesel and fuel increase on operational activities. Numerous departments communicate challenges with adhering to operational activities due to the fuel increases already. This is continuously being monitored to ensure that business operations can continue and needed.

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

Roads Revenue and expenditure Budget performance

| SUMMARY INCOME & EXPENDITURE 2025/2026 ROADS AGENCY | | | | | |
|--|----------------------|---------------------|----------------------|----------------------|---------------|
| Revenue by Source | Budget | Month Actual | YTD Actual | YTD Budget | YTD % |
| SALE OF GOODS AND SERVICES | R 131 694 196 | R 7 464 544 | R 95 714 854 | R 101 770 930 | 72.68% |
| TOTAL | R 131 694 196 | R 7 464 631 | R 95 715 325 | R 101 771 027 | 72.68% |
| Expenditure by Type | Budget | Month Actual | YTD Actual | YTD Budget | YTD % |
| EMPLOYEE COSTS-WAGES&SALARIES | R 70 303 000 | R 4 681 353 | R 52 921 965 | R 53 006 226 | 75.28% |
| OTHER MATERIAL | R 39 473 806 | R 3 963 520 | R 33 001 642 | R 30 437 584 | 83.60% |
| INTEREST EXPENSE - EXTERNAL | R 330 000 | R 26 667 | R 240 000 | R 246 250 | 72.73% |
| CONTRACTED SERVICES | R 4 150 850 | R 545 420 | R 2 465 799 | R 3 396 434 | 59.40% |
| GRANTS & SUBSIDIES PAID | R 895 000 | R 212 420 | R 751 640 | R 743 845 | 83.98% |
| GENERAL EXPENSES - OTHER | R 16 541 540 | R 4 886 543 | R 13 066 391 | R 10 446 021 | 78.99% |
| TOTAL | R 131 694 196 | R 14 315 923 | R 102 447 436 | R 98 276 361 | 77.79% |

The Provincial department is currently in process of implementing the new revised Agency Roads agreement. This agreement due to the strategic decision of the minister to incorporate the roads function in the department going forward.

Numerous challenges are currently experienced with delays payment of monthly Road's claim as well as advances. This is placing significant burden on the municipal own cashflow resources with the effect of reduce funds available for investment. Currently Council significantly needs to subsidise the roads spending until the funds is received.

This has been escalated to the Provincial department to ensure improvement and will be monitored going forward.

Revenue by source

Reasons for variances:

The Provincial roads budget period starts on 1 April until 31 March annually. The municipal budget is implemented from 1 July to 30 June, hence overlapping each other. Revenue recognition is done when funding is received.

The last monthly claim payment received for the roads function has been in January 2026. To date based on the operational functioning the advances required to fund spending for the closing period of the Provincial government has also not been received. As communicated above this place significant risk on the municipal own revenue's sources.

Expenditure by type

Currently all obligations in terms of the roads function are honoured and pay to ensure that the project planning and functions can continue. The function is managed by the manager and good operational relationships exist with communication.

The biggest risk to the roads function is the impact of the diesel prices on operations as well as the availability of diesel. Over the last quarter numerous challenges with the availability of diesel were already experienced. This is being managed internally by administration.

6) Investment register 31 March 2026

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: March 2026

| INSTITUTION | Account Type | Account number | Actual date | Balance as at 01 Mar 26 | Movements for the month | | Interest capitalised | Costs & Fees | Actual date | Balance as at 31 Mar 26 | Interest earned | Rate |
|------------------------------|------------------------------|----------------|-------------|-------------------------|-------------------------|----------------------------|----------------------|--------------|-------------|-------------------------|---------------------|-------|
| | | | | | Call Investments made | Call Investments withdrawn | | | | | | |
| Investments | | | | | | | | | | | | |
| Nedbank | Call Account | 037881714042 | | 3 444 587.87 | 34 500 000.00 | - | 59 530.91 | | | 10 504 118.78 | 59 530.91 | 6.65% |
| Nedbank | Call Account (KWK Rehab) | 037881183454 | | 8 178 781.93 | | | 41 473.30 | | | 8 220 235.23 | 41 473.30 | 6.65% |
| Nedbank | Call Account (CRRF) | 037881185767 | | 995 894.22 | | | 5 080.32 | | | 1 000 974.54 | 5 080.32 | 6.65% |
| Absa Bank | Investment Tracker (Main) | 9358892970 | | 33 189 600.59 | | | 183 315.71 | | | 33 372 916.30 | 183 315.71 | 7.20% |
| Absa Bank | Investment Tracker (Special) | 9374595345 | | 39 780 232.28 | 3 226 948.92 | | 219 717.67 | | | 43 226 898.67 | 219 717.67 | 7.20% |
| Total for Investments | | | | R 85 589 076.89 | R 37 726 948.92 | R -27 500 000.00 | R 509 117.91 | | | R 96 325 143.72 | R 509 117.91 | |

Current Accounts

| | | | | | | | | | | | | |
|--------------------------------|----------------------|------------|--|-----------------------|--------------------|----------------------|------------|------------|------------|-----------------------|------------|-------|
| Nedbank | Primary Bank Account | 1176524496 | | 1 449 284.30 | | - | 353 394.75 | | | 1 095 869.55 | | 0.00% |
| Absa Bank | Cheque Account | 1780000062 | | 159 989.41 | 86 691.67 | | | | | 246 680.08 | | 0.00% |
| Total for Bank Accounts | | | | R 1 609 252.71 | R 86 691.67 | R -353 394.75 | R - | R - | R - | R 1 342 549.53 | R - | |

TOTAL R 87 198 329.60 R 37 813 640.59 R -27 853 394.75 R 509 117.91 R - R - R 97 667 693.35 R 509 117.91

DATE 15 - 04 - 2026

CHIEF FINANCIAL OFFICER 

Surplus cash is invested daily, since the municipality's investment principle is to ensure that the current account's cash position is kept to a minimum and all access funds are invested on a call account daily. Continuous monitoring of these accounts are implemented as a standard procedure. The interest of March (R509 117.91) is to be recognised for the month.

8) Bank reconciliation

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

CASHBOOK

| | |
|----------------------------------|------------------------------|
| Balance B/fwd - 1 March 2026 | 1609252.71 |
| Revenue: 40101010031 | 66192622.91 |
| Expenditure: 40101010032 | 66459325.99- |
| Other: | |
| CASHBOOK BALANCE - 31 March 2026 | ----- 1342549.63 ----- |

BANK STATEMENT

| | | |
|--|------------|--------------------------------|
| Balance as per bank statement as at 31 March 2026 | 31/03/2026 | 1342549.63 |
| 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 March 2026 | | ----- 1342549.63 ✓ ----- |
| Difference | | 0.00 ✓ |

Verified by: S Zikmann

Signature: 

On (dd/mm/ccyy) 07/04/2026

9) Cash Position and Liquidity

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

| Item Description | Amounts |
|--|--------------------|
| Balance as per CFA | R 93 931 246 |
| Interest | R 509 118 |
| Sub total | R 94 440 364 |
| Unspent conditional grants and funds | -R 6 444 897 |
| Consumer and Sundry deposits | -R 8 160 |
| Sinking fund investments | R - |
| External loans unspent | R - |
| EFF Accumulated Depreciation | R - |
| Provision for bonuses | R - |
| Capital Replacement reserve | -R 15 412 664 |
| VAT Refund (Roads Expenses prev years) | -R 43 226 899 |
| Rehabilitation provision (KWK) | -R 8 220 235 |
| Performance Bonus Provison | R - |
| Set aside for retention | R - |
| Capital Replacement Reserve Fund | -R 3 520 108 |
| Set aside for Creditor payments | -R 4 000 000 |
| Provision for leave Payment | -R 650 000 |
| Capital Funding Required | |
| Loan Repayments | -R 2 088 580 |
| | |
| Cash Surplus (Deficit) | R10 868 821 |

Positive cash balance for reporting month

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

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

| Description | AMOUNTS |
|---|---------------------|
| LIQUIDITY REQUIREMENT | |
| Unspent Conditional Grants | R6 444 897 |
| External Loans unspent | R0 |
| 1 (one) Month Operational Expenditure | R27 150 542 |
| Provisions | R8 870 235 |
| Capital Replacement Reserve | R18 932 772 |
| Loan repayments | R2 456 006 |
| Commitments for creditor payments | R4 008 160 |
| Total Liquidity Requirement | R67 862 612 |
| ACTUAL LIQUIDITY AVAILABLE | R41 357 902 |
| Total Investments | R96 325 144 |
| Capital Replacement Reserve Fund | -R3 520 108 |
| VAT Refund (ABSA Deposit plus) | -R43 226 899 |
| Rehabilitation provision (KWK) | -R8 220 235 |
| Balance of Investments | R41 357 902 |
| Cash book - Bank Balance | R1 342 550 |
| Equitable share received in advance | -R22 090 000 |
| Roads Invoice claim February and March 2026 | R27 512 721 |
| Consumer Debtors (current – 60 days) | R4 740 205 |

Positive cash flow, over **R10.87million** was calculated and total liquidity available of **R52.86 million** liquidity as evident as on 31 March 2026.

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


For March 2026, the calculation is as follows:

| | Original | Adjusted | Adjustment |
|----------------------------|----------------------|-----------------------|------------|
| Actual Revenue | R 237 912 648 | R 243 335 369 | R5 422 721 |
| Actual Expenditure | <u>R 226 734 995</u> | <u>-R 226 734 995</u> | |
| Surplus (Shortfall) | R 11 177 653 | R 16 600 374 | |

The revenue adjustment is calculated as follows:

| | | |
|---|---|---------------------|
| Equitable share received for March 2026 | - | -R22 090 000 |
| Roads Revenue invoice for February and March 2026 | | <u>R 27 512 721</u> |
| Nett total revenue received in advance | | R 5 422 721 |

10) **Section 11 (4) MFMA WITHDRAWALS**

| PROVINCIAL TREASURY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j) | | | |
|---|---|--|--|
| NAME OF MUNICIPALITY: | OVERBERG DISTRICT MUNICIPALITY | | |
| MUNICIPAL DEMARCATION CODE: | DC3 | | |
| QUARTER ENDED: | March 2026 | | |
| MFMA section 11. (1) Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts, and may do so only - | Amount | Reason for withdrawal | |
| | (b) to defray expenditure authorised in terms of section 26(4); | R 0,00 | |
| | (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); | R 0,00 | |
| | (d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section; | R 0,00 | |
| | (e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including - | R 0,00 | |
| | (i) money collected by the municipality on behalf of that person or organ of state by agreement; or | R 0,00 | |
| | (ii) any insurance or other payments received by the municipality for that person or organ of state; | R 0,00 | |
| | (f) to refund money incorrectly paid into a bank account; | R 0,00 | |
| | (g) to refund guarantees, sureties and security deposits; | R 0,00 | |
| | (h) for cash management and investment purposes in accordance with section 13; | R 0,00 | |
| | (i) to defray increased expenditure in terms of section 31; or | R 0,00 | |
| | (j) for such other purposes as may be prescribed. | R 0,00 | |
| (4) The accounting officer must within 30 days after the end of each quarter - | Name and Surname: S Stanley | | |
| (a) table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and | Rank/Position: CFO | | |
| (b) submit a copy of the report to the relevant provincial treasury and the Auditor-General. | Signature:  | | |
| Tel number | Fax number | Email Address | |
| 028 425 1157 | 028 425 1014 | cfo@odm.org.za | |

11) Section 66 - Staff benefits (Payroll) for quarter ending 31 March 2026

PURPOSE

To take note of the Expenditure on Staff Benefits report for the period ended 31 March 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.

Comments

Please be advised that the information included in the S66 is payroll information and may differ from the schedules included in the S52 tables.

| Expenditure on staff benefits - categories | Budget 2025/2026 | YTD Total | % Spent | 01 July to | 01 October to | 01 January to | 01 April to |
|--|--------------------|--------------------|--------------|-------------------|-------------------|-------------------|--------------|
| | | | | 30 September 2025 | 31 December 2025 | 31 March 2026 | 30 June 2026 |
| Salaries & Wages Section 66(a) | 106 248 811 | 80 192 839 | 75.5% | 26 596 723 | 26 250 588 | 27 345 527 | - |
| Contributions for Pension & Medical Scheme Section 66(b) | 27 639 986 | 18 645 183 | 67.5% | 6 178 973 | 6 078 790 | 6 387 420 | - |
| Transport Allowance Section 66(c) | 6 509 154 | 3 617 119 | 55.6% | 1 269 101 | 1 264 009 | 1 264 009 | - |
| Housing Benefits & Allowances Section 66(d) | 390 438 | 267 321 | 68.5% | 82 773 | 85 116 | 99 432 | - |
| Overtime, Shifts & Standby Payments Section 66(e) | 7 509 213 | 6 693 721 | 89.1% | 1 768 896 | 2 323 001 | 2 601 825 | - |
| *** Fire Services | 6 409 213 | 5 734 134 | 89.5% | 1 500 532 | 1 989 907 | 2 243 695 | - |
| *** LED Tourism/Resorts | 600 000 | 600 695 | 100.1% | 184 881 | 191 990 | 223 824 | - |
| *** Road's Services | 500 000 | 358 891 | 71.8% | 83 483 | 141 103 | 134 306 | - |
| Loans & Advances Section 66(f) | - | - | - | - | - | - | - |
| Other related staff benefits or allowances Section 66(g) | 23 050 768 | 15 790 206 | 68.5% | 2 983 016 | 11 130 239 | 2 805 963 | - |
| **Operational Allowance | 1 185 760 | 1 282 670 | 108.2% | 399 201 | 393 514 | 484 955 | - |
| **Annual bonus | 9 616 866 | 8 359 451 | 86.9% | 89 974 | 8 262 382 | 7 094 | - |
| **Bargaining Council | 65 127 | 43 800 | 67.3% | 14 909 | 14 772 | 14 119 | - |
| **Group Assurance | 6 148 423 | 4 256 605 | 69.2% | 1 431 229 | 1 406 744 | 1 418 632 | - |
| ***Long service bonus | Provision | 370 063 | - | 174 681 | 31 747 | 163 636 | - |
| ***Paid out accumulated leave | Provision | 758 948 | - | 286 768 | 346 854 | 125 327 | - |
| **SARS - Levies | 3 106 168 | 1 247 173 | 40.2% | 384 108 | 465 540 | 397 525 | - |
| **SARS - UIF | 2 928 424 | 600 307 | 20.5% | 202 145 | 203 686 | 194 676 | - |
| | 171 348 370 | 125 406 390 | 73.2% | 38 899 482 | 47 131 743 | 40 504 177 | - |

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

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

12) Debtors Analysis

0 - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

| Description | NT Code | Budget Year 2025/26 | | | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy | |
|---|-------------|---------------------|------------|------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------------|--|--|---|--|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Days | 151-180 Days | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | | | | |
| R thousands | | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 12 | 5 | 7 | 6 | 5 | 3 | 26 | 119 | 184 | 160 | | | | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 82 | 8 | 2 | 1 | - | - | 3 | 3 | 100 | 7 | | | | |
| 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 | 5 | 137 | 148 | 145 | | | | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | | | | |
| Other | 1900 | 3 881 | 191 | 142 | 70 | 35 | 25 | 185 | 2 229 | 6 758 | 2 544 | | | | |
| Total By Income Source | 2000 | 3 974 | 206 | 152 | 79 | 40 | 29 | 220 | 2 488 | 7 189 | 2 857 | | | | |
| 2024/25 - totals only | | | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | | |
| Organs of State | 2200 | 2 490 | 37 | 53 | - | - | - | - | 94 | 2 674 | 94 | | | | |
| Commercial | 2300 | 127 | 5 | 7 | 15 | 0 | - | 6 | 1 515 | 1 674 | 1 535 | | | | |
| Households | 2400 | 1 358 | 164 | 92 | 65 | 40 | 29 | 214 | 879 | 2 842 | 1 227 | | | | |
| Other | 2500 | - | - | - | - | - | - | - | - | - | - | | | | |
| Total By Customer Group | 2600 | 3 974 | 206 | 152 | 79 | 40 | 29 | 220 | 2 488 | 7 189 | 2 857 | | | | |

Debtors' analysis

The outstanding debtors increase from month to month due to the current amount column growing from last month's R3.225 million to R3.974 million. This is due to more dumping at the landfill and fire accounts being issued. This in effect pushes the outstanding debtor's figure to R7.189 million for the period to date.

The largest portion of the current accounts consist of "organs of state" amounting to R2.490 million payable by the local municipalities making use of the landfill and fire services throughout the period.

The resorts collection rate remains strong and healthy sitting at a 97% for the month and 88.85% for the YTD.

An item was compiled and will be tabled to Council to deal with Debtors older than 180 days and the way forward, including settlement proposals, write-offs and legal intervention

13) Creditors Analysis

0 - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

| R thousands | Description | NT Code | Budget Year 2025/26 | | | | | | | | | | Prior year totals for chart (same period) | |
|-------------|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|----------|----------|---|--------------|
| | | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | | | |
| | Creditors Age Analysis By Customer Type | | | | | | | | | | | | | |
| | Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - | - | - | - |
| | Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - | - | - |
| | PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - | - | - |
| | VAT (output less input) | 0400 | 296 | - | - | - | - | - | - | - | - | - | - | 296 |
| | Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - | - | - |
| | Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - | - | - |
| | Trade Creditors | 0700 | 772 | - | 2 | 20 | - | - | - | 2 | - | - | - | 796 |
| | Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - | - | - |
| | Other | 0900 | - | - | - | - | - | - | - | - | - | 1 | - | 1 |
| | Medical Aid deductions | 0950 | - | - | - | - | - | - | - | - | - | - | - | - |
| | Total By Customer Type | 1000 | 1 069 | - | 2 | 20 | - | - | 2 | - | - | 1 | - | 1 093 |

The Municipality is fully compliant with respect to creditors payments.

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

The bulk of the creditors is within the 30 days outstanding period as per legislation. The amount included in the remainder columns relates primarily to monster sampling at laboratories awaiting invoices for municipal health services. Finance monitors and continuously inform user departments on outstanding invoices to be paid.

14) Grant allocation and spending

Grants Allocations and spending YTD

| Grant | Prior year Grants liability | Rolled-Over 24/25 Approved | Grants Repaid | Allocation 25/26 | Actual Receipt | Roll overs approved + actual receipt | Spend to date | % Spent on Total Funds | Unspent Grants to date | Committed | Total Committed and Spent |
|--|-----------------------------|----------------------------|--------------------|---------------------|---------------------|--------------------------------------|--------------------|------------------------|------------------------|-----------------|---------------------------|
| FMG | R - | R - | R - | R 1 000 000 | R 1 000 000 | R 1 000 000 | R 504 029 | 50.40% | R 495 971 | R - | R 504 029 |
| EPWP | R - | R - | R - | R 1 500 000 | R 1 500 000 | R 1 500 000 | R 944 031 | 62.94% | R 555 969 | R 25 250 | R 969 281 |
| CDW | R - | R - | R - | R 57 000 | R 57 000 | R 57 000 | R 46 473 | 81.53% | R 10 527 | R 7 062 | R 53 535 |
| RRAMS | R 2 081 563 | R - | R 2 081 563 | R 2 951 650 | R 2 175 000 | R 2 175 000 | R 779 878 | 35.86% | R 1 395 122 | R - | R 779 878 |
| WOSA | R 73 260 | R - | R 73 260 | R 1 000 000 | R 1 000 000 | R 1 000 000 | R 735 756 | 73.58% | R 264 244 | R - | R 735 756 |
| CAPACITY PROJECT | R - | R - | R - | R 500 000 | R 500 000 | R 500 000 | R 344 625 | 68.93% | R 155 375 | R - | R 344 625 |
| WC FMCG (WEB AUTO) | R 563 103 | R - | R 563 103 | R - | R - | R - | R - | 0.00% | R - | R - | R - |
| WC FMCG (MUN HEALTH REV) | R 527 165 | R 527 165 | R - | R 1 420 000 | R 1 420 000 | R 1 947 165 | R 853 192 | 49.82% | R 1 093 973 | R - | R 853 192 |
| WC FMCG (CREMATORIUM) | R - | R - | R - | R 300 000 | R 300 000 | R 300 000 | R 300 000 | 100.00% | R - | R - | R 300 000 |
| WC FMCG (HOLIDAY HOMES) | R 750 000 | R 750 000 | R - | R 750 000 | R 750 000 | R 1 500 000 | R - | 0.00% | R 1 500 000 | R - | R - |
| WC FMCG (STAR RATING) | R - | R - | R - | R 1 305 000 | R 1 305 000 | R 1 305 000 | R 31 280 | 2.40% | R 1 273 720 | R 23 078 | R 54 358 |
| WC FMCG (COLLABORATOR) | R 300 000 | R - | R 300 000 | R - | R - | R - | R - | 0.00% | R - | R - | R - |
| WC FMCG (BURSARIES) | R 126 396 | R - | R 126 396 | R - | R - | R - | R - | 0.00% | R - | R - | R - |
| Municipal Service Delivery and Capacity Building Grant (INTERNSHIP DISASTER) | R 153 899 | R 153 899 | R - | R - | R - | R 153 899 | R 146 100 | 94.93% | R 7 799 | R - | R 146 100 |
| Municipal Service Delivery and Capacity Building Grant (MSR) | R 370 277 | R 370 277 | R - | R - | R - | R 370 277 | R 378 080 | 102.11% | R - | R - | R 378 080 |
| FIRE SERVICE CAPACITY GRANT | R 92 441 | R - | R 92 441 | R - | R - | R - | R - | 0.00% | R - | R - | R - |
| WCPT Water resilience grant | R 447 983 | R 447 983 | R - | R - | R - | R 447 983 | R 447 983 | 100.00% | R - | R - | R 447 983 |
| Total Conditional Grants | R 5 486 087 | R 2 249 324 | R 3 236 763 | R 10 783 650 | R 10 007 000 | R 12 256 324 | R 5 811 427 | 47.42% | R 6 444 897 | R 55 390 | R 5 866 817 |

Unspent grants reported of R6.44M for the period ending 31 March 2026. The grants are cash-backed in terms of the National Treasury requirements. Some of the grant funding allocated to the municipality is multi-year projects and do not pose any risk with repayments. Municipal Service Delivery and Capacity Building Grant – R7 802.88 will be journalised to employee cost as co-contribution.



Western Cape Government

2025/26 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT (WC FMCG)

NON-FINANCIAL QUARTERLY RETURN FORM

(January – March 2026)

Overberg District Municipality

Expenditure Summary

| Project Description | Amount Transferred | Expenditure as at end March 2026 | Balance | % Spent |
|---|-----------------------|----------------------------------|-----------------------|---------------|
| Revenue Enhancement and Optimisation: Municipal Health Services | R 1 947 165.00 | R853 191.81 | R 1 093 973.19 | 43.82% |
| Total | R 1 947 165.00 | R 853 191.81 | R 1 093 973.19 | 43.82% |

**2025/26 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)**

NON-FINANCIAL QUARTERLY RETURN FORM

(January – March 2026)

REVENUE ENHANCEMENT PROJECT

Revenue Enhancement and Optimization: Municipal Health Services

Planned activities and outputs to date

| Inputs/Activities | Outputs | Performance Indicators | Revised Delivery Date | Achieved (Y/N) |
|-----------------------------|--------------------------------|---|---|-----------------------|
| 3 x Community Service EHP's | Recruitment and Appointment | One-year contracts concluded | 1/7/ 2024 Revised 1/11/2024 Revised 1/01/2025 | Y |
| Team of EPWP Workers | Recruitment and Appointment | 4 months contract ending 30/11/2024 | 1/7/ 2024 Revised 1/8/2024 | Y |
| Registration of Premises | New registrations on data base | Target of additional 1536 premises registered | 31/12/2025 Revised 30/6/2025 Revised 31/12/2025 Revised 30/06/2026 | N |
| Registration of Premises | New registrations on | Total target of 3072 additional premises | 30/6/ 2025 Revised | N |

| Inputs/Activities | Outputs | Performance Indicators | Revised Delivery Date | Achieved (Y/N) |
|---------------------|--|---|-------------------------------------|----------------|
| | data base | registered | 31/12/2025 Revised 30/06/2026 | |
| Inspection premises | of Revenue from additional inspections | Target revenue of additional premises inspected | 30/6/ 2025 Revised 30/06/2026 | N |
| Inspection premises | of Revenue from additional inspections | Target revenue of additional premises inspected | 30/6/2026 | |

The above table must show the planned quarterly activities and outputs as captured in the implementation plan and whether they have been achieved.

Challenges

If the activities and outputs, as per the implementation plan have not been achieved, challenges that contributed to non-achievement must be captured here.

The 3 x Community Service EHP's was only appointed on 1 December 2024.

13 x EPWP workers however (to be financed from the co-funding) commenced with the project on 1 August 2024 with their contracts ending on 30 November whilst the CS EHP's who started on 1 January 2025 started the verification process.

Measures to address the challenges

Indicate the measures that will be taken or implemented to address the challenges highlighted above.

The project team will endeavour to catch up the work to meet the revised timelines as indicated in the activity schedule above.

Projected expenditure at year end

With the challenges, if any, experienced and measures that will be taken to address such challenges you are expected to indicate expenditure that will be achieved by 30 June.

Potential risk(s) and mitigation efforts

Indicate the potential risks that can affect the achievement of intended expenditure as capture above, including the risk severity. Indicate the measures will be taken to mitigate the risks identified.

Not having the information captured on time.

Results

In addition to above stated progress against the project indicators, is the project on track to achieve the overall impact as defined within the implementation plan? Please provide evidence in support of any claims.

None.



Western Cape Government

2025/26 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT (WC FMCG)

NON-FINANCIAL QUARTERLY RETURN FORM

(January – March 2026)

Overberg District Municipality

Expenditure Summary

| Project Description | Amount Transferred | Expenditure as at end March 2026 | Balance | % Spent |
|---|-----------------------|----------------------------------|-----------------------|--------------|
| MHS Revenue, Compliance & Tourism Enhancement | R 1 305 000.00 | R 31 279.78 | R 1 273 720.22 | 2.40% |
| Total | R 1 305 000.00 | R 31 279.78 | R 1 273 720.22 | 2.40% |

**2025/26 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)**

NON-FINANCIAL QUARTERLY RETURN FORM

(January – March 2026)

REVENUE ENHANCEMENT PROJECT

MHS Revenue, Compliance & Tourism Enhancement

Planned activities and outputs to date

| Inputs/Activities | Outputs | Performance Indicators | Revised Delivery Date | Achieved (Y/N) |
|---|-------------------------|---|------------------------------|-----------------------|
| 4 x Environmental Health Practitioners | Recruitment & Selection | Two-year contracts concluded | 30/09/2025 | N |
| | | | Revised | N |
| | | | 30/11/2025 | |
| | | | Revised | |
| | | | 30/06/2026 | |
| Purchase of Personal Protective Equipment | Procurement | Issue PPE to participants | 30/10/2025 | Y |
| | | | Revised | N |
| | | | 31/01/2026 | |
| | | | Revised | |
| | | | 30/06/2026 | |
| District Launch of the Project | Marketing of project | Number of participating Premises attended | 1/11/2025 | N |
| | | | Revised | N |
| | | | 31/03/2026 | |
| Registration of Premises participating | Registered Premises | Number of Premises registered | 30/11/2025 | N |
| | | | Revised | N |
| | | | 31/03/2026 | |

| Inputs/Activities | Outputs | Performance Indicators | Revised Delivery Date | Achieved (Y/N) |
|--|------------------------------|---|-------------------------------------|----------------|
| Training of Food Handlers | Issue Training Certificates | Number of food handlers trained | 31/01/2026 Revised 30/04/2026 | N |
| Inspection of premises to determine compliance | Number of premises inspected | Number of food premises inspected | 28/2/ 2026 Revised 31/04/2026 | N |
| Development of QR Codes | Premises with QR codes | Number QR Code issued | 31/03/2026 Revised 31/05/2026 | N |
| Issue Star Rating Certificates | Star Rated Premises | Number of Star Rating Certificates Issued | 30/6/2026 | |

The above table must show the planned quarterly activities and outputs as captured in the implementation plan and whether they have been achieved.

Challenges

If the activities and outputs, as per the implementation plan have not been achieved, challenges that contributed to non-achievement must be captured here.

4 x Environmental Health Practitioners to be appointed in due course.

4 x Environmental Health Practitioners was appointed and started on the 5th of January 2026.

Measures to address the challenges

Indicate the measures that will be taken or implemented to address the challenges highlighted above.

The project team will endeavour to catch up the work to meet the revised timelines as indicated in the activity schedule above.

Projected expenditure at year end

With the challenges, if any, experienced and measures that will be taken to address such challenges you are expected to indicate expenditure that will be achieved by 30 June.

Potential risk(s) and mitigation efforts

Indicate the potential risks that can affect the achievement of intended expenditure as capture above, including the risk severity. Indicate the measures will be taken to mitigate the risks identified.

None.

Results

In addition to above stated progress against the project indicators, is the project on track to achieve the overall impact as defined within the implementation plan? Please provide evidence in support of any claims.



Western Cape Government

2025/26 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT (WC FMCG)

NON-FINANCIAL QUARTERLY RETURN FORM

(January – March 2026)

Overberg District Municipality

Expenditure Summary

| Project Description | Amount Transferred | Expenditure as at end December 2025 | Balance | % Spent |
|---|---------------------|-------------------------------------|------------|-------------|
| Revenue Enhancement: Feasible study for the establishment of a crematorium | R 300 000.00 | R300 000.00 | R 0 | 100% |
| Total | R 300 000.00 | R300 000.00 | R 0 | 100% |

**2025/26 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)**

NON-FINANCIAL QUARTERLY RETURN FORM

(January – March 2026)

REVENUE ENHANCEMENT PROJECT

Feasible study for the establishment of a crematorium

Planned activities and outputs to date

| Inputs/Activities | Outputs | Performance Indicators | Revised Delivery Dates | Achieved (Y/N) |
|-----------------------------|--|-------------------------------|-------------------------------|-----------------------|
| Phase 1 - Feasibility study | Compile specification for formal quotation | Bid specification. | 31/7/2024 | Y |
| | | Advertisement on SCM website | Aug/Sept 2024 | Y |
| | | Readvertisement | Oct/Nov 2024 | |
| Phase 1 - Feasibility study | Appoint a consultant | Appointment letter | 31/8/2024 | N |
| | | | Rev 31/12/2024 | Y |
| | | | Revised 28/02/2025 | |
| Phase 1 - Feasibility study | Facilitate/Host workshops | Dates and Minutes | 30/11/2024 | N |
| | | | Rev 31/1/2025 | N |
| | | | Rev 30/4/2025 | |
| Phase 1 - Feasibility study | Deliver report with recommendations | Final draft report | 31/12/2025 | N |
| | | | Rev 28/2/2025 | N |
| | | | Rev 30/4/2025 | N |
| | | | Rev 30/6/2025 | Y |

| Inputs/Activities | Outputs | Performance Indicators | Revised Delivery Dates | Achieved (Y/N) |
|---|---|---|------------------------|----------------|
| Phase 1 - Feasibility study | Report to Council with recommendations | Item on Council Agenda | 31/1/2025 | N |
| | | | Rev 31/3/2025 | N |
| | | | Rev 30/4/2025 | N |
| | | | Rev 28/7/2025 | Y |
| Phase 2 – (2025/26) Request for proposals | This will be determined by the report of the consultant and the resolution by Council | Cost to compile RFP specifications and possible revenue streams | 31/3/2025 | N |
| | | | Rev | |
| | | | 30/4/2025 | N |
| | | | Rev | |
| | | | 30/6/2025 | N |
| | | | Revised | |
| 31 December 2025 | N | | | |
| Revised | | | | |
| 28 February 2026 | Y | | | |

The above table must show the planned quarterly activities and outputs as captured in the implementation plan and whether they have been achieved.

Challenges

If the activities and outputs, as per the implementation plan have not been achieved, challenges that contributed to non-achievement must be captured here.

Tender 13 - 2024

The bid specification was approved on 31 July 2024 and the municipality when out in August 2024 with the tender advert which closed on Wednesday, 25 September 2024. A compulsory virtual briefing meeting was held on Friday, 06 September 2024 where the specifications / terms of reference pertaining this contract was discussed. Only bids from those who attended the briefing session will be considered.

The session was attended by various interested bidders; however, no tenders were received from these suppliers.

Tender 22-2024

Tenders were received for the above tender which needs to be evaluated during January 2025. Discussion needs to be had with SCM regarding the tenders as a phased approach needs to be had as the municipality will be receiving monies over more than one financial year.

Measures to address the challenges

Indicate the measures that will be taken or implemented to address the challenges highlighted above.

Tender 22-2024

The tender will be readvertised (T22-2024): with closing date **25 November 2024** and the interested bidders that attended the previous briefing session, will be targeted.

New tenderer was appointed during April and the first report during June and the further research to be done during the 2025/26 financial year.

Projected expenditure at year end

With the challenges, if any, experienced and measures that will be taken to address such challenges you are expected to indicate expenditure that will be achieved by 30 June.

Potential risk(s) and mitigation efforts

Indicate the potential risks that can affect the achievement of intended expenditure as capture above, including the risk severity. Indicate the measures will be taken to mitigate the risks identified.

If no interested supplier is appointed with the re advertisement, then the grant will have to requested to be roll-over.

Results

In addition to above stated progress against the project indicators, is the project on track to achieve the overall impact as defined within the implementation plan? Please provide evidence in support of any claims.

Project is a delayed as no supplier was found in the first round on bidding. New tender will be advertised – see Tender 22-2024 on website
https://odm.org.za/download_tender/7869

Tender is in the committee process to be evaluated and adjudicated during the 3rd Quarter of the financial.

DELTA BUILT ENVIRONMENT CONSULTANTS DOCUMENT REFERENCE:

P25015 - CLAIM 04

12 December 2025

Overberg District Municipality
 26 Long Street
 Bredadorp
 Postal Code 7280
 VAT Registration Number: 4510114409

Contract Number: N/A
 Supplier / Vendor Number: N/A
 Purchase Order Number: TBC
 Account Reference: OVE001

Attention: Francois Kotze
 Email address: fkotze@odm.org.za

Applicable Period: December-25

| DESCRIPTION | FEE VALUE | % CLAIMED TO DATE | TOTAL CLAIMS TO DATE | TOTAL PREVIOUS CLAIMS | TOTAL CLAIM THIS MONTH | REMAINING AMOUNT |
|------------------------------------|---------------------|-------------------|----------------------|-----------------------|------------------------|--------------------|
| INCEPTION | R 72 436,00 | 100% | R 72 436,00 | R 72 436,00 | R - | R - |
| NEEDS AND DESIREABILITY ASSESSMNET | R 129 433,30 | 100% | R 129 433,30 | R 129 433,30 | R - | R - |
| Stakheolder Engagment A | R 15 522,00 | 100% | R 15 522,00 | R 15 522,00 | R - | R - |
| FEASIBILITY STUDY | R 165 484,69 | 100% | R 165 484,69 | R 165 484,69 | R - | R - |
| Stakheolder Engagment B | R 15 522,00 | 100% | R 15 522,00 | R 15 522,00 | R - | R - |
| BUSINESS PLAN | R 77 610,00 | 100% | R 77 610,00 | R - | R 77 610,00 | R - |
| Stakheolder Engagment C | R 15 522,00 | 100% | R 15 522,00 | R - | R 15 522,00 | R - |
| PROJECT CLOSE -OUT | R 25 870,00 | 0% | R - | R - | R - | R 25 870,00 |
| TOTAL EXCL. VAT | R 517 399,99 | | R 491 529,99 | R 398 397,99 | R 93 132,00 | R 25 870,00 |
| VAT @ 15% | R 77 610,00 | | R 73 729,50 | R 59 759,70 | R 13 969,80 | R 3 880,50 |
| NON-VATABLE AMOUNT: | R - | | R - | R - | R - | R - |
| TOTAL INCL. VAT: | R 595 009,99 | | R 565 259,49 | R 458 157,69 | R 107 101,80 | R 29 750,50 |

T Gerber
 Approval by Delta BEC Project Leader:



 Signature



Tian Gerber

 Name

12 December 2025

 Date



Western Cape Government

2025/26 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT (WC FMCG)

NON-FINANCIAL QUARTERLY RETURN FORM

(January – March 2026)

Overberg District Municipality

Expenditure Summary

| Project Description | Amount Transferred | Expenditure as at end March 2026 | Balance | % Spent |
|---|-----------------------|----------------------------------|-----------------------|-----------|
| Feasibility Study & Business Plan for the Uilenkraalsmond Holiday Resort ownership restructuring. | R 1 500 000.00 | R0 | R1 500 000.00 | 0% |
| Total | R 1 500 000.00 | R0 | R 1 500 000.00 | 0% |

**2025/26 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)**

NON-FINANCIAL QUARTERLY RETURN FORM

(January – March 2025)

REVENUE ENHANCEMENT PROJECT

Feasibility Study & Business Plan for the Uilenkraalsmond Holiday Resort ownership restructuring.

Planned activities and outputs to date:

| Inputs/Activities | Outputs | Performance Indicators | Revised Delivery Date | Achieved (Y/N) |
|-------------------------------------|--------------------------------|--|------------------------------|-----------------------|
| Feasibility study and business plan | Compile tender specifications. | Bid specification. Advertisement on SCM website | 31/7/2024 | Y |
| | | | Aug/Sept 2024 | Y |
| Feasibility study and business plan | Appoint a consultant. | Appointment letter | 31/8/2024 | N |
| | | | Revised 31/10/2024 | N |
| | | | Revised 28/2/2025 | N |
| | | | Revised 31/05/2025 | N |
| | | | Revised 31/03/2026 | N |
| | | | Revised 30/04/2026 | N |
| | | | | |
| | | | | |

| Inputs/Activities | Outputs | Performance Indicators | Revised Delivery Date | Achieved (Y/N) |
|-------------------------------------|--|-------------------------------|------------------------------|-----------------------|
| Feasibility study and business plan | Deliver report with recommendations | Final report draft | 31/10/2024 | N |
| | | | Revised 28/2/2025 | N |
| | | | Revised 31/05/2025 | N |
| | | | Revised 31/05/2026 | |
| Feasibility study and business plan | Report to Council with recommendations | Item on Council Agenda | 30/11/2024 | N |
| | | | Revised 31/3/2025 | N |
| | | | Revised 31/05/2025 | N |
| | | | Revised 31/05/2026 | |
| Feasibility study and business plan | Final Business plan | Letter to DPW | 31/12/2024 | N |
| | | | Revised 31/5/2025 | N |
| | | | Revised 31/5/2026 | |

The above table must show the planned quarterly activities and outputs as captured in the implementation plan and whether they have been achieved.

Challenges

If the activities and outputs, as per the implementation plan have not been achieved, challenges that contributed to non-achievement must be captured here.

Tender 12 - 2024

The bid specification was approved on 31 July 2024 and the municipality when out in August 2024 with the tender advert which closed on Wednesday, 25 September 2024. A compulsory virtual briefing meeting was held on Friday, 06 September 2024 where the specifications / terms of reference pertaining this contract was discussed. Only bids from those who attended the briefing session will be considered.

The session was attended by various interested bidders; from whom some bids were received. The technical evaluation of the bids had been done and BEC is scheduled to make a recommendation to the BAC on 29 October 2024. The aims is to do finalize the SCM process by the end of October 2024.

A new tender was advertised during April 2025 which is aimed to conclude during May 2025 after which the project will resume.

New specifications have been drawn up during the first quarter of financial year 2025/26 it will be tabled to the Bid Specification Committee during October 2025

Measures to address the challenges

Indicate the measures that will be taken or implemented to address the challenges highlighted above.

Should a successful bidder not be appointed, then the municipality will have to re advertise.

Projected expenditure at year end

With the challenges, if any, experienced and measures that will be taken to address such challenges you are expected to indicate expenditure that will be achieved by 30 June.

Grant funding of R750 000.00 is to be fully expensed by 30 June 2025, subject to a successful bidder appointed.

Potential risk(s) and mitigation efforts

Indicate the potential risks that can affect the achievement of intended expenditure as capture above, including the risk severity. Indicate the measures will be taken to mitigate the risks identified.

If the SCM process is delayed, the all the grant funding committed might not be spend before 30 June 2026 and a request for a roll over will have to be submitted.

Results

In addition to above stated progress against the project indicators, is the project on track to achieve the overall impact as defined within the implementation plan? Please provide evidence in support of any claims.

The SCM process has not been completed resulting from a non-responsive bidder during the T12-2024 process. The specification was again set out by SCM and is to be advertised in Quarter 4.

Tender is still in process goals to be revised in second year of business plan.

15) Cost containment report for the period ending 31 March 2026

In accordance with Local Government: Municipal Cost Containment Regulation (MCCR) that were promulgated on 7 June 2019 and came into effect on 1 July 2019, in conjunction with the MFMA Circular No 97, herewith the report released as on **31 March 2026**.

Overberg District Municipality approved a Cost Containment Policy on 27 May 2019 based on the "then" Draft Regulations and in guidance of the MFMA Circular 82 according to which cost containment measures were already introduced even before the Regulations were promulgated. This policy had been reviewed and aligned with the final MCCR and in guidance with MFMA Circular No 97. These was approved by Council on 30 September 2019.

The following table in the prescribed format, is tabled for information:

| MEASURES | COST CONTAINMENT - IN YEAR REPORT | | | | | | |
|---|-----------------------------------|-------------------------|-----------------|-------------------|-----------------|-----------|-------------------|
| | ORIGINAL BUDGET 2025/26 | ADJUSTED BUDGET 2025/26 | Q1 | Q2 | Q3 | Q4 | SAVINGS |
| Use of Consultants | R1 409 593 | R1 469 693 | R276 800 | R372 689 | R66 831 | R0 | R753 373 |
| Vehicles used by political office bearers | R0 | R0 | R0 | R0 | R0 | R0 | R0 |
| Travel and Subsistence | R1 749 518 | R1 534 411 | R369 190 | R457 769 | R289 489 | R0 | R417 963 |
| Domestic Accommodation | R419 000 | R570 007 | R19 968 | R167 225 | R168 987 | R0 | R213 827 |
| Sponsorships, Events & Catering | R336 000 | R443 000 | R8 889 | R88 706 | R12 574 | R0 | R332 831 |
| Communication | R53 000 | R29 515 | R1 500 | R6 494 | R0 | R0 | R21 521 |
| Other related Expenditure Items | R0 | R0 | R0 | R0 | R0 | R0 | R0 |
| TOTAL | R3 967 111 | R4 046 626 | R676 347 | R1 092 883 | R537 881 | R0 | R1 739 515 |

Below is an additional table which defines what is defined under each measure and indicate the year-to-date expenditure and the projected saving to date.

| MEASURES | NOTES | ACTUAL YTD 9 MTHS | PROJECTED OVER 12 MNTHS | PROJECTED SAVING TO DATE |
|---|--|-------------------|-------------------------|--------------------------|
| Use of Consultants | Business & Advisory Services | R716 320 | R955 093 | R514 600 |
| Vehicles used by political office bearers | No Mayoral vehicle-Councillors receive travel allowances | R0 | R0 | R0 |
| Travel and Subsistence | Domestic Daily all, Incidental, Food, Air, Transport (own & non employees) | R1 116 448 | R1 488 598 | R45 813 |
| Domestic Accommodation | Domestic Accommodation resulting from Travel | R356 180 | R474 906 | R95 101 |
| Sponsorships, Events & Catering | Including Wshops & Seminars | R110 169 | R146 892 | R296 108 |
| Communication | Advertisements, Publication & Marketing | R7 994 | R10 659 | R18 856 |
| Other related Expenditure Items | None | R0 | R0 | R0 |
| TOTAL | | R2 307 111 | R3 076 148 | R970 478 |

Cost Containment reports are compiled quarterly for the Municipal Manager's attention, which will discuss progressive actions on each cost containment measure.

16) AUDIT – OPCAR status report – 31 March 2026

1. PURPOSE

To present to Council the OPCAR (Operation Clean Audit Report) status report, outlining progress made in addressing prior year audit findings, identifying remaining risks, and confirming readiness for the compilation of the Annual Financial Statements (AFS) in compliance with applicable legislation.

2. BACKGROUND

The Municipality is committed to achieving and maintaining a clean audit outcome as defined by the Auditor-General of South Africa (AGSA). As part of this commitment, the OPCAR process is implemented to monitor progress in addressing audit findings, strengthen internal controls, enhance compliance, and improve reporting quality.

Overview of OPCAR Report

The report provided a high-level overview of COMAF's received and the status and progress on all comafs addressed. Finance is continuously monitoring and addressing the issues with internal audit with the relevant departments.

Progress Towards Clean Audit

Improvements noted in controls, documentation, and reporting processes. Areas needing attention include reconciliations, asset management, SCM compliance, and performance reporting.

Readiness for AFS

Assessment includes supporting documentation, compliance with GRAP, system readiness, and staff capacity.

Details

Below the summary details of the OPCAR as updated at the end of 31 March 2026.

| NO | COMAF DETAILS | Department | Notes | Comments |
|----|--|----------------|-----------|---|
| 1 | Taxes: VAT on the roads function | Finance | Ongoing | - This is dependant the LEGAL process of courts. - ODM in process of being audited by SARS. - Outcome expected before end Sept 2026 |
| 2 | Procurement and Contract Management: Contract Awarded to Supplier Without CIDB Registration | SCM | Finalised | |
| 3 | Procurement and Contract Management: Awards to close family members of persons in the service of the state | SCM | Finalised | |
| 4 | Procurement and Contract Management: Declaration of interest (MBD 4) | SCM | Finalised | |
| 5 | Procurement and Contract Management: Internal Control Deficiency Registers | SCM | Ongoing | |
| 6 | Disclosure: Classification of expenditure disclosure | BTO | Finalised | |
| 7 | Procurement and Contract Management: Procurement process not followed | Finance | Ongoing | No shared services engagement going forward. ODM embark on SCM process with new tender. Supplier liquidated and no cost incurred |
| 8 | Property, Plant and Equipment: Capitalisation inclusive of VAT | BTO | Finalised | |
| 9 | Property, Plant and Equipment: Capitalisation Restoration Cost | BTO | Finalised | |
| 10 | ICT related controls | ICT | Ongoing | Work in progress. Various items per COMAF issued. In implementation phase |
| 11 | Governance: Internal control deficiencies | Internal Audit | Ongoing | Difference in interpretation. Some items per COMAF addressed. WIP |
| 12 | Procurement and Contract Management: Pricing schedule limiting competition | Finance | Ongoing | No limitation on future procurement. Outstanding based on AG processes |
| 13 | Procurement and Contract Management: Supply Chain Management Policy | SCM | Finalised | |
| 14 | Consequence Management: No evidence of investigations conducted | Management | Ongoing | Did not agree with AF COMAF. New items tabled to Council in Feb 2026. Proposed tabling to MPAC in March 2026. |
| 15 | Procurement and Contract Management: Deviations not justifiable | Management | Finalised | |
| 16 | Disclosure Note: Disclosure notes not accurate or incomplete | BTO | Finalised | |
| 17 | Procurement and Contract Management: Awards to consultants | Management | Ongoing | Interpretation differences. NT will issue Circular in April to address COMAF. |
| 18 | Asset Management: Disposal of capital assets | Assets | Finalised | |
| 19 | Disclosure: Completeness of contingent liabilities | Finance | Finalised | |
| 20 | Internal Control Deficiency: Rental of Facilities and Equipment | Resorts/BTO | Ongoing | Currently being address by Resorts. Status check required |
| 21 | HR Management - Declarations / KPI acting officials | HR / Strategic | Ongoing | Performance / HR - This needs to be evaluated to determine if implemented. |
| 22 | Property Plant Equipment: Unreturned Equipment on Employee Exist | Assets/ICT | Finalised | |
| 23 | Disclosure: Irregular Expenditure disclosure | BTO | Finalised | |
| 24 | Employee Benefits: Leave provision not accurate | Finance/HR | Ongoing | In process of addressing. Leave system challenges / Understanding of issues |
| 25 | Internal Control Deficiency: Monitoring of fuel usage on Fleet Vehicles | Assets | Ongoing | Fire issues - Addressed. Roads challenges still high risk. Needs to intervene in implementing controls. |
| | | | | |

17) mSCOA Roadmap for the quarter ending 31 March 2026

1. INTRODUCTION

In accordance with the Municipal Regulations on a Standard Chart of Accounts (mSCOA), and specifically the requirement for all municipalities to submit quarterly mSCOA implementation progress reports to Council, the attached roadmap is hereby submitted for tabling.

The roadmap provides a structured, milestone-based overview of the municipality's progress towards ensuring full compliance with the latest version of mSCOA as prescribed by National Treasury. The report reflects the current stage of implementation, the review process of the existing financial system, and planned activities toward achieving full system alignment with the prescribed chart of accounts.

2. EXECUTIVE SUMMARY

The municipality is currently in the process of reviewing its core financial management system for compliance with mSCOA Version. A detailed system assessment is underway to determine whether the current system can meet the prescribed standards, or whether procurement of a new compliant system will be required.

The roadmap presented below sets out key activities, timelines, responsible units, and current status updates. The report highlights that while foundational structures such as the mSCOA Steering Committee have been established, critical activities such as vendor compliance verification, system gap analysis, and configuration/testing are still to be executed in the upcoming quarters.

The municipality remains committed to ensuring that its financial systems and operations are fully aligned with mSCOA, to ensure compliance with the MFMA, enhance transparency, and improve the credibility of financial reporting.

Annexure A

Action plan for outstanding milestones not yet achieved.

| MILESTONE | DESCRIPTION | RESPONSIBILITY | TARGET DATE | PROGRESS | CHALLENGES |
|---|---|------------------------------|--------------------------------------|----------|--|
| Change Management | mSCOA educational awareness and buy-in throughout ODM Municipality including the varying stakeholders | Accounting Officer | Ongoing | Ongoing | Employees' resistance to change from the old way of doing things and additional functions brought about by mSCOA |
| SCM Module implementation(including inventory and stores) | Full SCM module implementation | SCM Manager | After regulations promulgated (2027) | Ongoing | Prohibitive costs on the implementation of system to implement the SCM module fully |
| Salary Module Implementation | Implementation of Salary module and integration of Payday system as per mSCOA requirements | Manager Payroll | After regulations promulgated (2027) | Ongoing | Payday interface to SAMRAS System |
| Integration of other programmes – third party Performance Management | Implementation and integration of all third parties as per mSCOA requirements and GO- | Manager Performance and Risk | After regulations promulgated (2027) | Ongoing | Merging of third-party integration, not possible currently |

| | | | | | |
|--|--|--|--------------------------------------|-------------|--|
| | live | | | | |
| Asset Module Implementation | Implementation and integration of the Assets Module as per mSCOA requirements and Go-live | Manager SCM and Assets | After regulations promulgated (2027) | Ongoing | Currently data cleansing and preparation to be imported to new system from Excell files currently utilised |
| Section 71 reporting | Issuing and verification of reporting in compliance with legislation as per MFMA and mSCOA compliant, submission of data strings and C- schedule | Senior Manager Finance | 30 June 2026 | In progress | Introduction of mSCOA charter and new version compromise the quality of work done for the current year |
| Cash flow mapping | Populating of cash flow tables to the mSCOA data strings in the segments | SAMRAS/SOL VEM Senior Manager Finance | 30 June 2026 | In progress | SCOA segment not correctly populating cash flow information |
| Budget as per mSCOA (Adjustment/ B-schedule) & A-Schedule) | Budgeting process based on mSCOA segments and | SAMRAS/SOL VEM Senior Manager | 30 June 2027 | In progress | Introduction of mSCOA charter and new version compromise the quality |

| | | | | | |
|--------------------------------------|--|----------------------------------|--------------|------------------|--|
| | breakdowns to be obtained from all role players | Finance | | | of work done for the current year. |
| Budget control | Link to mSCOA funding source | Senior Manager Finance | 30 June 2026 | In progress | Funding source corrections and alignment |
| Live mSCOA Monitoring and Evaluation | Constant monitoring, evaluating, clean-up and system enhancements on an ongoing basis, in alignment with National Treasury's mSCOA requirements. | Western Cape Provincial Treasury | Ongoing | Work-in-progress | Ledger integration not populating correctly. |
| Year-end closure | Implementation of the period and posting and/or rolling of data to the new financial year. | SAMRAS/SOL VEM | 30 June 2026 | Work-in-progress | Dependency on service provider for activating new financial year |

Annexure B

As per functioning areas

OVERBERG DISTRICT MUNICIPALITY MSCOA ROADMAP

| A | ICT Architecture | MSCOA roadmap 2025-26 | | | | MSCOA roadmap 2026-27 | | |
|-----|--|------------------------|-----------|---------------------|------------------------|-----------------------|---------------------|--|
| | | Responsible department | Status | Implementation date | Responsible department | Status | Implementation date | |
| 1 | Hardware | ICT | | Jun 26 | | | | |
| | Perform preliminary assessment and requirements for mSCOA system as per current regulatory requirements for system – Demonstration | | | | | | | |
| | Internal assessment of current vs required hardware - future planning in capital budget | ICT | | | | | | |
| 2 | Servers | ICT | | | | | | |
| | Obtain server requirements from current service provider for new MSCOA system functionality | | | | | | | |
| | Cloud vs Server assessment (Safety, security and cost analysis / requirements) | ICT | | | | | | |
| 3 | Software | | | | | | | |
| | Depending on the system selected by the municipality | | | | | | | |
| 3.1 | System Assessment - Functionality | Finance/CT | Completed | Q4 2025 | | | | |
| | Conduct a formal review of the municipality's current financial system to determine its compliance with the latest mSCOA version. | | | | | | | |
| | System Provider and Pilot engagement | Finance/CT | Completed | Jun 25 | | | | |
| | Vendor site visit – George municipality (High level overview of functionality of new system | | | | | | | |

| | | | | | | | | |
|-----|--|--|-----------------------|-------------|---------------|-----|------|------|
| | Support Contract | New 25/26 Vendor support contract signed | Municipal Manager | Completed | Jul 25 | | | |
| | Meetings/Sessions | Internal finance mSCOA engagement to track process, identified risk and mitigation | CFO/mSCOA Champion | Completed | WIP | | | |
| 3.2 | Due diligence RT 25 - Testing current system against MSCOA requirements BP's | Finance functions as per Regulation 5 assessment | CFO/Fin managers | Completed | Aug 25 | | | |
| | Due diligence | Other municipal functions (BP's) | Departmental Managers | Completed | Aug 25 | | | |
| | Due diligence | Final Assessment completed and submitted to Service Provider to review - ICT Due diligence assessment confirmation | CFO/mSCOA Champion | Completed | Sept/Nov 2025 | | | |
| | Meetings/Sessions - outcome on need for new system (Municipal and Service provider findings) | Internal finance mSCOA engagement and service provider on requirement for a new system | CFO/mSCOA Champion | Completed | Oct 25 | | | |
| 3.3 | Vendor Management | Obtain formal confirmation from current vendor regarding mSCOA version compatibility and future compliance roadmap | CFO | In progress | Q1 2026 | | | |
| | | Engage on proposed upgraded/new system functionality (AI/BI and BP'S) | Finance/CT | Completed | Dec 25 | | | |
| | | Pricing estimations on various options for budgeting purposes | Finance/CT | | | | | |
| 4 | Licences | | | | | ICT | Outc | 2027 |

| | | | | | | | |
|--|--|--|--|--|--|--|---------------|
| | required to run the ERP management systems | | | | | | ome dependant |
|--|--|--|--|--|--|--|---------------|

| B | Governance and Institutional Requirements | MSCOA roadmap 2025-26 | | | | MSCOA roadmap 2026-27 | | |
|---|---|------------------------|-----------|---------------------|------------------------|-----------------------|---------------------|--|
| | | Responsible department | Status | Implementation date | Responsible department | Status | Implementation date | |
| 1 | A functioning mSCOA steering committee or equivalent structure to monitor and report on progress against the road map. This committee consist of the heads of all business units and meet regularly (at least quarterly). | mSCOA Champion | Completed | | | | | |
| | Strengthening the coordination of MSCOA committee | CFO/MM | On-going | Apr 26 | | | | |
| | Align ODM roadmap to NT and PT requirements | mSCOA | Complete | Mar | | | | |

| | and plan | Champion | ted | 26 | | |
|-----|--|----------------|---------------|---------|--|--|
| 1.1 | MSCOA regulations | Management | | | | |
| 1.2 | Position papers | Finance | | | | |
| 1.3 | Business processes documentation | Management | | | | |
| 2 | Regular reporting on mSCOA implementation to Management and Executive Committees and Council. | mSCOA Champion | Compliant | Ongoing | | |
| | Engagement and reporting to stakeholders | mSCOA Champion | Completed | Oct 25 | | |
| | | CFO/Finance | WIP initiated | Jan 26 | | |
| | | mSCOA Champion | Completed | Dec 25 | | |
| | | | | Apr 26 | | |
| 3 | Appointment of a mSCOA champion to drive the mSCOA implementation at the | CFO/Finance | Completed | 2024 | | |

| | | | | | | | | | |
|---|---|---|-------------|-----------|------|--|--|--|--|
| | municipality. | | | | | | | | |
| 4 | Appointment of a suitably qualified System Administrator. | Appointment made : R Gertze (BTO Official) - System support | CFO/Finance | Completed | 2024 | | | | |
| 5 | The development and adoption of the required IT policies and securities. | Current status quo as audited by AG | ICT | | | | | | |
| 6 | Establishment of data back-up and disaster recovery procedures. | Review current SOP and mitigation tools used, assess sufficiency to new requirements MSCOA guidelines | ICT | | | | | | |

| C | | MSCOA roadmap 2025-26 | | | MSCOA roadmap 2026-27 | | |
|---|---|--|--------|---------------------|------------------------|--------|---------------------|
| | | Responsible department | Status | Implementation date | Responsible department | Status | Implementation date |
| 1 | The ERP modules and 3rd party systems used. These must give effect to the minimum business | Investigate the ability of the selected system on the ability to integrate to current 3rd party programmes identified (e.g. payday, collab, GIS, Ignite) | | | | | |

| | | |
|---|--|---|
| <p>processes and system requirements specified in MFMA Circular No. 80. Municipalities must budget adequately to procure the required functionality and upgrade to the mSCOA enabling version of the ERP.</p> | | |
| <p>2</p> <p>Seamless and full integration of data in the ERP system, including 3rd party systems used by the municipality and its entities. The ERP system vendor sets the requirements for the integration.</p> | | |
| <p>2.1</p> <p>System demonstration – Test the market</p> | <p>Invite current vendor to perform system demonstration as per response letter received / ICT due diligence exercise outcome</p> | <p>CFO/mSCOA champion</p> <p>Outstanding</p> <p>Q2 2026</p> |

| | | Invite competitive vendors (at least 2) to perform system demonstration as per response letter received / ICT due diligence exercise outcome (Detail system functionality finance) | CFO/mSC OA champion | Outstanding | Q2 2026 | | |
|-----|----------------------------------|---|---------------------|-------------|---------|------|-------------|
| 2.2 | System upgrade/procurement | MSCOA regulation to be published compliance to BP's and vendors | | | | | |
| | | Letter to PT/NT on outcome of compliant service providers to proceed with new system acquisition | | | | | |
| | | Affordability assessment, costing, funding, grant availability | | | | | |
| 2.3 | SCM Procurement process - SYSTEM | Acquire or upgrade of system after regulatory guidance is provided | | | | 2027 | |
| 2.4 | DATA readiness | Cleansing of data management and alignment to MSCOA - Service provider and ODM | System Admin | | 46113 | | |
| 2.5 | Testing - Configure system | Configuration and testing, posting, and chart segments collectively - accurate reporting | | | | 2027 | Management |
| 2.6 | System live running | Parallel running and monitoring | | | | 2027 | CFO/Finance |

| D | User Proficiency and Training | MSCOA roadmap 2025-26 | | | MSCOA roadmap 2026-27 | | |
|---|---|------------------------|--------|---------------------|------------------------|--------|---------------------|
| | | Responsible department | Status | Implementation date | Responsible department | Status | Implementation date |
| 1 | The relevant municipal officials and interns must be sufficiently capacitated on the mSCOA chart, basic accounting, balance sheet budgeting and movement accounting and all system modules and functionalities to use the ERP systems solution. Consideration should be given to training, the establishment of | | | | | | |

| | | | | | | | |
|-----|--|---|---------|----------|---------|----------|--|
| 2 | <p>User Support Groups and the availability of user manuals on the system.</p> <p>Change management initiatives to ensure that mSCOA is institutionalised as an organisational reform and not only a financial reform.</p> | <p>Rollout of training sessions for all end-users and affected stakeholders on new chart segments and system usage.</p> | HR/Fin | On-going | HR/Fin | On-going | |
| 2.1 | Align MSCOA budget mapping to ODM | Credible reporting to ensure funded and correct figures allocated - Service provider March visit on-site to assist | | On-going | | Jun 26 | |
| 2.2 | Audit and monitoring | Conduct internal audit and external review of system implementation, stability, and reporting. - Alignment and accuracy | | | I/Audit | 2027 | |
| 2.3 | Working groups | ODM to partake in working groups established for all the core areas | Finance | On-going | | | |

18) MFMA Municipal Reg on Financial Misconduct and criminal proceedings

PURPOSE

To take note of the quarterly report on Financial Misconduct.

BACKGROUND

In terms of the MFMA Municipal Regulations on Financial Misconduct Procedure and Criminal Proceedings, Sub-regulation 3 (1), all allegations of financial misconduct must be investigated.

ATTACHMENT

Certificate issued by the CFO for the period ended 31 March 2026.

RECOMMENDATION

That the certificate in terms of the MFMA Municipal Regulations on Financial Misconduct Procedure and Criminal Proceedings for the period ended 31 March 2026 be noted.

**CERTIFICATE IN TERMS OF THE MFMA – MUNICIPAL REGULATIONS ON
FINANCIAL MISCONDUCT PROCEDURES AND CRIMINAL PROCEEDINGS**

(Period ending 31 March 2026)

1. LEGAL FRAMEWORK

In terms of the MFMA Municipal Regulations on Financial Misconduct Procedure and Criminal Proceedings, Sub-regulation 3(1), all allegations of financial misconduct must be investigated.

Sub-regulation 3 (2) of the mentioned Regulations provides that: "The mayor, the accounting officer or chairperson of the board of directors, as the case may be, must table an allegation referred to in sub-regulation (1) before the municipal council or, board of directors in the case of municipal entities, not later than seven days after receipt thereof or at the next sitting of the council or the board of directors."

2. DECLARATION

I the undersigned in my capacity as Chief Financial Officer hereby declare the following:

No allegations of any financial misconduct were recorded or brought under my attention in terms of Sub-regulation 3(1) of the MFMA Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings for the period ended 31 March 2026.



S STANLEY
SIGNATURE

19) Prevention and Combating of Corrupt Activities report

PURPOSE

To take note of the quarterly report on Fraud and Corrupt activities

BACKGROUND

In terms of Section 3 of the Prevention and Combating of Corrupt Activities, 2004 (No 12 of 2004), the Chief Finance Officer must report the following to the Accounting Officer (Municipal Manager):

- Acts or actions as highlighted and/or classified as potential corrupt activities in terms of the mentioned act; and
- No acts or actions as highlighted and/or classified as potential corrupt activities in terms of the mentioned act.

ATTACHMENT

Certificate issued by the CFO for the period ending **31 March 2026**


RECOMMENDATION

That the certificate in terms of the Prevention and Combating of Corrupt Activities, 2004 (No 12 of 2004) for the period ending **31 March 2026** be noted.

2. DECLARATION

I the undersigned in my capacity as Chief Financial Officer hereby declare the following:

No acts or actions as highlighted and/or classified as a potential corrupt activity as per Section 3 of the Prevention and Combating of Corrupt Activities Act, 2004 (No 12 of 2004), regarding the activities of the Municipality by members of the public, services providers to the Municipality and/or Officials of the Municipality were recorded or brought under my attention for the period ending 31 March 2026.


SIGNATURE
S STANLEY

PART 2 - IN YEAR BUDGET STATEMENT TABLES

0 - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

| Description | 2024/25 | | Budget Year 2025/26 | | | | | | |
|--|-----------------|-----------------|---------------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - |
| Service charges | - | 18 771 | 19 721 | 1 560 | 14 651 | 14 610 | 41 | 0% | 19 721 |
| Investment revenue | - | 9 202 | 9 202 | 641 | 5 056 | 6 488 | (1 432) | -22% | 9 202 |
| Transfers and subsidies - Operational | - | 96 798 | 100 599 | 22 527 | 90 780 | 96 526 | (5 746) | (0) | 100 599 |
| Other own revenue | - | 180 041 | 181 143 | 10 674 | 127 425 | 135 525 | (8 100) | -6% | 181 143 |
| Total Revenue (excluding capital transfers and contributions) | - | 306 812 | 310 665 | 35 402 | 237 913 | 253 149 | (15 237) | -6% | 310 665 |
| Employee costs | - | 173 064 | 171 853 | 12 474 | 128 908 | 128 093 | 815 | 1% | 171 853 |
| Remuneration of Councillors | - | 7 136 | 7 136 | 765 | 5 342 | 5 321 | 22 | 0% | 7 136 |
| Depreciation and amortisation | - | 3 697 | 3 670 | 308 | 2 783 | 2 773 | 10 | 0% | 3 670 |
| Interest | - | 1 427 | 1 427 | 56 | 846 | 976 | (129) | -13% | 1 427 |
| Inventory consumed and bulk purchases | - | 44 121 | 43 867 | 4 258 | 36 138 | 33 590 | 2 549 | 8% | 43 867 |
| Transfers and subsidies | - | 1 000 | 895 | 212 | 752 | 744 | 8 | 1% | 895 |
| Other expenditure | - | 76 322 | 81 769 | 9 282 | 51 965 | 57 079 | (5 113) | -9% | 81 769 |
| Total Expenditure | - | 306 767 | 310 616 | 27 355 | 226 735 | 228 574 | (1 839) | -1% | 310 616 |
| Surplus/(Deficit) | - | 45 | 49 | 8 047 | 11 178 | 24 575 | (13 397) | -55% | 49 |
| Transfers and subsidies - capital (monetary) | - | 500 | 948 | - | 448 | 592 | (145) | -24% | 948 |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | - | 545 | 997 | 8 047 | 11 626 | 25 167 | (13 542) | -54% | 997 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | - | 545 | 997 | 8 047 | 11 626 | 25 167 | (13 542) | -54% | 997 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | - | 14 878 | 40 035 | 855 | 3 121 | 9 933 | (6 812) | -69% | 40 035 |
| Capital transfers recognised | - | 500 | 948 | 345 | 793 | 698 | 95 | 14% | 948 |
| Borrowing | - | 9 200 | 33 500 | 118 | 1 263 | 5 745 | (4 482) | -78% | 33 500 |
| Internally generated funds | - | 5 178 | 5 587 | 392 | 1 066 | 3 491 | (2 425) | -69% | 5 587 |
| Total sources of capital funds | - | 14 878 | 40 035 | 855 | 3 121 | 9 933 | (6 812) | -69% | 40 035 |
| Financial position | | | | | | | | | |
| Total current assets | - | 78 259 | 85 531 | - | 106 412 | - | - | - | 85 531 |
| Total non current assets | - | 138 329 | 164 286 | - | 127 522 | - | - | - | 164 286 |
| Total current liabilities | - | 31 921 | 33 435 | - | 33 403 | - | - | - | 33 435 |
| Total non current liabilities | - | 63 289 | 92 679 | - | 66 191 | - | - | - | 92 679 |
| Community wealth/Equity | - | 121 378 | 123 703 | - | 134 340 | - | - | - | 123 703 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | - | 2 140 | 1 241 | 8 696 | 22 090 | 25 457 | 3 368 | 13% | 1 241 |
| Net cash from (used) investing | - | (12 218) | (13 244) | (855) | (3 121) | (17 349) | (14 227) | 82% | (13 244) |
| Net cash from (used) financing | - | 2 099 | 27 899 | (468) | (3 863) | (3 988) | (125) | 3% | 27 899 |
| Cash/cash equivalents at the month/year end | - | 64 346 | 70 590 | 93 931 | 93 931 | 82 947 | (10 985) | -13% | 94 722 |
| Debtors & creditors analysis | | | | | | | | | |
| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 3 974 | 206 | 152 | 79 | 40 | 29 | 220 | 2 488 | 7 189 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 1 069 | - | 2 | 20 | - | 2 | - | 1 | 1 093 |

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 114 240 | 116 754 | 14 729 | 96 406 | 103 741 | (7 335) | -7% | 116 754 |
| Executive and council | | - | 34 521 | 34 521 | 19 059 | 28 254 | 28 353 | (99) | 0% | 34 521 |
| Finance and administration | | - | 79 720 | 82 233 | (4 331) | 68 152 | 75 388 | (7 236) | -10% | 82 233 |
| <i>Community and public safety</i> | | - | 42 619 | 44 207 | 11 728 | 32 234 | 34 199 | (1 965) | -6% | 44 207 |
| Sport and recreation | | - | 23 795 | 25 133 | 1 997 | 18 717 | 18 649 | 68 | 0% | 25 133 |
| Public safety | | - | 14 223 | 14 573 | 6 643 | 9 606 | 11 403 | (1 796) | -16% | 14 573 |
| Health | | - | 4 600 | 4 500 | 3 088 | 3 910 | 4 148 | (237) | -6% | 4 500 |
| <i>Economic and environmental services</i> | | - | 131 832 | 131 832 | 7 465 | 95 715 | 101 857 | (6 142) | -6% | 131 832 |
| Road transport | | - | 131 694 | 131 694 | 7 465 | 95 715 | 101 771 | (6 056) | -6% | 131 694 |
| Environmental protection | | - | 138 | 138 | - | - | 86 | (86) | -100% | 138 |
| <i>Trading services</i> | | - | 18 621 | 18 821 | 1 481 | 14 005 | 13 945 | 60 | 0% | 18 821 |
| Waste management | | - | 18 621 | 18 821 | 1 481 | 14 005 | 13 945 | 60 | 0% | 18 821 |
| Total Revenue - Functional | 2 | - | 307 312 | 311 613 | 35 402 | 238 361 | 253 742 | (15 381) | -6% | 311 613 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 68 556 | 69 285 | 4 657 | 50 873 | 52 264 | (1 391) | -3% | 69 285 |
| Executive and council | | - | 11 682 | 11 739 | 1 070 | 8 536 | 8 687 | (151) | -2% | 11 739 |
| Finance and administration | | - | 54 512 | 55 183 | 3 475 | 41 304 | 41 935 | (631) | -2% | 55 183 |
| Internal audit | | - | 2 363 | 2 363 | 113 | 1 033 | 1 642 | (609) | -37% | 2 363 |
| <i>Community and public safety</i> | | - | 92 299 | 95 370 | 7 120 | 63 827 | 67 735 | (3 908) | -6% | 95 370 |
| Sport and recreation | | - | 22 250 | 23 157 | 1 472 | 14 047 | 16 308 | (2 261) | -14% | 23 157 |
| Public safety | | - | 46 060 | 47 449 | 3 844 | 34 796 | 34 150 | 646 | 2% | 47 449 |
| Health | | - | 23 989 | 24 764 | 1 804 | 14 985 | 17 277 | (2 292) | -13% | 24 764 |
| <i>Economic and environmental services</i> | | - | 137 524 | 137 469 | 14 769 | 106 672 | 102 716 | 3 956 | 4% | 137 469 |
| Planning and development | | - | 1 898 | 1 899 | 146 | 1 387 | 1 400 | (13) | -1% | 1 899 |
| Road transport | | - | 131 694 | 131 694 | 14 316 | 102 447 | 98 276 | 4 171 | 4% | 131 694 |
| Environmental protection | | - | 3 932 | 3 875 | 307 | 2 837 | 3 040 | (202) | -7% | 3 875 |
| <i>Trading services</i> | | - | 8 387 | 8 492 | 810 | 5 362 | 5 859 | (497) | -8% | 8 492 |
| Waste management | | - | 8 387 | 8 492 | 810 | 5 362 | 5 859 | (497) | -8% | 8 492 |
| Total Expenditure - Functional | 3 | - | 306 767 | 310 616 | 27 355 | 226 735 | 228 574 | (1 839) | -1% | 310 616 |
| Surplus/ (Deficit) for the year | | - | 545 | 997 | 8 047 | 11 626 | 25 167 | (13 542) | -0.53807 | 997 |

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Municipal Manager | | - | 34 521 | 34 521 | 19 059 | 28 254 | 28 353 | (99) | -0.3% | 34 521 |
| Vote 3 - Corporate Services | | - | 47 | 240 | 4 | 34 | 112 | (79) | -70.0% | 240 |
| Vote 4 - Finance | | - | 79 673 | 81 993 | (4 334) | 68 118 | 75 275 | (7 157) | -9.5% | 81 993 |
| Vote 5 - Community Services | | - | 193 072 | 194 860 | 20 674 | 141 955 | 150 001 | (8 046) | -5.4% | 194 860 |
| Total Revenue by Vote | 2 | - | 307 312 | 311 613 | 35 402 | 238 361 | 253 742 | (15 381) | -6.1% | 311 613 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Municipal Manager | | - | 17 772 | 17 839 | 1 479 | 12 298 | 13 079 | (781) | -6.0% | 17 839 |
| Vote 3 - Corporate Services | | - | 20 418 | 20 360 | 1 499 | 15 392 | 16 160 | (768) | -4.8% | 20 360 |
| Vote 4 - Finance | | - | 30 709 | 31 426 | 1 716 | 23 358 | 23 305 | 53 | 0.2% | 31 426 |
| Vote 5 - Community Services | | - | 237 868 | 240 991 | 22 661 | 175 687 | 176 031 | (344) | -0.2% | 240 991 |
| Total Expenditure by Vote | 2 | - | 306 767 | 310 616 | 27 355 | 226 735 | 228 574 | (1 839) | -0.8% | 310 616 |
| Surplus/ (Deficit) for the year | 2 | - | 545 | 997 | 8 047 | 11 626 | 25 167 | (13 542) | -53.8% | 997 |

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | | - | - | - | - | - | - | - | - | - |
| Service charges - Water | | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | | 150 | 900 | 78 | 646 | 665 | (19) | -3% | 900 | |
| Service charges - Waste management | | 18 621 | 18 821 | 1 481 | 14 005 | 13 945 | 60 | 0% | 18 821 | |
| Sale of Goods and Rendering of Services | | 144 147 | 145 022 | 7 879 | 103 150 | 110 619 | (7 469) | -7% | 145 022 | |
| Agency services | | 13 951 | 13 951 | 1 149 | 10 344 | 10 443 | (99) | -1% | 13 951 | |
| Interest | | - | - | - | - | - | - | - | - | |
| Interest earned from Receivables | | 318 | 322 | 4 | 42 | 212 | (170) | -80% | 322 | |
| Interest from Current and Non Current Assets | | 9 202 | 9 202 | 641 | 5 056 | 6 488 | (1 432) | -22% | 9 202 | |
| Dividends | | - | - | - | - | - | - | - | - | |
| Rent on Land | | - | - | - | - | - | - | - | - | |
| Rental from Fixed Assets | | 16 165 | 16 165 | 1 343 | 12 192 | 12 157 | 35 | 0% | 16 165 | |
| Licence and permits | | 1 445 | 1 345 | 119 | 827 | 1 044 | (218) | -21% | 1 345 | |
| Special rating levies | | - | - | - | - | - | - | - | - | |
| Operational Revenue | | 1 356 | 1 679 | 180 | 870 | 1 050 | (179) | -17% | 1 679 | |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | - | - | - | - | - | - | - | - | |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | | - | - | - | - | - | - | - | - | |
| Licence and permits | | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - Operational | | 98 798 | 100 599 | 22 527 | 90 780 | 96 526 | (5 746) | -6% | 100 599 | |
| Interest | | - | - | - | - | - | - | - | - | |
| Fuel Levy | | - | - | - | - | - | - | - | - | |
| Operational Revenue | | - | - | - | - | - | - | - | - | |
| Gains on disposal of Assets | | 2 660 | 2 660 | - | - | - | - | - | 2 660 | |
| Other Gains | | - | - | - | - | - | - | - | - | |
| Discontinued Operations | | - | - | - | - | - | - | - | - | |
| Total Revenue (excluding capital transfers and contributions) | | - | 306 812 | 310 665 | 35 402 | 237 913 | 253 149 | (15 237) | -6% | 310 665 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | - | 173 064 | 171 853 | 12 474 | 128 908 | 128 093 | 815 | 1% | 171 853 |
| Remuneration of councillors | | - | 7 136 | 7 136 | 765 | 5 342 | 5 321 | 22 | 0% | 7 136 |
| Bulk purchases - electricity | | - | - | - | - | - | - | - | - | |
| Inventory consumed | | - | 44 121 | 43 867 | 4 258 | 36 138 | 33 590 | 2 549 | 8% | 43 867 |
| Debt impairment | | - | 100 | 100 | - | - | - | - | - | |
| Depreciation and amortisation | | - | 3 697 | 3 670 | 308 | 2 783 | 2 773 | 10 | 0% | 3 670 |
| Interest | | - | 1 427 | 1 427 | 56 | 846 | 976 | (129) | -13% | 1 427 |
| Contracted services | | - | 35 245 | 38 015 | 2 885 | 19 719 | 25 949 | (6 230) | -24% | 38 015 |
| Transfers and subsidies | | - | 1 000 | 895 | 212 | 752 | 744 | 8 | 1% | 895 |
| Irrecoverable debts written off | | - | - | - | - | - | - | - | - | |
| Operational costs | | - | 40 976 | 43 653 | 6 397 | 32 246 | 31 130 | 1 117 | 4% | 43 653 |
| Losses on Disposal of Assets | | - | - | - | - | - | - | - | - | |
| Other Losses | | - | - | - | - | - | - | - | - | |
| Total Expenditure | | - | 306 767 | 310 616 | 27 355 | 226 735 | 228 574 | (1 839) | -1% | 310 616 |
| Surplus/(Deficit) | | - | 45 | 49 | 8 047 | 11 178 | 24 575 | (13 397) | (0) | 49 |
| Transfers and subsidies - capital (monetary allocations) | | - | 500 | 948 | - | 448 | 592 | (145) | -24% | 948 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after capital transfers & contributions | | - | 545 | 997 | 8 047 | 11 626 | 25 167 | (13 542) | (0) | 997 |
| Income Tax | | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after income tax | | - | 545 | 997 | 8 047 | 11 626 | 25 167 | (13 542) | (0) | 997 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | | - | 545 | 997 | 8 047 | 11 626 | 25 167 | (13 542) | (0) | 997 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | |
| Surplus/ (Deficit) for the year | | - | 545 | 997 | 8 047 | 11 626 | 25 167 | (13 542) | (0) | 997 |

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter

| Vote Description | Ref | Budget Year 2025/26 | | | | | | | | |
|--|-----|---------------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 2024/25 | Budget Year 2025/26 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Municipal Manager | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Finance | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Community Services | | - | 9 200 | 33 650 | 118 | 1 263 | 5 745 | (4 482) | -78% | 33 650 |
| Total Capital Multi-year expenditure | 4,7 | - | 9 200 | 33 650 | 118 | 1 263 | 5 745 | (4 482) | -78% | 33 650 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Municipal Manager | | - | 23 | 22 | - | 18 | 22 | (4) | -17% | 22 |
| Vote 3 - Corporate Services | | - | 2 675 | 1 047 | 143 | 325 | 1 124 | (800) | -71% | 1 047 |
| Vote 4 - Finance | | - | 42 | 42 | - | - | 42 | (42) | -100% | 42 |
| Vote 5 - Community Services | | - | 2 938 | 5 274 | 594 | 1 516 | 3 000 | (1 485) | -49% | 5 274 |
| Total Capital single-year expenditure | 4 | - | 5 678 | 6 385 | 737 | 1 859 | 4 188 | (2 330) | -56% | 6 385 |
| Total Capital Expenditure | | - | 14 878 | 40 035 | 855 | 3 121 | 9 933 | (6 812) | -69% | 40 035 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | - | 2 720 | 1 091 | 143 | 326 | 1 168 | (842) | -72% | 1 091 |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Finance and administration | | - | 2 720 | 1 091 | 143 | 326 | 1 168 | (842) | -72% | 1 091 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | 2 700 | 5 386 | 594 | 1 491 | 2 780 | (1 289) | -46% | 5 386 |
| Community and social services | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | 250 | 523 | 125 | 191 | 100 | 91 | 91% | 523 |
| Public safety | | - | 1 700 | 3 019 | 469 | 1 236 | 2 018 | (782) | -39% | 3 019 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | 750 | 1 845 | - | 64 | 661 | (598) | -90% | 1 845 |
| Economic and environmental services | | - | 258 | 58 | - | 41 | 241 | (199) | -83% | 58 |
| Planning and development | | - | 20 | 20 | - | 16 | 20 | (4) | -18% | 20 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | 238 | 38 | - | 25 | 221 | (196) | -89% | 38 |
| Trading services | | - | 9 200 | 33 500 | 118 | 1 263 | 5 745 | (4 482) | -78% | 33 500 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | 9 200 | 33 500 | 118 | 1 263 | 5 745 | (4 482) | -78% | 33 500 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | - | 14 878 | 40 035 | 855 | 3 121 | 9 933 | (6 812) | -69% | 40 035 |
| Funded by: | | | | | | | | | | |
| National Government | | - | - | - | - | - | - | - | - | - |
| Provincial Government | | - | 500 | 948 | 345 | 793 | 698 | 95 | 14% | 948 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | - | 500 | 948 | 345 | 793 | 698 | 95 | 14% | 948 |
| Borrowing | 6 | - | 9 200 | 33 500 | 118 | 1 263 | 5 745 | (4 482) | -78% | 33 500 |
| Internally generated funds | | - | 5 178 | 5 587 | 392 | 1 066 | 3 491 | (2 425) | -69% | 5 587 |
| Total Capital Funding | | - | 14 878 | 40 035 | 855 | 3 121 | 9 933 | (6 812) | -69% | 40 035 |

0 - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | |
|--|-----|-----------------|---------------------|-----------------|---------------|--------------------|---------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast | |
| R thousands | 1 | | | | | | |
| ASSETS | | | | | | | |
| Current assets | | | | | | | |
| Cash and cash equivalents | | | 64 346 | 70 590 | 93 931 | 70 590 | |
| Trade and other receivables from exchange transactions | | | 9 303 | 9 703 | 8 488 | 9 703 | |
| Receivables from non-ex change transactions | | | 560 | 605 | 915 | 605 | |
| Current portion of non-current receivables | | | 2 283 | 2 317 | 2 073 | 2 317 | |
| Inventory | | | 1 767 | 1 263 | 1 005 | 1 263 | |
| VAT | | | - | 1 053 | - | 1 053 | |
| Other current assets | | | - | - | - | - | |
| Total current assets | | | - | 78 259 | 85 531 | 106 412 | 85 531 |
| Non current assets | | | | | | | |
| Investments | | | - | - | - | - | |
| Investment property | | | 12 782 | 12 782 | 12 797 | 12 782 | |
| Property, plant and equipment | | | 101 897 | 127 148 | 91 440 | 127 148 | |
| Biological assets | | | - | - | - | - | |
| Living and non-living resources | | | - | - | - | - | |
| Heritage assets | | | - | - | - | - | |
| Intangible assets | | | 600 | 417 | 93 | 417 | |
| Trade and other receivables from exchange transactions | | | - | - | - | - | |
| Non-current receivables from non-ex change transactions | | | 23 051 | 23 940 | 23 192 | 23 940 | |
| Other non-current assets | | | - | - | - | - | |
| Total non current assets | | | - | 138 329 | 164 286 | 127 522 | 164 286 |
| TOTAL ASSETS | | | - | 216 588 | 249 817 | 233 934 | 249 817 |
| LIABILITIES | | | | | | | |
| Current liabilities | | | | | | | |
| Bank overdraft | | | - | - | - | - | |
| Financial liabilities | | | 2 297 | 2 297 | 1 278 | 2 297 | |
| Consumer deposits | | | 8 | 8 | 8 | 8 | |
| Trade and other payables from exchange transactions | | | 6 940 | 5 915 | 1 780 | 5 915 | |
| Trade and other payables from non-ex change transactions | | | 2 527 | 3 303 | 14 205 | 3 303 | |
| Provision | | | 19 765 | 20 828 | 15 563 | 20 828 | |
| VAT | | | 384 | 1 084 | 568 | 1 084 | |
| Other current liabilities | | | - | - | - | - | |
| Total current liabilities | | | - | 31 921 | 33 435 | 33 403 | 33 435 |
| Non current liabilities | | | | | | | |
| Financial liabilities | | | 7 820 | 32 120 | 1 377 | 32 120 | |
| Provision | | | 55 469 | 60 559 | 64 813 | 60 559 | |
| Long term portion of trade payables | | | - | - | - | - | |
| Other non-current liabilities | | | - | - | - | - | |
| Total non current liabilities | | | - | 63 289 | 92 679 | 66 191 | 92 679 |
| TOTAL LIABILITIES | | | - | 95 210 | 126 115 | 99 593 | 126 115 |
| NET ASSETS | 2 | | - | 121 378 | 123 703 | 134 340 | 123 703 |
| COMMUNITY WEALTH/EQUITY | | | | | | | |
| Accumulated surplus/(deficit) | | | 100 378 | 102 703 | 113 340 | 102 703 | |
| Reserves and funds | | | 21 000 | 21 000 | 21 000 | 21 000 | |
| Other | | | - | - | - | - | |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | | - | 121 378 | 123 703 | 134 340 | 123 703 |

0 - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

| Description | Ref | Budget Year 2025/26 | | | | | | | | |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| | | 2024/25 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | - | - | - | - | - | - | - | - | - |
| Service charges | | 18 771 | 19 746 | 1 560 | 14 651 | 14 762 | (111) | -1% | 19 746 | |
| Other revenue | | 177 063 | 178 036 | 10 956 | 131 270 | 135 792 | (4 521) | -3% | 178 036 | |
| Transfers and Subsidies - Operational | | 98 798 | 98 798 | 22 090 | 95 969 | 95 969 | - | | 98 798 | |
| Transfers and Subsidies - Capital | | 500 | 500 | - | 500 | 500 | - | | 500 | |
| Interest | | 9 520 | 9 524 | 646 | 5 090 | 6 119 | (1 029) | -17% | 9 524 | |
| Dividends | | - | - | - | - | - | - | | - | |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (299 252) | (302 114) | (26 343) | (223 761) | (225 910) | (2 149) | 1% | (302 114) | |
| Interest | | (460) | (1 427) | - | (345) | (703) | (358) | 51% | (1 427) | |
| Transfers and Subsidies | | (2 800) | (1 821) | (212) | (1 285) | (1 072) | 212 | -20% | (1 821) | |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | - | 2 140 | 1 241 | 8 696 | 22 090 | 25 457 | 3 368 | 13% | 1 241 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 2 660 | 2 660 | - | - | - | - | - | - | 2 660 |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | | (14 878) | (15 904) | (855) | (3 121) | (17 349) | (14 227) | 82% | (15 904) | |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | - | (12 218) | (13 244) | (855) | (3 121) | (17 349) | (14 227) | 82% | (13 244) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | 9 200 | 33 500 | - | - | - | - | - | - | 33 500 |
| Increase (decrease) in consumer deposits | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (7 101) | (5 601) | (468) | (3 863) | (3 988) | (125) | 3% | (5 601) | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | - | 2 099 | 27 899 | (468) | (3 863) | (3 988) | (125) | 3% | 27 899 |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | | | | | | | | |
| Cash/cash equivalents at beginning: | | 72 325 | 78 826 | 86 558 | 78 826 | 78 826 | | | | 78 826 |
| Cash/cash equivalents at month/year end: | | 64 346 | 70 590 | 93 931 | 93 931 | 82 947 | | | | 94 722 |

PART 3 – SUPPORTING DOCUMENTATION

0 - Supporting Table SC5 Monthly Budget Statement - i

| Investments by maturity Name of institution & investment ID | Ref | Type of Investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|---|----------|------------------------------|--------------------|----------------------------|---|----------------------|--------------------|
| R thousands | | | | | | | |
| Municipality | | | | | | | |
| Nedbank - 037881714042 | | Call Account | 30 459 | 345 | (64 800) | 44 500 | 10 504 |
| Nedbank - 037881183454 | | Call Account (KWK Rehab) | 7 595 | 128 | - | 497 | 8 220 |
| Nedbank - 037881185767 | | Call Account (CRRF) | 985 | 16 | - | - | 1 001 |
| Absa Bank - 9358892970 | | Investment Tracker (Main) | 32 417 | 556 | - | 400 | 33 373 |
| Absa Bank - 9374585345 | | Investment Tracker (Special) | 39 298 | 702 | - | 3 227 | 43 227 |
| | | | | | | | - |
| | | | | | | | - |
| Municipality sub-total | | | 110 754 | 1 748 | (64 800) | 48 624 | 96 325 |
| Entities | | | | | | | |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| Entities sub-total | | | - | - | - | - | - |
| TOTAL INVESTMENTS AND INT | 2 | | 110 754 | 1 748 | (64 800) | 48 624 | 96 325 |

0 - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter

| Description | Ref | Budget Year 2025/26 | | | | | | | | |
|---|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| | | 2024/25 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | 93 966 | 93 966 | 22 245 | 88 403 | 92 065 | (3 662) | -4.0% | 93 966 |
| Local Government Equitable Share | | | 88 359 | 88 359 | 22 090 | 86 277 | 88 359 | (2 082) | -2.4% | 88 359 |
| Finance Management | | | 1 000 | 1 000 | 25 | 504 | 767 | (263) | -34.3% | 1 000 |
| EPWP Incentive | | | 1 500 | 1 500 | 129 | 944 | 997 | (53) | -5.4% | 1 500 |
| Rural Roads Asset Management Grant | | | 3 107 | 3 107 | - | 678 | 1 942 | (1 264) | -65.1% | 3 107 |
| Other transfers and grants [insert description] | | | | | | | | | | |
| Provincial Government: | | - | 4 832 | 6 633 | 283 | 2 272 | 4 422 | (2 150) | -48.6% | 6 633 |
| CDW Operational Support Grant | | | 57 | 57 | 30 | 44 | 36 | 9 | 24.1% | 57 |
| Human Capacity Building Grant | | | 1 000 | 1 000 | 59 | 736 | 783 | (47) | -6.0% | 1 000 |
| Fire Safety Plan | | | 3 775 | 5 052 | 143 | 975 | 3 276 | (2 300) | -70.2% | 5 052 |
| Municipal Service Delivery and Capacity Building Grant | | | | 524 | 51 | 516 | 328 | 189 | 57.6% | 524 |
| Other transfers and grants [insert description] | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | 105 | 40 | 66 | 166.7% | - |
| SETA | | | - | - | - | 105 | 40 | 66 | 166.7% | - |
| Total operating expenditure of Transfers and Grants: | | - | 98 798 | 100 599 | 22 527 | 90 780 | 96 526 | (5 746) | -6.0% | 100 599 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | - | - | - | - | - | - |
| Other capital transfers [insert description] | | | | | | | | | | |
| Provincial Government: | | - | 500 | 948 | - | 448 | 592 | (145) | -24.4% | 948 |
| Fire Service Capacity Building Grant | | | 500 | 500 | - | - | 313 | (313) | -100.0% | 500 |
| MUNICIPAL WATER RESILIANE GRANT | | | | 448 | - | 448 | 280 | 168 | 60.0% | 448 |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | - | 500 | 948 | - | 448 | 592 | (145) | -24.4% | 948 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | - | 99 298 | 101 547 | 22 527 | 91 228 | 97 119 | (5 890) | -6.1% | 101 547 |

0 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter

| Summary of Employee and Councillor remuneration | Ref | Budget Year 2025/26 | | | | | | | | |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| | | 2024/25 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | | 4 993 | 4 993 | 543 | 3 734 | 3 721 | 13 | 0% | 4 993 |
| Pension and UIF Contributions | | | 97 | 97 | 11 | 73 | 73 | 1 | 1% | 97 |
| Medical Aid Contributions | | | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | | 1 576 | 1 576 | 173 | 1 183 | 1 174 | 8 | 1% | 1 576 |
| Cellphone Allowance | | | 470 | 470 | 39 | 353 | 353 | - | - | 470 |
| Housing Allowances | | | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | | | 7 136 | 7 136 | 765 | 5 342 | 5 321 | 22 | 0% | 7 136 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | | 4 701 | 4 701 | 390 | 4 251 | 3 397 | 854 | 25% | 4 701 |
| Pension and UIF Contributions | | | 675 | 675 | 50 | 532 | 481 | 51 | 11% | 675 |
| Medical Aid Contributions | | | - | - | - | - | - | - | - | - |
| Overtime | | | - | - | - | - | - | - | - | - |
| Performance Bonus | | | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | | 246 | 246 | 20 | 178 | 183 | (5) | -3% | 246 |
| Cellphone Allowance | | | 78 | 78 | 10 | 122 | 59 | 64 | 109% | 78 |
| Housing Allowances | | | 3 | 3 | 0 | 18 | 2 | 16 | 670% | 3 |
| Other benefits and allowances | | | - | - | 5 | 37 | 6 | 32 | 561% | - |
| Payments in lieu of leave | | | - | - | - | - | - | - | - | - |
| Long service awards | | | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | | - | - | - | - | - | - | - | - |
| Entertainment | | | - | - | - | - | - | - | - | - |
| Scarcity | | | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | | 79 | 79 | 19 | 19 | 49 | (30) | -61% | 79 |
| In kind benefits | | | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | | 5 783 | 5 783 | 494 | 5 158 | 4 178 | 980 | 23% | 5 783 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | | 111 164 | 110 618 | 7 592 | 83 314 | 82 325 | 988 | 1% | 110 618 |
| Pension and UIF Contributions | | | 20 173 | 20 173 | 1 568 | 14 093 | 14 972 | (879) | -6% | 20 173 |
| Medical Aid Contributions | | | 7 703 | 7 703 | 546 | 4 758 | 5 597 | (838) | -15% | 7 703 |
| Overtime | | | 1 950 | 1 735 | 366 | 2 963 | 1 373 | 1 590 | 116% | 1 735 |
| Performance Bonus | | | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | | 6 263 | 5 813 | 406 | 3 639 | 4 528 | (889) | -20% | 5 813 |
| Cellphone Allowance | | | 482 | 482 | 35 | 320 | 355 | (36) | -10% | 482 |
| Housing Allowances | | | 387 | 387 | 27 | 249 | 283 | (34) | -12% | 387 |
| Other benefits and allowances | | | 11 823 | 11 823 | 858 | 8 028 | 8 726 | (698) | -8% | 11 823 |
| Payments in lieu of leave | | | 220 | 220 | - | 738 | 282 | 456 | 162% | 220 |
| Long service awards | | | 601 | 601 | 54 | 489 | 457 | 32 | 7% | 601 |
| Post-retirement benefit obligations | | | 5 967 | 5 967 | 498 | 4 481 | 4 476 | 5 | 0% | 5 967 |
| Entertainment | | | - | - | - | - | - | - | - | - |
| Scarcity | | | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | | 547 | 547 | 29 | 419 | 438 | (19) | -4% | 547 |
| In kind benefits | | | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | | 167 281 | 166 070 | 11 979 | 123 491 | 123 813 | (321) | 0% | 166 070 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Total Parent Municipality | | | 180 200 | 178 989 | 13 239 | 133 992 | 133 311 | 681 | 1% | 178 989 |
| Unpaid salary, allowances & benefits in arrears: | | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | | 180 200 | 178 989 | 13 239 | 133 992 | 133 311 | 681 | 1% | 178 989 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| TOTAL MANAGERS AND STAFF | | | 173 064 | 171 853 | 12 474 | 128 649 | 127 990 | 659 | 1% | 171 853 |

0 - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter

| Month | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands | | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | | |
| July | | 42 | - | - | - | 42 | 42 | 100.0% | 0% |
| August | | 42 | - | - | - | 83 | 83 | 100.0% | 0% |
| September | | 1 248 | 7 | 7 | 7 | 91 | 83 | 91.9% | 0% |
| October | | 1 312 | 1 950 | 1 950 | 1 957 | 2 040 | 83 | 4.1% | 13% |
| November | | 1 490 | 231 | 231 | 2 188 | 2 272 | 83 | 3.7% | 15% |
| December | | 1 476 | 7 | 7 | 2 195 | 2 279 | 83 | 3.7% | 15% |
| January | | 1 576 | 29 | 29 | 2 224 | 2 307 | 83 | 3.6% | 15% |
| February | | 1 937 | 7 562 | 42 | 2 266 | 9 870 | 7 603 | 77.0% | 15% |
| March | | 2 387 | 7 562 | 855 | 3 121 | 17 432 | 14 310 | 82.1% | 21% |
| April | | 1 447 | 7 562 | | | 24 994 | - | | |
| May | | 962 | 7 562 | | | 32 556 | - | | |
| June | | 962 | 7 562 | | | 40 119 | - | | |
| Total Capital expenditure | - | 14 878 | 40 035 | 3 121 | 13 960 | 40 035 | | | |

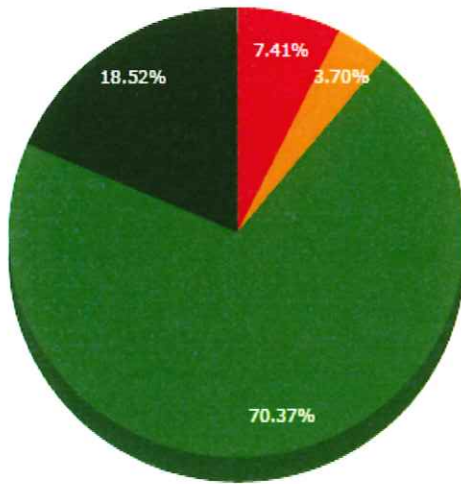
20) PART 4 – TOP LAYER SDBIP

Top Layer KPI Report

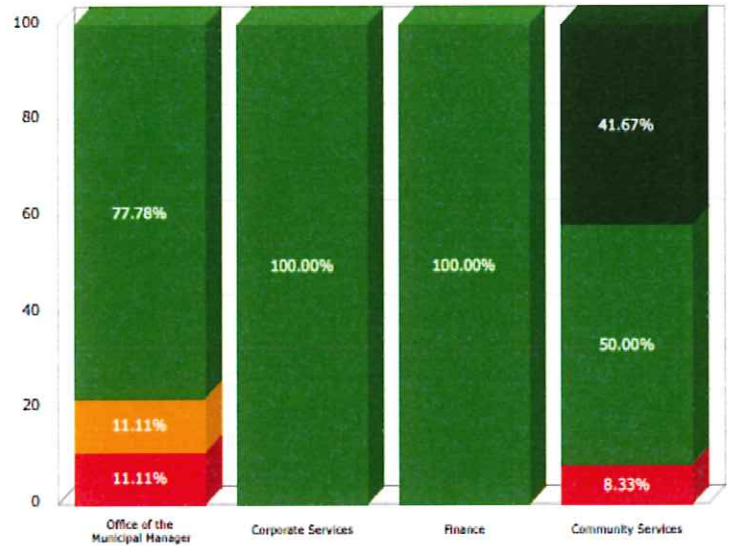
Report drawn on 21 April 2026 at 12:18

for the months of Quarter ending September 2025 to Quarter ending March 2026.

Overberg District Municipality



Responsible Directorate



| | Overberg District Municipality | Responsible Directorate | | | | | |
|---|--------------------------------|-------------------------|---------------------------------|--------------------|--------------|--------------------|---------------|
| | | Council | Office of the Municipal Manager | Corporate Services | Finance | Community Services | [Unspecified] |
| ■ Not Met | 2 (7.41%) | - | 1 (11.11%) | - | - | 1 (8.33%) | - |
| ■ Almost Met | 1 (3.70%) | - | 1 (11.11%) | - | - | - | - |
| ■ Met | 19 (70.37%) | - | 7 (77.78%) | 5 (100.00%) | 1 (100.00%) | 6 (50.00%) | - |
| ■ Well Met | 5 (18.52%) | - | - | - | - | 5 (41.67%) | - |
| ■ Extremely Well Met | - | - | - | - | - | - | - |
| ■ Did Not Occur | - | - | - | - | - | - | - |
| Total: | 27* | - | 9 | 5 | 1 | 12 | - |
| | 100% | - | 33.33% | 18.52% | 3.70% | 44.44% | - |

* Excludes 14 KPIs which had no targets/actuals for the period selected.

Overberg District Municipality

2025/26: Top Layer KPI Report - Quarter 3 ending March 2026

| Internal Ref / Indicator Code | Responsible Directorate | KPI Name | Description of Unit of Measurement | Original Annual Target | Revised Annual Target | Quarter ending March 2026 | | | | | | | Overall Performance for Quarter ending September 2025 to Quarter ending March 2026 | Comments | | | |
|-------------------------------|---------------------------------|---|---|------------------------|-----------------------|---------------------------|--------------------|--------|--------|-----|--|--|--|----------|-----------------|----------------|--|
| | | | | | | Original Target | Target Adjustments | Target | Actual | R | Performance Comment | Corrective Measures | | | Original Target | Revised Target | Actual |
| TL1 | Office of the Municipal Manager | People from employment equity target groups employed in the three highest levels of management in compliance with the approved Employment Equity Plan for the financial year. (Reg) | Number of people from employment equity target groups employed in vacancies that arise in the three highest levels of management per annum. | 1 | 1 | 0 | 0 | 0 | 0 | N/A | | | 1 | 1 | 1 | G | |
| TL2 | Office of the Municipal Manager | Percentage of Capital budget actually spent on capital projects by 30 June. (Reg) | % of capital budget actually spent on capital projects for the annum (Actual amount spent on capital projects/Total capital budget) | 90% | 90% | 0% | 0% | 0% | 0% | N/A | | | 30% | 30% | 5.50% | R | Progress on Capital Spending end of March 2025 - 8% |
| TL3 | Office of the Municipal Manager | Coordinate the functioning of the Audit & Performance Audit Committee during the financial year. | Number of quarterly meetings held per annum | 4 | 4 | 1 | 0 | 1 | 1 | G | Meeting held on 25 March 2026. | | 3 | 3 | 3 | G | |
| TL4 | Office of the Municipal Manager | Develop a Risk-based Audit Plan for the next financial year and table to the Audit & Performance Audit Committee by 30 June. | Risk-based audit plan developed and tabled | 1 | 1 | 0 | 0 | 0 | 0 | N/A | | | 0 | 0 | 0 | N/A | |
| TL5 | Office of the Municipal Manager | Execute audit projects in terms of the Risk Base Audit Plan (RSAP). | Number of audits executed per annum | 16 | 16 | 4 | 0 | 4 | 2 | R | Audits executed: Compliance (Eunomia SCM) Risk Management Underperformance was due to a shortage of staff in the department (only 1 incumbent in department) | In the process to fill the position of Sr Internal Auditor | 12 | 12 | 9 | O | The vacancy of Senior Internal Audit in the internal audit department resulted in underperformance. In process to address the backlog. |
| TL6 | Office of the Municipal Manager | Facilitate IDP Awareness initiatives in the district. | Number of IDP awareness initiatives facilitated per annum | 2 | 2 | 0 | 0 | 0 | 0 | N/A | | | 1 | 1 | 1 | G | |
| TL7 | Office of the Municipal Manager | Facilitate District IGR (IDP Managers & PPComm) engagement with Local Municipalities. | Number engagements facilitated per annum | 8 | 8 | 2 | 0 | 2 | 2 | G | District IDP Managers Forum held on 6 March 2025 District PPCOMMS held on 13 March 2026 | | 6 | 6 | 6 | G | |

| | | | | | | | | | | | | | | | | | | | | |
|------|---------------------------------|--|---|-------|-----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|
| TL8 | Office of the Municipal Manager | Publishing quarterly an External Newsletter to stakeholders. | Number External Newsletters published per annum. | 4 | 4 | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 3 | 3 | 0 | 0 | 3 | G |
| TL9 | Office of the Municipal Manager | Prepare Top Layer Service Delivery Budget Implementation Plan (SDBIP) for approval by the Mayor within 28 days after the adoption of the Budget. | Top Layer SDBIP Submitted to the Mayor for approval. | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| TL10 | Office of the Municipal Manager | Review annually the TL SDBIP to inform Council should a revised TL SDBIP be necessary and table the report to Council. | Report (Sec 72) tabled to Council by January. | 1 | 1 | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 1 | G |
| TL11 | Office of the Municipal Manager | Compilation and submission of Draft Annual Performance Report to the Auditor-General by 31 August | Annual Performance Report submitted | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 1 | G |
| TL12 | Corporate Services | Review and update the Staff Establishment as per the MSR and table to Council by 31 May | Number of reviewed staff establishment tabled per annum | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| TL13 | Corporate Services | Interact quarterly with staff on strategic HR-related matters | Number of staff interactions held per annum | 4 | 4 | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 3 | 3 | 0 | 0 | 3 | G |
| TL14 | Corporate Services | Percentage of Municipal training budget to be spent on the implementation of the Workplace Skills Plan by 30 June (Reg). | % of Municipal Training Budget spent per annum on the WSP (Actual spent on Training/Total Training Budget). | 0.37% | 90% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | N/A |
| TL15 | Corporate Services | Create temporary work opportunities through the municipality's EPWP programme by 30 June | Number of temporary EPWP work opportunities created per annum | 172 | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| TL16 | Corporate Services | Conduct annual sexual harassment awareness campaign with staff | Number of awareness campaigns per annum | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 1 | G |
| TL17 | Corporate Services | Table quarterly progress report on Electronic Document Management System to Corporate Services Portfolio Committee. | Number of progress reports tabled per annum. | 4 | 4 | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 3 | 3 | 0 | 0 | 3 | G |
| TL18 | Corporate Services | Bi-annual submission of updated Remedial Action Plan to WC Archives & Record Services. | Number of updated plans submitted per annum to WCARS. | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 1 | G |
| TL19 | Corporate Services | Percentage Capital budget actually spend on building maintenance capital projects by 30 June | % of building maintenance capital budget actually spent on capital projects. (Actual spend on capital projects/Total building capital budget) | 90% | 90% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | N/A |

| | | | | | | | | | | | | | | | | |
|------|--------------------|---|---|-------|-------|---|-------|---|-------|----------|----|--|-------|-------|----------|----|
| TL40 | Community Services | Kilometres of gravel roads to be bladed | Number of kilometres roads bladed per annum | 6 500 | 1 250 | 0 | 1 250 | 0 | 1 250 | 1 578.88 | 62 | 1578.88 km of roads were bladed during the quarter. The following factors contributed to overperformance: the availability of all essential plants and the optimal weather/moisture conditions resulted in that more roads being able to be bladed. | 4 700 | 4 700 | 5 417.26 | 62 |
| TL41 | Community Services | Submit feasibility study which incorporate an inception report on the resort function to Council. | Number of reports tabled per annum | 1 | 1 | 0 | 1 | 0 | 1 | 0 | R | Target not achieved as planned. The SCM procedure for selecting a service provider to carry out the feasibility study has not yet been completed due to technicality. | 1 | 1 | 0 | R |

General summary: KPI's met within directorate (Top Layer)

Expenditure per Vote (Ref. Table C3) – '000

- Vote 1 – Municipal Manager

Underspending is largely because of the vacancy in the Internal Audit department where the process of filling the vacancy is in process.

5 KPI's were measured during the quarter of which 1 KPI's (TL 5) were not met.

| | | |
|----------------------|------------------|-----------------|
| YTD Budget: R 13 079 | Actual: R 12 298 | Variance: -6.0% |
|----------------------|------------------|-----------------|

- Vote 3 – Corporate Service

Variance relates largely to the usage of contractors.

3 KPI's were measured during the quarter, and all were met.

| | | |
|----------------------|------------------|-----------------|
| YTD Budget: R 16 160 | Actual: R 15 392 | Variance: -4.8% |
|----------------------|------------------|-----------------|

- Vote 4 – Finance

Spending within the directorate is in line with the budgeted figures

Zero KPI's were measured during the quarter.

| | | |
|----------------------|------------------|----------------|
| YTD Budget: R 23 358 | Actual: R 23 305 | Variance: 0.2% |
|----------------------|------------------|----------------|

- Vote 5 – Community Services

11 KPI's were measure during the quarter.

The following findings for the directorate was identified:

Roads Services – 2 KPI's were set for the period, of which both were well met.

Municipal Health Services – 3 KPI's were measured of which all were well met.

Environmental Management Services – 2 KPI's were measured. The target for TL31 indicated as extremely well met, was set for the second quarter, but was not met as planned. Backlog was address in January.

Emergency Services – 2 KPI's were measured and met.

Resort, Tourism & LED – 1 KPI was measured but not met.

Spending within the directorate is in line with the budgeted figures.

| | | |
|-----------------------|-------------------|-----------------|
| YTD Budget: R 176 031 | Actual: R 175 687 | Variance: -0.2% |
|-----------------------|-------------------|-----------------|

Conclusion

Overall, the YTD Operating Expenditure amounts to 73% of the annual budget.