



# **FINANCIAL YEAR 2025/26**

## **SECTION 72**

### **MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT**

**for the period ending**

**31 December 2025**

## Contents

1) Legislative Framework.....	3
2) Municipal Manager's Quality Certificate.....	5
3) Executive summary .....	6
4) Mid-year performance assessment of as per MFMA S72.....	8
5) SDBIP Non-performance assessment for quarter ending 31 Dec 2025 .....	25
6) Opcar – Operational clean audit report – 2024/25.....	27
7) Investment register 31 December 2025.....	29
8) External borrowing – 31 December 2025.....	31
9) Bank reconciliation .....	32
10) Cash Position and Liquidity .....	33
11) Debtors Analysis .....	35
12) Creditors Analysis.....	37
13) Summarise grant Reconciliation .....	38
14) Cost containment report for the period ending 31 December 2025 .....	39
15) Section 11 (4) MFMA withdrawals.....	41
16) mSCOA Roadmap for the quarter ending 31 December 2025 .....	42
17) Asset write-off report for the quarter ending 31 Dec 2025 .....	49
18) PART 2 – In-year budget tables.....	50
19) Annexure SDBIP details for 31 December 2025.....	63

## **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 December 2025**.

Service Delivery and Budget Implementation Plan (non-financial performance) for the **second quarter, 1 October 2025 – 31 December 2025** is also included.

## **Recommendations**

- The content of this report and supporting documentation for the **second quarter** ended **31 December 2025** 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.

---

## 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 December 2025** 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 \_\_\_\_\_

Date 2026/01/22

## **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
<b>Budget</b>	R 40 204 274	R309 347 334	R309 392 243
<b>Budget to date (BTD)</b>	R 4 422 934	R148 098 196	R173 876 833
<b>Year to date (YTD)</b>	R 2 195 284	R153 024 401	R182 422 891
<b>Variance to SDBIP</b>	-R 2 227 650	R 4 926 205	R 8 546 058
<b>YTD% Variance to SDBIP</b>	-50%	3%	5%
<b>% of Annual Budget</b>	5%	49%	59%

#### **Capital expenditures**

- The municipal Council approved a revised capital budget during the month of December 2025. This was to align the strategic capital project – Kawyderskraal Regional Landfill site capital spending with the expected Cashflow outflows anticipated with the implementation of the project. The municipal capital budget was increased from a R15.9m budget to R40.2m to accommodate the spending. The tender was finalized via the SCM process and is currently in the appeal period. The contractor is expected on site during the month of February 2026.
- The impact of this specific capital project review is significant on the municipal budget with a substantial increase in Capital spending.
- Actual capital spending for the rest of the projects is also significantly lower than anticipated.
- This pose a risk of achieving the targets of 90% spending as per the Top layer SDBIP performance KPI's.

- Administration will address these in the Mid-year review as well as adjustment budget in February 2026 to be tabled to Council.
- Finance is continuously monitoring the implementation of the Capital projects.

### **Operational expenditures**

- Actual spending of R153.02m is reported as of 31 December 2025.
- The main contributor towards these spending is Employee related cost (57%), Inventory consumed (Mostly accounted for the Roads) spending of 17% as well as Operational cost 14% and contracted services at 7%
- More detail relating to the spending will be provided below.

### **Operational Revenues**

- Total revenues of R182m reported at end of December 2025 reflect a 59% performance to date.
- The bulk of the money relates to the Roads Agency function as well as other grants received from National and Provincial governments.
- The municipality received all legislated government allocations as per the National and Provincial gazette as promulgated. The next tranche of Equitable Share was received during the period.
- Monthly billing for all services collected is done on time and no risk to date experienced.

#### **4) Mid-year performance assessment of as per MFMA S72**

72. (1) The accounting officer of a municipality must by 25 January of each year—

- (a) assess the performance of the municipality during the first half of the financial year, taking into account—
  - (i) the monthly statements referred to in section 71 for the first half of the financial year;
  - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan; and
  - (iii) the past year's annual report, and progress on resolving problems identified in the annual report;
  - (iv) assess the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
- (b) **submit a report on such assessment to—**
  - (i) the mayor of the municipality;
  - (ii) the National Treasury; and
  - (iii) the relevant provincial treasury.

(2) The statement referred to in **section 71(1) for the sixth month of a financial year may be incorporated** into the report referred to in subsection (1)(b) of this section.

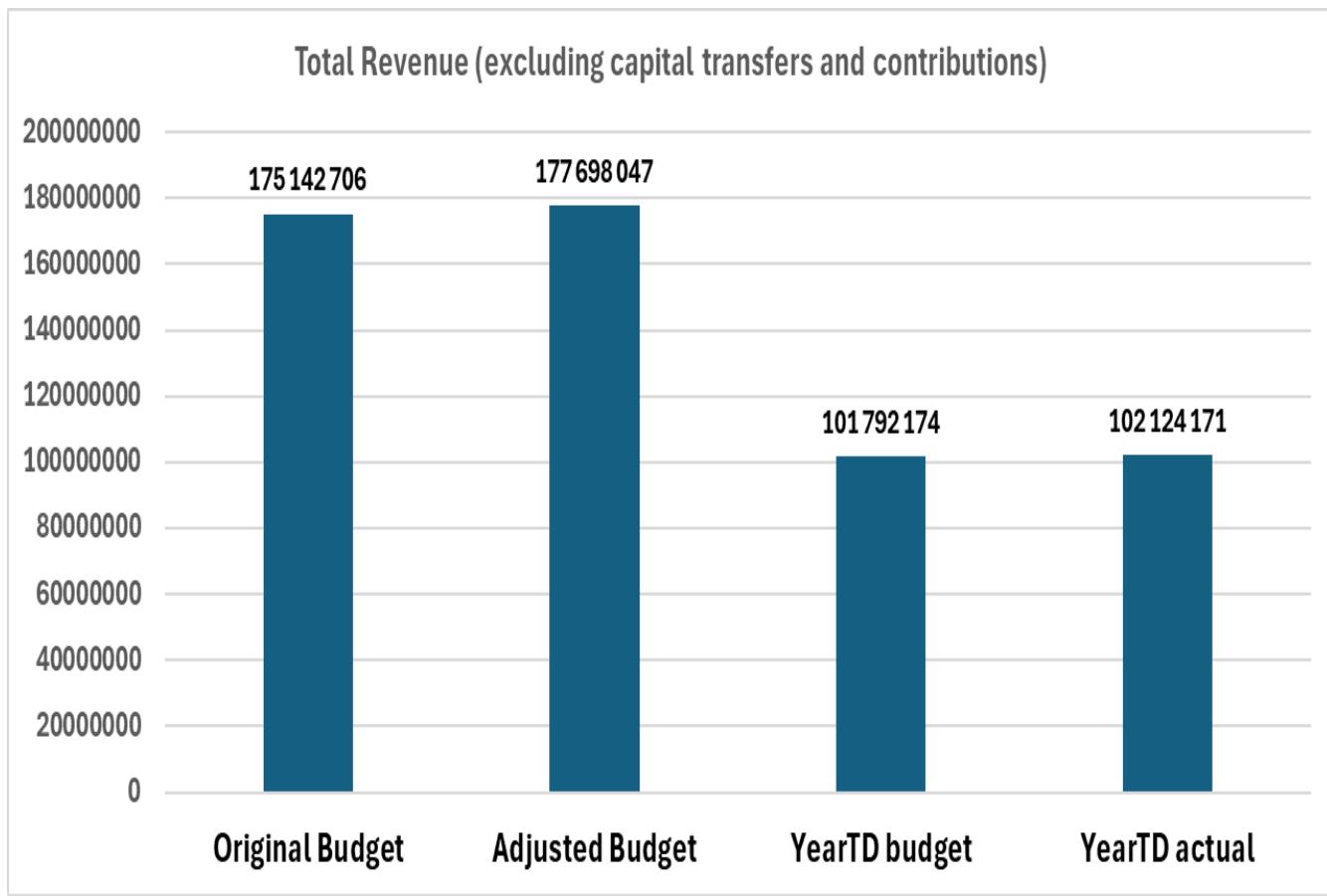
**(3) The accounting officer must, as part of the review—**

- (a) make recommendations as to whether an adjustments budget is necessary; and
- (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

## Operational Budget performance assessment

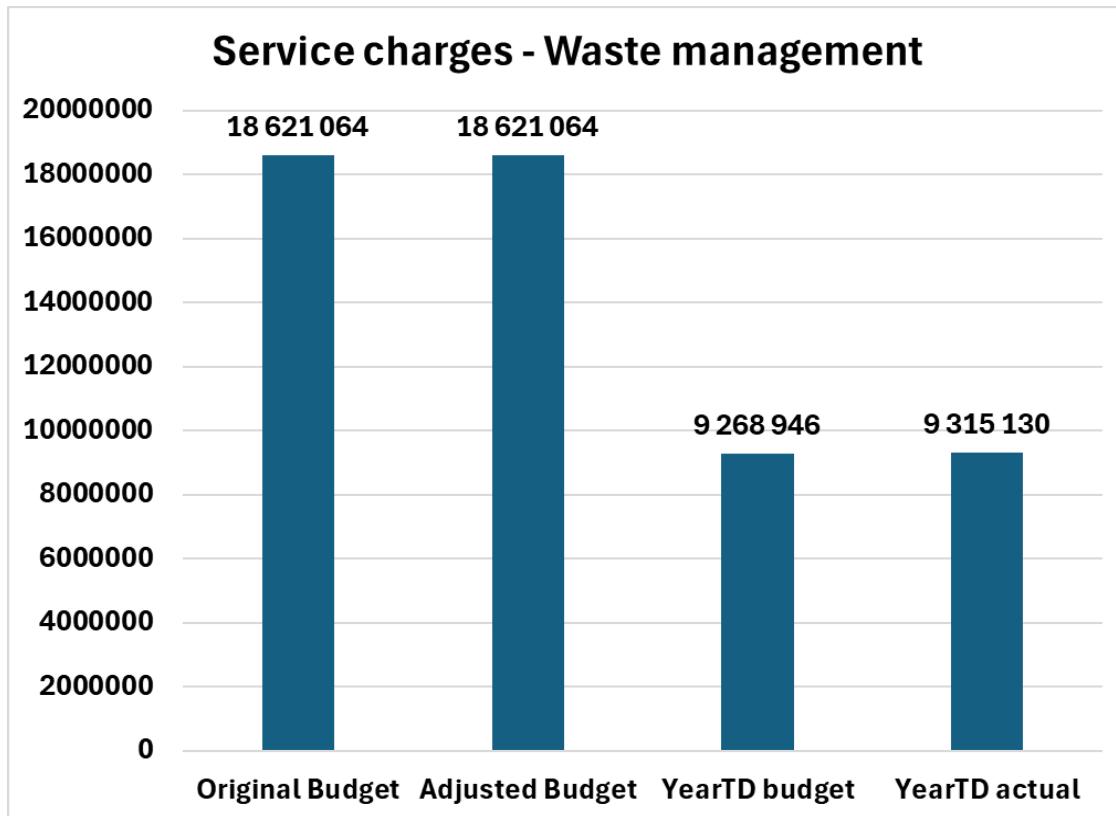
### Revenue assessment

Description	Original Budget	Adjusted Budget	YearTD budget	YearTD actual
Service charges - Waste Water Management	150	900	430	426
Service charges - Waste management	18 621	18 621	9 269	9 315
Sale of Goods and Rendering of Services	12 478	12 478	5 218	6 357
Agency services	13 951	13 951	6 936	6 896
Interest earned from Receivables	318	322	101	36
Interest from Current and Non Current Assets	9 202	9 202	3 774	3 814
Rental from Fixed Assets	16 165	16 165	8 150	8 164
Licence and permits	1 445	1 445	644	519
Operational Revenue	1 356	1 356	589	501
Transfers and subsidies - Operational	98 798	100 599	66 682	66 096
Gains on disposal of Assets	2 660	2 660	–	–
<b>Total Revenue (excluding capital transfers)</b>	<b>175 143</b>	<b>177 698</b>	<b>101 792</b>	<b>102 124</b>



### ODM budget – Revenue by source

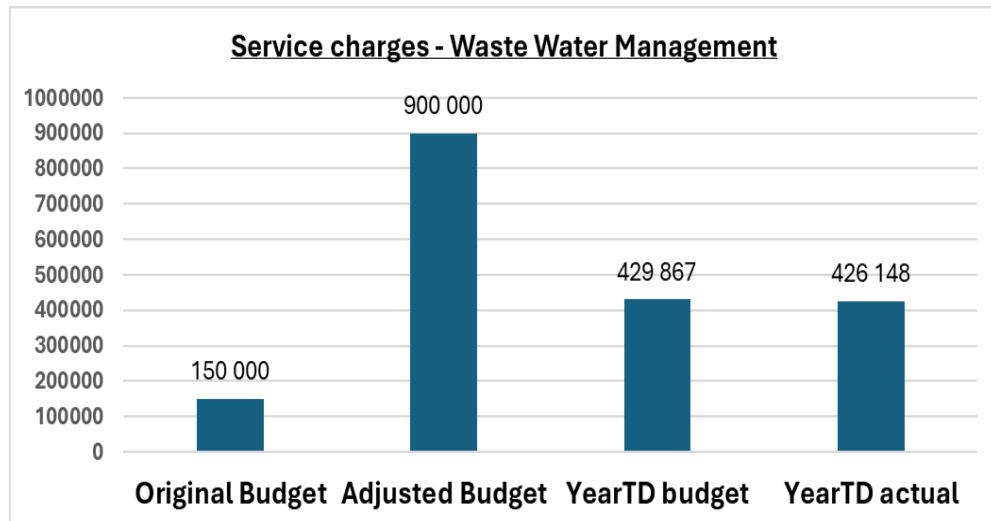
## Services Charges – Refuse



Currently no risk experienced with Regional landfill site revenues collected. All municipalities is billed monthly as required. Year to date actuals reported of R9.3m of a total budget of R18.6m for the period ending December 2025. Private dumping also increases as well as increases in volumes that positively impact the reported information. This is per normal operational functioning of the facility over the festive season.

**Slight overperformance on the YTD comparison and a review of budget projections will be considered after considering all factors and considering the January performance.**

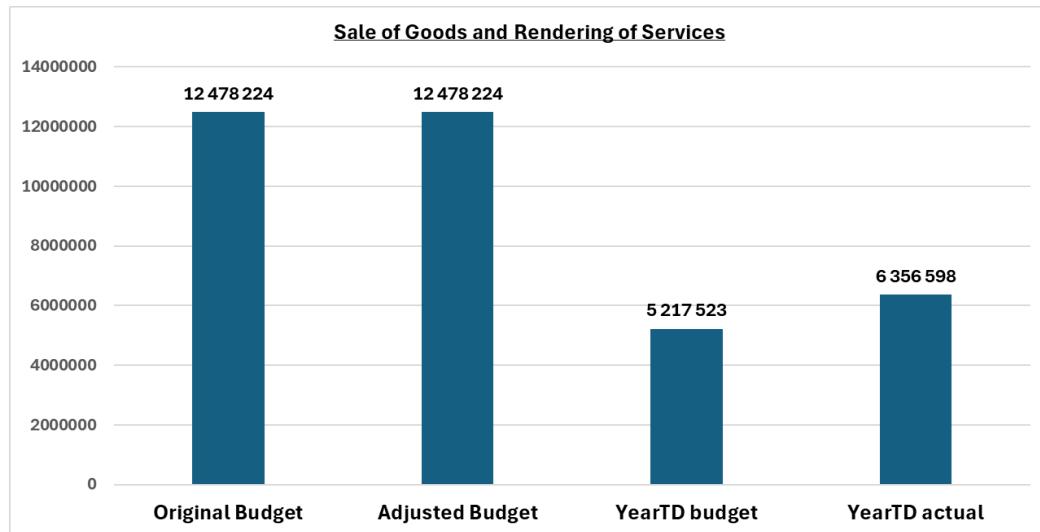
## Services Charges – Sewerage



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. The holiday season requests for services increased significantly. The finance department will review the revenue category to ensure that actuals reported reflect accurately. The year to date 47% revenue is reported, that reflects positively to date.

**No adjustment budget projections proposed with the mid-year review process.**

## Sale of Goods and Services:

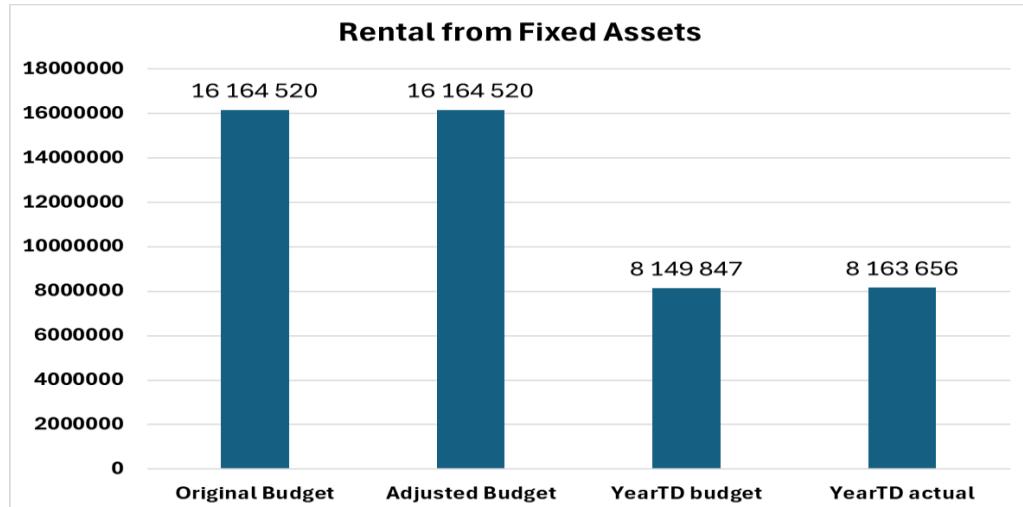


## Resorts

Resorts income is the main driver for the performance of the sale of goods and services. Year to date performance exceeds the budgeted figures by 21.83 percent is due to camping fees that have been paid. This is mainly related to the pre-bookings of the municipal resorts for the holiday periods.

**The administration will review the budget projections to ensure alignment of actual performance with budgeted provisions. This will be done with the mid-year review process.**

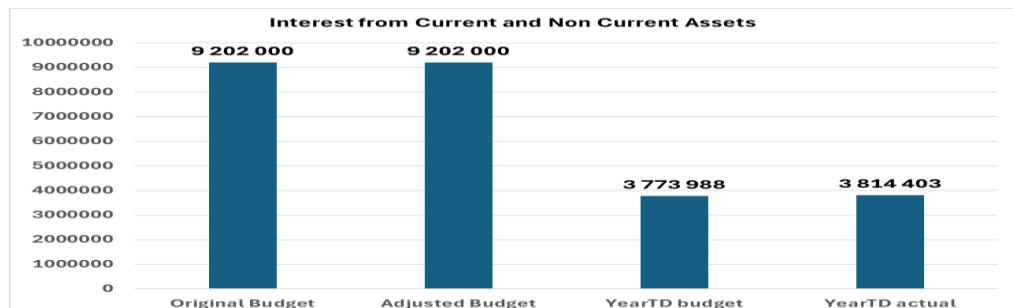
### **Rental of facilities and equipment**



Year to date revenues reported relating to the resorts accounted for 50.5% of budgeted amounts approved. These revenues are mainly attributed to the semi-permanent rentals at the resorts. The municipality is currently implementing a project to ensure all resort related contracts are in place.

**No budget projections proposed with the mid-year review.**

### **Interest Earned-External Investments**

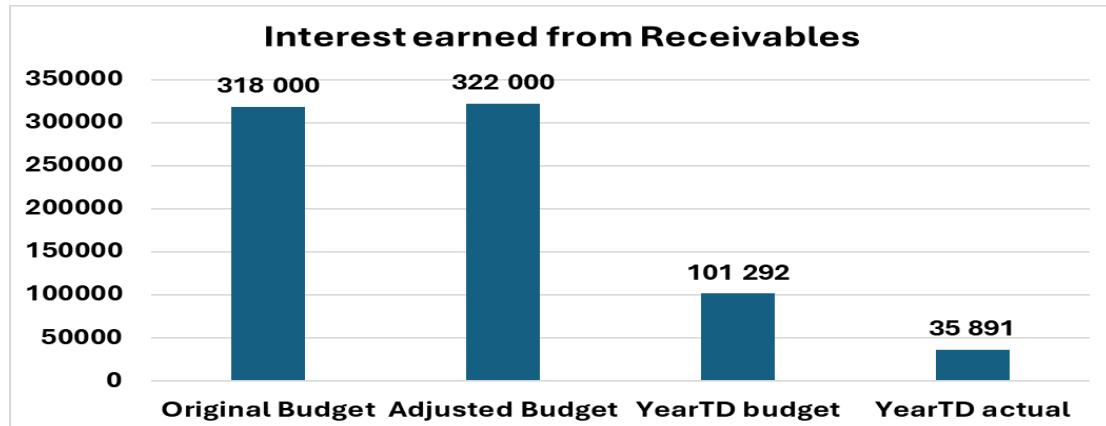


Details relating to interest received on cash resources is explained on page 21 of the report in more details. Year to date actual performance versus total budget amounts to 41.45%, as recorded on 31 December 2025.

The current low-interest rate environment will pose a risk on the income receivable from investments.

**Finance will have to evaluate and consider the budget assumptions and determine whether budgeted targets will be achieved.**

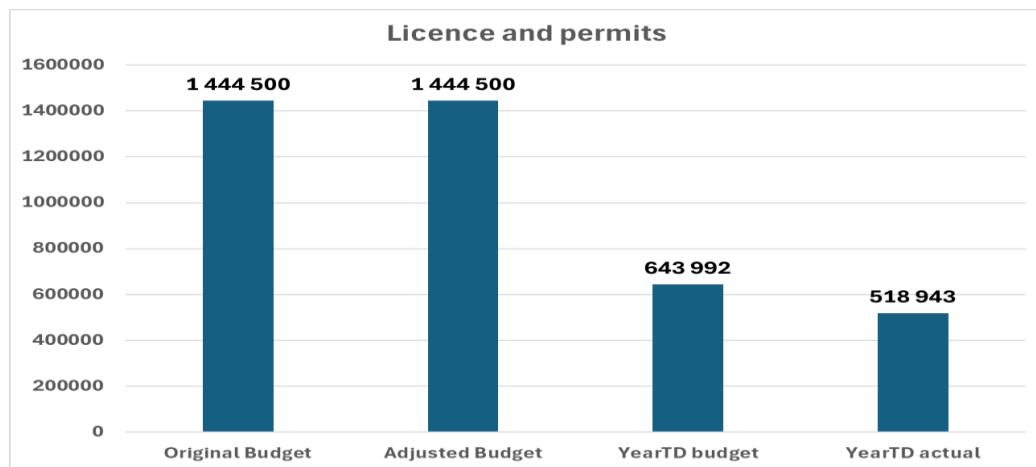
### Interest Earned-Outstanding Debtors



Interest on outstanding debtors decreased due to debt collection initiatives resulting in less interest being charged.

**During the mid-year adjustment budget revenue for interest on outstanding debtors will be aligned with lower anticipated actual receivables.**

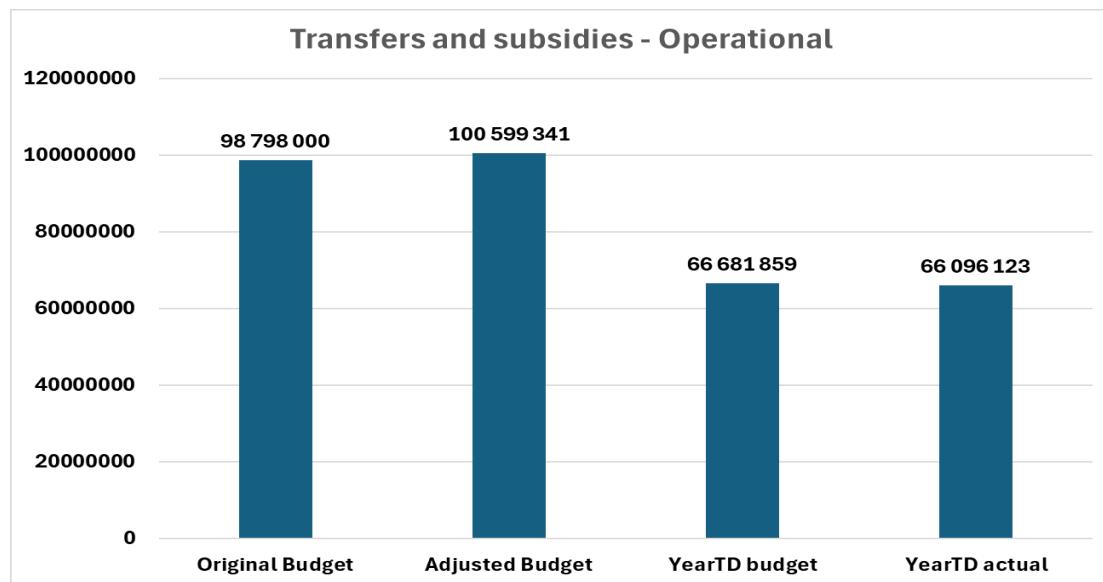
### Licenses & Permits



The fire and health services are accountable for the revenues relating to licenses and permits. Revenue is recognised as services are rendered. This can fluctuate based on the performance of the departments. The impact of the current fire season still needs to be accounted for. A substantial number of fires was experienced over longer days. Although all these fires do not result in revenue generation opportunities the municipality need to monitor and ensure customers that is required to be billed is billed as needed.

**Budget projections will need to be aligned with actual performance as well as operational capacity of the department.**

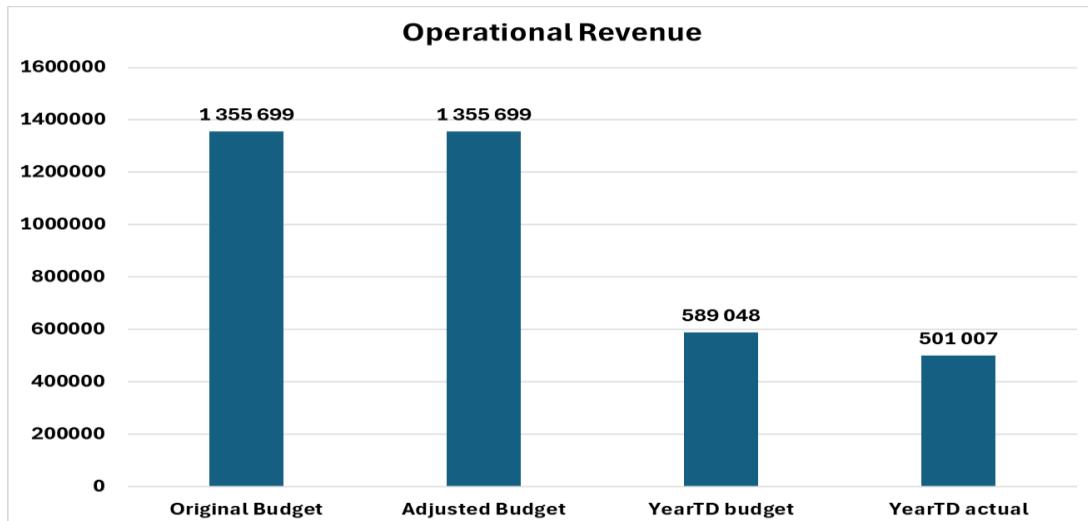
### **Grant & Subsidies (Operating)**



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.

**Grants is reviewed based on additional funds allocated where applicable.**

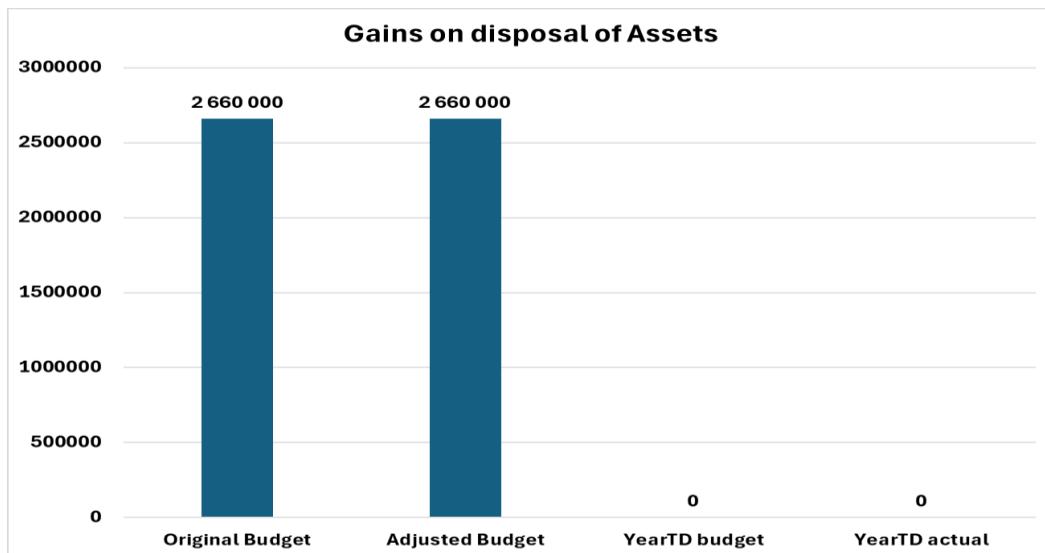
## Other Revenue.



All other ad-hoc revenues is accounted for under Other revenues. These are based on service request and billed accordingly. E.g. Environmental assessments of hazardous spills.

**The finance will review the budget projections and align with actual performance with the mid-year review process.**

## Profit on sale



Budget of R2.6m for the sale of municipal properties, which is not identified as service delivery properties were included in the budget. A revised strategy was compiled; this still need to be tabled to the Property committee. The administration will need to seriously consider and identify the possibilities with respect to the sale of land to ensure budget projections will be achieved.

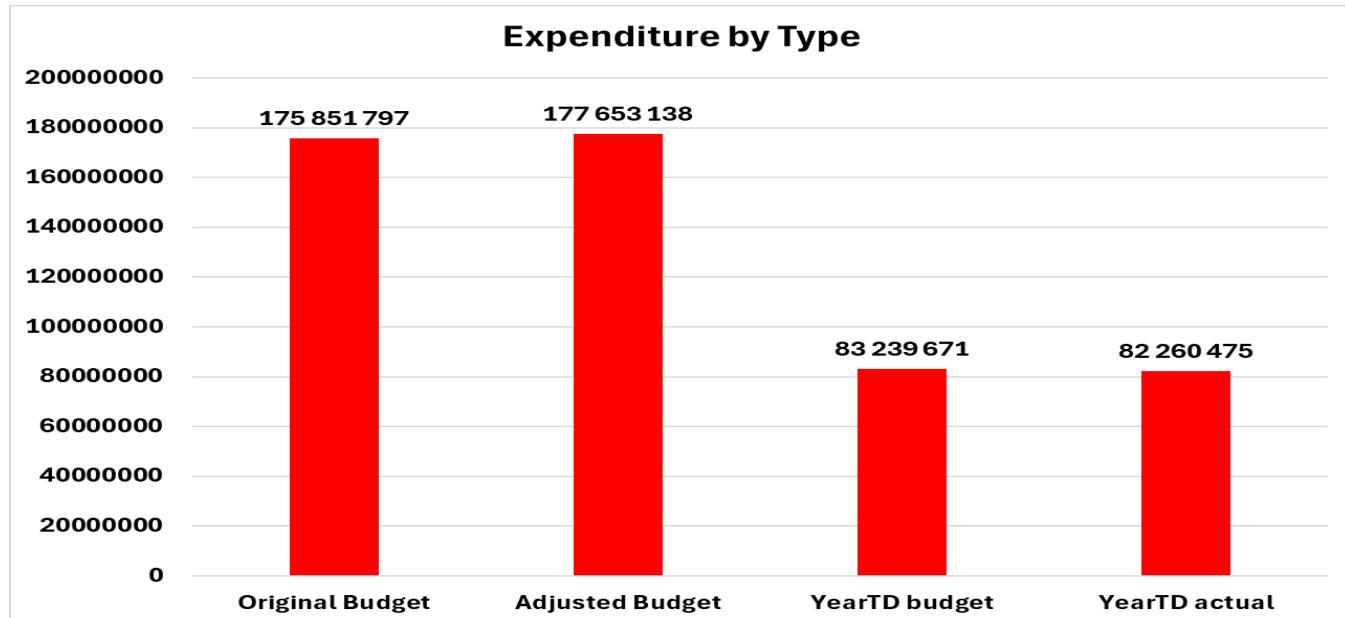
Alternatively, expenditure projections will need to be align and reduce with the mid-year budget review process.

**Strategic decision making will be required if the projected targets needs to be achieved and this needs to be expedited given the nature of completing sale of assets transactions.**

### Expenditure assessment

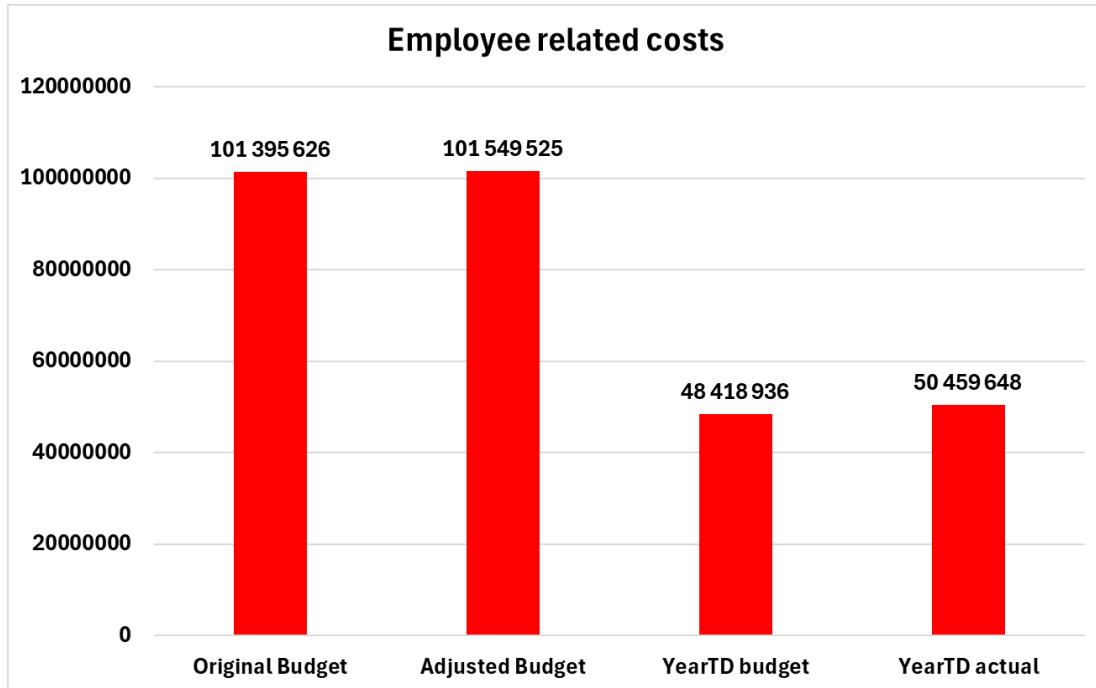
#### ODM budget – Expenditure by type

Description	Original Budget	Adjusted Budget	YearTD budget	YearTD actual
Employee related costs	101 396	101 550	48 419	50 460
Remuneration of councillors	7 136	7 136	3 505	3 439
Inventory consumed	4 403	4 358	1 924	2 012
Debt impairment	100	100	25	–
Depreciation and amortisation	3 697	3 697	1 848	1 859
Interest	1 097	1 097	361	394
Contracted services	30 982	32 652	12 737	9 024
Transfers and subsidies	–	–	206	259
Operational costs	27 040	27 064	14 214	14 814
<b>Expenditure by Type</b>	<b>175 852</b>	<b>177 653</b>	<b>83 240</b>	<b>82 260</b>



## Expenditure by type:

### Employee Costs-Wages & Salaries



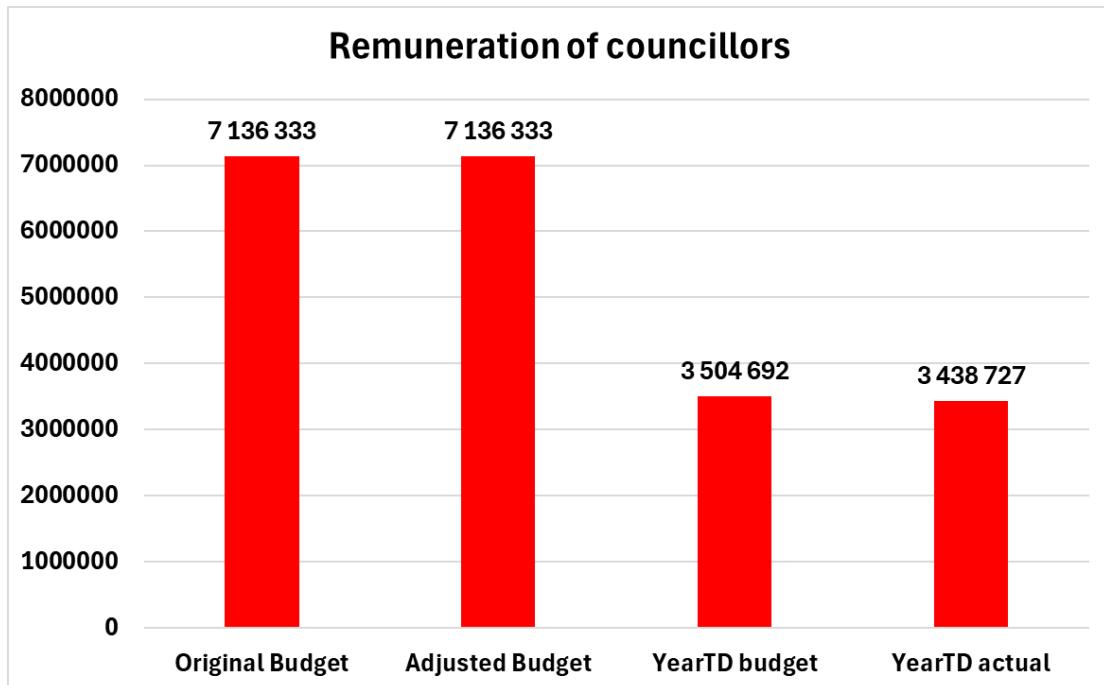
Employee related cost account for the largest spending category (year to date) ending December 2025. This category recorded at actual expenditure of 50.4m as of 31 December 2025.

The impact of the summer season and fire's experienced over the last quarter still needs to be included in the Employee cost, with most of these only accounted as part of the January 2025 salary payments. During the financial year, various vacancies was not filled, and savings should be available to accommodate the additional spending.

The impact of the Government Gazette also needs to be taken into account with budget projections.

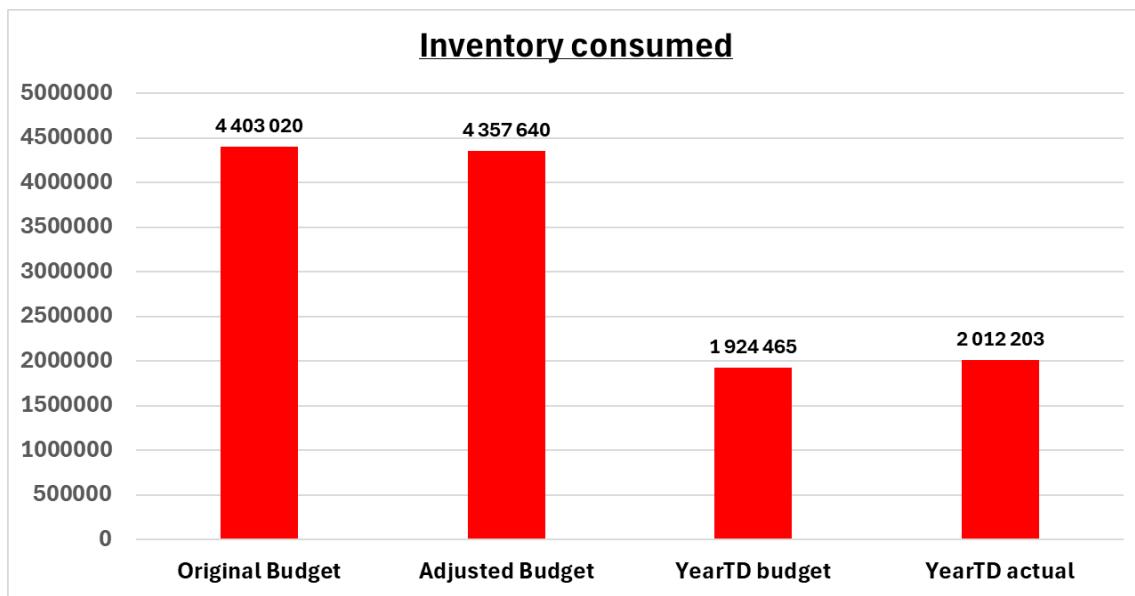
**The administration as part of the review process with the mid-year review will assess the total employee cost for the financial year.**

## Remuneration of Councillors



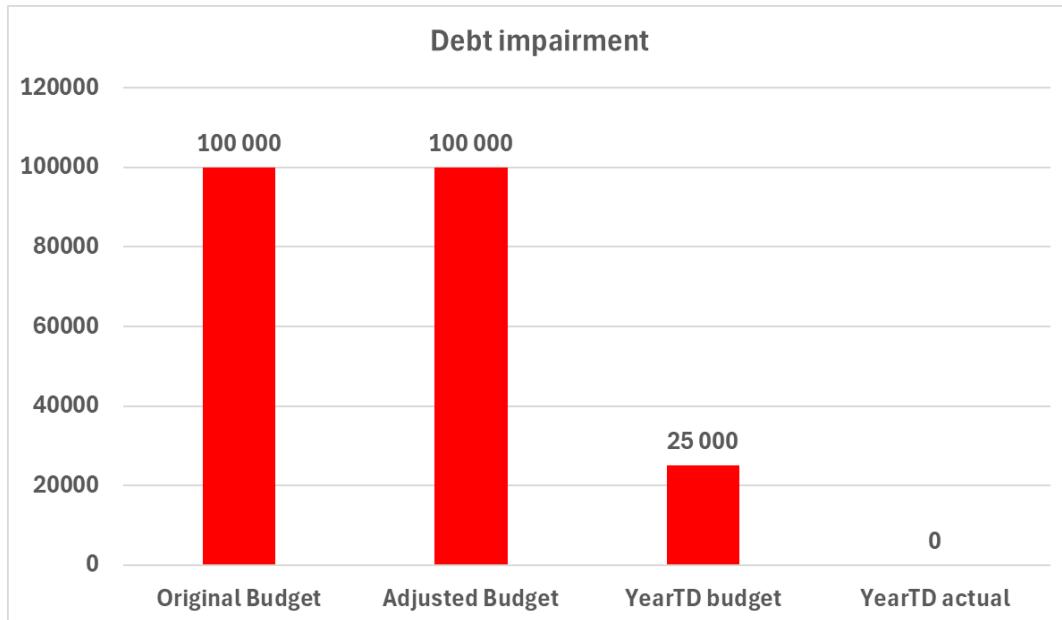
Review of category of expenditure needs to be considered given the anticipated Government gazette still outstanding.

## Inventory consumed



Inventory consumed is used per business operations. Additional funding required received will be considered if needed. Administration should also take into account the nature of transactions / activities example season ableness when doing adjustments.

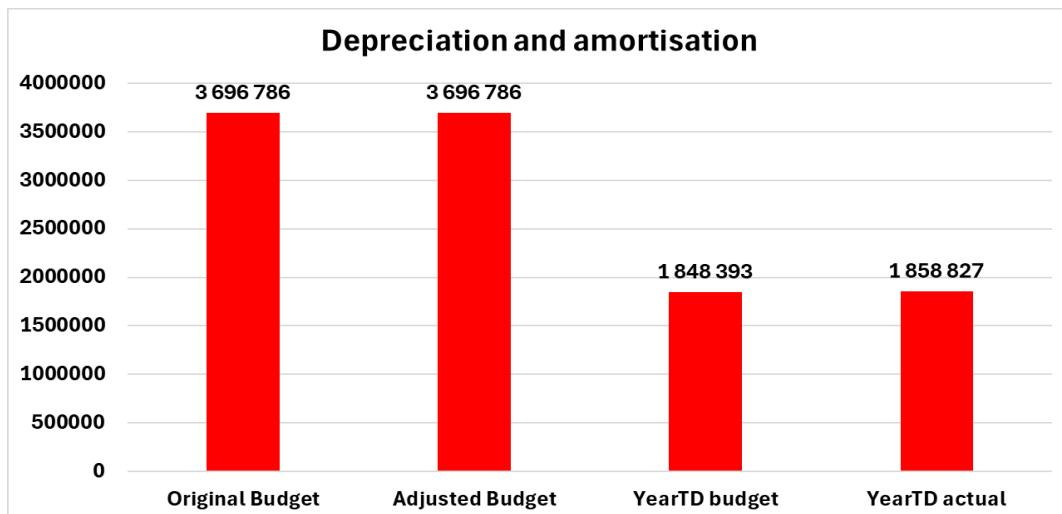
## Bad debts



The municipality do not write-off debts during the financial year. All efforts are taken to ensure that monies due to the municipality is collected optimally. No bad debts has been tabled for write-off to date.

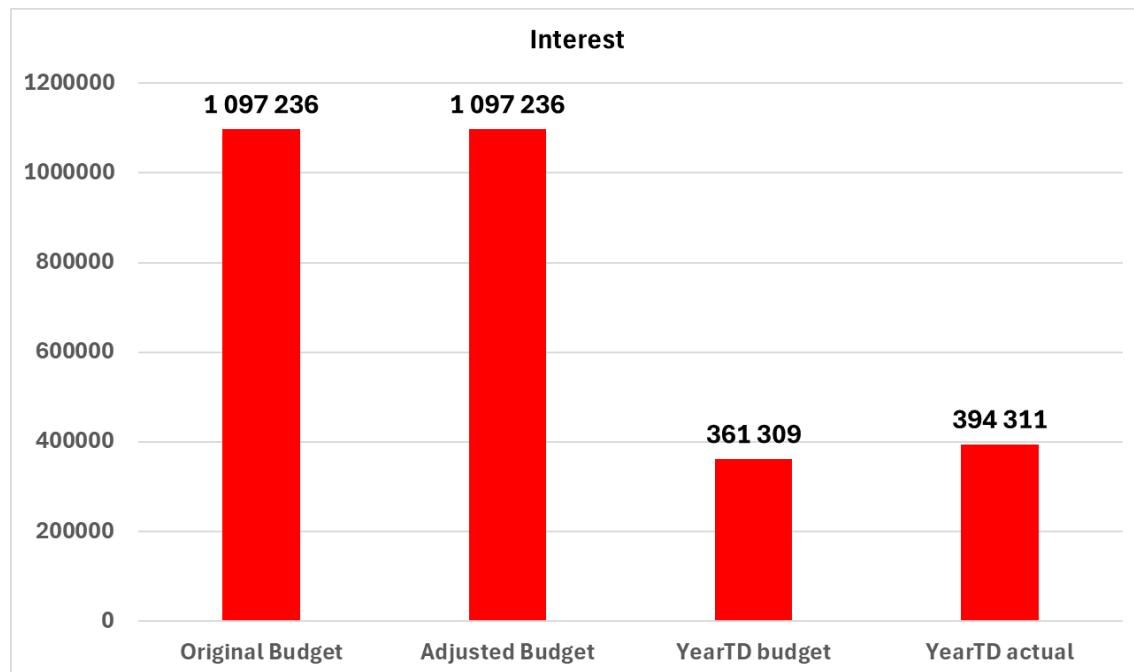
**Budgeted cashflow will be aligned towards year-end during mid-year adjustment budget.**

## Depreciation and amortization



No review considered with mid-year process.

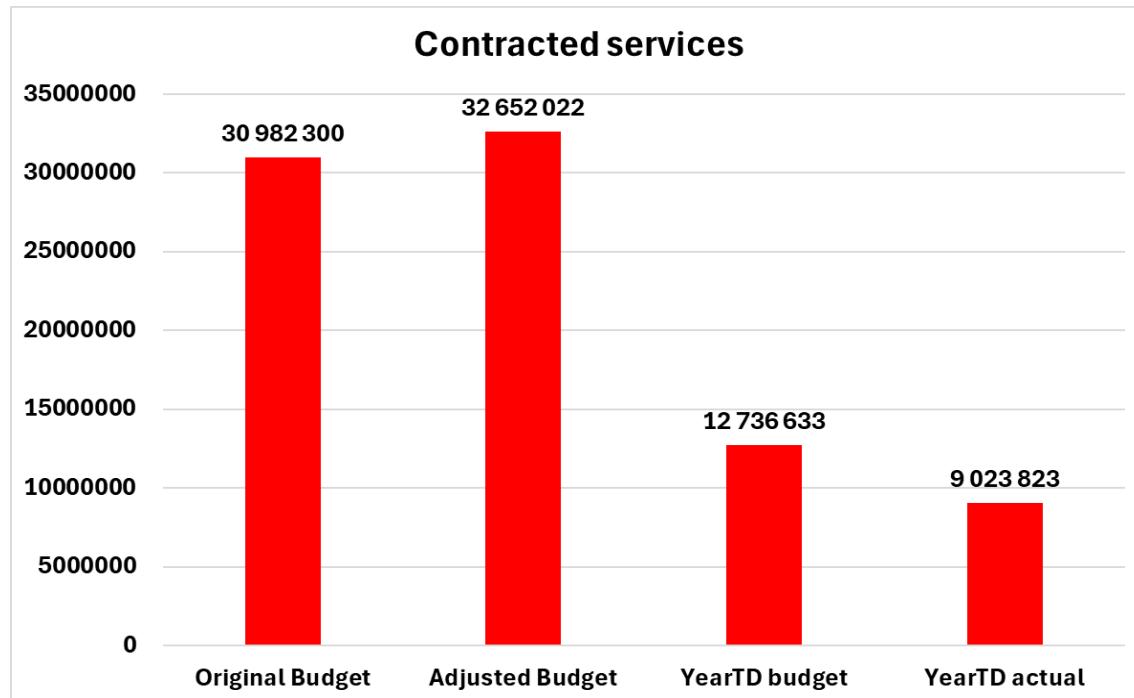
## Interest Expense – External



Interest expenses is 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.

**No review considered with mid-year process.**

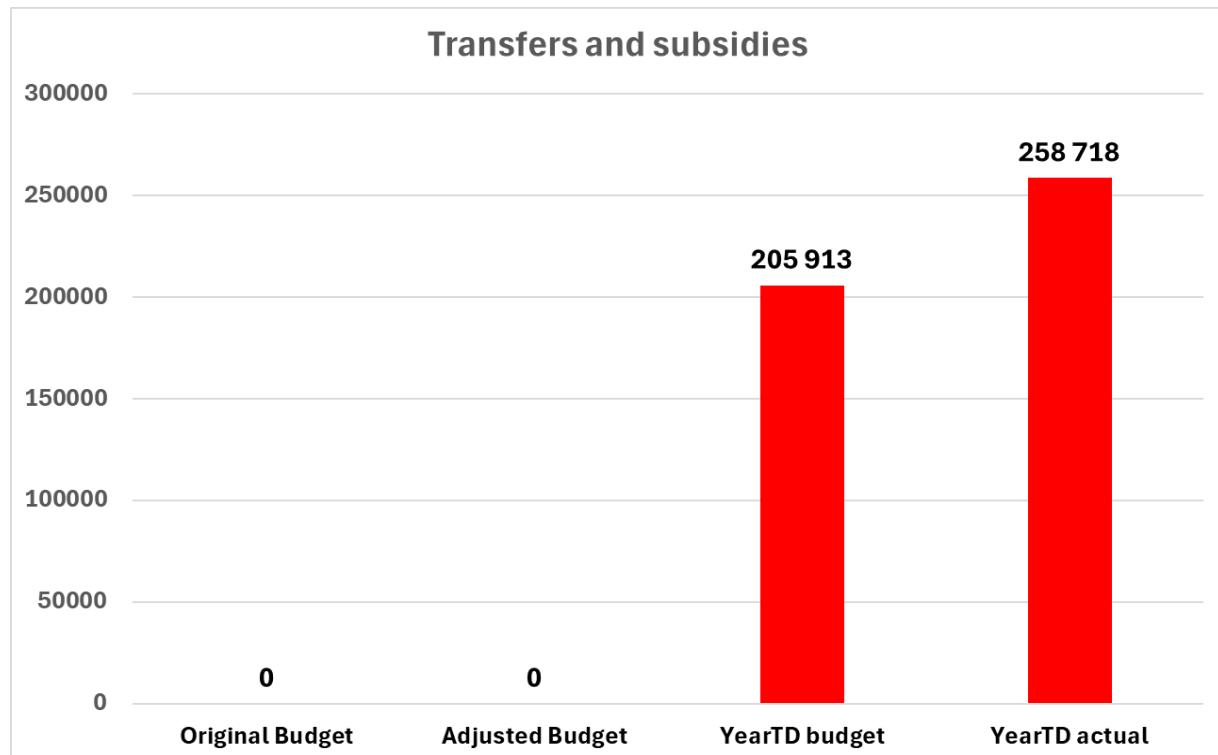
## Contracted Services



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 of 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.

**Mid-year analysis will be done to determine the budget projections address the operational needs.**

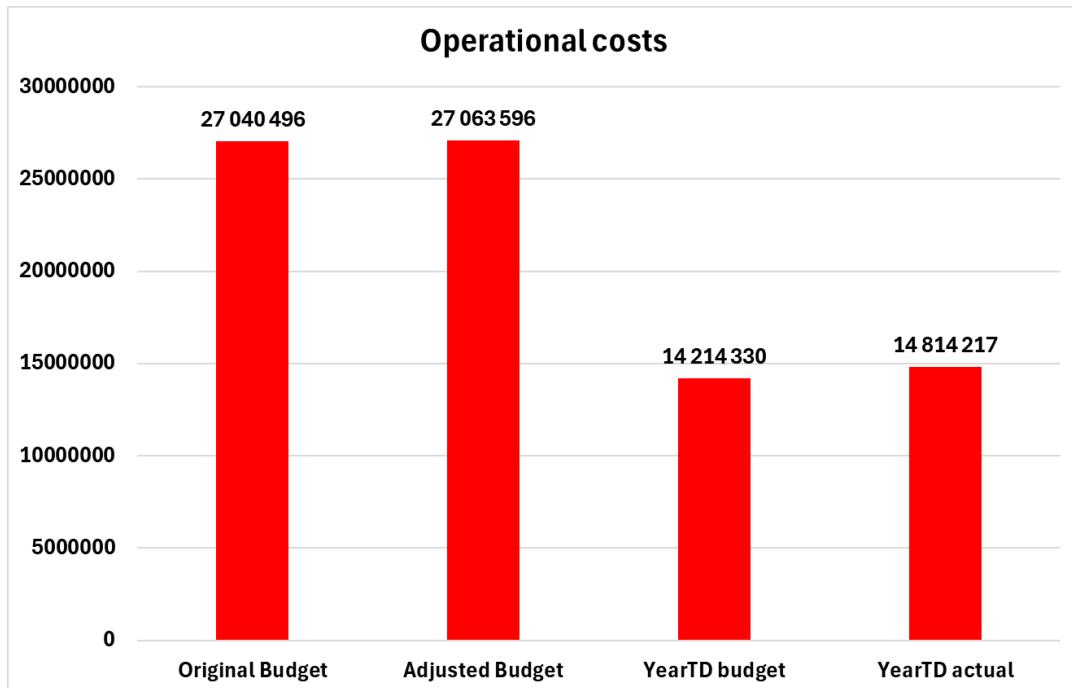
### **Grants and subsidies paid**



Grant and subsidies paid represent the financial obligations that the municipality paid relating to cash transfers to external parties (TASK arbitration award). The final payment for the TASK was processed. This obligation was accounted for as part of the liabilities and correction of the transaction processed needs to be done. This final payment will be allocated according during January 2026.

**No proposed budget adjustment projected**

## General expenditures – Other



General expenditures reflect all other expenditures not highlighted above. These will be monitored on-going. Some of the major operational cost categories below reflect various degree of spending depending on the nature of the cost as follows -

**Municipal Services** – 47% spending of a budget of R8.6m, this is based on normal operational usage and monthly billing from the respective municipalities.

**Salga fees** – no spending on budget of R933,000 (once-off payment) payment will be made during April 2026.

**Uniform and Protective clothing** – 8.8% spending of budget of R308,000. Budget review will be processed as part of the mid-year budget assessment.

Spending on operational cost reflects at 54% of budgeted amounts. This is on par with the 6 monthly period of the financial year.

**The category spending will be reviewed with the adjustment budget process with mid-year review.**

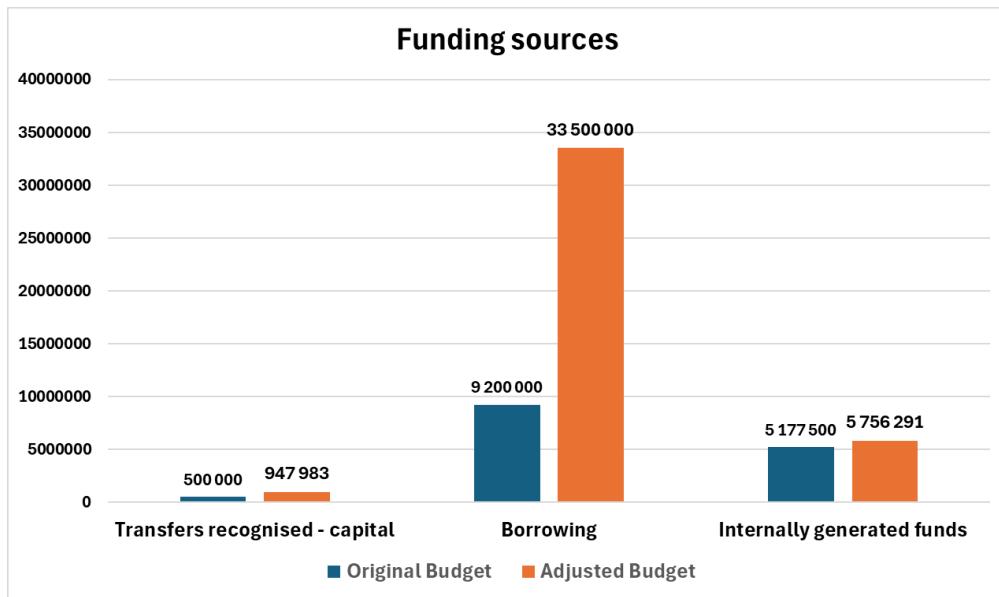
## Capital budget assessment –

Description	Original Budget	Adjusted Budget	YearTD budget	YearTD actual
Capital by Vote				
Vote 1 - Municipal Manager	22.500	22.500	21.627	1.627
Vote 3 - Corporate Services	2 675.000	1 555.000	234.581	157.081
Vote 4 - Finance	42.000	42.000	42.000	–
Vote 5 - Community Services	12 138.000	38 584.774	4 124.726	2 036.576
<b>Total Capital Expenditure</b>	<b>14 877.500</b>	<b>40 204.274</b>	<b>4 422.934</b>	<b>2 195.284</b>
Description	Original Budget	Adjusted Budget	YearTD budget	YearTD actual
<b>Funded by:</b>				
Transfers recognised - capital	500.000	947.983	547.983	547.983
Borrowing	9 200.000	33 500.000	2 984.771	1 144.771
Internally generated funds	5 177.500	5 756.291	890.180	602.530
<b>Total Capital Funding</b>	<b>14 877.500</b>	<b>40 204.274</b>	<b>4 422.934</b>	<b>2 195.284</b>

The strategic capital project Kawydierskraal is in the process of being awarded. This project required an adjustment of the Capital budget in December to align spending and cashflow projections. To date no risk with implementation anticipated.

The other capital projects will be evaluated on a project per project basis to determine whether the projects will be complete or reviewed with the midyear process.

### Funding sources of capital project:



Funding will be aligned with project requirements.

## **Roads budget assessment –**

### **Roads Revenue and expenditure Budget performance**

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	Variance
SALE OF GOODS AND SERVICES	R 131 694 196.00	R 18 198 702.76	R 79 850 736.57	R 71 847 664.04	11.14%
	R 131 694 196.00	R 18 198 702.76	R 79 851 074.79	R 71 847 858.21	11.14%
Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance
EMPLOYEE COSTS-WAGES&SALARIES	R 71 468 000.00	R 5 531 475.50	R 37 271 364.33	R 34 544 452.72	7.89%
OTHER MATERIAL	R 40 216 196.00	R 2 942 741.21	R 24 108 201.98	R 20 658 972.96	18.70%
INTEREST EXPENSE - EXTERNAL	R 330 000.00	R 26 666.67	R 160 000.02	R 162 500.01	-1.54%
CONTRACTED SERVICES	R 5 230 000.00	R 301 478.27	R 1 367 761.38	R 1 562 868.00	-12.48%
GRANTS & SUBSIDIES PAID	R 895 000.00	R 47 300.00	R 539 220.00	R 592 690.00	-9.02%
GENERAL EXPENSES - OTHER	R 13 555 000.00	R 772 424.75	R 7 317 378.36	R 7 337 041.95	-0.27%
	R 131 694 196.00	R 9 622 086.40	R 70 763 926.07	R 64 858 525.65	9.11%

The roads department is managed based on the Business plans of the Department of Infrastructure. Review and adjustments is done on the basis of additional funding allocations or in consultation with the department.

### **Outcome summary of assessment –**

**A detailed Adjustment budget will be tabled in the next council meeting scheduled for February 2026**

## **5) SDBIP Non-performance assessment for quarter ending 31 Dec 2025**

The assessment on the performance of the Top Layer SDBIP for the first six months of the financial year (01 July 2025– 31 December 2025) includes a detail review of:-

- The actual and year-to-date performance on the Top Layer SDBIP against the service delivery targets contained in the approved Top Layer SDBIP for 2025/2026 financial year (Annexure A). The report includes performance comments, corrective measures and the outcome on the KPI's performed.

**The graphs that follow indicate the year-to-date performance on the Top Layer SDBIP on 31 December 2025.**

During this period, 23 (56%) of the 41 KPI's were measured in the first six months of the financial year.

The report indicates that 14 (61%) of the 23 KPI's measured during the period were met, 3 (13%) KPI's well met, 3 (13%) KPI's were almost met and 3 (13%) of the KPI's were not met. Reasons were provided why targets were not met. During the semester corrective measures were put in place where targets were not performed as planned. (See Annexure A)

Considering the 18 (44%) KPI's not yet measured, with target dates set in the second semester, the Municipal Manager must ensure that appropriate measures are in place by the Directors and responsible Officials to meet the targets as per timeframe. If targets are not closely monitored, it can be a significant risk for the Municipality to execute its core mandate and implementation of the IDP.

### **KPI's not met during the period:-**

TL2 – Capital spending.

TL31 – Appointment of service provider for the construction of Cell 5 at Karwyderskraal Landfill site.

TL 37 – Fire service training.

### **KPI's almost met during the period:-**

TL5 – Audits projects

TL26 – Drinking water samples.

TL28 – Sewerage Final Outflow samples.

### **KPI's well met during the period:-**

TL39 – Roads regravelled.

TL40 – Roads bladed.

■ KPI'S that were extremely well met during the period:-

None

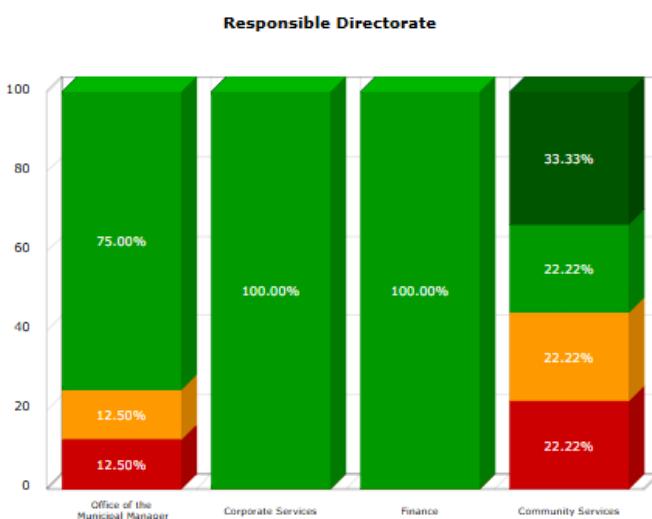
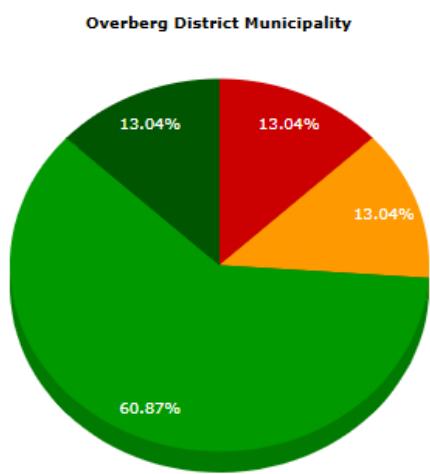
The report (Annexure A) indicates which KPI's need to be amended and the reason for the amendments.

It is also necessary to review the capital projects and time periods after the re-evaluation of the Capital project needs.

**Conclusion:**

It is recommended that the 2025/2026 SDBIP be amended after the approval of the adjustments budget.

**Top Layer SDBIP for the first six months of the financial year – ending December 2025.**



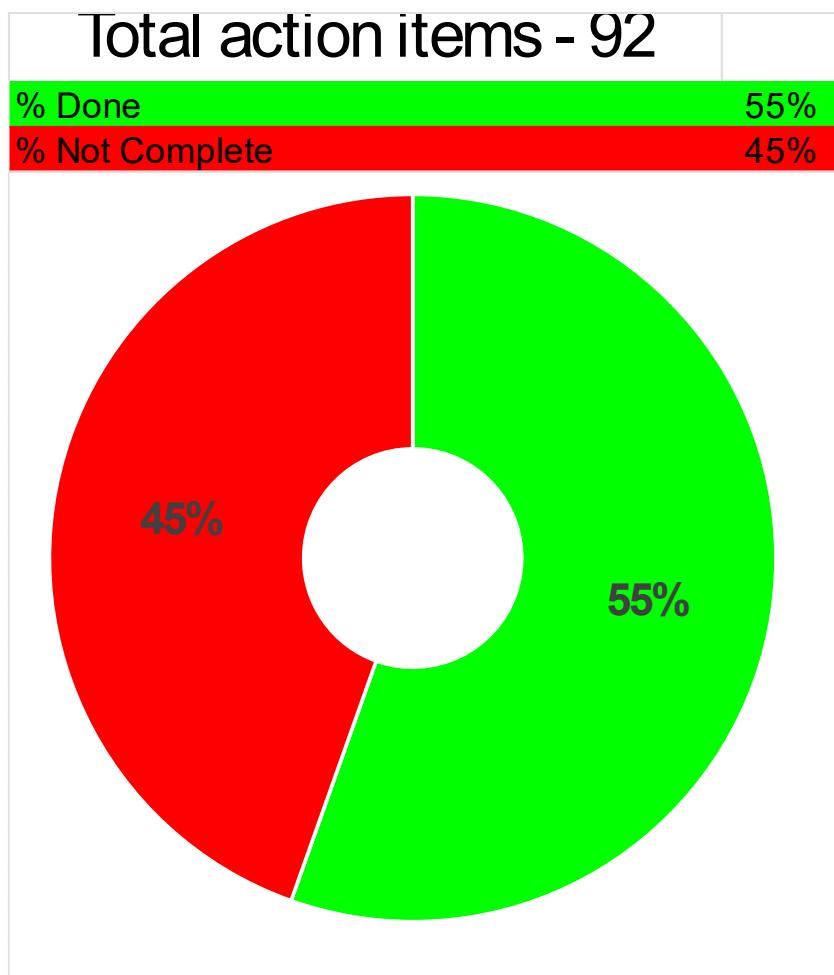
## 6) Opcar – Operational clean audit report – 2024/25

The municipality received a “unqualified audit opinion for the 2024/25 financial year. The audit process was concluded on time with no delays in the issuance of the audit report.

As part of the yearly audit process conducted by the Auditor General, the auditor communicate audit findings to the municipality highlighting and internal controls and shortcoming in operational procedures and processes. The administration is required to ensure that that COMAFS is addressed to ensure improvement with the next audit process.

Finance is monitoring the implementation of the OPCAR with Internal Audit that is completing review of the information.

Below a summarised version of the current progress on the OPCAR based on the commitments and responses provided to the Auditor General.



1 – Taxes: VAT on the roads function
2 – Procurement and Contract Management: Contract Awarded to Supplier Without CIDB Registration
3 – Procurement and Contract Management: Awards to close family members of persons in the service of the state
4 – Procurement and Contract Management: Declaration of interest (MBD 4)
5 – Procurement and Contract Management: Internal Control Deficiency Registers
6 – Disclosure: Classification of expenditure disclosure
7 – Procurement and Contract Management: Procurement process not followed
8 – Property, Plant and Equipment: Capitalisation inclusive of VAT
9 – Property, Plant and Equipment: Capitalisation Restoration Cost
10 – ICT related controls
11 – Governance: Internal control deficiencies
12 – Procurement and Contract Management: Pricing schedule limiting competition
13 – Procurement and Contract Management: Supply Chain Management Policy
14 – Consequence Management: No evidence of investigations conducted
15 – Procurement and Contract Management: Deviations not justifiable
16 – Disclosure Note: Disclosure notes not accurate or incomplete
17 – Procurement and Contract Management: Awards to consultants
18 – Asset Management: Disposal of capital assets
19 – Disclosure: Completeness of contingent liabilities
20 – Internal Control Deficiency: Rental of Facilities and Equipment
21 – HR Management
22 – Property Plant Equipment: Unreturned Equipment on Employee Exist
23 – Disclosure: Irregular Expenditure disclosure
24 – Employee Benefits: Leave provision not accurate
25 - Internal Control Deficiency: Monitoring of fuel usage on Fleet Vehicles

## 7) Investment register 31 December 2025

MONTHLY INVESTMENT REPORT											
OVERBERG DISTRICT MUNICIPALITY											
REPORTING MONTH:		December 2025									
INSTITUTION	Account Type	Account number	Actual date	Balance as at 01 Dec 25	Movements for the month		Interest capitalised	Costs & Fees	Actual date	Balance as at 31 Dec 25	Interest earned
					Call Investments made	Call Investments withdrawn					
<b>Investments</b>											
Nedbank	Call Account	037881714042		5 369 958	27 500 000	- 2 500 000	88 773			30 458 731	88 773 6.65%
Nedbank	Call Account (KWK Rehab)	037881183454		7 552 881			42 317			7 595 198	42 317 6.65%
Nedbank	Call Account (CRRF)	037881185767		979 253			5 487			984 739	5 487 6.65%
Absa Bank	Investment Tracker (Main)	9358892970		27 705 365	4 500 000		211 591			32 416 957	211 591 7.20%
Absa Bank	Investment Tracker (Special)	9374585345		39 061 631			236 510			39 298 141	236 510 7.20%
Total for Investments				80 669 088	32 000 000	- 2 500 000	584 678			110 753 766	584 678
<b>Current Accounts</b>											
Nedbank	Primary Bank Account	1176524496		1 926 847		- 890 910	-			1 035 937	0.00%
Absa Bank	Cheque Account	1780000062		302 964	61 905					364 869	0.00%
Total for Bank Accounts				2 229 811	61 905	- 890 910	-	-		1 400 806	-
TOTAL				82 898 899	32 061 905	- 3 390 910	584 678	-	-	112 154 572	584 678
DATE				13/01/2026							
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. Daily monitoring of these accounts is implemented as a standard procedure.

The municipality will have to review budget projects to ensure that projected budgets will be achieved given the current low interest rate environment in the economy. This will be addressed as part of the Mid-year review process

## 8) External borrowing – 31 December 2025

## **CASH FLOW REPORT IN TERMS OF PROVINCIAL CIRCULAR 10 & 50**

**Name of municipality** Overberg District Municipality

## SUMMARY OF EXTERNAL LOANS FOR MONTH

No risk currently experienced with the repayment of external borrowings as required

## 9) Bank reconciliation

Overberg R S C \*\*\*\*L\*\*\*  
Cashbook Reconciliation for December 2025

### CASHBOOK

Balance B/fwd - 1 December 2025	2229811.36
Revenue: 40101010031	55976486.84
Expenditure: 40101010032	56805492.62-
Other:	
CASHBOOK BALANCE - 31 December 2025	<u>1400805.58</u>

### BANK STATEMENT

Balance as per bank statement as at 31 December 2025	31/12/2025	1400805.58
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 December 2025		<u>1400805.58</u> ✓
Difference		0.00 ✓

Verified by: S Zikmann .....

Signature: .....  On (dd/mm/ccyy) 09/01/2026

## 10) Cash Position and Liquidity

The available cash as of 31 December 2025 is calculated as follows:

Item Description	Amounts
Balance as per CFA	R 120 041 401
Interest	R -
Sub total	R 120 041 401
Unspent conditional grants and funds	-R 8 791 668
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 15 243 709
VAT Refund (Roads Expenses prev years)	-R 39 298 141
Rehabilitation provision (KWK)	-R 7 595 198
Performance Bonus Provision	R -
Set aside for retention	R -
Capital Replacement Reserve Fund	-R 4 532 017
Set aside for Creditor payments	-R 4 000 000
Provision for leave Payment	-R 650 000
Capital Funding Required	
Loan Repayments	-R 2 456 006
<b>Cash Surplus (Deficit)</b>	<b>R37 466 502</b>

### 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
<b>LIQUIDITY REQUIREMENT</b>	
Unspent Conditional Grants	R8 791 668
External Loans unspend	R0
1 (one) Month Operational Expenditure	R22 672 177
Provisions	R8 245 198
Capital Replacement Reserve	R19 775 726
Loan repayments	R2 456 006
Commitments for creditor payments	R4 008 160
<b>Total Liquidity Requirement</b>	<b>R65 948 935</b>
<b>ACTUAL LIQUIDITY AVAILABLE</b>	<b>R59 328 410</b>
Total Investments	R110 753 766
Capital Replacement Reserve Fund	-R4 532 017
VAT Refund (ABSA Deposit plus)	-R39 298 141
Rehabilitation provision (KWK)	-R7 595 198
<b>Balance of Investments</b>	<b>R59 328 410</b>
<b>Cash book - Bank Balance</b>	<b>R1 400 806</b>
<b>Equitable share received in advance</b>	<b>-R22 092 250</b>
Roads Invoice claim December	R9 622 086
<b>Consumer Debtors (current – 60 days)</b>	<b>R4 953 466</b>
<b>Total Liquidity Available</b>	<b>R53 212 518</b>

**Positive** cash flow, over **R37.46million** was calculated and total liquidity available of **R53.21 million** liquidity as evident as on 31 December 2025.

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

For December 2025, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R182 422 981	R169 952 817	-R12 470 164
Actual Expenditure	<u>-R153 024 401</u>	<u>-R 153 024 401</u>	
<b>Surplus (Shortfall)</b>	<b>R 29 398 490</b>	<b>R 16 928 416</b>	

The revenue adjustment is calculated as follows:

Equitable share received for December 2025	-R22 092 250
Roads Revenue invoice for December 2025	<u>R 9 622 086</u>
<b>Nett total revenue received in advance</b>	<b>-R12 470 164</b>

## 11) Debtors Analysis

0 - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second 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 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	14	5	3	4	3	6	37	97	168	146		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	78	6	0	-	1	1	3	2	91	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	2	0	1	50	86	141	139		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	4 142	117	45	101	30	25	1 360	999	6 819	2 515		
<b>Total By Income Source</b>	<b>2000</b>	<b>4 234</b>	<b>129</b>	<b>49</b>	<b>107</b>	<b>35</b>	<b>32</b>	<b>1 450</b>	<b>1 183</b>	<b>7 219</b>	<b>2 807</b>	<b>-</b>	<b>-</b>
<b>2024/25 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	2 843	-	-	-	-	-	-	94	2 938	94		
Commercial	2300	122	19	2	69	-	1	1 197	321	1 731	1 587		
Households	2400	1 268	109	47	38	35	32	253	768	2 551	1 126		
Other	2500	-	-	-	-	-	-	-	-	-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>4 234</b>	<b>129</b>	<b>49</b>	<b>107</b>	<b>35</b>	<b>32</b>	<b>1 450</b>	<b>1 183</b>	<b>7 219</b>	<b>2 807</b>	<b>-</b>	<b>-</b>

### Debtors analysis.

The largest portion on the current 0-30 days consist primarily for the landfill site billing towards the local municipality, being raised and to be paid (R2.843 million - Organs of state). These invoices are payable on or by 31 January 2026.

The bulk of the Commercial accounts outstanding for longer than 90 days is attributable to a fire service account. The account has been handed over to ODM's debt collection agency. The finance department is continuously following up on the progress with the Fire department with respect to the status of the process. Little progress has been made to date as reflected.

### **Resorts debtors**

The collection rate for the month at the resorts amounts to 94.36% for semi-permanent.

Arrears longer than 120 days is handed over to the collection agencies after numerous reminder letters and notices. Some instances where arrears exists like organs of state, there is processes in dealing with the accounts between the municipality and the departments as well as interest portions which on request needs to be submitted to Council for approval. Debt write-off is generally performed at year end, however, will continuously attempt in recouping any outstanding debt if possible.

Billing is distributed via email and normal mail, the department is also phoning the debtors, to remind them on their arrear accounts.

Interest on arrears also assist in motivating debtors to pay timeously as well as not to incur hand-over costs to collection agencies.

## 12) Creditors Analysis

0 - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

Description R thousands	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	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	75	-	-	-	-	-	-	-	75	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	295	84	59	2	3 816	-	-	-	4 257	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>370</b>	<b>84</b>	<b>59</b>	<b>2</b>	<b>3 816</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>4 333</b>	<b>-</b>

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 121-150 is forms part of payment for bitumen invoices where a bulk order is made out and the invoices are paid when received however the system includes the amount remaining in the liabilities.

### 13) Summarise grant Reconciliation

Grants Allocations and spending YTD											
Grant	Prior year Grants liability	Rolled-Over 24/25 Approved	Grants Repaid	Allocation 25/26	Actual Receipt	Roll overs approved + actual receipt	Spend to date	% Spent on Total Funds	Unspent Grants to date	Committed	Total Committed and Spent
FMG	R -	R -	R -	R 1 000 000.00	R 1 000 000.00	R 1 000 000.00	R 428 286.89	42.83%	R 571 713.11	R -	R 428 286.89
EPWP	R -	R -	R -	R 1 500 000.00	R 1 050 000.00	R 1 050 000.00	R 535 845.55	51.03%	R 514 154.45	R -	R 535 845.55
CDW	R -	R -	R -	R 57 000.00	R 57 000.00	R 57 000.00	R 9 180.00	16.11%	R 47 820.00	R 5 495.66	R 14 675.66
RRAMS	R 2 081 563.00	R -	-R 2 081 563.00	R 2 951 650.00	R 2 175 000.00	R 2 175 000.00	R -	0.00%	R 2 175 000.00	R -	R -
WOSA	R 73 260.00	R -	-R 73 260.00	R 1 000 000.00	R 1 000 000.00	R 1 000 000.00	R 558 689.63	55.87%	R 441 310.37	R -	R 558 689.63
CAPACITY PROJECT	R -	R -	R -	R 500 000.00	R 500 000.00	R 500 000.00	R -	0.00%	R 500 000.00	R 344 625.37	R 344 625.37
WC FMCG (WEB AUTO)	R 563 103.00	R -	-R 563 103.00	R -	R -	R -	R -	0.00%	R -	R -	R -
WC FMCG (MUN HEALTH REV)	R 527 165.00	R 527 165.00	R -	R 1 420 000.00	R 1 420 000.00	R 1 947 165.00	R 419 295.00	21.53%	R 1 527 870.00	R -	R 419 295.00
WC FMCG (CREMATORIUM)	R -	R -	R -	R 300 000.00	R 300 000.00	R 300 000.00	R 181 006.69	60.34%	R 118 993.31	R -	R 181 006.69
WC FMCG (HOLIDAY HOMES)	R 750 000.00	R 750 000.00	R -	R 750 000.00	R 750 000.00	R 1 500 000.00	R -	0.00%	R 1 500 000.00	R -	R -
WC FMCG (STAR RATING)	R -	R -	R -	R 1 305 000.00	R 1 305 000.00	R 1 305 000.00	R 6 933.72	0.53%	R 1 298 066.28	R 7 815.01	R 14 748.73
WC FMCG (COLLABORATOR)	R 300 000.00	R -	-R 300 000.00	R -	R -	R -	R -	0.00%	R -	R -	R -
WC FMCG (BURSARIES)	R 126 396.00	R -	-R 126 396.00	R -	R -	R -	R -	0.00%	R -	R -	R -
Municipal Service Delivery and Capacity Building Grant (INTERNSHIP DISASTER)	R 153 899.00	R 153 899.00	R -	R -	R -	R 153 899.00	R 83 485.84	54.25%	R 70 413.16	R -	R 83 485.84
Municipal Service Delivery and Capacity Building Grant (MSR)	R 370 277.00	R 370 277.00	R -	R -	R -	R 370 277.00	R 255 383.70	68.97%	R 114 893.30	R -	R 255 383.70
FIRE SERVICE CAPACITY GRANT	R 92 441.00	R -	R -	R -	R -	R -	R 0.00	#DIV/0!	R 92 441.00	R -	R -
WCPT Water resilience grant	R 447 983.00	R 447 983.00	R -	R -	R -	R 447 983.00	R 447 983.00	100.00%	R -	R -	R 447 983.00
Total Conditional Grants	R 5 486 087.00	R 2 249 324.00	-R 3 144 322.00	R 10 783 650.00	R 9 557 000.00	R 11 806 324.00	R 3 107 096.71	29.35%	R 8 791 668.29	R 357 936.04	R 3 465 032.75
***Fire Service Capacity Grant awaiting feedback from Provincial Treasury R92 441.00 (not repaid)											

Unspent grants reported of **R8.79m** for the period ending **31 December 2025**. 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.

#### 14) Cost containment report for the period ending 31 December 2025

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 December 2025**.

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:

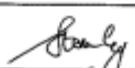
MEASURES	COST CONTAINMENT - IN YEAR REPORT						
	ORIGINAL BUDGET 2025/26	ADJUSTED BUDGET 2025/26	Q1	Q2	Q3	Q4	SAVINGS
Use of Consultants	R1 409 593	R1 465 693	R276 800	R251 602	RO	RO	R937 291
Vehicles used by political office bearers	RO	RO	RO	RO	RO	RO	RO
Travel and Subsistence	R1 749 518	R1 772 611	R369 190	R457 769	RO	RO	R945 652
Domestic Accommodation	R419 000	R442 507	R19 968	R167 225	RO	RO	R255 314
Sponsorships, Events & Catering	R336 000	R408 780	R8 889	R80 355	RO	RO	R319 535
Communication	R53 000	R53 000	R1 500	R6 494	RO	RO	R45 006
Other related Expenditure Items	RO	RO	RO	RO	RO	RO	RO
<b>TOTAL</b>	<b>R3 967 111</b>	<b>R4 142 591</b>	<b>R676 347</b>	<b>R963 446</b>	<b>RO</b>	<b>RO</b>	<b>R2 502 798</b>

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 6MTHS	PROJECTED OVER 12MNTHS	PROJECTED SAVING TO DATE	NOTES
Use of Consultants	Business & Advisory Services	R328 402	R1056 803	R408 888	Accounting, Business & Financial Management
Vehicles used by political office bearers	No Mayoral vehicle. Councillors receive travel allowances	RO	RO	RO	No Mayoral vehicle. Councillors
Travel and Subsistence	Domestic Daily Allow, Incidental, Food, Air, Transport (own & non employees)	R826 959	R1653 918	R118 669	Domestic Daily Allow, Incidental, Food,
Domestic Accommodation	Domestic Accommodation resulting from Travel	R187 193	R374 387	R68 120	Travel & Sub - Domestic Accommodation
Sponsorships, Events & Catering	Including Workshops & Seminars	R89 245	R178 489	R230 293	Including Workshops & Seminars
Communication	Advertisements, Publication & Marketing	R7 994	R15 988	R37 012	Advertisements, Publication & Marketing?
Other related Expenditure Items	None	RO	RO	RO	None
<b>TOTAL</b>		<b>R1639 793</b>	<b>R3 279 586</b>	<b>R863 005</b>	

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

## 15) Section 11 (4) MFMA withdrawals

<b>PROVINCIAL TREASURY</b> <b>Withdrawals from Municipal Bank Accounts</b> <b>In accordance with Section 11, Sub-section 1 (b) to (j)</b>		
 <b>NAME OF MUNICIPALITY:</b> <b>MUNICIPAL DEMARCTION CODE:</b> <b>QUARTER ENDED:</b>	<b>Amount</b>	<b>Reason for withdrawal</b>
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> 's bank accounts, and may do so only -		
(b) to defray expenditure authorised in terms of section 26(4);	Not Applicable	
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	None	None
(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;	None	None
(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -	None	None
(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	None	None
(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;	None	None
(f) to refund money incorrectly paid into a bank account;	None	None
(g) to refund guarantees, sureties and <i>security</i> deposits;	None	None
(h) for cash management and <i>investment</i> purposes in accordance with section 13;		Short-term investments only in call account
(i) to defray increased expenditure in terms of section 31; or	None	None
(j) for such other purposes as may be <i>prescribed</i> .	None	None
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	<b>Name and Surname:</b> S Stanley	
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	<b>Rank/Position:</b> Chief Financial Officer	
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	<b>Signature:</b> 	
<b>Tel number</b> 028 425 1157	<b>Fax number</b> 	<b>Email Address</b> sstanley@odm.org.za

## **16) mSCOA Roadmap for the quarter ending 31 December 2025**

### **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.

### 3. mSCOA ROADMAP TABLE

No.	Activity	Description	Responsible Department	Timeline	Due date	Status	Comments
1	<b>System Assessment</b>	<b>Conduct a formal review of the municipality's current financial system to determine its compliance with the latest mSCOA version.</b>	Finance / ICT	Q4 2025		Complete	<b>Engagement with system vendor underway</b>
1.1	System engagement	Vendor site visit – George municipality (High level overview of functionality of new system)	Finance / ICT		3 June / July 2025	Complete	General assessment of system functionality
	Support contract	New 25/26 Vendor support contract signed	Municipal Manager		31 July 2025	Complete	
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	WIP	Track progress with implementation and engage on requirements
2	<b>Gap Analysis</b>	<b>Identify gaps in current system against mSCOA minimum compliance requirements.</b>	Finance / ICT	Q1 2026		Planned	<b>To inform upgrade or replacement decision</b>
	RT25 Due diligence assessment	Due diligence for all <b>finance</b> related functions as per mSCOA regulation 5	All head of section – Finance		15 Aug 2025	Complete	In process of review

No.	Activity	Description	Responsible Department	Timeline	Due date	Status	Comments
	RT25 Due diligence assessment	Due diligence for all <b>Other municipal</b> functions as per mSCOA regulation 5	Departmental managers		31 Aug 2025	Complete	In process of review
	RT25 Due diligence assessment	Final assessment of due diligence for all finance related functions as per mSCOA regulation 5	mSCOA steercom		30 Sept 2025	Complete	Delayed. Propose date end Oct 2025
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
3	<b>Vendor Engagement</b>	<b>Obtain formal confirmation from current vendor regarding mSCOA version compatibility and future compliance roadmap.</b>	SCM / Finance	<b>Q1 2026</b>		<b>In Progress</b>	<b>Request for updated compliance certificate</b>
	Formal letter to PT mSCOA support unit	Status update on process followed. Assistance and overview of assessment outcome	mSCOA champion		31 Oct 2025	Complete	
	Letter to vendor clarifying ICT due diligence assessment	Request vendor to confirm formally relating to the system functionality as per ICT due diligence assessment	Municipal Manager		Nov 2025	Complete	
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	WIP	Track progress with implementation and engage on requirements

No.	Activity	Description	Responsible Department	Timeline	Due date	Status	Comments
4	Project Steering Committee	Establish/strengthen mSCOA Steering Committee to monitor progress and coordinate implementation.	MM's Office / CFO	Q4 2026	31 March 2026	Ongoing	Terms of Reference approved
	System demonstration – Test the market	Invite <b>current vendor</b> to perform system demonstration as per response letter received / ICT due diligence exercise outcome	Finance department / Steercom	Q2 - 2026	Nov / Dec 2025	Not done	Propose date could not be met. Date planned for mid-week Feb 2026
	System demonstration – Test the market	Invite <b>competitive vendors (at least 2)</b> to perform system demonstration as per response letter received / ICT due diligence exercise outcome (Detail system functionality finance)	Finance department / Steercom	Q2 - 2026	Nov / Dec 2025	Not done	Propose date could not be met. Date planned for mid-week Feb 2026
	Legislative input	Submit letter to Provincial and National Treasury to review the process followed with the compliance assessment for input and comments	Municipal Manager / CFO		Feb 2026		
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
5	System	Based on assessment, decide to	Finance / SCM	Q3 2026		Pending	Depends on vendor

No.	Activity	Description	Responsible Department	Timeline	Due date	Status	Comments
	<b>Upgrade/Procurement Decision</b>	<b>either upgrade current system or initiate procurement of a new compliant system.</b>					compliance
	Preliminary assessment	Review all information – ICT due diligence / Demonstrations	Finance / ICT		March 2026		
	Final assessment	Review all information – ICT due diligence / Demonstrations	mSCOA committee		March 2026		
	Council	Submit report to Council of the outcome of the mSCOA compliance assessment.	Municipal Manager		March 2026		
<b>6</b>	<b>SCM procurement</b>	Complete SCM procurement process relating to “Upgrade / New”	CFO		April 2026		
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
<b>7</b>	<b>Data Readiness Review</b>	<b>Review and cleanse current data structures to align with mSCOA segments and definitions.</b>	<b>Finance / ICT / Departments</b>	<b>Q2 – Q3 2026</b>		<b>Planned</b>	<b>Must precede migration or upgrade</b>
	System implementation	Implement the new upgraded system based on outcome of scm process	Management		30 April 2026		

No.	Activity	Description	Responsible Department	Timeline	Due date	Status	Comments
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
8	<b>Training and Change Management</b>	Rollout of training sessions for all end-users and affected stakeholders on new chart segments and system usage.	Corporate Services / Finance	Q3 – Q4 2026	30 April 2026	Not Started	Will follow once system path is confirmed
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
9	<b>Configuration &amp; Testing</b>	Configure system with new chart segments, test posting, and run simulations to ensure accurate reporting.	ICT / Finance	Q3 – Q4 2026	30 April 2026	Not Started	Must be finalized before Go-Live
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
9	<b>Go-Live &amp; Parallel Run</b>	Switch to upgraded/new system with mSCOA compliance; run parallel processes to ensure	ICT / Finance	Q4 2026	31 May 2026	Not Started	Required by National Treasury

No.	Activity	Description	Responsible Department	Timeline	Due date	Status	Comments
		accuracy.					
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
10	<b>Quarterly Reporting to NT &amp; Council</b>	Submit regular updates to Council and National Treasury on progress, challenges, and milestones.	CFO's Office	Quarterly		Ongoing	Quarterly as part of S52 report
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
11	<b>Audit and Post-Go Live Review</b>	<b>Conduct internal audit and external review of system implementation, stability, and reporting.</b>	Internal Audit / Auditor-General	Q3 2026		Not Started	<b>Ensures alignment with MFMA audit outcomes</b>

## **17) Asset write-off report for the quarter ending 31 Dec 2025**

### **Purpose**

The purpose is to obtain approval from Council for the write-off of redundant stock and removal of the stock from the store inventory list due to limited usage / slow movement of the stock items.

### **Legislation**

MFMA section 14

#### **Disposal of capital assets**

14. (4) A municipal council may delegate to the accounting officer of the municipality its power to make the determinations referred to in subsection (2)(a) and (b) in respect of movable capital assets below a value determined by the council.
75. (1) The accounting officer of a municipality must place on the website referred to in section 21A of the Municipal Systems Act the following documents of the municipality
  - (h) an information statement containing a list of assets over a prescribed value that have been disposed of in terms of section 14(2) or (4) during the previous quarter

**For the quarter under review no items is tabled to Council for write-off.**

18) **PART 2 – In-year budget tables**

0 - Table C1 Monthly Budget Statement Summary - Q2 Second 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									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	18 771	19 521	1 640	9 741	9 699	42	0%	19 521
Investment revenue	-	9 202	9 202	1 204	3 814	3 774	40	1%	9 202
Transfers and subsidies - Operational	-	98 798	100 599	27 645	66 096	66 682	(586)	(0)	100 599
Other own revenue	-	180 041	180 070	21 342	102 323	93 485	8 838	9%	180 070
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>306 812</b>	<b>309 392</b>	<b>51 831</b>	<b>181 975</b>	<b>173 640</b>	<b>8 335</b>	<b>5%</b>	<b>309 392</b>
Employee costs	-	173 064	173 018	13 286	87 731	82 963	4 768	6%	173 018
Remuneration of Councillors	-	7 136	7 136	574	3 439	3 505	(66)	-2%	7 136
Depreciation and amortisation	-	3 697	3 697	318	1 859	1 848	10	1%	3 697
Interest	-	1 427	1 427	56	554	524	31	6%	1 427
Inventory consumed and bulk purchases	-	44 121	44 574	3 391	26 120	22 583	3 537	16%	44 574
Transfers and subsidies	-	1 000	895	306	798	799	(1)	-0%	895
Other expenditure	-	76 322	78 601	4 945	32 523	35 876	(3 353)	-9%	78 601
<b>Total Expenditure</b>	-	<b>306 767</b>	<b>309 347</b>	<b>22 877</b>	<b>153 024</b>	<b>148 088</b>	<b>4 926</b>	<b>3%</b>	<b>309 347</b>
<b>Surplus/(Deficit)</b>	-	<b>45</b>	<b>45</b>	<b>28 954</b>	<b>28 951</b>	<b>25 542</b>	<b>3 409</b>	<b>13%</b>	<b>45</b>
Transfers and subsidies - capital (monetary)	-	500	948	448	448	237	211	89%	948
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>545</b>	<b>993</b>	<b>29 402</b>	<b>29 398</b>	<b>25 779</b>	<b>3 620</b>	<b>14%</b>	<b>993</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>545</b>	<b>993</b>	<b>29 402</b>	<b>29 398</b>	<b>25 779</b>	<b>3 620</b>	<b>14%</b>	<b>993</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>14 878</b>	<b>40 204</b>	<b>7</b>	<b>2 195</b>	<b>4 423</b>	<b>(2 228)</b>	<b>-50%</b>	<b>40 204</b>
Capital transfers recognised	-	500	948	-	448	548	(100)	-18%	948
Borrowing	-	9 200	33 500	-	1 145	2 985	(1 840)	-62%	33 500
Internally generated funds	-	5 178	5 756	7	603	890	(288)	-32%	5 756
<b>Total sources of capital funds</b>	-	<b>14 878</b>	<b>40 204</b>	<b>7</b>	<b>2 195</b>	<b>4 423</b>	<b>(2 228)</b>	<b>-50%</b>	<b>40 204</b>
<b>Financial position</b>									
Total current assets	-	78 259	75 431		135 392				75 431
Total non current assets	-	138 329	163 656		125 323				163 656
Total current liabilities	-	31 921	29 672		70 835				29 672
Total non current liabilities	-	63 289	87 589		60 589				87 589
Community wealth/Equity	-	121 378	121 826		129 291				121 826
<b>Cash flows</b>									
Net cash from (used) operating	-	2 140	338	30 350	38 109	16 076	(22 033)	-137%	338
Net cash from (used) investing	-	(12 218)	(13 244)	(7)	(2 195)	(5 525)	(3 330)	60%	(13 244)
Net cash from (used) financing	-	2 099	2 099	(468)	(2 585)	5 898	8 483	144%	2 099
<b>Cash/cash equivalents at the month/year end</b>	-	<b>64 346</b>	<b>61 517</b>	<b>120 041</b>	<b>120 041</b>	<b>83 918</b>	<b>(36 123)</b>	<b>-43%</b>	<b>75 906</b>
<b>Debtors &amp; creditors analysis</b>	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	4 234	129	49	107	35	32	1 450	1 183	7 219
<b>Creditors Age Analysis</b>									
Total Creditors	370	84	59	2	3 816	-	-	1	4 333

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second 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									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		–	114 240	116 494	30 345	76 994	72 477	4 517	6%	116 494
Executive and council		–	34 521	34 521	1 149	6 896	15 891	(8 994)	-57%	34 521
Finance and administration		–	79 720	81 973	29 196	70 098	56 586	13 512	24%	81 973
<i>Community and public safety</i>		–	42 619	43 394	2 181	16 263	20 249	(3 986)	-20%	43 394
Sport and recreation		–	23 795	24 570	2 095	12 770	12 727	43	0%	24 570
Public safety		–	14 223	14 223	30	2 893	5 302	(2 409)	-45%	14 223
Health		–	4 600	4 600	56	600	2 219	(1 620)	-73%	4 600
<i>Economic and environmental services</i>		–	131 832	131 832	18 199	79 851	71 882	7 969	11%	131 832
Road transport		–	131 694	131 694	18 199	79 851	71 848	8 003	11%	131 694
Environmental protection		–	138	138	–	–	34	(34)	-100%	138
<i>Trading services</i>		–	18 621	18 621	1 554	9 315	9 269	46	0%	18 621
Waste management		–	18 621	18 621	1 554	9 315	9 269	46	0%	18 621
<b>Total Revenue - Functional</b>	<b>2</b>	<b>–</b>	<b>307 312</b>	<b>310 340</b>	<b>52 279</b>	<b>182 423</b>	<b>173 877</b>	<b>8 546</b>	<b>5%</b>	<b>310 340</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		–	68 556	69 712	5 686	35 224	34 669	555	2%	69 712
Executive and council		–	11 682	11 782	861	5 251	5 592	(341)	-6%	11 782
Finance and administration		–	54 512	55 567	4 718	29 281	28 156	1 125	4%	55 567
Internal audit		–	2 363	2 363	107	693	921	(228)	-25%	2 363
<i>Community and public safety</i>		–	92 299	93 474	7 096	41 743	42 441	(698)	-2%	93 474
Sport and recreation		–	22 250	22 980	1 641	9 398	10 099	(701)	-7%	22 980
Public safety		–	46 060	46 424	3 784	22 414	21 876	538	2%	46 424
Health		–	23 989	24 070	1 672	9 931	10 466	(535)	-5%	24 070
<i>Economic and environmental services</i>		–	137 524	137 774	10 061	73 614	67 658	5 957	9%	137 774
Planning and development		–	1 898	1 898	144	953	902	52	6%	1 898
Road transport		–	131 694	131 694	9 622	70 764	64 859	5 905	9%	131 694
Environmental protection		–	3 932	4 182	295	1 897	1 897	(0)	0%	4 182
<i>Trading services</i>		–	8 387	8 387	34	2 443	3 331	(888)	-27%	8 387
Waste management		–	8 387	8 387	34	2 443	3 331	(888)	-27%	8 387
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>–</b>	<b>306 767</b>	<b>309 347</b>	<b>22 877</b>	<b>153 024</b>	<b>148 098</b>	<b>4 926</b>	<b>3%</b>	<b>309 347</b>
<b>Surplus/ (Deficit) for the year</b>		<b>–</b>	<b>545</b>	<b>993</b>	<b>29 402</b>	<b>29 398</b>	<b>25 779</b>	<b>3 620</b>	<b>0.140421</b>	<b>993</b>

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second 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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1	–	34 521	34 521	1 149	6 896	15 891	(8 994)	-56.6%	34 521
Vote 1 - Municipal Manager		–	47	47	4	22	23	(1)	-2.4%	47
Vote 3 - Corporate Services		–	79 673	81 926	29 192	70 076	56 563	13 512	23.9%	81 926
Vote 4 - Finance		–	193 072	193 847	21 934	105 429	101 400	4 029	4.0%	193 847
<b>Total Revenue by Vote</b>	2	–	<b>307 312</b>	<b>310 340</b>	<b>52 279</b>	<b>182 423</b>	<b>173 877</b>	<b>8 546</b>	<b>4.9%</b>	<b>310 340</b>
<b>Expenditure by Vote</b>	1	–	17 772	17 872	1 254	7 802	8 285	(482)	-5.8%	17 872
Vote 1 - Municipal Manager		–	20 418	21 188	1 232	10 819	10 984	(166)	-1.5%	21 188
Vote 3 - Corporate Services		–	30 709	30 994	3 244	16 943	15 616	1 327	8.5%	30 994
Vote 4 - Finance		–	237 868	239 293	17 147	117 460	113 213	4 247	3.8%	239 293
<b>Total Expenditure by Vote</b>	2	–	<b>306 767</b>	<b>309 347</b>	<b>22 877</b>	<b>153 024</b>	<b>148 098</b>	<b>4 926</b>	<b>3.3%</b>	<b>309 347</b>
<b>Surplus/ (Deficit) for the year</b>	2	–	<b>545</b>	<b>993</b>	<b>29 402</b>	<b>29 398</b>	<b>25 779</b>	<b>3 620</b>	<b>14.0%</b>	<b>993</b>

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second 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
<b>R thousands</b>										
<b>Revenue</b>										
Exchange Revenue										
Service charges - Electricity		—	—	—	—	—	—	—	—	
Service charges - Water		—	—	—	—	—	—	—	—	
Service charges - Waste Water Management		150	900	86	426	430	(4)	-1%	900	
Service charges - Waste management		18 621	18 621	1 554	9 315	9 269	46	0%	18 621	
Sale of Goods and Rendering of Services		144 147	144 172	18 701	86 207	77 065	9 142	12%	144 172	
Agency services		13 951	13 951	1 149	6 896	6 936	(40)	-1%	13 951	
Interest		—	—	—	—	—	—	—	—	
Interest earned from Receivables		318	322	4	36	101	(65)	-65%	322	
Interest from Current and Non Current Assets		9 202	9 202	1 204	3 814	3 774	40	1%	9 202	
Dividends		—	—	—	—	—	—	—	—	
Rent on Land		—	—	—	—	—	—	—	—	
Rental from Fixed Assets		16 165	16 165	1 343	8 164	8 150	14	0%	16 165	
Licence and permits		1 445	1 445	39	519	644	(125)	-19%	1 445	
Special rating levies		—	—	—	—	—	—	—	—	
Operational Revenue		1 356	1 356	106	501	589	(88)	-15%	1 356	
Non-Exchange Revenue		—	—	—	—	—	—	—	—	
Property rates		—	—	—	—	—	—	—	—	
Surcharges and Taxes		—	—	—	—	—	—	—	—	
Fines, penalties and forfeits		—	—	—	—	—	—	—	—	
Licence and permits		—	—	—	—	—	—	—	—	
Transfers and subsidies - Operational		98 798	100 599	27 645	66 096	66 682	(586)	-1%	100 599	
Interest		—	—	—	—	—	—	—	—	
Fuel Levy		—	—	—	—	—	—	—	—	
Operational Revenue		—	—	—	—	—	—	—	—	
Gains on disposal of Assets		2 660	2 660	—	—	—	—	—	2 660	
Other Gains		—	—	—	—	—	—	—	—	
Discontinued Operations		—	—	—	—	—	—	—	—	
<b>Total Revenue (excluding capital transfers and contributions)</b>		—	306 812	309 392	51 831	181 975	173 640	8 335	5%	309 392
<b>Expenditure By Type</b>										
Employee related costs		173 064	173 018	13 286	87 731	82 963	4 768	6%	173 018	
Remuneration of councillors		7 136	7 136	574	3 439	3 505	(66)	-2%	7 136	
Bulk purchases - electricity		—	—	—	—	—	—	—	—	
Inventory consumed		44 121	44 574	3 391	26 120	22 583	3 537	16%	44 574	
Debt impairment		100	100	—	—	25	(25)	-100%	100	
Depreciation and amortisation		3 697	3 697	318	1 859	1 848	10	1%	3 697	
Interest		1 427	1 427	56	554	524	31	6%	1 427	
Contracted services		35 245	37 882	1 563	10 392	14 300	(3 908)	-27%	37 882	
Transfers and subsidies		1 000	895	306	798	799	(1)	0%	895	
Irrecoverable debts written off		—	—	—	—	—	—	—	—	
Operational costs		40 976	40 619	3 382	22 132	21 551	580	3%	40 619	
Losses on Disposal of Assets		—	—	—	—	—	—	—	—	
Other Losses		—	—	—	—	—	—	—	—	
<b>Total Expenditure</b>		—	306 767	309 347	22 877	153 024	148 098	4 926	3%	309 347
<b>Surplus/(Deficit)</b>		—	45	45	28 954	28 951	25 542	3 409	0	45
Transfers and subsidies - capital (monetary allocations)		500	948	448	448	237	211	89%	948	
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	—	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		—	545	993	29 402	29 398	25 779	3 620	0	993
Income Tax		—	—	—	—	—	—	—	—	
<b>Surplus/(Deficit) after income tax</b>		—	545	993	29 402	29 398	25 779	3 620	0	993
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	
<b>Surplus/(Deficit) attributable to municipality</b>		—	545	993	29 402	29 398	25 779	3 620	0	993
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	
<b>Surplus/ (Deficit) for the year</b>		—	545	993	29 402	29 398	25 779	3 620	0	993

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q2 Second 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	1									
<u>Multi-Year expenditure appropriation</u>	2									
Vote 1 - Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–
Vote 4 - Finance		–	–	–	–	–	–	–	–	–
Vote 5 - Community Services		–	9 200	33 650	–	1 145	2 985	(1 840)	-62%	33 650
<b>Total Capital Multi-year expenditure</b>	4,7	–	<b>9 200</b>	<b>33 650</b>	–	<b>1 145</b>	<b>2 985</b>	<b>(1 840)</b>	<b>-62%</b>	<b>33 650</b>
<u>Single Year expenditure appropriation</u>	2									
Vote 1 - Municipal Manager		–	23	23	–	2	22	(20)	-92%	23
Vote 3 - Corporate Services		–	2 675	1 555	–	157	235	(78)	-33%	1 555
Vote 4 - Finance		–	42	42	–	–	42	(42)	-100%	42
Vote 5 - Community Services		–	2 938	4 935	7	892	1 140	(248)	-22%	4 935
<b>Total Capital single-year expenditure</b>	4	–	<b>5 678</b>	<b>6 554</b>	7	<b>1 051</b>	<b>1 438</b>	<b>(388)</b>	<b>-27%</b>	<b>6 554</b>
<b>Total Capital Expenditure</b>		–	<b>14 878</b>	<b>40 204</b>	7	<b>2 195</b>	<b>4 423</b>	<b>(2 228)</b>	<b>-50%</b>	<b>40 204</b>
<u>Capital Expenditure - Functional Classification</u>										
<i>Governance and administration</i>		–	2 720	1 600	–	159	278	(120)	-43%	1 600
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		–	2 720	1 600	–	159	278	(120)	-43%	1 600
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	2 700	4 847	7	867	1 119	(253)	-23%	4 847
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	250	623	7	37	51	(14)	-27%	623
Public safety		–	1 700	2 354	–	766	918	(153)	-17%	2 354
Housing		–	–	–	–	–	–	–	–	–
Health		–	750	1 870	–	64	150	(86)	-58%	1 870
<i>Economic and environmental services</i>		–	258	258	–	25	41	(16)	-38%	258
Planning and development		–	20	20	–	–	20	(20)	-100%	20
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	238	238	–	25	21	4	21%	238
<i>Trading services</i>		–	9 200	33 500	–	1 145	2 985	(1 840)	-62%	33 500
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	9 200	33 500	–	1 145	2 985	(1 840)	-62%	33 500
<i>Other</i>		–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Functional Classification</b>	3	–	<b>14 878</b>	<b>40 204</b>	7	<b>2 195</b>	<b>4 423</b>	<b>(2 228)</b>	<b>-50%</b>	<b>40 204</b>
<u>Funded by:</u>										
National Government		–	–	–	–	–	–	–	–	–
Provincial Government		–	500	948	–	448	548	(100)	-18%	948
District Municipality		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		–	–	–	–	–	–	–	–	–
Departm Agencies, Households, Non-profit Institutions, Private Enterprises,		–	–	–	–	–	–	–	–	–
Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–
<i>Transfers recognised - capital</i>		–	500	948	–	448	548	(100)	-18%	948
<i>Borrowing</i>	6	–	9 200	33 500	–	1 145	2 985	(1 840)	-62%	33 500
<i>Internally generated funds</i>		–	5 178	5 756	7	603	890	(288)	-32%	5 756
<b>Total Capital Funding</b>		–	<b>14 878</b>	<b>40 204</b>	7	<b>2 195</b>	<b>4 423</b>	<b>(2 228)</b>	<b>-50%</b>	<b>40 204</b>

0 - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents			64 346	61 517	120 041	61 517
Trade and other receivables from exchange transactions			9 303	9 303	7 286	9 303
Receivables from non-exchange transactions			560	560	4 567	560
Current portion of non-current receivables			2 283	2 283	2 073	2 283
Inventory			1 767	1 767	1 425	1 767
VAT			—	—	—	—
Other current assets			—	—	—	—
<b>Total current assets</b>		—	78 259	75 431	135 392	75 431
<b>Non current assets</b>						
Investments			—	—	—	—
Investment property			12 782	12 782	12 797	12 782
Property, plant and equipment			101 897	127 223	91 679	127 223
Biological assets			—	—	—	—
Living and non-living resources			—	—	—	—
Heritage assets			—	—	—	—
Intangible assets			600	600	60	600
Trade and other receivables from exchange transactions			—	—	—	—
Non-current receivables from non-exchange transactions			23 051	23 051	20 787	23 051
Other non-current assets			—	—	—	—
<b>Total non current assets</b>		—	138 329	163 656	125 323	163 656
<b>TOTAL ASSETS</b>		—	216 588	239 087	260 715	239 087
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft			—	—	—	—
Financial liabilities			2 297	2 297	2 456	2 297
Consumer deposits			8	8	8	8
Trade and other payables from exchange transactions			6 940	6 940	32 175	6 940
Trade and other payables from non-exchange transactions			2 527	278	17 741	278
Provision			19 765	19 765	13 316	19 765
VAT			384	384	5 138	384
Other current liabilities			—	—	—	—
<b>Total current liabilities</b>		—	31 921	29 672	70 835	29 672
<b>Non current liabilities</b>						
Financial liabilities			7 820	32 120	1 377	32 120
Provision			55 469	55 469	59 212	55 469
Long term portion of trade payables			—	—	—	—
Other non-current liabilities			—	—	—	—
<b>Total non current liabilities</b>		—	63 289	87 589	60 589	87 589
<b>TOTAL LIABILITIES</b>		—	95 210	117 261	131 424	117 261
<b>NET ASSETS</b>	2	—	121 378	121 826	129 291	121 826
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)			100 378	100 826	108 291	100 826
Reserves and funds			21 000	21 000	21 000	21 000
Other			—	—	—	—
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	—	121 378	121 826	129 291	121 826

0 - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second 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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		–	–	–	–	–	–	–	–	–
Service charges		18 771	19 546	1 640	9 741	9 533	208	2%	19 546	
Other revenue		177 063	177 063	22 974	105 085	85 765	19 321	23%	177 063	
Transfers and Subsidies - Operational		98 798	98 798	27 371	73 349	73 349	–	–	98 798	
Transfers and Subsidies - Capital		500	500	–	500	500	–	–	500	
Interest		9 520	9 524	1 206	3 842	3 194	648	20%	9 524	
Dividends		–	–	–	–	–	–	–	–	
<b>Payments</b>										
Suppliers and employees		(299 252)	(301 938)	(22 535)	(153 117)	(153 631)	(514)	0%	(301 938)	
Interest		(460)	(460)	–	(220)	(153)	67	-43%	(460)	
Transfers and Subsidies		(2 800)	(2 695)	(306)	(1 072)	(2 481)	(1 408)	57%	(2 695)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		–	2 140	338	30 350	38 109	16 076	(22 033)	-137%	338
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		2 660	2 660	–	–	–	–	–	–	2 660
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–
<b>Payments</b>										
Capital assets		(14 878)	(15 904)	(7)	(2 195)	(5 525)	(3 330)	60%	(15 904)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		–	(12 218)	(13 244)	(7)	(2 195)	(5 525)	(3 330)	60%	(13 244)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		9 200	9 200	–	–	9 200	(9 200)	-100%	9 200	
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–
<b>Payments</b>										
Repayment of borrowing		(7 101)	(7 101)	(468)	(2 585)	(3 302)	(717)	22%	(7 101)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		–	2 099	2 099	(468)	(2 585)	5 898	8 483	144%	2 099
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		–	(7 979)	(10 807)	29 875	33 328	16 449			(10 807)
Cash/cash equivalents at beginning:			72 325	72 325	90 166	86 713	72 325			86 713
Cash/cash equivalents at month/year end:		–	64 346	61 517	120 041	120 041	83 918			75 906

## PART 3 – SUPPORTING DOCUMENTATION

0 - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 :

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
<b>R thousands</b>							
<b>Municipality</b>							
Nedbank - 037881714042		Call Account	2 262	197	(37 000)	65 000	30 459
Nedbank - 037881183454		Call Account (KWK Rehab)	7 345	127	–	123	7 595
Nedbank - 037881185767		Call Account (CRRF)	968	17	–	–	985
Absa Bank - 9358892970		Investment Tracker (Main)	46 127	790	(19 000)	4 500	32 417
Absa Bank - 9374585345		Investment Tracker (Special)	38 580	718	–	–	39 298
<b>Municipality sub-total</b>			<b>95 282</b>	<b>1 849</b>	<b>(56 000)</b>	<b>69 623</b>	<b>110 754</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>		<b>95 282</b>	<b>1 849</b>	<b>(56 000)</b>	<b>69 623</b>	<b>110 754</b>

0 - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second 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										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>										
Local Government Equitable Share		93 966	93 966	27 371	68 412	68 412	–		93 966	
Finance Management		88 359	88 359	27 371	64 187	64 187	–		88 359	
EPWP Incentive		1 000	1 000	–	1 000	1 000	–		1 000	
Rural Roads Asset Management Grant		1 500	1 500	–	1 050	1 050	–		1 500	
		3 107	3 107	–	2 175	2 175	–		3 107	
Other transfers and grants [insert description]										
<b>Provincial Government:</b>	3									
CDW Operational Support Grant		–	4 832	4 832	–	4 832	4 832	–	4 832	
Human Capacity Building Grant		57	57	–	57	57	–		57	
Fire Safety Plan		1 000	1 000	–	1 000	1 000	–		1 000	
Municipal Service Delivery and Capacity Building Grant		3 775	3 775	–	3 775	3 775	–		3 775	
Other transfers and grants [insert description]										
<b>District Municipality:</b>	4									
[insert description]		–	–	–	–	–	–	–	–	
<b>Other grant providers:</b>										
SETA		–	–	–	105	105	–			
		–	–	–	105	105	–			
<b>Total Operating Transfers and Grants</b>	5	–	98 798	98 798	27 371	73 349	73 349	–	98 798	
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>										
Other capital transfers [insert description]		–	–	–	–	–	–		–	
<b>Provincial Government:</b>										
Fire Service Capacity Building Grant		–	500	500	–	500	500	–	500	
MUNICIPAL WATER RESILIENCE GRANT		500	500	–	500	500	–		500	
<b>District Municipality:</b>										
[insert description]		–	–	–	–	–	–	–	–	
<b>Other grant providers:</b>										
[insert description]		–	–	–	–	–	–	–	–	
<b>Total Capital Transfers and Grants</b>	5	–	500	500	–	500	500	–	500	
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	–	99 298	99 298	27 371	73 849	73 849	–	99 298	

0 - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second 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										
<b><u>EXPENDITURE</u></b>										
<b><u>Operating expenditure of Transfers and Grants</u></b>										
National Government:		—	93 966	93 966	27 513	65 001	64 393	608	0.9%	93 966
Local Government Equitable Share			88 359	88 359	27 371	64 187	62 588	1 600	2.6%	88 359
Finance Management			1 000	1 000	25	428	533	(105)	-19.7%	1 000
EPWP Incentive			1 500	1 500	117	386	495	(109)	-22.1%	1 500
Rural Roads Asset Management Grant			3 107	3 107	—	—	777	(777)	-100.0%	3 107
Other transfers and grants [insert description]										
Provincial Government:		—	4 832	6 633	132	990	2 210	(1 221)	-55.2%	6 633
CDW Operational Support Grant			57	57	7	7	14	(7)	-51.6%	57
Human Capacity Building Grant			1 000	1 000	69	559	566	(7)	-1.2%	1 000
Fire Safety Plan			3 775	5 052	56	424	1 499	(1 075)	-71.7%	5 052
Municipal Service Delivery and Capacity Building Grant				524	—	—	131	(131)	-100.0%	524
Other transfers and grants [insert description]										
District Municipality:		—	—	—	—	—	—	—		—
[insert description]										
Other grant providers:		—	—	—	—	105	79	26	33.3%	—
SETA			—	—	—	105	79	26	33.3%	—
<b>Total operating expenditure of Transfers and Grants:</b>		—	98 798	100 599	27 645	66 096	66 682	(586)	-0.9%	100 599
<b><u>Capital expenditure of Transfers and Grants</u></b>										
National Government:		—	—	—	—	—	—	—		—
Other capital transfers [insert description]										
Provincial Government:		—	500	948	448	448	237	211	89.0%	948
Fire Service Capacity Building Grant			500	500	—	—	125	(125)	-100.0%	500
MUNICIPAL WATER RESILIENCE GRANT				448	448	448	112	336	300.0%	448
District Municipality:		—	—	—	—	—	—	—		—
[insert description]										
Other grant providers:		—	—	—	—	—	—	—		—
<b>Total capital expenditure of Transfers and Grants</b>		—	500	948	448	448	237	211	89.0%	948
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		—	99 298	101 547	28 093	66 544	66 919	(375)	-0.6%	101 547

0 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 Second Quarter

Summary of Employee and Councillor remuneration	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			4 993	4 993	401	2 399	2 449	(50)	-2%	4 993
Pension and UIF Contributions			97	97	8	47	48	(1)	-2%	97
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 576	1 576	126	758	773	(15)	-2%	1 576
Cellphone Allowance			470	470	39	235	235	-	-	470
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		-	7 136	7 136	574	3 439	3 505	(66)	-2%	7 136
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages			4 701	4 701	306	1 835	2 093	(258)	-12%	4 701
Pension and UIF Contributions			675	675	39	236	287	(51)	-18%	675
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			246	246	20	119	121	(2)	-2%	246
Cellphone Allowance			78	78	7	39	39	-	-	78
Housing Allowances			3	3	0	2	2	0	2%	3
Other benefits and allowances			-	-	4	23	11	11	100%	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			79	79	-	-	20	(20)	-100%	79
In kind benefits			-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	4	-	5 783	5 783	376	2 253	2 572	(319)	-12%	5 783
% increase			#DIV/0!	#DIV/0!						#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			111 164	111 318	8 289	58 902	53 333	5 569	10%	111 318
Pension and UIF Contributions			20 173	20 173	1 539	9 403	9 770	(367)	-4%	20 173
Medical Aid Contributions			7 703	7 703	512	3 110	3 490	(380)	-11%	7 703
Overtime			1 950	1 750	556	1 660	996	664	67%	1 750
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			6 263	6 263	393	2 434	2 792	(358)	-13%	6 263
Cellphone Allowance			482	482	35	215	229	(14)	-6%	482
Housing Allowances			387	387	28	166	179	(13)	-7%	387
Other benefits and allowances			11 823	11 823	877	5 311	5 629	(318)	-6%	11 823
Payments in lieu of leave			220	220	80	612	344	268	78%	220
Long service awards			601	601	54	326	313	13	4%	601
Post-retirement benefit obligations	2		5 967	5 967	498	2 988	2 986	2	0%	5 967
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			547	547	48	350	329	20	6%	547
In kind benefits			-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	4	-	167 281	167 235	12 910	85 478	80 391	5 087	6%	167 235
% increase			#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Parent Municipality</b>		-	180 200	180 154	13 860	91 170	86 468	4 702	5%	180 154
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	180 200	180 154	13 860	91 170	86 468	4 702	5%	180 154
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>		-	173 064	173 018	13 286	87 731	82 963	4 768	6%	173 018

0 - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second 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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
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	1 236	231	2 188	3 276	1 088	33.2%	15%
December		1 476	1 230	7	2 195	4 506	2 311	51.3%	15%
January		1 576	1 259			5 765	–		
February		1 937	1 869			7 634	–		
March		2 387	2 395			10 029	–		
April		1 447	1 295			11 324	–		
May		962	970			12 294	–		
June		962	27 993			40 288	–		
<b>Total Capital expenditure</b>	<b>–</b>	<b>14 878</b>	<b>40 204</b>	<b>2 195</b>	<b>6 348</b>	<b>40 204</b>			

19) Annexure SDBIP details for 31 December 2025

## Overberg District Municipality

Annexure A

### 2025/26: Top Layer KPI Report - Quarter 2 - ending December 2025

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Source of Evidence	Annual Target	Quarter ending September 2025						Quarter ending December 2025						Overall Performance for Quarter ending September 2025 to Quarter ending December 2025			Corrective Measurements on Mid-year Performance		
						Target	Actual	R	Performance Comment		Corrective Measures		Target	Actual	R	Performance Comment		Corrective Measures		Target	Actual	R	
TL1	Office of the Municipal Manager	People from employment equity target groups employed in vacancies arise 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.	Appointment letter/Signed Service Contract	1	1	1	G	Director Community Services appointed with effect from 1 July 2025				0	0	N/A					1	1	G	None
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)	Annual Financial Statements	90%	0.00%	0.00%	N/A					30%	5.50%	R	Budget - R40 204 274 Actual - R2 195 284 Underspending was due to the adjustment of the Capital budget in December 2025. Budget for the development of cell A5 was increased to R33 500.		To monitor the execution of capital projects.		30%	5.50%	R	None
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	Minutes of the Audit and Performance Audit Committee meetings.	4	1	1	G	Meeting held on 26 September 2025				1	1	G	Meeting held on 25 November 2025				2	2	G	None
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	Minutes of the Audit and Performance Audit Committee meeting where RBAP was tabled.	1	0	0	N/A					0	0	N/A					0	0	N/A	None
TL5	Office of the Municipal Manager	Execute audit projects in terms of the Risk Base Audit Plan (RBAP).	Number of audits executed per annum	Internal Audit Reports signed by action owner/Audit report e-mailed to action owners.	16	4	4	G	Audits executed: New Tariffs Revenue Foregone PMS Quarter 4 Year- end stock take				4	3	O	Audits executed: -Extreme weather conditions -Directors and MM performance results -PMS Quarter 1 Underperformance was due to a shortage of staff in the department as 1 position became vacant in July (only 1 incumbent in department)		To amend the number of audits (APAC amended the Internal Audit plan due to capacity constraints in the audit department.)		8	7	O	Comment: Targets to be aligned with the adjusted audit plan.
TL6	Office of the Municipal Manager	Facilitate IDP Awareness initiatives in the district.	Number of IDP awareness initiatives facilitated per annum	Attendance registers.	2	0	0	N/A					1	1	G	IDP & Communication: Awareness held on 21 November 2025.				1	1	G	None

TL7	Office of the Municipal Manager	Facilitate District IGR (IDP Managers & PPComm) engagement with Local Municipalities.	Number engagements facilitated per annum	Attendance registers.	8	2	2	G	District IDP Managers Forum held on 22 August 2025 District PPCOMMS held on 4 September 2025			2	2	G	District PPCOMM held on 7 November 2025 District IDP Managers Forum held on 19 November 2025.			4	4	G	None
TL8	Office of the Municipal Manager	Publishing quarterly an External Newsletter to stakeholders.	Number External Newsletters published per annum.	E-mail where Newsletters were distributed.	4	1	1	G	Newsletter published on 30 September 2025			1	1	G	Newsletter published on 18 December 2025.			2	2	G	None
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.	Approved Top Layer SDBIP	1	0	0	N/A				0	0	N/A				0	0	N/A	None
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.	Minutes of Council meeting where Sec. 72 (Mid-year report) was tabled.	1	0	0	N/A				0	0	N/A				0	0	N/A	None
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	Confirmation of submission	1	1	1	G	Annual Performance Report submitted to AG on 29 August 2025			0	0	N/A				1	1	G	None
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	Council minutes where Staff Establishment was tabled	1	0	0	N/A				0	0	N/A				0	0	N/A	None
TL13	Corporate Services	Interact quarterly with staff on strategic HR-related matters	Number of staff interactions held per annum	Attendance register	4	1	1	G	HR Roadshow conducted across the region during 11 - 26 August 2025.			1	1	G	HR Roadshow was conducted on the 13 October 2025.			2	2	G	None
TL14	Corporate Services	Percentage of Municipal budget to be spent on the implementation of the Workplace Skills Plan by 30 June (Reg).	% of Municipal Budget spent per annum on the WSP (Actual spent on Training/Total Expenditure Budget).	Project Report on Financial system	0.37%	0.00%	0.00%	N/A				0.00%	0.00%	N/A				0%	0%	N/A	Comment: KPI wording and target to be changed as the KPI in the current format could be impacted by potential budget changes.
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	EPWP Report at year-end	172	0	0	N/A				0	0	N/A				0	0	N/A	Comment: Target to be aligned with business plan and adjustment budget.
TL16	Corporate Services	Conduct annual sexual harassment awareness campaign with staff	Number of awareness campaigns per annum	Attendance registers	1	0	0	N/A				1	1	G	Sexual harassment workshop was conducted with all departments on the 13 October 2025.			1	1	G	None

TL17	Corporate Services	Table quarterly progress report on Electronic Document Management System to Corporate Services Portfolio Committee.	Number of progress reports tabled per annum.	Minutes of Portfolio meeting where reports were tabled	4	1	1	G	Report tabled at the Portfolio Corporate Services Portfolio Meeting held on 22 September 2025, Item 6.1.2		1	1	G	Report tabled at the Portfolio Corporate Services Portfolio Meeting held on 17 November 2025, Item 6.2.3		2	2	G	None
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.	E-mail of submission	2	0	0	N/A			1	1	G	Updated Remedial Action Plan submit to WCARS on 30/10/2025.		1	1	G	None
TL19	Corporate Services	Percentage Capital budget actually spent 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)	Project Report on Financial system	90%	0.00%	0.00%	N/A			0.00%	0.00%	N/A			0%	0%	N/A	None
TL20	Corporate Services	Review and quarterly table ICT Remediation Plan to ICT Steering Committee.	Number of reviewed plans tabled per annum.	Minutes of ICT Steering Committee where reviewed plans were tabled.	4	1	1	G	Reviewed plan tabled to ICT Steering Committee on 25 September 2025, Item 7.4		1	1	G	ICT Remediation plan updated and tabled to ICT Steercom on 26 November 2025, Item 7.4		2	2	G	None
TL21	Finance	Measured financial viability in terms of the municipality's ability to meet it's service debt obligations by 30 June (Debt coverage) (Reg)	The number of times the municipality was able to meet it's Debt obligation ((Total operating revenue received - operating grants)/debt service payments))	Annual Financial Statements	7	0	0	N/A			0	0	N/A			0	0	N/A	None
TL22	Finance	Measured financial viability in terms of the available cash to cover fixed operating expenditure by 30 June (Cost coverage) (Reg)	Number of months cash were available to cover fixed operating expenditure ((All available cash at a particular time + investments)/(monthly fixed operating expenditure))	Annual Financial Statements	3	0	0	N/A			0	0	N/A			0	0	N/A	None
TL23	Finance	Measured financial viability in terms of percentage outstanding service debtors by 30 June (Service Debtors) (Reg)	% Outstanding service debtors per annum (Total outstanding service debtors/annual revenue received for services)	Annual Financial Statements	20%	0.00%	0.00%	N/A			0.00%	0.00%	N/A			0%	0%	N/A	Comment: To amend the annual target to be more realistic compare to previous years outcomes.
TL24	Finance	Report bi-annually to Council on the performance of service providers for quotations and tenders above R30000	Number of reports submitted to Council per annum	Minutes of Council meeting where reports were tabled	2	0	0	N/A			1	1	G	Report tabled to Council on 8 December 2025, Item A20		1	1	G	None
TL25	Finance	Invite service providers to register on the suppliers database by 30 June	Invitation placed on ODM website and in external media	Print screen of advertisement on ODM Web and media	1	0	0	N/A			0	0	N/A			0	0	N/A	None

TL26	Community Services	Take domestic drinking water samples in towns and communities to monitor water quality	Number of samples taken per annum	Laboratory results/ submission forms	1 056	264	243	0	July - 79 Aug - 79 Sept - 85 Underperformance was due to the cut off funding of EHP positions.	Target to be reviewed after mid-year to align with available resources.	264	224	0	224 samples were taken during the quarter. Monitoring is conducted as per available capacity. Unfilled positions, resignations and staff on sick leave resulted in underperformance.	Targets to be aligned with capacity.	528	467	0	Comment: Target to be aligned with available resources.
TL27	Community Services	Take food samples to monitor the quality of Food its the FCD Act and legislative requirements	Number of samples taken per annum	Laboratory results/ submission forms	576	144	177	G2	July - 45 Aug - 49 Sept - 83 Overperformance was due to extra samples taken for the G20 summit in September.		144	181	G2	181 samples taken during the quarter. Overperformance was due to extra samples taken for the G20 summit, festivals and follow-up samples.		388	358	G2	None
TL28	Community Services	Take water sample at Sewerage Final Outflow to monitor water quality	Number of samples taken per annum	Laboratory results/submission forms	284	71	65	0	July - 21 Aug - 21 Sept - 23 Sampling behind due to cut-off of Snr EHP positions.	Target to be reviewed to align with available resources.	71	63	0	63 samples taken during the quarter. Samples taken as per available capacity. Unfilled positions, resignations and staff on sick leave resulted in underperformance.	Review targets to align with current capacity.	142	128	0	Comment: Target to be aligned with available resources.
TL29	Community Services	Report annually to the Community Services Portfolio Committee on the outcome of Kanwyderskraal Landfill site adherence to the permit conditions	Report submitted to the Community Portfolio Committee per annum	Council agenda where report was submitted	1	0	0	N/A			0	0	N/A			0	0	N/A	None
TL30	Community Services	Submit feasibility study report for a crematorium at Kanwyderskraal to Council.	Number of reports submitted per annum	Council agenda where report was submitted	1	0	0	N/A			0	0	N/A			0	0	N/A	None
TL31	Community Services	Appoint a service provider for the construction of Cell 5 at Kanwyderskraal Landfill site.	Number of service providers appointed per annum	Appointment letter	1	0	0	N/A			1	0	R	The service provider was not appointed on time. The SCM process delays and the tender's validity period extension prevented the municipality from meeting the target on time.	Appointment of service provider to be finalised in January 2026.	1	0	R	None
TL32	Community Services	Report the draft outcome of the climate change needs and response assessment for the Overberg district to Council by June.	Draft outcome submitted to Council	Council minutes where report was tabled	1	0	0	N/A			0	0	N/A			0	0	N/A	None
TL33	Community Services	Table Disaster Risk Management Plan review to Council by June.	Reviewed Disaster Risk Management plan tabled to Council	Council minutes where plan was submitted	1	0	0	N/A			0	0	N/A			0	0	N/A	None
TL34	Community Services	Table Disaster Management Framework review to Council by June.	Reviewed Disaster Management Framework tabled to Council	Council minutes where framework was submitted	1	0	0	N/A			0	0	N/A			0	0	N/A	None

TL35	Community Services	Present annually the revised Festive and Fire Season Readiness Plan to the DCFTech.	Number of revised plans submitted per annum	DCFTech minutes where plan was submitted	1	0	0	N/A			1	1	G	Plan presented to combined DCF and DCFTech on 25 September 2025.			1	1	G	None
TL36	Community Services	Present annually the revised Winter Readiness Plan to the Community Services Portfolio Committee.	Number of revised plans submitted	Community Services Portfolio Committee minutes where plan was submitted	1	0	0	N/A			0	0	N/A			0	0	N/A	None	
TL37	Community Services	Rollout training programmes by the fire services training centre.	Number of fire training programmes rolled out by fire training centre.	Attendance register of participants	2	0	0	N/A			1	0	R	The target was not met due to an earlier than anticipated fire season; resulted in that the training session could not take place by December. All resources were utilized for firefighting.	The session will be attempted in May and June after Fire Season.		1	0	R	Comment: December target to be amended to June and to amend the wording of the measurement to include a timeframe.
TL38	Community Services	Report quarterly on the progress in respect of social development implementation plan to the Community Services Portfolio Committee.	Number of progress reports tabled per annum.	Community Services Portfolio Committee minutes where reports were submitted	4	1	1	G	Report was tabled to Portfolio committee on 22 September 2025, Item 9.3		1	1	G	Report was tabled to Community Portfolio committee on 17 November 2025, Item 9.4			2	2	G	None
TL39	Community Services	Kilometres of gravel roads to be regravelled	Number of kilometres road regravelled per annum	Monthly IMMs report	48.86	13.6	11.46	O	11.46 km roads were regravelled. Underperformance was due to the breakdown of critical plant.	To allocate additional construction plant where possible to address the backlog over the next two quarters.	12.06	21.25	B	21.25 km of roads were regravelled during the quarter. The following factors contributed to overperformance: Additional short-section interventions were identified for roads which were in dire need of being regravelled, as well as a special request to regravell a road on behalf of a municipality.			25.86	32.71	G2	None
TL40	Community Services	Kilometres of gravel roads to be bladed	Number of kilometres roads bladed per annum	Monthly IMMs report	6 500	1 850	2 009.36	G2	2 009.36 km of roads were bladed. The following factors contributed to overperformance: the availability of all necessary plants, the weather permitting the use of dry blading and road conditions necessitating additional blading.		1 600	1 829.02	G2	1 829.02 km roads were bladed. The following factors contributed to overperformance: the availability of all essential plants and the optimum weather/moisture conditions resulted in that more roads being able to be bladed.			3 450	3 838.38	G2	None

TL41	Community Services	Submit feasibility study report on the resort function to Council.	Number of reports tabled per annum	Council minutes where report was submitted	1	0	0	N/A				0	0	N/A				0	0	N/A	Comment: KPI wording to be amended to include the inception report as the target for the inception report was not met in the previous year.
------	--------------------	--------------------------------------------------------------------	------------------------------------	--------------------------------------------	---	---	---	-----	--	--	--	---	---	-----	--	--	--	---	---	-----	---------------------------------------------------------------------------------------------------------------------------------------------