



# **FINANCIAL YEAR 2025/26**

## **SECTION 52**

### **QUARTERLY REPORT BY EXECUTIVE MAYOR**

**for the period ending**

**31 December 2025**

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## 1) Legislative Framework

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

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

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

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

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

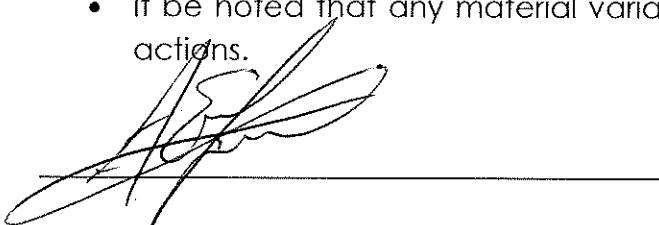
## Report to the Executive Mayor

In accordance with Section 52(d) of the Municipal Finance Management Act, I submit the required statement on implementation of the budget and the financial state of affairs of the municipality as at **31 December 2025**.

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

### Recommendations

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



Ald A Franken  
Executive Mayor

Date: 26/01/2026.

## 2) Municipal Manager's Quality Certificate

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

(mark as appropriate)

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

for the quarter ending **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 26/01/2026

## **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) Capital Programme Budget Report 2025/2026

OVERBERG DISTRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28						
	UKEY Description1	UKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING
<b>DIRECTORATE: MUNICIPAL MANAGER OFFICE</b>						
				<b>COMMITTEE, RECORDS, COUNCIL SUPPORT</b>		
1	50101001901	20240707990087	CRR	DC3_Furniture and Office Equipment TOTAL	R35 000 <b>R35 000</b>	R0 <b>R0</b>
				<b>PERFORMANCE AND RISK MANAGEMENT</b>		
21	50101002181	20250704001467	CRR	DC3_Computer Equipment TOTAL	R2 500 <b>R2 500</b>	R1 627 <b>R1 627</b>
				<b>IDP AND COMMUNICATION</b>		
15	50101002151	20250704001458	CRR	DC3_Sound Equipment TOTAL	R20 000 <b>R20 000</b>	R0 <b>R0</b>
<b>DIRECTORATE: CORPORATE SERVICES</b>						
				<b>CORPORATE SERVICES : SUPPORT SERV</b>		
1	50102000081	20240300963417	CRR	DC3_Septic tank DC3_Fencing - Head Office TOTAL	R160 000 R105 000 <b>R265 000</b>	R152 200 R0 <b>R152 200</b>
2	50102000091	20251000970713	CRR			
				<b>ICT SERVICES</b>		
12	50101001891	20240707990084	CRR	DC3_Fingerprint system	R500 000	R0
13	50101002111	20250704001446	CRR	DC3_Council Chamber Hybrid System	R600 000	R0
14	50101002001	20240707990117	CRR	DC3_Computer Equipment	R155 000	R4 881
				<b>TOTAL</b>	<b>R1 255 000.00</b>	<b>R4 881.00</b>
						<b>R0.00</b>

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

OVERBERG DISTRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28						
UKEY Description1	UKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
<b>DIRECTORATE: FINANCIAL SERVICES</b>						
23	50101002121	20250704001449	CRR			
			Supply Chain Management	R42 000	R0	RO
			DC3_Camara System	R42 000	R0	RO
			<b>TOTAL</b>	<b>R42 000</b>	<b>R0</b>	<b>RO</b>
<b>DIRECTORATE: COMMUNITY SERVICES</b>						
			<b>LED, TOURISM, RESORTS AND EPWP</b>			
16	50101001821	20240707990059	CRR	DC3_Machinery and Equipment	R150 000	R18 507
17	50101002131	20250704001452	CRR	DC3_Furniture and Office Equipment	R100 000	R18 798
25	50101001741	20240707990044	CRR	DC3_Electrical DB Boxes	R123 000	R0
26	50101001841	20240707990065	CRR	DC3_Access Control - Resort Uilenkraalsmond	R100 000	R0
27	50101002231	20250704001490	CRR	DC3_Chalet Upgrade	R150 000	R0
			<b>TOTAL</b>	<b>R623 000</b>	<b>R37 306</b>	<b>R31 428</b>
			<b>EMERGENCY SERVICES</b>			
3	50101001641	20240707990029	CRR	DC3_Vehicle Refurbishment	R400 000	R197 408
4	50101001761	20240707990050	CRR	DC3_Bunker Gear	R400 000	R0
5	50101002051	20250704001428	CRR	DC3_Training Centre Training Management System	R250 000	R62 502
6	50101001801	20240707990056	CRR	DC3_Rescue Equipment	R150 000	R0
7	50101001421	20230709985500	GRANTS	DC3_Capacity Project	R500 000	R344 625
24	50101001601	20240309963414	GRANTS	DC3_Water Truck	R447 983	R0
	50101002251	20251000970710	CRR	DC3_Water Truck	R205 791	R120 516
			<b>TOTAL</b>	<b>R2 353 774</b>	<b>R765 907</b>	<b>R407 127</b>
			<b>ENVIRONMENTAL MANAGEMENT SERVICES</b>			
8	50101002081	20250704001437	CRR	DC3_Vehicle - Rollbar and rubberised loadbin	R11 000	R3 913
9	50101002171	20250704001464	CRR	DC3_Inspections and data gathering-Tablets	R20 000	R15 502
10	50101002101	20250704001443	CRR	DC3_Spillkit (Sect 30)	R7 000	R5 586
11	50101002071	20250704001434	CRR	DC3_Weighbridge software program	R200 000	R0
			<b>TOTAL</b>	<b>R238 000</b>	<b>R25 001</b>	<b>RO</b>

OVERBERG DISTRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28						
UKEY Description1	UKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
<b>MUNICIPAL HEALTH SERVICES</b>						
50101002091	20250704001440	CRR	DC3_Vehicle	R600 000	R0	R511 382
50101002141	20250704001455	CRR	DC3_Furniture and Office Equipment	R150 000	R63 592	R0
50101002161	20250704001461	CRR	DC3_Office Refurbishment	R1 120 000	R0	R0
			<b>TOTAL</b>	<b>R1 870 000</b>	<b>R63 592</b>	<b>R511 382</b>
<b>SOLID WASTE MANAGEMENT</b>						
50101001751	20240707990047	LOANS	DC3_Cell 5	R33 500 000	R1 144 771	R279 214
			<b>TOTAL</b>	<b>R33 500 000</b>	<b>R1 144 771</b>	<b>R279 214</b>
			<b>GRAND TOTAL</b>	<b>R40 204 274.00</b>	<b>R2 195 284</b>	<b>R1 245 583</b>
<b>Funding Sources</b>						
Type				BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
CRR	Capital Replacement Reserve			R5 756 291	R602 530	R621 743
2	Revenue			R0	R0	R0
LOANS	External Loans			R33 500 000	R1 144 771	R279 214
GRANTS	Grants			R947 983	R447 983	R344 625
5	Private Contributions			R0	R0	R0
	<b>TOTAL</b>			<b>R40 204 274</b>	<b>R2 195 284</b>	<b>R1 245 583</b>

**Discussion:**

As discussed above the impact of the review of the Kanwyderskraal Landfill site project significantly influence the capital spending performance to date. A total of 10 smaller capital projects budgeted for 25/26 has not been started and this also influence spending reported. These will be address as part of the mid-year review process

## Key Capital project explanation:

Department	Project description	Approved Budget	Adjustment Budget	YTD expenditure	Commitments	Explanation
SOLID WASTE MANAGEMENT	DC3_Cell 5 (External borrowings)	R9 200 000	R33 500 000	R1 144 771	R279 214	Project budgeting was reviewed and adjusted. Spending on project in process to ensure limited interruptions experienced once project in construction phase. Contractor expected on site in February 2026.
MUNICIPAL HEALTH SERVICES	DC3_Office Refurbishment	R1 120 000		R0.00	R0.00	Tender is to be advertised. The 1 <sup>st</sup> phase is the appointment of a Civil engineer to assess the requirements and work required.
ICT SERVICES	DC3_Fingerprint system	R500 000		R0.00	R0.00	ICT department required the review of the Capital project. Based on the department the project is no longer a priority and will be reviewed as part of the Adjustment budget process.
ICT SERVICES	DC3_Council Chamber Hybrid System	R600 000		R0.00	R0.00	Risk identified will also just needs to be taken into consideration.
						Project in specifications stage

EMERGENCY SERVICES	DC3_Capacity project (Grant funded)	R500,000	R0	R344 625	Awaiting assets and invoices to be paid.
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## 5) Variance analysis – Operational and Capital Budget

### ODM budget – Revenue by source (Excluding Roads)

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	Variance
SERVICES CHARGES - REFUSE	R 18 621 064.00	R 1 553 876.33	R 9 315 129.56	R 9 268 945.68	0.50%
SERVICES CHARGES - SEWERAGE	R 900 000.00	R 85 822.05	R 426 147.65	R 429 866.84	-0.87%
SALE OF GOODS AND SERVICES	R 12 478 224.00	R 501 905.77	R 6 356 598.12	R 5 217 523.20	21.83%
RENT OF FACILITIES&EQUIPMENT	R 16 154 520.00	R 1 342 726.05	R 8 163 655.59	R 8 149 847.18	0.17%
INTEREST EARNED-EXTERNAL INVESTMENTS	R 9 202 000.00	R 1 204 003.69	R 3 814 402.90	R 3 773 988.42	1.07%
INTEREST EARNED-OUTST DEBTORS	R 322 000.00	R 4 105.85	R 35 891.40	R 301 291.87	-14.57%
LICENSES & PERMITS	R 1 444 500.00	R 39 375.13	R 518 942.73	R 643 992.33	-19.42%
INCOME FOR AGENCY SERVICES	R 13 950 699.00	R 1 149 378.88	R 6 896 273.28	R 6 935 811.39	-0.57%
GRANT&SUBSIDIES (OPERATING)	R 100 599 341.00	R 27 645 040.70	R 65 096 122.68	R 66 581 859.11	-0.88%
GRANT&SUBSIDIES (CAPITAL)	R 947 983.00	R 447 983.00	R 447 983.00	R 236 995.75	89.03%
OTHER REVENUE	R 1 355 699.00	R 105 694.40	R 500 669.22	R 588 853.51	-14.88%
PROFIT ON SALE	R 2 660 000.00	R -	R -	R -	#DIV/0!
	R 178 645 030.00	R 34 079 913.86	R 102 571 816.23	R 102 028 975.26	0.53%

### Reasons for variance:

#### **Reasons for variance:**

Year to date revenue reflects at R102.57m of a total budget of R178.64m. This represents almost 57.42% of budgeted amounts. **More details below as part of the explanations.**

### **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.

### **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.

## **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.

### **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. This will need to be addressed as part of the mid-year review process.

### **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.

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

Grants and subsidies reflect operational transfers received from National and Provincial departments. These allocations are predominantly for project plans submitted as well as recurring grants on a yearly basis. Revenue is recognised when expenditure is incurred. **Refer to page 30 for grant performance.**

### **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.

## ODM budget – Expenditure by type (Excluding Roads)

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance
EMPLOYEE COSTS-WAGES & SALARIES	R 101 549 525.00	R 7 754 383.73	R 50 459 647.65	R 48 418 935.53	4.21%
REmuneration of Councillors	R 7 136 333.00	R 574 158.85	R 3 438 726.85	R 3 504 691.93	-1.88%
BAD DEBTS	R 100 000.00	R -	R -	R 25 000.00	-100.00%
DEPRECIATION	R 3 696 786.00	R 318 499.41	R 1 858 826.91	R 1 848 393.00	0.56%
OTHER MATERIAL	R 4 357 640.00	R 448 457.45	R 2 012 203.42	R 1 924 465.45	4.56%
INTEREST EXPENSE - EXTERNAL	R 1 097 235.00	R 29 000.00	R 394 311.03	R 361 309.00	9.13%
CONTRACTED SERVICES	R 32 652 022.00	R 1 261 822.87	R 9 023 823.39	R 12 736 633.20	-29.15%
GRANTS & SUBSIDIES PAID	R -	R 258 718.47	R 258 718.47	R 205 912.53	25.64%
GENERAL EXPENSES - OTHER	R 27 063 596.00	R 2 609 716.78	R 14 814 216.90	R 14 214 329.88	4.22%
	R 177 653 138.00	R 13 254 757.63	R 82 260 474.62	R 83 239 670.52	-1.18%

### **Expenditure by type:**

Total expenditures of 46.30% were recorded at the end of the sixth month. Based on budgeted projections.

### **Reasons for variance:**

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

### **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.

### **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.

## 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.

**A large part of the lost spending reported of this category is the following items.**

Expenditure	Budget to date	Expenditure to date	Explanation
RRAMS project	R 737 912.50	R0	The project is in the implementation phase. The contractor is currently performing required activities as per business plan. The municipality received invoices due in January for the project and spending should reflect with the next reporting cycle.
Feasibility Holiday Homes	R 375 000.00	R0	This project relates to the feasibility study at the resorts funded by Provincial government. Tender is in the advertising stage of SCM.
Landfill maintenance	R 2 241 962.55	R1 832 762.80	Expenditure is tied to dumping volumes
Outsourced Fire services	R 250 000.00	R0	Spending will reflect in January. The department is managing the usage to keep spending to a minimum.

The administration will review the budgeting for contracted services as part of the Mid-year budget assessment process going forward.

### **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.

### **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.

## **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 73 850 736.57	R 71 847 654.04	11.14%
	R 131 694 196.00	R 18 198 702.76	R 73 851 074.79	R 71 847 858.21	11.14%
Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance
EMPLOYEE COSTS-WAGES&SALARIES	R 71 458 000.00	R 5 531 475.50	R 37 271 364.33	R 34 544 452.72	7.89%
OTHER MATERIAL	R 40 216 195.00	R 2 942 741.21	R 24 108 201.98	R 20 658 372.96	16.70%
INTEREST EXPENSE - EXTERNAL	R 330 000.00	R 26 665.57	R 160 000.02	R 162 500.01	-1.54%
CONTRACTED SERVICES	R 5 230 000.00	R 301 478.27	R 1 367 751.38	R 1 562 858.00	-12.48%
GRANTS & SUBSIDIES PAID	R 935 000.00	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 70 763 925.07	R 64 858 525.65	9.11%

The municipality is currently experiencing no challenges with the management of the Roads agency function. All claims submitted was paid to date and the more improved communication mechanism implemented.

### **Revenue by source**

#### **Reasons for variances:**

The Provincial roads budget is implemented from the period 1 April to 31 March annually. The municipal budget is implemented from 1 July to 30 June the following year.

Revenue recognition is done when funding is received. All outstanding invoices have been paid to date by the department.

### **Expenditure by type**

#### **Salaries and Wages**

Employee related cost is higher and includes bonuses for the year. All claims submitted for employee cost has been received to date. No risk experienced currently.

#### **Contracted Services**

This category is used as per operational needs and requirements. Budget to date of R1.6m compared with an actual performance of R1.367m. The roads total function works on a zero basis, meaning all funds received needs to be spent before year-end. This in effect means that if needed, virements will be processed to allocate the budget to other project spending as per the Provincial Roads business plans.

## **Other Material**

The main spending category for roads excluding the Employee cost is the other materials. This is where the bulk of roads relating purchases is accounted for. These materials vary from gravel, stone and all other materials needed to implement the IMMS roads projects as per Provincial roads maintenance plans. Fuel and related items are also included this section. The department implement spending on a Project plan basis that is agreed with the Department of Infrastructure. Other materials due to the nature of the projects represents 30% of total budget.

The department prioritise all spending on Roads maintenance materials to ensure that projects will be implemented timeously.

To date no Risk is experienced with the implementation of the project plans for Roads maintenance with regular engagement held if needed to review performance.

6) 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	Balance as at 31 Dec 25
Investments					Call Investments made	Call Investments withdrawn	Costs & Fees	Actual date	Interest earned
Nedbank	Call Account	03788174042		5 389 058	27 500 000	-	2 500 000	08/11/2025	30 450 731
Nedbank	Call Account (KMK Retail)	037881183454		7 552 881	-		42 317		7 595 198
Nedbank	Call Account (CBRF)	037881185767		979 263	-		5 487		984 759
Absa Bank	Investment Tracker (Main)	9356892870		27 705 366	4 500 000	-	211 551	32 416 957	2 115 511
Absa Bank	Investment Tracker (Special)	9374585245		36 081 831	-		230 510	39 298 141	236 610
	Total for Investments			80 669 088	32 000 000	-	2 500 000	584 678	110 753 756
Current Accounts									
Nedbank	Primary Bank Account	1178524486		1 928 847	-		600 010		1 035 837
Absa Bank	Cheque Account	17300000062		302 064	61 905	-			364 869
	Total for Bank Accounts			2 230 911	61 905	-	690 910	-	1 400 806
	TOTAL	82 898 899		32 081 805	-		3 390 910	584 678	112 154 572
	DATE	13/01/2026							
	CHIEF FINANCIAL OFFICER	<i>Stanley</i>							

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 address as part of the Mid-year review process

## 7) External borrowing – 31 December 2025

CASH FLOW REPORT IN TERMS OF PROVINCIAL CIRCULAR 10 & 50

Name of municipality

## SUMMARY OF EXTERNAL LOANS FOR MONTH

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

## **8) Section 66 - Staff benefits (Payroll) for quarter ending 31 December 2025**

### **PURPOSE**

To take note of the Expenditure on Staff Benefits report for the period ended December 2025.

### **BACKGROUND**

Section 66 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) requires the Accounting Officer to report to Council on expenditure incurred by the municipality on staff salaries, wages, allowances, and benefits.

66. The accounting officer of a municipality must, in a format and for periods as may

be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely—

- (a) salaries and wages;
- (b) contributions for pensions and medical aid;
- (c) travel, motor car, accommodation, subsistence and other allowances;
- (d) housing benefits and allowances;
- (e) overtime payments;
- (f) loans and advances; and
- (g) any other type of benefit or allowance related to staff.

### **Comments**

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

Expenditure on staff benefits - categories	Budget 2025/2026	YTD Total	% Spent	01 July to 30 September	01 October to 31 December
				2025	2025
<b>Salaries &amp; Wages Section 66(a)</b>	106 248 811	52 847 311	49.7%	26 596 723	26 250 588
<b>Contributions for Pension &amp; Medical Scheme Section 66(b)</b>	27 639 986	12 257 763	44.3%	6 178 973	6 078 790
<b>Transport Allowance Section 66(c)</b>	6 509 154	2 553 110	39.2%	1 289 101	1 264 009
<b>Housing Benefits &amp; Allowances Section 66(d)</b>	390 438	167 889	43.0%	82 773	85 116
<b>Overtime, Shifts &amp; Standby Payments Section 66(e)</b>	7 509 213	4 091 896	54.5%	1 768 896	2 323 000
*** Fire Services	6 409 213	3 490 439	54.5%	1 500 532	1 989 907
*** LED.Tourism/Resorts	600 000	376 871	62.8%	184 881	191 990
*** Roads Services	500 000	224 586	44.9%	83 483	141 103
<b>Loans &amp; Advances Section 66(f)</b>	-			-	-
<b>Other related staff benefits or allowances Section 66(g)</b>	23 050 768	13 273 205	57.6%	2 521 567	10 751 638
*** Operational Allowance	1 185 760	797 715	67.3%	399 201	398 514
*** Annual bonus	9 616 866	8 352 356	86.9%	89 974	8 262 382
*** Bargaining Council	65 127	29 681	45.6%	14 909	14 772
*** Group Assurance	6 148 423	2 837 973	46.2%	1 431 229	1 406 744
*** SARS - Levies	3 106 168	849 648	27.4%	384 108	465 540
*** SARS - UIF	2 928 424	405 831	13.9%	202 145	203 686
<b>TOTALS</b>	<b>171 348 370</b>	<b>85 191 175</b>	<b>49.7%</b>	<b>38 438 033</b>	<b>46 753 141</b>
<b>Salary related provisions</b>					
*** Long service bonus	Provision	206 428		174 681	31 747
*** Paid out accumulated leave	Provision	633 622		286 768	346 854

The effect of the Holiday season and abnormal fire season still needs to be taken into consideration with the calculation of the salary information. This will only be done with the January 2026 reports.

Mid-year review will be implemented if needed.

## 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>1400605.56</u>

### BANK STATEMENT

Balance as per bank statement as at 31 December 2025	31/12/2025	1400605.58
PLUS:		
Receipts not cleared in bank		
Other	0	
LESS:		
Uncleared ACH		
Outstanding cheques		
Bank transactions not on GL	0	0.00
Cash Book balance as at 31 December 2025		<u>1400605.58 ✓</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 bonusses	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 Provison	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
<b>1 (one) Month Operational Expenditure</b>	R22 672 177
Provisions	R8 245 198
<b>Capital Replacement Reserve</b>	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	R 9 622 086
<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	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.t.o Council Policy
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total 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>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>

### 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

R thousands	Description	NT Code	Budget Year 2025/26						Prior year totals for chart (same period)
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	
<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
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>

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) Grant allocation and spending

**Grants Allocations and spending YTD**

Grant	Priority year Grants liability	Rolled-Over 24/25 Approved	Grants Repaid	Allocation 23/24	Allocation 23/24	Actual Rec'd pt rec'd pt	Roll overs approved + actual rec'd pt	% spent 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 215 285.52	41.53%	R 571 713.11	R -	R 428 285.52	
EWAP	R -	R -	R -	R 1 050 000.00	R 1 050 000.00	R 1 050 000.00	R 555 545.55	51.93%	R 514 128.45	R -	R 555 545.55	
CDW	R -	R -	R -	R 57 000.00	R 57 000.00	R 57 000.00	R 9 150.00	16.11%	R 47 850.00	R 5 452.55	R 14 675.55	
RRAMS	R 2 031 563.00	R -	R 2 031 563.00	R 2 031 563.00	R 2 031 563.00	R 2 031 563.00	R -	0.00%	R 2 175 000.00	R -	R -	
WOSA	R 73 250.00	R -	R 73 250.00	R 1 000 000.00	R 1 000 000.00	R 1 000 000.00	R 55 580.52	55.87%	R 341 310.37	R -	R 552 580.52	
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	
WTC FMIG (WEB AUTO)	R 565 103.00	R -	R 563 103.00	R -	R -	R -	R -	0.00%	R -	R -	R -	
WTC FMIG (MUN HEALTH REV)	R 527 165.00	R -	R 527 165.00	R -	R 1 420 000.00	R 1 420 000.00	R 194 716.50	13.53%	R 1 517 870.00	R -	R 419 295.00	
WTC FMIG (CREMATORIUM)	R -	R -	R -	R 350 000.00	R 350 000.00	R 350 000.00	R 161 006.69	46.34%	R 118 924.31	R -	R 287 005.69	
WTC FMIG (HOLIDAY HOMES)	R 750 000.00	R -	R -	R 750 000.00	R 750 000.00	R 750 000.00	R -	0.00%	R 1 500 000.00	R -	R -	
WTC FMIG (STAR RATING)	R -	R -	R -	R 1 395 000.00	R 1 395 000.00	R 1 395 000.00	R 593.72	0.03%	R 1 395 566.25	R 7 512.01	R 14 748.73	
WTC FMIG (COLLABORATOR)	R 300 000.00	R -	R -	R 300 000.00	R -	R -	R -	0.00%	R -	R -	R -	
WTC FMIG (BURSARIES)	R 126 396.00	R -	R -	R 126 396.00	R -	R -	R -	0.00%	R -	R -	R -	
Municipal Service Delivery and Capacity Building Grant (INTERSHIP DISASTER)	R 153 899.00	R -	R -	R -	R -	R 153 899.00	R 83 465.84	54.28%	R 70 413.15	R -	R 22 255.85	
Municipal Service Delivery and Capacity Building Grant (MSB)	R 370 277.00	R -	R -	R -	R -	R 370 277.00	R 255 353.70	58.97%	R 119 893.30	R -	R 255 353.70	
FIRE SERVICE CAPACITY GRANT	R 92 441.00	R -	R -	R -	R -	R 92 441.00	R 40 170.00	43.70%	R 52 441.00	R -	R -	
WCP TW Water resilience Grant	R 447 983.00	R -	R 447 983.00	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 3 107 086.71	25.35%	R 8 791 668.29	R 357 936.04	R 3 465 082.75	

\*\*Fire Service Capacity Grant awaiting feedback from Provincial Treasury R 52 441.00 (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.



# Western Cape Government

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

### NON-FINANCIAL QUARTERLY RETURN FORM

(October – December 2025)

Overberg District Municipality

#### Expenditure Summary

Project Description	Amount Transferred	Expenditure as at end September 2025	Balance	% Spent
MHS Revenue, Compliance & Tourism Enhancement	R 1 305 000.00	R 6 933.72	R 1 298 066.28	0.53%
<b>Total</b>	<b>R 1 305 000.00</b>	<b>R 6 933.75</b>	<b>R 1 298 066.28</b>	<b>0.53%</b>

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

**NON-FINANCIAL QUARTERLY RETURN FORM**

**(October – December 2025)**

**REVENUE ENHANCEMENT PROJECT**

MHS Revenue, Compliance & Tourism Enhancement

**Planned activities and outputs to date**

Inputs/Activities	Outputs	Performance Indicators	Revised Delivery Date	Achieved (Y/N)
4 x Environmental Health Practitioners	Recruitment & Selection	Two-year contracts concluded	30/09/2025 Revised 30/11/2025	N Y
Purchase of Personal Protective Equipment	Procurement	Issue PPE to participants	30/10/2025 Revised 31/01/2026	Y
District Launch of the Project	Marketing of project	Number of participating Premises attended	1/11/2025 Revised 31/03/2026	N
Registration of Premises participating	Registered Premises	Number of Premises registered	30/11/2025 Revised 31/03/2026	N
Training of Food Handlers	Issue Training Certificates	Number of food handlers trained	31/01/2026 Revised 30/04/2026	
Inspection of	Number of	Number of food	28/2/ 2026	

Inputs/Activities	Outputs	Performance Indicators	Revised Delivery Date	Achieved (Y/N)
premises to determine compliance	premises inspected	premises inspected	Revised 31/04/2026	
Development of QR Codes	Premises with QR codes	Number QR Code issued	31/03/2026 Revised 31/05/2026	
Issue Star Rating Certificates	Star Rated Premises	Number of Star Rating Certificates Issued	30/6/2026	

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

#### Challenges

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

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

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

#### Measures to address the challenges

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

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

#### Projected expenditure at year end

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

#### Potential risk(s) and mitigation efforts

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

None.

## **Results**

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

None.



# Western Cape Government

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

### NON-FINANCIAL QUARTERLY RETURN FORM

**(October – December 2025)**

**Overberg District Municipality**

#### Expenditure Summary

Project Description	Amount Transferred	Expenditure as at end December 2025	Balance	% Spent
Revenue Enhancement: Feasible study for the establishment of a crematorium	R 300 000.00	R181 006.69	R118 993.310	60.34%
<b>Total</b>	<b>R 300 000.00</b>	<b>R181 006.69</b>	<b>R 118 993.31</b>	<b>60.34%</b>

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

**NON-FINANCIAL QUARTERLY RETURN FORM**

**(July – September 2025)**

**REVENUE ENHANCEMENT PROJECT**

**Feasible study for the establishment of a crematorium**

**Planned activities and outputs to date**

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

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

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

#### Challenges

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

#### Tender 13 - 2024

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

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

#### Tender 22-2024

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

#### **Measures to address the challenges**

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

#### Tender 22-2024

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

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

#### **Projected expenditure at year end**

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

#### **Potential risk(s) and mitigation efforts**

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

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

#### **Results**

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

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

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

DELTA BUILT ENVIRONMENT CONSULTANTS DOCUMENT REFERENCE:

P25015 - CLAIM 04

12 December 2025

Overberg District Municipality  
26 Long Street  
Bredasdorp  
Postal Code 7280  
VAT Registration Number: 4610114409

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

Attention: Francois Kotze  
Email address: [fkotze@odm.org.za](mailto:fkotze@odm.org.za)

Applicable Period: December-25

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

T Gerber  
Approval by Delta BEC Project Leader:

  
Signature



Tian Gerber  
Name

12 December 2025  
Date



## Western Cape Government

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

#### NON-FINANCIAL QUARTERLY RETURN FORM

(October – December 2025)

Overberg District Municipality

#### Expenditure Summary

Project Description	Amount Transferred	Expenditure as at end December 2025	Balance	% Spent
Feasibility Study & Business Plan for the Uilenkraalsmond Holiday Resort ownership restructuring.	R 1 500 000.00	R0	R1 500 000.00	0%
<b>Total</b>	<b>R 1 500 000.00</b>	<b>R0</b>	<b>R 1 500 000.00</b>	<b>0%</b>

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

**NON-FINANCIAL QUARTERLY RETURN FORM**

**(October – December 2025)**

**REVENUE ENHANCEMENT PROJECT**

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

Planned activities and outputs to date:

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

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

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

### Challenges

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

### Tender 12 - 2024

The bid specification was approved on 31 July 2024 and the municipality went out in August 2024 with the tender advert which closed on Wednesday, 25 September 2024. A compulsory virtual briefing meeting was held on Friday, 06 September 2024 where the specifications / terms of

reference pertaining this contract was discussed. Only bids from those who attended the briefing session will be considered.

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

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

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

### **Measures to address the challenges**

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

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

### **Projected expenditure at year end**

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

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

### **Potential risk(s) and mitigation efforts**

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

If the SCM process is delayed, the all the grant funding committed might not be spend before 30 June 2025 and a request for a roll over will have to be submitted.

### **Results**

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

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

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

#### 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 6 MTHS	PROJECTED OVER 12 MNTHS	PROJECTED SAVING TO DATE	NOTES
Use of Consultants	Business & Advisory Services	R528 402	R1 056 805	R408 888	Accounting, Business & Financial Management
Vehicles used by political office bearers	No Mayoral vehicle-Councillors receive travel allowances	RO	RO	RO	receive travel allowances
Travel and Subsistence	Domestic Daily all, Incidental, Food, Air, Transport (own & non employees)	R826 959	R1 653 918	R118 693	Air, Transport (own & non employees)
Domestic Accommodation	Domestic Accommodation resulting from Travel	R187 193	R374 387	R68 120	Travel & Sun - Domestic Accommodation
Sponsorships, Events & Catering	Including Wshops & Seminars	R89 245	R178 489	R230 291	Including Wshops & 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>R1 639 793</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>		
NAME OF MUNICIPALITY:	OVERBERG DISTRICT MUNICIPALITY	
MUNICIPAL DEMARCTION CODE:	DC03	
QUARTER ENDED:	31 DECEMBER 2025	
	Amount	Reason for withdrawal
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 <i>financial officer</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 prescribed.	None	None
(4) The <i>accounting officer</i> must within 30 days after the end of each quarter -	<b>Name and Surname:</b> S Stanley <b>Rank/Position:</b> Chief Financial Officer	
(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 quarter; and		
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	<b>Signature:</b> 	
Tel number	Fax number	Email Address
028 425 1157		ssstanley@omm.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>	Conduct a formal review of the municipality's current financial system to determine its compliance with the latest mSCOA version.	Finance / ICT	Q4 2025		Complete	Engagement with system vendor underway
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>	Identify gaps in current system against mSCOA minimum compliance requirements.	Finance / ICT	Q1 2026		Planned	To inform upgrade or replacement decision
	RT25 Due diligence assessment	Due diligence for all finance 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>Obtain formal confirmation from current vendor regarding mSCOA version compatibility and future compliance roadmap.</b>	SCM / Finance		Q1 2026	In Progress	<b>Request for updated compliance certificate</b>
	Vendor Engagement						
	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	<b>Project Steering Committee</b>	Establish/strengthen mSCOA Steering Committee to monitor progress and coordinate implementation.	MM's Office / CFO	Q4 2026	<b>31 March 2026</b>	Ongoing	Terms of Reference approved
	System demonstration – Test the market	Invite current vendor 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 competitive vendors (at least 2) 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	<b>System</b>	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>	either upgrade current system or initiate procurement of a new compliant system.					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		
6	<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
7	<b>Data Readiness Review</b>	Review and cleanse current data structures to align with mSCOA segments and definitions.	Finance / ICT / Departments		Q2 – Q3 2026	Planned	Must precede migration or upgrade
	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>	Conduct internal audit and external review of system implementation, stability, and reporting.	Internal Audit / Auditor-General	Q3 2026		Not Started	Ensures alignment with MFMA audit outcomes

**17) MFMA Municipal Reg on Financial Misconduct and criminal proceedings**

**PURPOSE**

To take note of the quarterly report on Financial Misconduct.

**BACKGROUND**

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

**ATTACHMENT**

Certificate issued by the CFO for the period ended 31 December 2025.

**RECOMMENDATION**

That the certificate in terms of the MFMA Municipal Regulations on Financial Misconduct Procedure and Criminal Proceedings for the period ended 31 December 2025 be noted.

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

(Period ending 31 December 2025)

## **1. LEGAL FRAMEWORK**

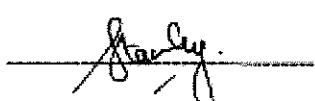
In terms of the MFMA Municipal Regulations on Financial Misconduct Procedure and Criminal Proceedings, Sub-regulation 3(1), all allegations of financial misconduct must be investigated.

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

## **2. DECLARATION**

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

No allegations of any financial misconduct were recorded or brought under my attention in terms of Sub-regulation 3(1) of the MFMA Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings for the period ended 31 December 2025.

  
\_\_\_\_\_  
SIGNATURE

## **18) Prevention and Combating of Corrupt Activities report**

### **PURPOSE**

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

### **BACKGROUND**

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

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

### **ATTACHMENT**

Certificate issued by the CFO for the period ending **31 December 2025**.

### **RECOMMENDATION**

That the certificate in terms of the Prevention and Combating of Corrupt Activities, 2004 (No 12 of 2004) for the period ending **31 December 2025** be noted.

**CERTIFICATE IN TERMS OF THE PREVENTION OF CORRUPT ACTIVITIES, 2004  
(NO 12 OF 2004) (Period ending 31 December 2025)**

**1. LEGAL FRAMEWORK**

Section 3 of the Prevention of Combating of Corrupt Activities Act, 2004 (No 12 of 2004) provides the following definition of a person performing a corrupt act or activity:  
"Any person who, directly or indirectly,

- (a) accepts or agrees or offers to accept any gratification from any other person, whether for the benefit of himself or herself or for the benefit of another person; or
- (b) gives or agrees or offers to give to any other person any gratification, whether for the benefit of that other person or for the benefit of another person, in order to act, personally or by influencing another person so to act, in a manner:
  - (i) that amounts to the:
    - (aa) illegal, dishonest, unauthorised, incomplete, or biased; or
    - (bb) misuse or selling of information or material acquired in the course of the exercise, carrying out or performance of any powers, duties or functions arising out of a constitutional, statutory, contractual or any other legal obligation.
  - (ii) that amounts to:
    - (aa) the abuse of a position of authority;
    - (bb) a breach of trust; or
    - (cc) the violation of a legal duty or a set of rules.
  - (iii) designed to achieve an unjustified result; or
  - (iv) that amounts to any other unauthorised or improper inducement to do or not to do anything.

is guilty of the offence of corruption."

**2. DECLARATION**

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

No acts or actions as highlighted and/or classified as a potential corrupt activity as per Section 3 of the Prevention and Combating of Corrupt Activities Act, 2004 (No 12 of 2004), regarding the activities of the Municipality by members of the public, services providers to the Municipality and/or Officials of the Municipality were recorded or brought under my attention for the period ending 31 December 2025.

Please note that the existing cases as per the attached reported to FARMCO.

  
\_\_\_\_\_  
SIGNATURE  
S STANLEY

## PART 2 - IN YEAR BUDGET STATEMENT 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	-	18771	19521	1840	9741	9699	42	0%	19 521
Investment revenue	-	9202	9202	1204	3814	3774	40	1%	9 202
Transfers and subsidies - Operational	-	96798	100599	27645	66095	66682	(586)	(0)	100 599
Other own revenue	-	180041	180070	21342	102323	93485	6538	9%	180 070
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	306512	309392	51831	151974	173640	8336	5%	309 392
Employee costs	-	173064	173016	13286	87731	82953	4788	5%	173 016
Remuneration of Councillors	-	7136	7136	574	3439	3305	(68)	(2%)	7 136
Depreciation and amortisation	-	3697	3697	316	1869	1846	10	1%	3 697
Interest	-	1427	1427	56	554	524	31	5%	1 427
Inventory consumed and bulk purchases	-	41121	41574	3391	26120	22583	3537	16%	41 574
Transfers and subsidies	-	1000	895	305	796	799	(1)	(0%)	895
Other expenditure	-	78322	78601	4945	32523	35875	(3333)	(9%)	78 601
<b>Total Expenditure</b>	-	306767	309347	22877	153024	148096	4926	3%	309 347
<b>Surplus/(Deficit)</b>	-	45	45	28954	29961	25542	3409	13%	45
Transfers and subsidies - capital (monetary)	-	500	948	448	448	237	211	89%	948
Transfers and subsidies - capital (inkl inc)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	545	993	29402	29395	25779	3620	14%	993
Share of surpluses/(deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	545	993	29402	29395	25779	3620	14%	993
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	-	14578	40204	7	2195	4423	(2228)	(50%)	40 204
Capital transfers recognised	-	500	948	-	416	546	(100)	(18%)	948
Borrowing	-	9200	33500	-	1145	2966	(1840)	(52%)	33 500
Internally generated funds	-	5175	5756	7	603	890	(288)	(32%)	5 756
<b>Total sources of capital funds</b>	-	14578	40204	7	2195	4423	(2228)	(50%)	40 204
<b>Financial position</b>									
Total current assets	-	78259	75431		135392				73 431
Total non current assets	-	136329	163656		125323				163 656
Total current liabilities	-	31921	29672		70635				29 672
Total non current liabilities	-	63289	57589		60569				57 589
Community wealth/Equity	-	121378	121525		129291				121 525
<b>Cash Flows</b>									
Net cash from (used) operating	-	2140	336	30350	38109	16076	(22033)	(13%)	336
Net cash from (used) investing	-	(12218)	(1324)	(7)	(2195)	(5525)	(3330)	(60%)	(13 24)
Net cash from (used) financing	-	2099	2099	(458)	(2585)	5896	6483	14%	2 099
<b>Cash/cash equivalents at the monthly year end</b>	-	64346	61517	120041	120041	83916	(36123)	(43%)	75 906
<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-1Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	4224	129	49	107	35	32	1450	1 163	7 219
<b>Creditors Age Analysis</b>									
Total Creditors	370	84	59	2	3816	-	-	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>	2	—	307 312	310 340	52 279	182 423	173 877	8 546	5%	310 340
<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	55 557	4 718	29 281	28 156	1 125	4%	55 557
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>	3	—	306 767	309 347	22 877	153 024	148 098	4 926	3%	309 347
<b>Surplus/ (Deficit) for the year</b>		—	545	993	29 402	29 398	25 779	3 620	0.140421	993

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second Quarter

Vote Description R thousands	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>Revenue by Vote</b>										
Vote 1 - Municipal Manager	1	–	34 521	34 521	1 149	6 896	15 891	(8 994)	-56.6%	34 521
Vote 3 - Corporate Services		–	47	47	4	22	23	(1)	-2.4%	47
Vote 4 - Finance		–	79 673	81 926	29 192	70 076	56 563	13 512	23.9%	81 926
Vote 5 - Community Services		–	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>										
Vote 1 - Municipal Manager	1	–	17 772	17 872	1 254	7 802	8 285	(482)	-5.8%	17 872
Vote 3 - Corporate Services		–	20 418	21 188	1 232	10 819	10 984	(166)	-1.5%	21 188
Vote 4 - Finance		–	30 709	30 994	3 244	16 943	15 616	1 327	8.5%	30 994
Vote 5 - Community Services		–	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 %
<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>	<b>4,7</b>	<b>-</b>	<b>9 200</b>	<b>33 650</b>	<b>-</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>	<b>4</b>	<b>-</b>	<b>5 678</b>	<b>6 554</b>	<b>7</b>	<b>1 051</b>	<b>1 438</b>	<b>(388)</b>	<b>-27%</b>	<b>6 554</b>
<b>Total Capital Expenditure</b>		<b>-</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>
<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>	<b>3</b>	<b>-</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>
<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 Departs, Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<i>Transfers recognised - capital</i>		-	500	948	-	448	548	(100)	-18%	948
<i>Borrowing</i>		-	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>-</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>

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>		<b>–</b>	<b>2 140</b>	<b>338</b>	<b>30 350</b>	<b>38 109</b>	<b>16 076</b>	<b>(22 033)</b>	<b>-137%</b>	<b>338</b>
<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>		<b>–</b>	<b>(12 218)</b>	<b>(13 244)</b>	<b>(7)</b>	<b>(2 195)</b>	<b>(5 525)</b>	<b>(3 330)</b>	<b>60%</b>	<b>(13 244)</b>
<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>		<b>–</b>	<b>2 099</b>	<b>2 099</b>	<b>(468)</b>	<b>(2 585)</b>	<b>5 898</b>	<b>8 483</b>	<b>144%</b>	<b>2 099</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		–	(7 979)	(10 807)	29 875	33 328	16 449			(10 807)
Cash/cash equivalents at month/year end:		–	72 325	72 325	90 166	86 713	72 325			86 713
		–	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>			95 282	1 849	(56 000)	69 623	110 754
<b>TOTAL INVESTMENTS AND INTEREST</b>			95 282	1 849	(56 000)	69 623	110 754
	2						

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 %
<b>R thousands</b>									
<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>									
[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	
<b>R thousands</b>											
<b>EXPENDITURE</b>											
<b>Operating expenditure of Transfers and Grants</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>Capital expenditure of Transfers and Grants</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 R thousands	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Councillors (Political Office Bearers plus Other)									
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>		<b>-</b>	<b>7 136</b>	<b>7 136</b>	<b>574</b>	<b>3 439</b>	<b>3 505</b>	<b>(66)</b>	<b>-2%</b>
% increase	4	#DIV/0!	#DIV/0!						7 136
<b>Senior Managers of the Municipality</b>	3								#DIV/0!
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		-	-	-	-	-	-	-	-
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	<b>-</b>	<b>5 783</b>	<b>5 783</b>	<b>376</b>	<b>2 253</b>	<b>2 572</b>	<b>(319)</b>	<b>-12%</b>
% increase		#DIV/0!	#DIV/0!						5 783
<b>Other Municipal Staff</b>									#DIV/0!
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		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	<b>-</b>	<b>167 281</b>	<b>167 235</b>	<b>12 910</b>	<b>85 478</b>	<b>80 391</b>	<b>5 087</b>	<b>6%</b>
% increase		#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Parent Municipality</b>		<b>-</b>	<b>180 200</b>	<b>180 154</b>	<b>13 860</b>	<b>91 170</b>	<b>86 468</b>	<b>4 702</b>	<b>5%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>									
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>-</b>	<b>180 200</b>	<b>180 154</b>	<b>13 860</b>	<b>91 170</b>	<b>86 468</b>	<b>4 702</b>	<b>5%</b>
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>		<b>-</b>	<b>173 064</b>	<b>173 018</b>	<b>13 286</b>	<b>87 731</b>	<b>82 963</b>	<b>4 768</b>	<b>6%</b>
									173 018

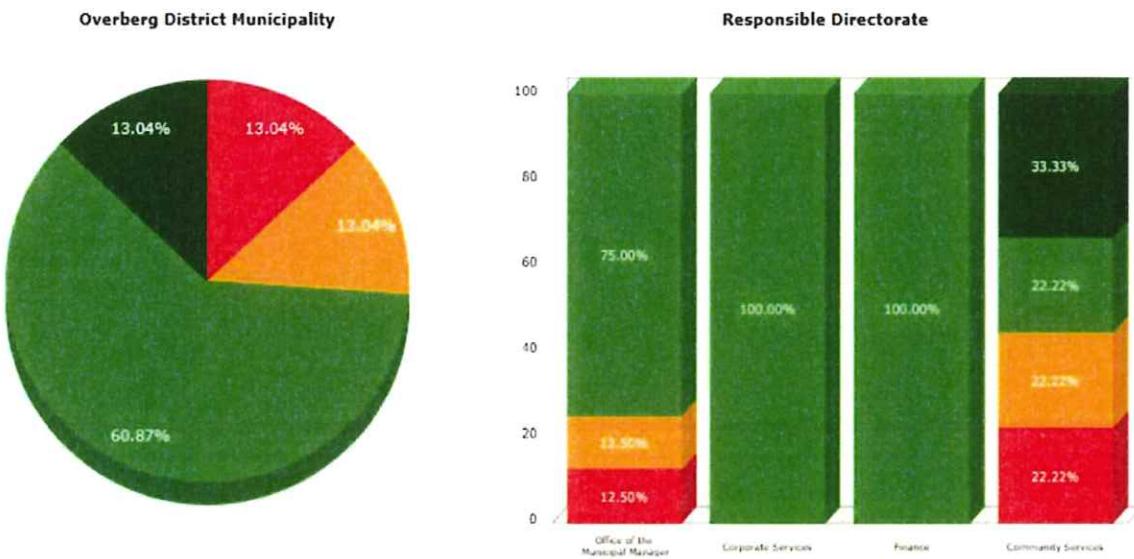
0 - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second Quarter

Month	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<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) **PART 4 – TOP LAYER SDBIP**

**Top Layer KPI Report**

Report drawn on 21 January 2026 at 12:21  
for the months of Quarter ending September 2025 to Quarter ending December 2025.



Overberg District Municipality	Responsible Directorate					
	Council	Office of the Municipal Manager	Corporate Services	Finance	Community Services	[Unspecified]
Not Met	3 (13.04%)	-	1 (12.50%)	-	-	2 (22.22%)
Almost Met	3 (13.04%)	-	1 (12.50%)	-	-	2 (22.22%)
Met	14 (60.87%)	-	6 (75.00%)	5 (100.00%)	1 (100.00%)	2 (22.22%)
Well Met	3 (13.04%)	-	-	-	-	3 (33.33%)
Extremely Well Met	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-
<b>Total:</b>	<b>23*</b>	-	<b>8</b>	<b>5</b>	<b>1</b>	<b>9</b>
	<b>100%</b>	-	<b>34.78%</b>	<b>21.74%</b>	<b>4.35%</b>	<b>39.13%</b>

\* Excludes 18 KPIs which had no targets/actuals for the period selected.

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

### Overberg District Municipality

#### 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
						Target	Actual	R	Target	Actual	R	
						Performance & Comment	Corrective Measure	Target	Actual	R	Performance & Comment	
T.1	Office of the Municipal Manager	People from unemployment 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. (Perf)	Number of people from unemployment 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	1	1	1	1	Green
T.2	Office of the Municipal Manager	Percentage of Capital Budget actually spent on capital projects by 30 June. (Perf)	Actual Capital budget actually spent on capital projects for the financial year. (Actual amount spent on capital projects/Total Capital budget)	Annual Financial Statements	0.00%	0.00%	1	1	1	1	1	Red
T.3	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	3	1	1	1	1	1	Yellow
T.4	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	1	1	1	1	1	1	Green

T-5	Chief of the Municipal Audit Manager	Executive Audit Committee in Member of the State Basic Audit Panel (SABP).	Number of audits conducted per annum!	15	4	48	Audits conducted: New Tasks. Member of Executive Panel. Quarter-4 Year end stock take.	4	3	7
T-6	Chief of the Municipal Audit Manager	Facilitate CIP-ADMISSIONS initiatives in the several...	Number of CIP-ADMISSIONS Initiatives put in place per annum.	2	0	0	Audit conducted.	1	1	0
T-7	Chief of the Municipal Audit Manager	Facilitate CIP-ADMISSIONS Initiatives for the several...	Number of CIP-ADMISSIONS Initiatives put in place.	0	0	0	Audit conducted.	1	1	0
T-8	Chief of the Municipal Audit Manager	Facilitate CIP-ADMISSIONS Initiatives with local...	Number of CIP-ADMISSIONS Initiatives put in place.	0	0	0	Audit conducted.	1	1	0
T-9	Chief of the Municipal Audit Manager	Facilitate CIP-ADMISSIONS Initiatives with local...	Number of CIP-ADMISSIONS Initiatives put in place.	0	0	0	Audit conducted.	1	1	0
T-10	Chief of the Municipal Audit Manager	Delivery Top Layer Standard	Top Layer SDAM Submitted to the Mayor for Approval.	1	0	0	Audit conducted.	0	0	0
T-11	Chief of the Municipal Audit Manager	Delivery Annual Performance Report	Annual Performance Report submitted.	1	0	0	Audit conducted.	0	0	0
T-12	Corporate Services	Commitment and affirmation of the Auditor-Controller by 31 August	Commitment and affirmation of the Auditor-Controller by 31 August.	1	0	0	Audit conducted.	1	1	0
T-13	Corporate Services	Commitment and affirmation of the Auditor-Controller by 31 August	Commitment and affirmation of the Auditor-Controller by 31 August.	1	0	0	Audit conducted.	1	1	0

11.14	Consultation Services	Percentage of Municipal Duties to be spent on the implementation of the Workplan. See the Plan for details.	100% of Municipal Duties to be spent on the implementation of the Workplan. See the Plan for details.	Wielded Budget on Financial Statement	0.20%	0.20%	0.20%	0.20%	0.20%	0%	0%
11.15	Consultation Services	Number of Municipal Workshops or seminars in each of the municipalities (IPAP/Brachmann) in 2023	Number of Municipal Workshops or seminars in each of the municipalities (IPAP/Brachmann) in 2023	IPAP Budget in year-end	1.62	0	0	0	0	0	0
11.16	Consultation Services	Conduct annual review of the documents in Municipal Committee with staff	Number of Municipal Committees with staff	Attendance in 2023	1	0	0	0	0	0	0
11.17	Consultation Services	Tele-consultancy Workshops (IPAP/Brachmann) in 2023	Number of Municipal Workshops (IPAP/Brachmann) in 2023	Weighted at the Portfolio Portfolio in 2023	4	1	0	0	0	0	0
11.18	Consultation Services	Electronic Document Management System to Municipal Services Committee	Number of Municipal Workshops (IPAP/Brachmann) in 2023	Weighted at the Portfolio Portfolio in 2023	4	1	0	0	0	0	0
11.19	Consultation Services	Annual submission of updated plans (IPAP/Brachmann) to WLC	Number of updated plans (IPAP/Brachmann) to WLC	Financial Submission	2	0	0	0	0	0	0
11.20	Consultation Services	Annual Budget Plan to WLC	Number of updated plans (IPAP/Brachmann) to WLC	Financial Submission	2	0	0	0	0	0	0
11.21	Consultation Services	Annual Capital Building Plan to WLC	Number of updated plans (IPAP/Brachmann) to WLC	Financial Submission	2	0	0	0	0	0	0
11.22	Consultation Services	Percentage Capital Building Plan to be used in Building Maintenance Capital Committee 2023	Number of updated plans (IPAP/Brachmann) to WLC	Financial Submission	2	0	0	0	0	0	0
11.23	Consultation Services	Review and quarterly basis ICT Remediation Plan to ICT Standing Committee	Number of reviewed plans (IPAP/Brachmann) to WLC	Review and quarterly basis ICT Remediation Plan to ICT Standing Committee	4	4	0	0	0	0	0
11.24	Consultation Services	Wielded Municipal Duties by Municipality of the municipality's ability to meet its service delivery obligations in 2023 and (b) scorecard (100%)	The number of Duties the municipalities was able to meet (a) their obligations in 2023 and (b) scorecard (100%)	Actual Financial Statement	7	0	0	0	0	0	0

11.22	Finance	Number of financial institutions in the available to cover fixed operating financial services	April 21	2	0	0	0	0	0	0	0
11.23	Finance	Number of financial institutions in the available to cover fixed operating financial services	April 21	2	0	0	0	0	0	0	0
11.24	Finance	Number of financial institutions in the available to cover fixed operating financial services	April 21	2	0	0	0	0	0	0	0
11.25	Finance	Number of financial institutions in the available to cover fixed operating financial services	April 21	2	0	0	0	0	0	0	0
11.26	Finance	Number of financial institutions in the available to cover fixed operating financial services	April 21	2	0	0	0	0	0	0	0
11.27	Finance	Number of financial institutions in the available to cover fixed operating financial services	April 21	2	0	0	0	0	0	0	0
11.28	Finance	Number of financial institutions in the available to cover fixed operating financial services	April 21	2	0	0	0	0	0	0	0
11.29	Finance	Number of financial institutions in the available to cover fixed operating financial services	April 21	2	0	0	0	0	0	0	0
11.30	Finance	Number of financial institutions in the available to cover fixed operating financial services	April 21	2	0	0	0	0	0	0	0
11.31	Finance	Number of financial institutions in the available to cover fixed operating financial services	April 21	2	0	0	0	0	0	0	0
11.32	Finance	Number of financial institutions in the available to cover fixed operating financial services	April 21	2	0	0	0	0	0	0	0
11.33	Community Services	Number of samples taken per annum	July 2020	243	0	0	0	0	0	0	0
11.34	Community Services	Number of samples taken per annum	July 2020	243	0	0	0	0	0	0	0
11.35	Community Services	Number of samples taken per annum	July 2020	243	0	0	0	0	0	0	0
11.36	Community Services	Number of samples taken per annum	July 2020	243	0	0	0	0	0	0	0
11.37	Community Services	Number of samples taken per annum	July 2020	243	0	0	0	0	0	0	0
11.38	Community Services	Number of samples taken per annum	July 2020	243	0	0	0	0	0	0	0



TS7	Community Services	Protest training programmes by the fire service training centre.	Number of fire training programmes related to DV fire training course.	Attendance: registration of participants	2	0	2	0	0	0	The target was not met due to an earlier than anticipated fire service, resulting in many fire training sessions occurring in an earlier date than the target date. All fire training sessions were attended by fire fighters.
TS8	Community Services	Recent updates on the discussions in relation to social development and implementation of service plans to the Community Services Portfolio Committee.	Number of progress reports (initial and interim) submitted to the Community Services Portfolio Committee.	Communication Services Committee	4	1	1	0	Recent updates submitted to Community Services Committee on 17 November 2025, from SA.	1	Recent updates submitted to Community Services Committee on 17 November 2025, from SA.
TS9	Community Services	Number of community outreach events held.	Number of community outreach events held per annum.	Monthly Wkly report	48/56	13.8	11.45	0	To deliver additional construction plans which pertain to the development of critical infrastructure in the next 5 years.	12.06	29.25
TS10	Community Services	Number of community outreach events held.	Number of community outreach events held per annum.	Healthcare	0	0	0	0	The following factors contributed to the poor performance. Waterline to the development of critical infrastructure in the next 5 years.	1790.37	21.45 to 27.50 cards were issued.
TS11	Community Services	Student feasibility and retention rate.	Number of students related to enrolled students.	Healthcare	0	540	21.650	0	The following factors contributed to the poor performance. The availability of all essential plans, the availability of training the use of relevant and medical conditions in establishing additional funding.	1 650	1 790.37
TS12	Community Services	Student retention rate.	Number of students related to enrolled students.	Healthcare	1	5	0	0	0	0	0

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

#### • **Vote 1 – Municipal Manager**

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

6 KPI's were measured during the quarter of which 2 KPI's (TL2 and TL5) were not met.

YTD Budget:	R 8 285	Actual: R 7 802	Variance: -5.8%
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#### • **Vote 3 – Corporate Service**

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

5 KPI's were measured during the quarter. All KPI's were met.

YTD Budget:	R 10 984	Actual: R 10 819	Variance: -1.5%
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#### • **Vote 4 – Finance**

The directorate's expenditure is above the projected budget for the period to date. The variance consists of the total payment of the Auditor-General.

1 KPI was measured and met.

YTD Budget:	R 15 616	Actual: R 16 943	Variance: 8.5%
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#### • **Vote 5 – Community Services**

9 KPI's were measure during the quarter.

#### **The following findings for the directorate was identified:**

- Roads Services –  
2 KPI's were set for the period, of which both were well met.
- Municipal Health Services –  
3 KPI's were measured. Two KPI's (TL26 and TL28) were almost met and one KPI (TL27) was well met.
- Environmental Management Services –

1 KPI was measured and not met.

- Emergency Services –  
3 KPI's were measured. One KPI (TL37) was not met due to the extensive fire season experience.

The overspending in the directorate is predominantly visible in the Roads department. This is largely because of the salary cashflow as well as the purchase of materials for road maintenance.

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YTD Budget: R 113 213	Actual: R 117 460	Variance: 3.8%
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**Conclusion:** Overall, the YTD Operating Expenditure amounts to 49.47% of the annual budget.