



## MUNICIPAL MANAGER'S MIDYEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

Compiled in terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003  
(Act 56 of 2003) (MFMA)



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## INTRODUCTION

In terms of Section 72 of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer must by 25 January of each year assess the budget and performance of the municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury.

Once the Mayor has considered the report, she must submit the report to Council by 31 January in terms of Section 54 of the MFMA.

The midyear performance supporting tables were prepared in accordance with MFMA Circular 13 and the Municipal Budget and Reporting Regulations.

## **Executive Summary**

**As the Auditor General completed the audit of the 2024/2025 financial statements the ‘Audited Outcome’ for 2024/2025 will be included after the tabling of the Annual Report in Council.**

### **Revenue by Source**

The Year-to-Date actual operating revenue is R1.061bn, which is 0.56% above the YTD budget projections of R1.055bn at the end of December 2025.

### **Borrowings**

The balance of borrowings amounts to R361.8m at the end of December 2025.

### **Operating expenditure by vote & type**

Current expenditure amounts to R983.1m which is 2.43% below YTD budget projections of R1.008bn at the end of December 2025.

### **Capital expenditure**

The YTD Capital expenditure amounts to R79.5m or 30.79% of the amended budget of R258.3m. The current capital commitments of orders in progress amounts to R85.6m or 33.13% of the amended capital budget of R258.3m.

### **Cash flows**

The municipality started the year with a positive cash balance of R854.1 million. The December closing balance is R832.9 million. Refer to Supporting Table SC9 for more details on the cash position.

### **Allocations received (National & Provincial Grants)**

Grants totaling R69.6 were received during December 2025.

### **Spending on Grants**

Spending on grants amounts to R19.4m for December 2025 which includes FMG, MIG, EPWP, INEP, WSIG, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit & K9 Unit, Community Library Grant, spending on Construction Contracts and Housing Grant (Capex).

### **Material variances**

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M06 December			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	0.56%		
<u>Expenditure By Type</u>	-2.43%		
<u>Capital Expenditure</u>	-21.17%	Capital Commitments=R85.6m	
<u>Financial Position</u>			
In order			
<u>Cash Flow</u>			
In order			

### Performance in relation to SDBIP targets

See the Service Delivery Performance Analysis on page 32 of this report.

### SDBIP remedial or corrective steps

Refer to the Annexure C of this report.

## BUDGET & FINANCIAL PERFORMANCE ANALYSIS

### In-year budget statement tables

#### BUDGET STATEMENT SUMMARY – DECEMBER 2025

##### WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M06 December

Description	Budget Year 2025/26								
	2024/25	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	Audited Outcome								
<b>Financial Performance</b>									
Property rates	-	383,977	383,977	31,884	195,022	193,588	1,434	1%	383,977
Service charges	-	1,199,626	1,199,626	99,364	593,687	589,944	3,743	1%	1,199,626
Investment revenue	-	55,000	55,000	2,086	20,859	20,859	-		55,000
Transfers and subsidies - Operational	-	205,957	205,957	61,415	145,700	145,700	-		205,957
Other own revenue	-	173,311	173,311	21,494	105,809	105,060	749	1%	173,311
<b>Total Revenue (excluding capital transfers and</b>	<b>-</b>	<b>2,017,871</b>	<b>2,017,871</b>	<b>216,242</b>	<b>1,061,077</b>	<b>1,055,151</b>	<b>5,926</b>	<b>1%</b>	<b>2,017,871</b>
Employee costs	-	618,840	618,775	46,175	285,463	295,108	(9,645)	-3%	618,775
Remuneration of Councillors	-	14,012	14,012	1,153	6,917	7,006	(89)	-1%	14,012
Depreciation and amortisation	-	167,211	167,211	13,934	83,606	83,606	-		167,211
Interest	-	51,227	51,227	23,517	24,656	24,656	-		51,227
Inventory consumed and bulk purchases	-	632,328	630,377	43,874	278,182	282,796	(4,614)	-2%	630,377
Transfers and subsidies	-	16,770	16,770	1,285	9,060	9,060	-		16,770
Other expenditure	-	611,953	613,969	42,343	295,220	305,362	(10,142)	-3%	613,969
<b>Total Expenditure</b>	<b>-</b>	<b>2,112,340</b>	<b>2,112,340</b>	<b>172,282</b>	<b>983,104</b>	<b>1,007,593</b>	<b>(24,489)</b>	<b>-2%</b>	<b>2,112,340</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(94,469)</b>	<b>(94,469)</b>	<b>43,961</b>	<b>77,974</b>	<b>47,558</b>	<b>30,415</b>	<b>64%</b>	<b>(94,469)</b>
Transfers and subsidies - capital (monetary allocations)	-	101,549	101,549	13,777	28,223	28,223	-		101,549
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>7,080</b>	<b>7,080</b>	<b>57,737</b>	<b>106,197</b>	<b>75,781</b>	<b>30,415</b>	<b>40%</b>	<b>7,080</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>7,080</b>	<b>7,080</b>	<b>57,737</b>	<b>106,197</b>	<b>75,781</b>	<b>30,415</b>	<b>40%</b>	<b>7,080</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>258,346</b>	<b>258,346</b>	<b>30,158</b>	<b>79,541</b>	<b>100,903</b>	<b>(21,361)</b>	<b>-21%</b>	<b>258,346</b>
Capital transfers recognised	-	101,549	101,549	13,777	28,223	36,550	(8,327)	-23%	101,549
Borrowing	-	106,337	106,337	7,002	32,112	48,698	(16,586)	-34%	106,337
Internally generated funds	-	50,460	50,460	9,380	19,207	15,655	3,552	23%	50,460
<b>Total sources of capital funds</b>	<b>-</b>	<b>258,346</b>	<b>258,346</b>	<b>30,158</b>	<b>79,541</b>	<b>100,903</b>	<b>(21,361)</b>	<b>-21%</b>	<b>258,346</b>
<b>Financial position</b>									
Total current assets	-	942,343	942,343		1,106,225				942,343
Total non current assets	-	4,166,089	4,166,089		4,055,370				4,166,089
Total current liabilities	-	326,629	326,629		226,304				326,629
Total non current liabilities	-	693,169	693,169		659,748				693,169
Community wealth/Equity	-	4,088,634	4,088,634		4,275,543				4,088,634
<b>Cash flows</b>									
Net cash from (used) operating	-	223,747	223,747	48,798	185,763	185,830	67	0%	223,747
Net cash from (used) investing	-	(228,178)	(228,178)	(30,573)	(82,031)	(82,031)	-		(228,178)
Net cash from (used) financing	-	(59,454)	(59,454)	(121,339)	(124,822)	(124,822)	-		(59,454)
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>723,115</b>	<b>723,115</b>	<b>-</b>	<b>832,974</b>	<b>765,977</b>	<b>(66,997)</b>	<b>-9%</b>	<b>790,178</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	115,566	9,250	7,812	7,527	5,470	2,477	9,253	52,736	210,091
<b>Creditors Age Analysis</b>									
Total Creditors	7,056	-	-	-	-	-	-	-	7,056

## Financial Performance (revenue & expenditure by functional classification) – December 2025

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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
<b>Revenue - Functional</b>								%	
<b>Governance and administration</b>	-	558,698	558,698	67,422	298,502	297,581	921	0%	558,698
Executive and council	-	78,908	78,908	26,301	59,186	59,187	(0)	0%	78,908
Finance and administration	-	479,790	479,790	41,122	239,316	238,395	921	0%	479,790
Internal audit	-	-	-	-	-	-	-		-
<b>Community and public safety</b>	-	190,872	190,872	20,346	101,280	94,554	6,726	7%	190,872
Community and social services	-	9,667	9,667	941	6,179	4,834	1,346	28%	9,667
Sport and recreation	-	42,443	42,443	7,210	21,924	20,339	1,585	8%	42,443
Public safety	-	71,012	71,012	5,677	35,125	35,506	(381)	-1%	71,012
Housing	-	67,750	67,750	6,519	38,051	33,875	4,177	12%	67,750
Health	-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>	-	25,010	25,010	7,247	15,635	14,020	1,615	12%	25,010
Planning and development	-	15,605	15,605	1,245	8,599	7,802	796	10%	15,605
Road transport	-	6,430	6,430	6,002	6,605	4,730	1,876	40%	6,430
Environmental protection	-	2,975	2,975	-	431	1,487	(1,057)	-71%	2,975
<b>Trading services</b>	-	1,344,840	1,344,840	135,003	673,883	677,220	(3,336)	0%	1,344,840
Energy sources	-	803,779	803,779	73,549	407,231	408,990	(1,759)	0%	803,779
Water management	-	254,990	254,990	27,319	115,599	116,095	(496)	0%	254,990
Waste water management	-	151,900	151,900	18,837	80,960	81,850	(890)	-1%	151,900
Waste management	-	134,170	134,170	15,297	70,094	70,285	(192)	0%	134,170
<b>Other</b>	-	-	-	-	-	-	-		-
<b>Total Revenue - Functional</b>	-	2,119,420	2,119,420	230,019	1,089,300	1,083,374	5,926	1%	2,119,420
<b>Expenditure - Functional</b>									
<b>Governance and administration</b>	-	363,287	378,773	24,117	168,859	176,876	(8,016)	-5%	378,773
Executive and council	-	73,767	73,289	4,567	35,454	36,134	(680)	-2%	73,289
Finance and administration	-	284,657	300,622	19,231	131,066	138,310	(7,244)	-5%	300,622
Internal audit	-	4,863	4,863	320	2,340	2,431	(92)	-4%	4,863
<b>Community and public safety</b>	-	370,794	356,454	30,879	174,426	178,403	(3,977)	-2%	356,454
Community and social services	-	28,762	28,369	2,139	13,314	13,984	(670)	-5%	28,369
Sport and recreation	-	79,622	80,222	8,831	38,499	39,510	(1,011)	-3%	80,222
Public safety	-	212,178	197,632	15,622	90,520	92,815	(2,296)	-2%	197,632
Housing	-	50,232	50,232	4,288	32,093	32,093	-		50,232
Health	-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>	-	243,372	242,262	19,762	98,808	101,298	(2,490)	-2%	242,262
Planning and development	-	63,589	62,479	3,836	24,036	25,707	(1,671)	-6%	62,479
Road transport	-	150,904	150,904	13,495	61,447	62,152	(705)	-1%	150,904
Environmental protection	-	28,879	28,879	2,431	13,325	13,439	(115)	-1%	28,879
<b>Trading services</b>	-	1,127,966	1,127,966	97,200	539,358	549,004	(9,646)	-2%	1,127,966
Energy sources	-	674,784	674,784	50,799	318,200	322,048	(3,848)	-1%	674,784
Water management	-	181,546	181,546	21,073	85,807	88,173	(2,366)	-3%	181,546
Waste water management	-	156,965	156,965	16,927	76,835	78,948	(2,114)	-3%	156,965
Waste management	-	114,670	114,670	8,401	58,516	59,835	(1,319)	-2%	114,670
<b>Other</b>	-	6,921	6,885	323	1,653	2,012	(359)	-18%	6,885
<b>Total Expenditure - Functional</b>	-	2,112,340	2,112,340	172,282	983,104	1,007,593	(24,489)	-2%	2,112,340
<b>Surplus/ (Deficit) for the year</b>	-	7,080	7,080	57,737	106,197	75,781	30,415	40%	7,080

## Financial Performance (revenue and expenditure by municipal vote) – December 2025

### WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06

Vote 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
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Municipal Council	-	78,908	78,908	26,301	59,186	59,186	-		78,908
Vote 2 - Office of the Municipal Manager	-	515	515	40	562	257	305	118.4%	515
Vote 3 - Corporate Services	-	1,274	1,274	19	69	637	(568)	-89.1%	1,274
Vote 4 - Financial Services	-	477,666	477,666	41,042	238,923	237,333	1,590	0.7%	477,666
Vote 5 - Infrastructure Services	-	1,419,613	1,419,613	147,502	718,465	716,157	2,308	0.3%	1,419,613
Vote 6 - Community Services	-	52,939	52,939	8,212	28,508	26,491	2,017	7.6%	52,939
Vote 7 - Municipal Public Safety	-	71,012	71,012	5,677	35,125	35,506	(381)	-1.1%	71,012
Vote 8 - Planning and Development	-	17,494	17,494	1,226	8,461	7,807	655	8.4%	17,494
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	<b>-</b>	<b>2,119,420</b>	<b>2,119,420</b>	<b>230,019</b>	<b>1,089,300</b>	<b>1,083,374</b>	<b>5,926</b>	<b>0.5%</b>	<b>2,119,420</b>
<b>Expenditure by Vote</b>									
Vote 1 - Municipal Council	-	55,516	55,516	3,606	29,286	29,748	(461)	-1.6%	55,516
Vote 2 - Office of the Municipal Manager	-	33,702	33,702	1,832	11,721	13,851	(2,130)	-15.4%	33,702
Vote 3 - Corporate Services	-	82,589	82,589	5,279	35,446	38,294	(2,848)	-7.4%	82,589
Vote 4 - Financial Services	-	171,468	171,468	12,101	84,971	87,734	(2,763)	-3.1%	171,468
Vote 5 - Infrastructure Services	-	1,293,520	1,293,520	110,300	608,258	613,325	(5,067)	-0.8%	1,293,520
Vote 6 - Community Services	-	203,116	203,116	19,047	94,250	98,235	(3,984)	-4.1%	203,116
Vote 7 - Municipal Public Safety	-	201,555	201,555	15,244	89,237	93,077	(3,840)	-4.1%	201,555
Vote 8 - Planning and Development	-	70,875	70,875	4,873	29,934	33,330	(3,395)	-10.2%	70,875
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	<b>-</b>	<b>2,112,340</b>	<b>2,112,340</b>	<b>172,282</b>	<b>983,104</b>	<b>1,007,593</b>	<b>(24,489)</b>	<b>-2.4%</b>	<b>2,112,340</b>
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>7,080</b>	<b>7,080</b>	<b>57,737</b>	<b>106,197</b>	<b>75,781</b>	<b>30,415</b>	<b>40.1%</b>	<b>7,080</b>

## Financial Performance (revenue and expenditure by source/type) – December 2025

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	2024/25	Budget Year 2025/26								
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>Revenue</b>										
<b>Exchange Revenue</b>			1,368,101	1,368,101	114,594	686,045	682,092	3,953	1%	1,368,101
Service charges - Electricity		745,540	745,540	57,937	372,779	374,013	(1,234)	0%		745,540
Service charges - Water		209,109	209,109	20,672	100,468	97,584	2,883	3%		209,109
Service charges - Waste Water Management		129,533	129,533	11,681	64,429	62,068	2,362	4%		129,533
Service charges - Waste management		115,444	115,444	9,073	56,011	56,279	(268)	0%		115,444
Sale of Goods and Rendering of Services		63,725	63,725	8,407	44,915	44,915	-			63,725
Agency services		7,500	7,500	527	3,795	3,750	45	1%		7,500
Interest		0	0	-	-	-	-	-		0
Interest earned from Receivables		12,500	12,500	766	3,407	3,542	(135)	-4%		12,500
Interest earned from Current and Non Current Assets		55,000	55,000	2,086	20,859	20,859	-			55,000
Dividends		-	-	-	-	-	-	-		-
Rent on Land		452	452	94	626	626	-			452
Rental from Fixed Assets		7,544	7,544	748	4,637	4,338	300	7%		7,544
Licence and permits		780	780	116	694	694	-			780
Special rating levies		15,420	15,420	1,289	7,815	7,815	-			15,420
Operational Revenue		5,554	5,554	1,199	5,610	5,610	-			5,554
<b>Non-Exchange Revenue</b>		-	649,770	649,770	101,648	375,033	373,059	1,973	1%	649,770
Property rates		383,977	383,977	31,884	195,022	193,588	1,434	1%		383,977
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		52,537	52,537	4,417	26,834	26,268	566	2%		52,537
Licence and permits		2,000	2,000	139	1,001	1,000	1	0%		2,000
Transfer and subsidies - Operational		205,957	205,957	61,415	145,700	145,700	-			205,957
Interest		2,300	2,300	179	672	700	(27)	-4%		2,300
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		3,000	3,000	3,614	5,803	5,803	-			3,000
Discontinued Operations		-	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and</b>		-	<b>2,017,871</b>	<b>2,017,871</b>	<b>216,242</b>	<b>1,061,077</b>	<b>1,055,151</b>	<b>5,926</b>	<b>1%</b>	<b>2,017,871</b>
<b>Expenditure By Type</b>										
Employee related costs		618,840	618,775	46,175	285,463	295,108	(9,645)	-3%		618,775
Remuneration of councillors		14,012	14,012	1,153	6,917	7,006	(89)	-1%		14,012
Bulk purchases - electricity		556,160	556,160	38,898	249,439	252,800	(3,361)	-1%		556,160
Inventory consumed		76,168	74,217	4,976	28,744	29,996	(1,253)	-4%		74,217
Debt impairment		70,770	70,770	5,897	35,385	35,385	-			70,770
Depreciation and amortisation		167,211	167,211	13,934	83,606	83,606	-			167,211
Interest		51,227	51,227	23,517	24,656	24,656	-			51,227
Contracted services		356,644	357,707	34,036	129,071	135,631	(6,560)	-5%		357,707
Transfers and subsidies		16,770	16,770	1,285	9,060	9,060	-			16,770
Irrecoverable debts written off		20,000	20,000	(6,843)	55,048	55,048	-			20,000
Operational costs		164,539	165,492	9,252	75,716	79,298	(3,582)	-5%		165,492
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
<b>Total Expenditure</b>		-	<b>2,112,340</b>	<b>2,112,340</b>	<b>172,282</b>	<b>983,104</b>	<b>1,007,593</b>	<b>(24,489)</b>	<b>-2%</b>	<b>2,112,340</b>
<b>Surplus/(Deficit)</b>		-	<b>(94,469)</b>	<b>(94,469)</b>	<b>43,961</b>	<b>77,974</b>	<b>47,558</b>	<b>30,415</b>	<b>0</b>	<b>(94,469)</b>
Transfers and subsidies - capital (monetary allocations)		101,549	101,549	13,777	28,223	28,223	-			101,549
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	<b>7,080</b>	<b>7,080</b>	<b>57,737</b>	<b>106,197</b>	<b>75,781</b>			<b>7,080</b>
Income Tax		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after income tax</b>		-	<b>7,080</b>	<b>7,080</b>	<b>57,737</b>	<b>106,197</b>	<b>75,781</b>			<b>7,080</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>7,080</b>	<b>7,080</b>	<b>57,737</b>	<b>106,197</b>	<b>75,781</b>			<b>7,080</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>		-	<b>7,080</b>	<b>7,080</b>	<b>57,737</b>	<b>106,197</b>	<b>75,781</b>			<b>7,080</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.56% above the YTD budget projections.

Current expenditure is 2.43% below YTD budget projections for December 2025.

## Capital Expenditure (Municipal vote, standard classification and funding) – December 2025

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote 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
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	3,315	3,315	-	2,666	1,657	1,008	61%	3,315
Vote 4 - Financial Services	-	8,420	8,420	2,005	6,046	4,210	1,836	44%	8,420
Vote 5 - Infrastructure Services	-	215,840	215,840	15,995	55,077	84,525	(29,448)	-35%	215,840
Vote 6 - Community Services	-	2,925	2,925	907	1,049	1,312	(263)	-20%	2,925
Vote 7 - Municipal Public Safety	-	3,792	3,392	-	57	1,446	(1,389)	-96%	3,792
Vote 8 - Planning and Development	-	29	29	-	17	15	2	15%	29
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	-	<b>234,321</b>	<b>233,921</b>	<b>18,907</b>	<b>64,912</b>	<b>93,165</b>	<b>(28,253)</b>	<b>-30%</b>	<b>234,321</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	15	15	5	5	8	(2)	-29%	15
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services	-	16,060	16,460	5,112	7,690	4,030	3,660	91%	16,060
Vote 5 - Infrastructure Services	-	7,950	7,950	6,134	6,934	3,700	3,234	87%	7,950
Vote 6 - Community Services	-	-	-	-	-	-	-	-	-
Vote 7 - Municipal Public Safety	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	-	<b>24,025</b>	<b>24,425</b>	<b>11,251</b>	<b>14,629</b>	<b>7,738</b>	<b>6,892</b>	<b>89%</b>	<b>24,025</b>
<b>Total Capital Expenditure</b>	-	<b>258,346</b>	<b>258,346</b>	<b>30,158</b>	<b>79,541</b>	<b>100,903</b>	<b>(21,361)</b>	<b>-21%</b>	<b>258,346</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>									
Executive and council	-	70	70	5	5	35	(30)	-85%	70
Finance and administration	-	3,430	3,430	-	2,666	1,715	951	55%	3,430
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>									
Community and social services	-	72,520	72,520	6,814	22,113	24,639	(2,526)	-10%	72,520
Sport and recreation	-	6,625	6,625	-	2,721	163	2,558	1574%	6,625
Public safety	-	33,901	33,901	4,317	11,023	16,000	(4,977)	-31%	33,901
Housing	-	7,452	7,452	-	57	3,476	(3,419)	-98%	7,452
Health	-	24,542	24,542	2,497	8,311	5,000	3,311	66%	24,542
<b>Economic and environmental services</b>									
Planning and development	-	18,954	18,954	8,141	12,244	9,202	3,042	33%	18,954
Road transport	-	1,554	1,554	2	64	777	(713)	-92%	1,554
Environmental protection	-	17,400	17,400	8,139	12,180	8,425	3,755	45%	17,400
<b>Trading services</b>									
Energy sources	-	163,372	163,372	15,198	42,513	65,312	(22,798)	-35%	163,372
Water management	-	60,218	60,218	7,328	12,665	19,955	(7,290)	-37%	60,218
Waste water management	-	63,653	63,653	4,846	22,787	30,127	(7,340)	-24%	63,653
Waste management	-	34,560	34,560	3,025	7,061	12,760	(5,699)	-45%	34,560
Other	-	4,940	4,940	-	-	2,470	(2,470)	-100%	4,940
<b>Total Capital Expenditure - Functional Classification</b>	-	<b>258,346</b>	<b>258,346</b>	<b>30,158</b>	<b>79,541</b>	<b>100,903</b>	<b>(21,361)</b>	<b>-21%</b>	<b>258,346</b>
<b>Funded by:</b>									
National Government	-	76,207	76,207	11,280	19,912	31,150	(11,238)	-36%	76,207
Provincial Government	-	25,342	25,342	2,497	8,311	5,400	2,911	54%	25,342
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	-	<b>101,549</b>	<b>101,549</b>	<b>13,777</b>	<b>28,223</b>	<b>36,550</b>	<b>(8,327)</b>	<b>-23%</b>	<b>101,549</b>
<b>Borrowing</b>	-	<b>106,337</b>	<b>106,337</b>	<b>7,002</b>	<b>32,112</b>	<b>48,698</b>	<b>(16,586)</b>	<b>-34%</b>	<b>106,337</b>
<b>Internally generated funds</b>	-	<b>50,460</b>	<b>50,460</b>	<b>9,380</b>	<b>19,207</b>	<b>15,655</b>	<b>3,552</b>	<b>23%</b>	<b>50,460</b>
<b>Total Capital Funding</b>	-	<b>258,346</b>	<b>258,346</b>	<b>30,158</b>	<b>79,541</b>	<b>100,903</b>	<b>(21,361)</b>	<b>-21%</b>	<b>258,346</b>

Capital expenditure is 21.17% below the Year-to-Date budget projections. Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

## Financial Position - December 2025

### WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	2024/25	Budget Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents		723,115	723,115	832,974	723,115
Trade and other receivables from exchange transactions		110,653	110,653	92,794	110,653
Receivables from non-exchange transactions		35,577	35,577	28,171	35,577
Current portion of non-current receivables		-	-	-	-
Inventory		15,588	15,588	14,336	15,588
VAT		1,800	1,800	14,683	1,800
Other current assets		55,610	55,610	123,267	55,610
<b>Total current assets</b>	-	<b>942,343</b>	<b>942,343</b>	<b>1,106,225</b>	<b>942,343</b>
<b>Non current assets</b>					
Investments		8,400	8,400	15,608	8,400
Investment property		168,225	168,225	167,369	168,225
Property, plant and equipment		3,871,372	3,871,372	3,754,502	3,871,372
Biological assets		-	-	-	-
Living and non-living resources		980	980	681	980
Heritage assets		109,625	109,625	109,625	109,625
Intangible assets		7,488	7,488	7,585	7,488
Trade and other receivables from exchange transactions		-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-
Other non-current assets		-	-	-	-
<b>Total non current assets</b>	-	<b>4,166,089</b>	<b>4,166,089</b>	<b>4,055,370</b>	<b>4,166,089</b>
<b>TOTAL ASSETS</b>	-	<b>5,108,433</b>	<b>5,108,433</b>	<b>5,161,595</b>	<b>5,108,433</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft		-	-	-	-
Financial liabilities		61,383	61,383	26,183	61,383
Consumer deposits		69,665	69,665	63,199	69,665
Trade and other payables from exchange transactions		133,297	133,297	56,772	133,297
Trade and other payables from non-exchange transactions		-	-	30,374	-
Provision		48,242	48,242	39,157	48,242
VAT		6,076	6,076	6,942	6,076
Other current liabilities		7,966	7,966	3,678	7,966
<b>Total current liabilities</b>	-	<b>326,629</b>	<b>326,629</b>	<b>226,304</b>	<b>326,629</b>
<b>Non current liabilities</b>					
Financial liabilities		360,476	360,476	335,584	360,476
Provision		186,928	186,928	186,049	186,928
Long term portion of trade payables		-	-	-	-
Other non-current liabilities		145,765	145,765	138,115	145,765
<b>Total non current liabilities</b>	-	<b>693,169</b>	<b>693,169</b>	<b>659,748</b>	<b>693,169</b>
<b>TOTAL LIABILITIES</b>	-	<b>1,019,798</b>	<b>1,019,798</b>	<b>886,052</b>	<b>1,019,798</b>
<b>NET ASSETS</b>	-	<b>4,088,634</b>	<b>4,088,634</b>	<b>4,275,543</b>	<b>4,088,634</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		4,085,404	4,085,404	4,272,315	4,085,404
Reserves and funds		3,231	3,231	3,228	3,231
Other		-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	-	<b>4,088,634</b>	<b>4,088,634</b>	<b>4,275,543</b>	<b>4,088,634</b>

## Cash Flow - December 2025

### WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description R thousands	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>CASH FLOW FROM OPERATING ACTIVITIES</b>									%
<b>Receipts</b>									
Property rates		395,671	395,671	32,739	204,779	204,760	19	0%	395,671
Service charges		1,191,297	1,191,297	98,458	619,077	618,879	199	0%	1,191,297
Other revenue		95,718	95,718	13,642	120,931	120,931	-		95,718
Transfers and Subsidies - Operational		205,957	205,957	59,756	153,984	153,984	-		205,957
Transfers and Subsidies - Capital		101,549	101,549	5,731	47,301	47,301	-		101,549
Interest		55,000	55,000	3,031	24,939	24,939	-		55,000
Dividends		-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees		(1,753,448)	(1,753,448)	(139,756)	(951,530)	(951,246)	284	0%	(1,753,448)
Interest		(51,227)	(51,227)	(23,517)	(24,656)	(24,656)	-		(51,227)
Transfers and Subsidies		(16,770)	(16,770)	(1,285)	(9,060)	(9,060)	-		(16,770)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	-	<b>223,747</b>	<b>223,747</b>	<b>48,798</b>	<b>185,763</b>	<b>185,830</b>	<b>67</b>	<b>0%</b>	<b>223,747</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		30,167	30,167	(415)	(2,490)	(2,490)	-		30,167
<b>Payments</b>									
Capital assets		(258,346)	(258,346)	(30,158)	(79,541)	(79,541)	-		(258,346)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	-	<b>(228,178)</b>	<b>(228,178)</b>	<b>(30,573)</b>	<b>(82,031)</b>	<b>(82,031)</b>	-		<b>(228,178)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		90,000	90,000	-	-	-	-		90,000
Increase (decrease) in consumer deposits		5,200	5,200	(1,254)	(75)	(75)	-		5,200
<b>Payments</b>									
Repayment of borrowing		(154,654)	(154,654)	(120,084)	(124,746)	(124,746)	-		(154,654)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	-	<b>(59,454)</b>	<b>(59,454)</b>	<b>(121,339)</b>	<b>(124,822)</b>	<b>(124,822)</b>	-		<b>(59,454)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	-	<b>(63,885)</b>	<b>(63,885)</b>	<b>(103,114)</b>	<b>(21,090)</b>	<b>(21,023)</b>			<b>(63,885)</b>
Cash/cash equivalents at beginning:		787,000	787,000		854,064	787,000			854,064
Cash/cash equivalents at month/year end:	-	723,115	723,115		832,974	765,977			790,178

The municipality started the year with a positive cash balance of R854.1 million. The December closing balance is R832.9 million. Refer to Supporting Table SC9 for more details on the cash position.

## Supporting Table SC9: Monthly Budget Statement – Actual & revised targets for cash receipts & cash flows

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>															
<b>Cash Receipts By Source</b>															
Property rates	33,790	36,590	33,052	31,753	36,854	32,739	-	-	-	-	-	-	395,671	419,108	443,938
Service charges - Electricity revenue	55,670	67,169	66,503	75,047	57,579	59,034	-	-	-	-	-	-	745,029	790,596	838,032
Service charges - Water revenue	16,266	14,207	15,769	23,435	16,555	18,571	-	-	-	-	-	-	205,517	217,229	230,263
Service charges - Waste Water Management	10,837	9,789	10,658	16,138	11,211	11,475	-	-	-	-	-	-	127,298	138,469	146,786
Service charges - Waste Mangement	9,437	8,939	10,264	15,479	9,668	9,378	-	-	-	-	-	-	113,453	120,518	127,740
Rental of facilities and equipment	548	991	924	1,165	913	730	-	-	-	-	-	-	7,996	8,475	8,983
Interest earned - external investments	4,191	2,070	4,236	4,124	4,152	2,086	-	-	-	-	-	-	55,000	58,300	61,798
Interest earned - outstanding debtors	1,110	1,233	(55)	(63)	910	945	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,354	4,324	4,649	4,385	4,706	4,417	-	-	-	-	-	-	8,017	5,890	3,658
Licences and permits	247	298	356	291	247	255	-	-	-	-	-	-	2,780	2,947	3,124
Agency services	566	706	703	713	580	527	-	-	-	-	-	-	7,500	7,950	8,427
Transfers and Subsidies - Operational	74,678	5,389	9,577	(2)	4,458	59,756	-	-	-	-	-	-	205,957	210,874	218,553
Other revenue	15,080	12,395	12,069	20,247	8,600	7,350	-	-	-	-	-	-	69,426	47,416	30,235
<b>Cash Receipts by Source</b>	<b>226,774</b>	<b>164,099</b>	<b>168,707</b>	<b>192,711</b>	<b>156,433</b>	<b>207,262</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,943,643</b>	<b>2,027,772</b>	<b>2,121,537</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations)	9,668	10,767	5,046	11,079	5,138	5,731	-	-	-	-	-	-	101,549	77,043	52,375
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	90,000	70,000	80,000
Increase (decrease) in consumer deposits	836	(3)	(28)	143	241	(1,254)	-	-	-	-	-	-	5,200	2,050	2,050
VAT Control (receipts)	1,117	(8,760)	16	(4,141)	674	363	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	-	-	-	-	-	-	30,167	(360)	-
<b>Total Cash Receipts by Source</b>	<b>237,979</b>	<b>165,688</b>	<b>173,326</b>	<b>199,378</b>	<b>162,070</b>	<b>211,687</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,170,559</b>	<b>2,176,505</b>	<b>2,255,962</b>
<b>Cash Payments by Type</b>															
Employee related costs	35,983	48,043	42,719	43,284	67,418	45,048	-	-	-	-	-	-	604,571	635,864	666,604
Remuneration of councillors	1,153	1,153	1,153	1,153	1,153	1,153	-	-	-	-	-	-	14,012	15,062	16,151
Interest	(10)	300	479	-	370	23,517	-	-	-	-	-	-	51,227	44,657	45,526
Bulk purchases - Electricity	14	66,036	59,318	42,950	42,223	38,898	-	-	-	-	-	-	556,160	585,970	622,242
Acquisitions - water & other inventory	1,043	4,624	5,217	7,391	5,493	4,976	-	-	-	-	-	-	76,168	75,536	82,189
Contracted services	506	17,785	22,533	30,183	24,028	34,036	-	-	-	-	-	-	356,644	375,949	400,663
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	1,285	2,635	1,285	1,285	1,285	1,285	-	-	-	-	-	-	16,770	17,487	18,128
Other expenditure	95,476	17,839	27,218	64,110	16,261	15,645	-	-	-	-	-	-	145,894	113,096	112,761
<b>Cash Payments by Type</b>	<b>135,449</b>	<b>158,415</b>	<b>159,922</b>	<b>190,356</b>	<b>158,231</b>	<b>164,558</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,821,445</b>	<b>1,863,622</b>	<b>1,964,263</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	3,932	9,699	7,773	11,957	16,022	30,158	-	-	-	-	-	-	258,346	147,043	132,375
Repayment of borrowing	(0)	1,380	1,785	-	1,496	120,084	-	-	-	-	-	-	154,654	61,383	72,116
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>139,380</b>	<b>169,493</b>	<b>169,480</b>	<b>202,313</b>	<b>175,750</b>	<b>314,801</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,234,444</b>	<b>2,072,048</b>	<b>2,168,754</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>98,599</b>	<b>(3,806)</b>	<b>3,846</b>	<b>(2,935)</b>	<b>(13,680)</b>	<b>(103,114)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(63,885)</b>	<b>104,457</b>	<b>87,208</b>
Cash/cash equivalents at the month/year beginning:	854,064	952,663	948,857	952,703	949,768	936,088	832,974	832,974	832,974	832,974	832,974	832,974	854,064	790,178	894,635
Cash/cash equivalents at the month/year end:	952,663	948,857	952,703	949,768	936,088	832,974	832,974	832,974	832,974	832,974	832,974	832,974	790,178	894,635	981,842

This supporting table gives details of information summarised in Table C7.

# SUPPORTING DOCUMENTATION

## Debtors' analysis

### Supporting Table SC3 Debtors' age analysis

(This table represents the debtors billing system representing the state of all debtors, including payments received in advance)

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	30,933	1,756	1,400	1,279	859	489	1,371	10,185	48,272	14,183	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	41,051	3,968	3,462	3,323	2,503	785	2,112	6,373	63,576	15,096	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	33,171	957	610	515	539	348	1,833	8,210	46,184	11,445	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	15,057	1,032	856	720	508	241	808	3,242	22,464	5,519	-	-
Receivables from Exchange Transactions - Waste Management	1600	12,081	971	885	767	496	250	851	3,205	19,504	5,568	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	911	84	61	151	21	15	20	124	1,387	332	-	-
Interest on Arrear Debtor Accounts	1810	455	118	165	215	164	91	600	14,066	15,875	15,137	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(18,092)	364	373	556	380	258	1,659	7,331	(7,171)	10,184	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>115,566</b>	<b>9,250</b>	<b>7,812</b>	<b>7,527</b>	<b>5,470</b>	<b>2,477</b>	<b>9,253</b>	<b>52,736</b>	<b>210,091</b>	<b>77,463</b>	<b>-</b>	<b>-</b>
<b>2024/25 - totals only</b>		<b>108,141</b>	<b>6,422</b>	<b>5,498</b>	<b>4,155</b>	<b>3,458</b>	<b>3,562</b>	<b>27,587</b>	<b>62,664</b>	<b>221,487</b>	<b>101,426</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1,141	409	319	344	376	219	377	3,266	6,452	4,583	-	-
Commercial	2300	15,507	1,122	1,023	1,186	765	43	270	3,561	23,476	5,824	-	-
Households	2400	101,335	7,710	6,468	5,993	4,326	2,213	8,578	45,783	182,406	66,893	-	-
Other	2500	(2,417)	9	3	3	2	3	28	126	(2,242)	163	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>115,566</b>	<b>9,250</b>	<b>7,812</b>	<b>7,527</b>	<b>5,470</b>	<b>2,477</b>	<b>9,253</b>	<b>52,736</b>	<b>210,091</b>	<b>77,463</b>	<b>-</b>	<b>-</b>

The debtors' 12-month rolling average payment rate is 99,49% at the end of December 2025.

### Summary of Indigent Households

	Indigent Households	Other Households	Total Households	
<b>2,025</b>				
July	5,610	33,061	38,671	14.51%
August	5,406	34,139	39,545	13.67%
September	5,537	34,009	39,546	14.00%
October	6,197	33,109	39,306	15.77%
November	7,744	31,702	39,446	19.63%
December	7,803	31,499	39,302	19.85%
<b>2,026</b>				
January				
February				
March				
April				
May				
June				

### Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
7803			10KL	7803	0	7803	waterborne
Free Basic Electricity				Free Basic Refuse Removal			
Beneficiaries provided by Eskom	Beneficiaries provided by Municipality	Non-grid energy Beneficiaries	level of Service (e.g. 50 Kwh per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
99	7704		70kWh	7803	0	7803	Total monthly levy

**Summary of Debtors Age Analysis**  
**(This table represents gross debtors only)**

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days	Older than 90 days
<b>2025/2026</b>											
June											
May											
April											
March											
February											
January											
December	137,425,133	9,250,207	7,812,195	7,526,554	5,469,945	2,477,280	9,253,022	52,735,877	231,950,212	94,525,079	77,462,677
November	#####	10,945,705	9,119,377	6,488,577	2,762,064	2,148,960	9,060,542	52,416,544	227,408,003	92,941,770	72,876,687
October	80,919,593	10,893,754	7,207,530	3,105,035	2,352,955	1,792,121	14,497,756	46,391,771	167,160,516	86,240,923	68,139,639
September	#####	12,554,482	7,179,238	4,654,290	3,785,304	3,932,567	23,799,930	70,326,049	269,461,248	126,231,860	106,498,141
Augustus	#####	10,409,510	6,057,729	4,563,445	4,762,071	3,707,482	25,663,964	70,903,053	265,599,271	126,067,254	109,600,015
July	#####	7,155,849	4,837,988	4,825,796	3,874,454	3,304,686	26,876,344	65,991,425	261,893,408	116,866,542	104,872,705

**Creditors' analysis**

**Supporting Table SC4**

**WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December**

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	7,056	-	-	-	-	-	-	-	-	7,056	6,361
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>7,056</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,056</b>	<b>6,361</b>

Supporting Table SC4 reflects current creditors at the end of December 2025.

The payment of creditors is within requirements of the MFMA.

# Investment portfolio analysis

## Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
<b>Municipality</b>													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	29,939	1,202		125	31,266
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	54,282	2,214		260	56,757
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	8,259	198		30	8,487
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,268	54	-53473.63		10,269
ABSA 2082123676	364 days	FIXED DEP	Yes	Yes	Yes	No	No	30/06/2026	100,000				100,000
ABSA 2081694232	180 days	FIXED DEP	Yes	Yes	Yes	No	No	19/01/2026	100,000				100,000
Standard Bank 288434005-041	184 days	FIXED DEP	Yes	Yes	Yes	No	No	29/01/2026	100,000				100,000
ABSA 2082159516	184 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	29/01/2026	100,000				100,000
Standard Bank 288434005-043	181 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	30/03/2026	100,000				100,000
ABSA 2082272279	181days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	30/04/2026	100,000				100,000
<b>Municipality sub-total</b>									<b>702,750</b>	<b>3,667</b>		<b>415</b>	<b>706,779</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>									<b>702,750</b>	<b>3,667</b>		<b>415</b>	<b>706,779</b>

Surplus cash not immediately required is invested in call and monthly deposits.

Long term investments relate to the sinking fund investments.

# Allocation and grant receipts and expenditure

## Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

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
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	-	183,866	183,866	59,756	138,271	138,271	-		183,866
Operational Revenue:General Revenue:Equitable Share		179,268	179,268	59,756	134,451	134,451	-		179,268
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,588	2,588		1,810	1,810	-		2,588
Local Government Financial Management Grant [Schedule 5B]		1,800	1,800		1,800	1,800	-		1,800
Municipal Infrastructure Grant [Schedule 5B]		210	210		210	210	-		210
<b>Provincial Government:</b>	-	61,906	61,906	4,114	40,589	40,589	-		61,906
Title Deeds Restriction Grant		97	97		-	-	-		97
Community Library Services Grant		8,824	8,824		5,883	5,883	-		8,824
Thusong Services Centres Grant		150	150		-	-	-		150
Resource funding for the establish & support of K9 Unit		4,350	4,350		4,350	4,350	-		4,350
Community Development Workers		76	76		-	-	-		76
Financial Management Capability Grant		672	672		672	672	-		672
Maintenance & Construction of Transport Infrastructure		130	130		-	-	-		130
Resource funding for the est of Law Enforcement Rural Safety Unit		4,317	4,317		4,317	4,317	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		42,790	42,790	4,114	24,867	24,867	-		42,790
Municipal Fire Service Capacity Support Grant		500	500		500	500	-		500
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	2,975	2,975	-	512	512	-		2,975
Departmental Agencies and Accounts		2,600	2,600		305	305	-		2,600
Foreign Government and International Organisations		375	375		207	207	-		375
<b>Total Operating Transfers and Grants</b>	-	248,747	248,747	63,870	179,371	179,371	-		248,747
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	-	76,207	76,207	-	29,560	29,560	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13,908	13,908		9,041	9,041	-		13,908
Municipal Infrastructure Grant [Schedule 5B]		33,872	33,872		16,519	16,519	-		33,872
Local Government Financial Management Grant [Schedule 5B]		-	-		-	-	-		-
Water Services Infrastructure Grant [Schedule 5B]		28,427	28,427		4,000	4,000	-		28,427
<b>Provincial Government:</b>	-	25,342	25,342	5,731	17,380	17,380	-		25,342
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		24,542	24,542	4,931	16,580	16,580	-		24,542
Non-motorised Transport Infrastructure Grant		-	-	-	-	-	-		-
Regional Socio Economic Projects		800	800	800	800	800	-		800
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-		-
Households		-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	-	101,549	101,549	5,731	46,940	46,940	-		101,549
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	-	350,296	350,296	69,601	226,312	226,312	-		350,296

Grant receipts are monitored according to the payment schedule. Year to date actuals only reflects actual receipts for 2025/2026.

Another letter was received from Department of Corporate Governance (DCoG) regarding the intention to withhold the Municipal Infrastructure Grant (MIG) transfer from the municipality in terms of section 17 of the Division of Revenue Act, No. 2 of 2025 (DORA). In line with the above cited section of the DORA, the DCoG intends to invoke section 17(1) and withholding the December transfer for a period not exceeding 30 days.

The municipality had 7 days from receipt of the letter to submit written representation to DCoG as to why the allocation should not be withheld.

The municipality submitted a written response to Department of Corporate Governance and no feedback received to date.

## Supporting Table SC7(1) – Grant expenditure

### WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	4,598	4,598	200	1,407	1,407	-		4,598
Operational Revenue: General Revenue: Equitable Share									
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,588	2,588	142	997	997	-		2,588
Local Government Financial Management Grant [Schedule 5B]		1,800	1,800	59	333	333	-		1,800
Municipal Disaster Grant [Schedule 5B]		-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		210	210	-	78	78	-		210
<b>Provincial Government:</b>	-	61,906	61,906	5,458	38,997	38,997	-		61,906
Title Deeds Restriction Grant		97	97	-	-	-	-		97
Community Library Services Grant		8,824	8,824	845	5,638	5,638	-		8,824
Thusong Services Centres Grant		150	150	-	-	-	-		150
Resource funding for the establish & support of K9 Unit		4,350	4,350	270	1,824	1,824	-		4,350
Community Development Workers		76	76	-	-	-	-		76
Financial Management Capability Grant		672	672	-	-	-	-		672
Maintenance & Construction of Transport Infrastructure		130	130	-	-	-	-		130
Resource funding for the est of Law Enforcement Rural Safety Unit		4,317	4,317	344	1,949	1,949	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		42,790	42,790	4,000	29,586	29,586	-		42,790
Municipal Fire Service Capacity Support Grant		500	500	-	-	-	-		500
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	-	-		-
Library Service Replacement Funding for most vulnerable B3 Municipalities		-	-	-	-	-	-		-
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	2,975	2,975	-	431	431	-		2,975
Departmental Agencies and Accounts		2,600	2,600	-	305	305	-		2,600
Foreign Government and International Organisations		375	375	-	126	126	-		375
Households		-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>	-	69,479	69,479	5,659	40,835	40,835	-		69,479
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	76,207	76,207	11,280	19,912	19,912	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13,908	13,908	691	1,251	1,251	-		13,908
Municipal Infrastructure Grant [Schedule 5B]		33,872	33,872	9,196	16,702	16,702	-		33,872
Local Government Financial Management Grant [Schedule 5B]		-	-	-	-	-	-		-
Water Services Infrastructure Grant [Schedule 5B]		28,427	28,427	1,393	1,959	1,959	-		28,427
Municipal Disaster Relief Grant		-	-	-	-	-	-		-
<b>Provincial Government:</b>	-	25,342	25,342	2,497	8,311	8,311	-		25,342
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		24,542	24,542	2,497	8,311	8,311	-		24,542
Non-motorised Transport Infrastructure Grant		-	-	-	-	-	-		-
Regional Socio Economic Projects		800	800	-	-	-	-		800
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>	-	101,549	101,549	13,777	28,223	28,223	-		101,549
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	171,028	171,028	19,435	69,058	69,058	-		171,028

Grant expenditure is monitored against grant receipts.

**Supporting Table SC7(2) – Expenditure against approved rollovers**

This table does not yet reflect in the mSCOA V6.9 C-Schedule Template

A roll-over application was submitted to Provincial Treasury in August 2025 for unspent Financial Management Capability Grant (FMCG) funds. The roll-over application was not approved and the unspent grants relating to the (FMCG) paid back to the transferring department.

# Expenditure on councilor allowances and employee benefits

## Supporting Table SC8

### WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits - M06 December

Summary of Employee and Councilor remuneration	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	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		12,742	12,742	1,047	6,283	6,371	(89)	-1%	12,742
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1,269	1,269	106	635	635	-	-	1,269
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	-	<b>14,012</b>	<b>14,012</b>	<b>1,153</b>	<b>6,917</b>	<b>7,006</b>	<b>(89)</b>	<b>-1%</b>	<b>14,012</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages		12,377	12,377	555	3,878	6,189	(2,310)	-37%	12,377
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		229	229	-	-	114	(114)	-100%	229
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		221	221	8	59	110	(52)	-47%	221
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	-	<b>12,827</b>	<b>12,827</b>	<b>563</b>	<b>3,937</b>	<b>6,413</b>	<b>(2,477)</b>	<b>-39%</b>	<b>12,827</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		382,372	380,562	28,463	163,366	167,766	(4,401)	-3%	380,562
Pension and UIF Contributions		57,015	57,017	4,594	27,222	28,308	(1,086)	-4%	57,017
Medical Aid Contributions		19,278	19,278	1,533	9,236	9,939	(704)	-7%	19,278
Overtime		59,290	60,790	5,997	27,701	28,395	(694)	-2%	60,790
Performance Bonus		549	480	40	240	240	0	0%	480
Motor Vehicle Allowance		8,438	8,543	621	3,712	4,407	(695)	-16%	8,543
Cellphone Allowance		2,426	2,436	173	1,050	1,218	(168)	-14%	2,436
Housing Allowances		2,116	2,130	170	1,009	1,065	(56)	-5%	2,130
Other benefits and allowances		45,857	46,040	1,630	33,654	33,020	634	2%	46,040
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		28,672	28,672	2,389	14,336	14,336	0	0%	28,672
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	-	<b>606,013</b>	<b>605,948</b>	<b>45,612</b>	<b>281,526</b>	<b>288,695</b>	<b>(7,169)</b>	<b>-2%</b>	<b>605,948</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	-	<b>632,851</b>	<b>632,786</b>	<b>47,328</b>	<b>292,380</b>	<b>302,114</b>	<b>(9,734)</b>	<b>-3%</b>	<b>632,786</b>
<b>TOTAL MANAGERS AND STAFF</b>	-	<b>618,840</b>	<b>618,775</b>	<b>46,175</b>	<b>285,463</b>	<b>295,108</b>	<b>(9,645)</b>	<b>-3%</b>	<b>618,775</b>

# Financial Performance

## Supporting Table SC2

### WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	10.3%	10.3%	11.0%	10.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	41.2%	41.2%	40.4%	41.2%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.1%	17.1%	13.7%	17.1%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	11158.5%	11158.5%	10395.0%	11158.5%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	0.0%	288.5%	288.5%	488.8%	288.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	221.4%	221.4%	368.1%	221.4%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	10.0%	10.0%	23.0%	10.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	Annual Indicator	100.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		24.8%	24.8%	Annual Indicator	24.8%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		5.9%	5.9%	Annual Indicator	5.9%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	30.7%	30.7%	26.9%	30.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	15.8%	15.8%	14.1%	15.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	10.8%	10.8%	10.2%	10.8%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				Annual Indicator	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		4.2%	4.2%	Annual Indicator	4.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.9	4.9	Annual Indicator	4.9

# Capital programme performance

## Supporting Table SC12

### WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		4,211	3,906	3,932	3,932	3,906	(26)	-0.7%	2%
August		4,061	3,756	9,699	13,630	7,661	(5,969)	-77.9%	5%
September		13,119	13,829	7,773	21,403	21,490	86	0.4%	8%
October		5,521	5,216	11,957	33,361	26,705	(6,655)	-24.9%	13%
November		9,761	9,456	16,022	49,383	36,161	(13,222)	-36.6%	19%
December		64,232	64,742	30,158	79,541	100,903	21,361	21.2%	31%
January		5,411	5,106	-					
February		10,661	10,356	-					
March		16,519	17,229	-					
April		22,261	21,956	-					
May		10,761	10,456	-					
June		91,832	92,342	-					
<b>Total Capital expenditure</b>	<b>-</b>	<b>258,346</b>	<b>258,346</b>	<b>79,541</b>					

## Top 10 Capital Projects

umb	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Kleinmond	Multi-ward KM Area	REFURBISHMENT OF BUFFELS RIVER WTW	30,397,000	30,397,000	1,958,605	Tender award objection period (expiring 1 Dec 2025).	Contract SC2588/2025 awarded on 17/11/2025. Objection period expiring on 1 Dec 2025.	Not applicable.	Not applicable.
2	Overstrand	Overstrand	LCH SERVICES	24,542,000	24,542,000	8,311,406	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP (Services) -	Not applicable.	Not applicable.
3	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	13,908,000	13,908,000	1,250,993	Awaiting Bid Evaluation Committee & Bid Adjudication Committee meetings.	Procurement (Contract SC2587/2025).	Not applicable.	Not applicable.
4	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	13,000,000	13,000,000	-	Procurement.	Tenders closed on 19 Sept 2025 (SC2585/2025). Bids currently being evaluated.	Budgetary and SCM requirements to be resolved before award.	Communication with Budget Office and SCM.
5	Overstrand	Overstrand	REPLACEMENT OF OVER	12,700,000	12,700,000	9,808,389	Construction stage.	Construction (Contract SC2490/2024).	Not applicable.	Not applicable.
6	Mount Pleasant	Ward 04	UPGRADE MOUNT PLEASANT SPORT GROUNDS	12,200,000	12,200,000	1,888,095	Under construction.	Under construction.	Await appointment of officials to serve as members of the BAC committee.	Applied to National Treasury for exemption.
7	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	10,629,000	10,629,000	5,954,912	Under construction.	Construction stage. (SC2500A/2024)	Not applicable.	Not applicable.
8	Hermanus	Ward 03	NEW STILL STREET 66K	10,000,000	10,000,000	-	Planning and procurement.	Municipal capital funding to be reallocated to another critical infrastructure project during the mid-year budget review while external fund sourcing continues for this project.	Additional external funding is required to continue with the project. INEP allocations will only be gazetted later.	Continue to try an source external funding (INEP, DTI, DBSA) for the project
9	Hermanus	Ward 03	HERMANUS MV/LV UPGF	9,000,000	9,000,000	1,145,808	Construction phase.	Construction underway for the 2025/26 Financial Year (Contract SC2437/2023). Awaiting long lead time material.	Not applicable.	Not applicable.
10	Overstrand	Overstrand	VEHICLES-ROADS	8,250,000	8,250,000	6,045,991	Procurement process (orders generated).	Awaiting for delivery of the last 3 Tipper Trucks.	Not applicable.	Not applicable.
<b>Totals</b>				<b>144,626,000</b>	<b>144,626,000</b>	<b>36,364,198</b>				

## Supporting Table SC13a

### WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

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
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	–	78,215	78,215	10,522	24,158	25,453	(1,296)	-5.1%	78,215
Roads Infrastructure	–	8,500	8,500	6,134	6,134	4,250	1,884	44.3%	8,500
Roads	–	8,500	8,500	6,134	6,134	4,250	1,884	44.3%	8,500
Storm water Infrastructure	–	6,200	6,200	–	280	–	280	–	6,200
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	6,200	6,200	–	280	–	280	–	6,200
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	33,018	33,018	1,239	3,188	7,555	(4,368)	-57.8%	33,018
MV Substations	–	10,000	10,000	–	–	5,000	(5,000)	-100.0%	10,000
MV Switching Stations	–	–	–	–	–	–	–	–	–
MV Networks	–	20,018	20,018	764	2,117	2,555	(438)	-17.2%	20,018
LV Networks	–	3,000	3,000	475	1,071	–	1,071	–	3,000
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	17,806	17,806	2,905	11,020	7,528	3,492	46.4%	17,806
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	–	5,273	5,273	122	5,060	2,636	2,424	91.9%	5,273
Reservoirs	–	–	–	–	–	–	–	–	–
Pump Stations	–	–	–	–	–	–	–	–	–
Water Treatment Works	–	8,983	8,983	2,783	5,160	4,492	668	14.9%	8,983
Bulk Mains	–	–	–	–	–	–	–	–	–
Distribution	–	3,550	3,550	–	800	400	400	100.0%	3,550
Sanitation Infrastructure	–	7,750	7,750	244	3,536	3,650	(114)	-3.1%	7,750
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	950	950	109	151	250	(99)	-39.6%	950
Waste Water Treatment Works	–	6,800	6,800	135	3,385	3,400	(15)	-0.4%	6,800
Solid Waste Infrastructure	–	4,940	4,940	–	–	2,470	(2,470)	-100.0%	4,940
Landfill Sites	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	–	3,300	3,300	–	–	1,650	(1,650)	-100.0%	3,300
Waste Processing Facilities	–	840	840	–	–	420	(420)	-100.0%	840
Waste Drop-off Points	–	800	800	–	–	400	(400)	-100.0%	800
<b>Community Assets</b>	–	12,022	12,022	396	2,273	4,536	(2,263)	-49.9%	12,022
Community Facilities	–	1,950	1,950	–	–	450	(450)	-100.0%	1,950
Police	–	200	200	–	–	–	–	–	200
Parks	–	300	300	–	–	–	–	–	300
Stalls	–	800	800	–	–	400	(400)	-100.0%	800
Taxi Ranks/Bus Terminals	–	650	650	–	–	50	(50)	-100.0%	650
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	10,072	10,072	396	2,273	4,086	(1,813)	-44.4%	10,072
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	10,072	10,072	396	2,273	4,086	(1,813)	-44.4%	10,072
Capital Spares	–	–	–	–	–	–	–	–	–
<b>Heritage assets</b>	–	–	–	–	–	–	–	–	–
<b>Investment properties</b>	–	–	–	–	–	–	–	–	–
<b>Other assets</b>	–	28,292	28,292	3,304	10,045	6,850	3,195	46.6%	28,292
Operational Buildings	–	3,750	3,750	807	1,734	1,850	(116)	-6.3%	3,750
Workshops	–	3,750	3,750	807	1,734	1,850	(116)	-6.3%	3,750
Housing	–	24,542	24,542	2,497	8,311	5,000	3,311	66.2%	24,542
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	24,542	24,542	2,497	8,311	5,000	3,311	66.2%	24,542
Capital Spares	–	–	–	–	–	–	–	–	–
<b>Biological or Cultivated Assets</b>	–	–	–	–	–	–	–	–	–
<b>Intangible Assets</b>	–	–	–	–	–	–	–	–	–
<b>Computer Equipment</b>	–	3,201	3,201	–	2,666	1,600	1,065	66.6%	3,201
Computer Equipment	–	3,201	3,201	–	2,666	1,600	1,065	66.6%	3,201
<b>Furniture and Office Equipment</b>	–	1,345	1,345	7	127	673	(546)	-81.1%	1,345
Furniture and Office Equipment	–	1,345	1,345	7	127	673	(546)	-81.1%	1,345
<b>Machinery and Equipment</b>	–	325	325	–	142	163	(20)	-12.4%	325
Machinery and Equipment	–	325	325	–	142	163	(20)	-12.4%	325
<b>Transport Assets</b>	–	24,310	24,710	7,117	13,736	8,155	5,581	68.4%	24,710
Transport Assets	–	24,310	24,710	7,117	13,736	8,155	5,581	68.4%	24,710
<b>Land</b>	–	–	–	–	–	–	–	–	–
<b>Zoo's, Marine and Non-biological Animals</b>	–	–	–	–	–	–	–	–	–
<b>Living resources</b>	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure on new assets</b>	–	147,710	148,110	21,346	53,148	47,430	(5,718)	-12.1%	148,110

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06									
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
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	46,797	46,797	1,941	11,767	22,798	(11,032)	-48.4%	46,797
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,500	1,500	-	-	750	(750)	-100.0%	1,500
MV Switching Stations	-	1,500	1,500	-	-	750	(750)	-100.0%	1,500
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	44,597	44,597	1,941	11,767	22,048	(10,282)	-46.6%	44,597
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	500	500	-	-	-	-	-	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	44,097	44,097	1,941	11,767	22,048	(10,282)	-46.6%	44,097
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	700	700	-	-	-	-	-	700
Pump Station	-	700	700	-	-	-	-	-	700
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	300	300	-	-	-	-	-	300
Biological or Cultivated Assets	-	300	300	-	-	-	-	-	300
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	-	47,097	47,097	1,941	11,767	22,798	11,032	48.4%	47,097

## Supporting Table SC13c

### WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06

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
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	193,053	193,053	17,349	76,214	96,526	(20,312)	-21.0%	193,053
Roads Infrastructure	-	85,143	85,143	7,972	28,259	42,571	(14,312)	-33.6%	85,143
Roads	-	85,143	85,143	7,972	28,259	42,571	(14,312)	-33.6%	85,143
Storm water Infrastructure	-	13,746	13,746	881	6,335	6,873	(538)	-7.8%	13,746
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	13,746	13,746	881	6,335	6,873	(538)	-7.8%	13,746
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	49,278	49,278	3,193	20,080	24,639	(4,559)	-18.5%	49,278
LV Networks	-	49,278	49,278	3,193	20,080	24,639	(4,559)	-18.5%	49,278
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	20,984	20,984	3,248	10,287	10,492	(205)	-2.0%	20,984
Distribution	-	19,901	20,000	3,248	10,287	10,000	288	2.9%	20,000
Distribution Points	-	1,083	985	-	-	492	(492)	-100.0%	985
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	12,419	12,419	1,236	6,549	6,209	340	5.5%	12,419
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	8,521	8,521	694	4,335	4,260	75	1.8%	8,521
Waste Water Treatment Works	-	3,898	3,898	543	2,214	1,949	265	13.6%	3,898
Solid Waste Infrastructure	-	11,483	11,483	819	4,703	5,742	(1,038)	-18.1%	11,483
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	3,100	3,060	227	1,059	1,530	(471)	-30.8%	3,060
Waste Drop-off Points	-	8,383	8,423	592	3,644	4,212	(568)	-13.5%	8,423
<b>Community Assets</b>	-	63,754	63,916	6,795	35,420	31,958	3,462	10.8%	63,916
Community Facilities	-	48,316	49,413	4,902	26,461	24,707	1,754	7.1%	49,413
Halls	-	5,464	5,461	379	2,624	2,731	(106)	-3.9%	5,461
Cemeteries/Crematoria	-	3,111	3,111	326	1,385	1,556	(171)	-11.0%	3,111
Police	-	-	-	-	-	-	-	-	-
Parks	-	31,742	31,742	2,907	17,744	15,871	1,873	11.8%	31,742
Public Open Space	-	4,186	5,286	1,120	3,506	2,643	863	32.6%	5,286
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	3,812	3,812	170	1,202	1,906	(704)	-36.9%	3,812
Sport and Recreation Facilities	-	15,437	14,502	1,893	8,959	7,251	1,708	23.6%	14,502
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	15,437	14,502	1,893	8,959	7,251	1,708	23.6%	14,502
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	18,955	18,655	2,805	9,675	9,327	348	3.7%	18,655
Operational Buildings	-	18,955	18,655	2,805	9,675	9,327	348	3.7%	18,655
Municipal Offices	-	18,955	18,655	2,805	9,675	9,327	348	3.7%	18,655
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	10,661	10,661	19	4,817	5,330	(514)	-9.6%	10,661
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	10,661	10,661	19	4,817	5,330	(514)	-9.6%	10,661
Computer Software and Applications	-	10,661	10,661	19	4,817	5,330	(514)	-9.6%	10,661
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	2,546	2,546	353	1,024	1,273	(249)	-19.5%	2,546
Computer Equipment	-	2,546	2,546	353	1,024	1,273	(249)	-19.5%	2,546
<b>Furniture and Office Equipment</b>	-	1,704	1,647	148	513	823	(310)	-37.7%	1,647
Furniture and Office Equipment	-	1,704	1,647	148	513	823	(310)	-37.7%	1,647
<b>Machinery and Equipment</b>	-	5,807	5,797	359	1,461	2,898	(1,437)	-49.6%	5,797
Machinery and Equipment	-	5,807	5,797	359	1,461	2,898	(1,437)	-49.6%	5,797
<b>Transport Assets</b>	-	22,339	22,339	3,945	20,754	11,169	9,585	85.8%	22,339
Transport Assets	-	22,339	22,339	3,945	20,754	11,169	9,585	85.8%	22,339
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	-	318,818	318,613	31,772	149,879	159,306	9,426	5.9%	318,613

## Supporting Table SC13d

### WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	138,760	138,760	11,563	69,380	69,380	0	0.0%	138,760
Roads Infrastructure	-	49,695	49,695	4,141	24,848	24,848	0	0.0%	49,695
Roads	-	49,695	49,695	4,141	24,848	24,848	0	0.0%	49,695
Storm water Infrastructure	-	8,899	8,899	742	4,450	4,450	0	0.0%	8,899
Drainage Collection	-	8,899	8,899	742	4,450	4,450	0	0.0%	8,899
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	28,196	28,196	2,350	14,098	14,098	0	0.0%	28,196
LV Networks	-	28,196	28,196	2,350	14,098	14,098	0	0.0%	28,196
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	26,052	26,052	2,171	13,026	13,026	0	0.0%	26,052
Distribution	-	26,052	26,052	2,171	13,026	13,026	0	0.0%	26,052
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	22,577	22,577	1,881	11,288	11,288	0	0.0%	22,577
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	22,577	22,577	1,881	11,288	11,288	0	0.0%	22,577
Solid Waste Infrastructure	-	3,340	3,340	278	1,670	1,670	0	0.0%	3,340
Landfill Sites	-	3,340	3,340	278	1,670	1,670	0	0.0%	3,340
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	15,199	15,199	1,267	7,599	7,599	0	0.0%	15,199
Community Facilities	-	15,199	15,199	1,267	7,599	7,599	0	0.0%	15,199
Halls	-	15,199	15,199	1,267	7,599	7,599	0	0.0%	15,199
Centres	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	3,538	3,538	295	1,769	1,769	-	-	3,538
Operational Buildings	-	3,538	3,538	295	1,769	1,769	-	-	3,538
Municipal Offices	-	3,538	3,538	295	1,769	1,769	-	-	3,538
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	290	290	24	145	145	0	0.0%	290
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	290	290	24	145	145	0	0.0%	290
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	290	290	24	145	145	0	0.0%	290
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	2,547	2,547	212	1,274	1,273	0	0.0%	2,547
Furniture and Office Equipment	-	2,547	2,547	212	1,274	1,273	0	0.0%	2,547
<b>Machinery and Equipment</b>	-	1,621	1,621	135	810	810	0	0.0%	1,621
Machinery and Equipment	-	1,621	1,621	135	810	810	0	0.0%	1,621
<b>Transport Assets</b>	-	5,188	5,188	432	2,594	2,594	0	0.0%	5,188
Transport Assets	-	5,188	5,188	432	2,594	2,594	0	0.0%	5,188
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	68	68	6	34	34	0	0.0%	68
Zoo's, Marine and Non-biological Animals	-	68	68	6	34	34	0	0.0%	68
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	-	167,211	167,211	13,934	83,606	83,605	(1)	0.0%	167,211

## Supporting Table SC13e

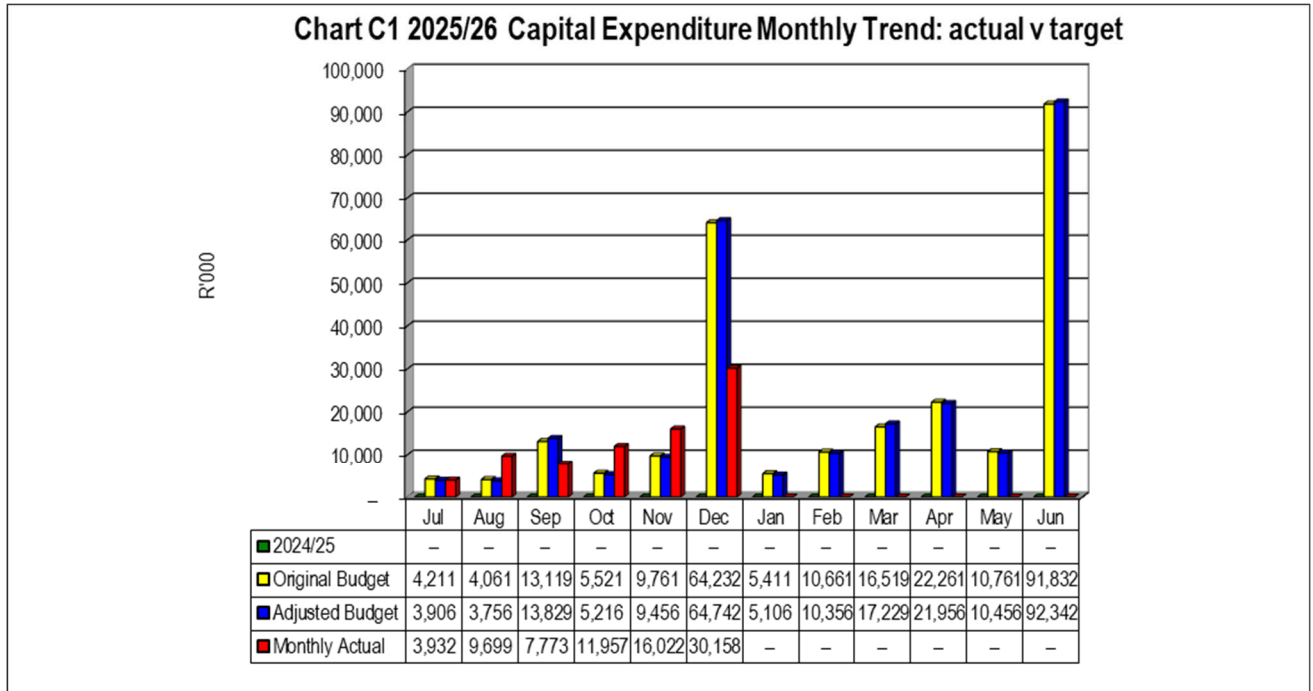
### WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

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
<b>R thousands</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	36,710	36,710	2,950	5,877	17,460	(11,583)	-66.3%	36,710
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	1,000	1,000	1,000	1,000	-	1,000	-	1,000
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	1,000	1,000	1,000	1,000	-	1,000	-	1,000
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	16,300	16,300	169	2,632	8,150	(5,518)	-67.7%	16,300
<i>MV Networks</i>	-	16,300	16,300	169	2,632	8,150	(5,518)	-67.7%	16,300
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	500	500	-	-	200	(200)	-100.0%	500
<i>Distribution</i>	-	500	500	-	-	200	(200)	-100.0%	500
Sanitation Infrastructure	-	18,910	18,910	1,780	2,245	9,110	(6,865)	-75.4%	18,910
<i>Pump Station</i>	-	13,000	13,000	-	-	6,500	(6,500)	-100.0%	13,000
<i>Reticulation</i>	-	600	600	-	-	300	(300)	-100.0%	600
<i>Waste Water Treatment Works</i>	-	5,310	5,310	1,780	2,245	2,310	(65)	-2.8%	5,310
<b>Community Assets</b>	-	26,829	26,429	3,922	8,750	13,214	(4,464)	-33.8%	26,429
Community Facilities	-	4,000	3,600	907	907	1,800	(893)	-49.6%	3,600
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	3,000	2,600	-	-	1,300	(1,300)	-100.0%	2,600
<i>Public Open Space</i>	-	1,000	1,000	907	907	500	407	81.4%	1,000
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	22,829	22,829	3,015	7,843	11,414	(3,571)	-31.3%	22,829
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	22,829	22,829	3,015	7,843	11,414	(3,571)	-31.3%	22,829
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	-	63,539	63,139	6,871	14,627	30,674	16,048	52.3%	63,139

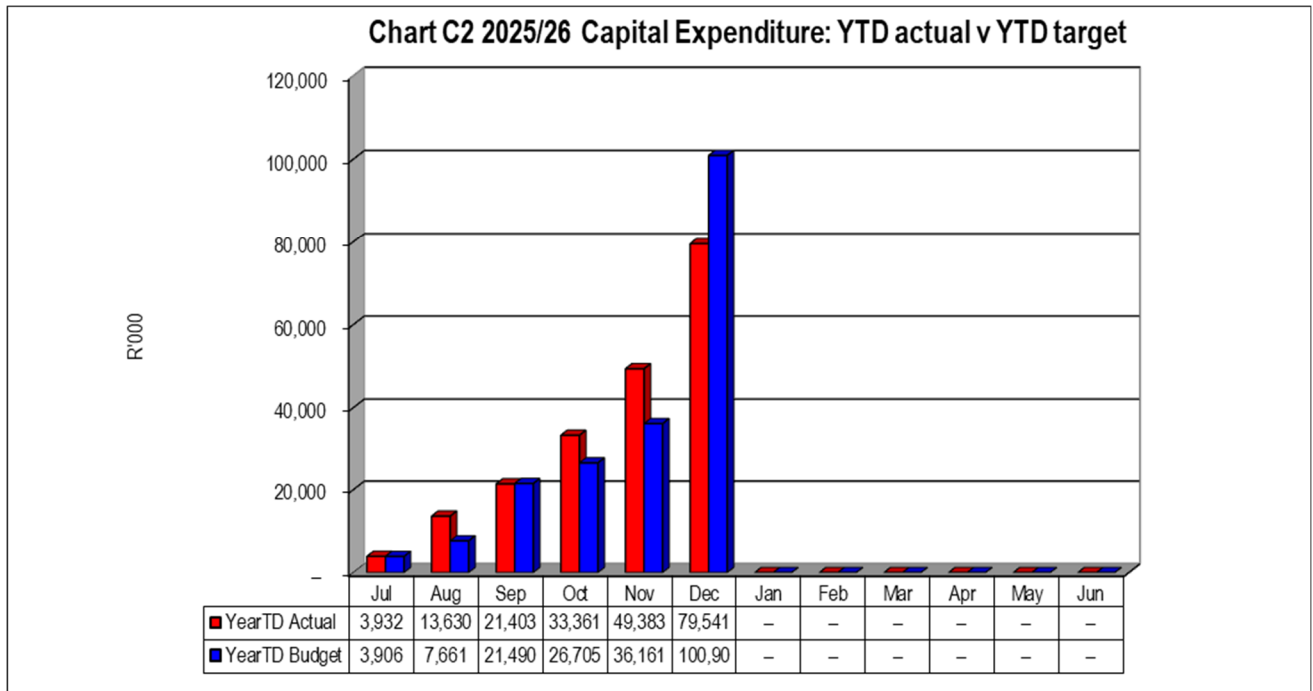
# Other supporting documentation

## Section 71 charts

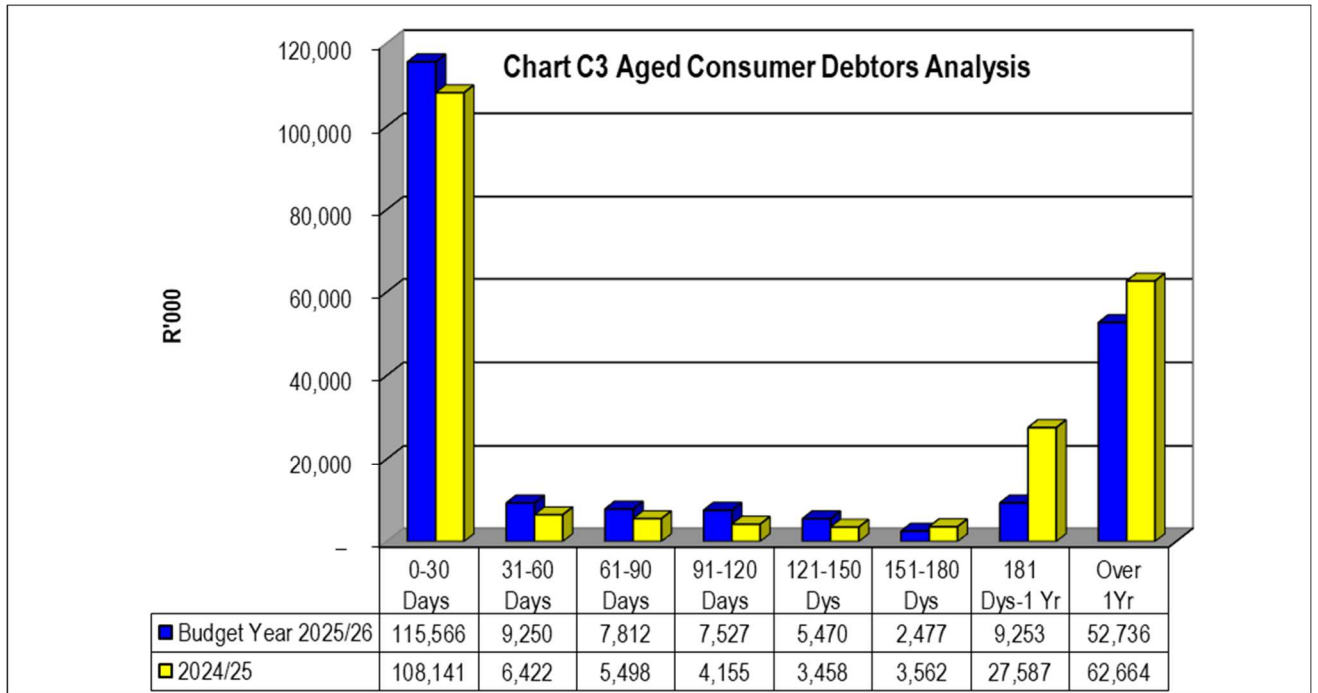
### Capital expenditure monthly trend - actual vs target



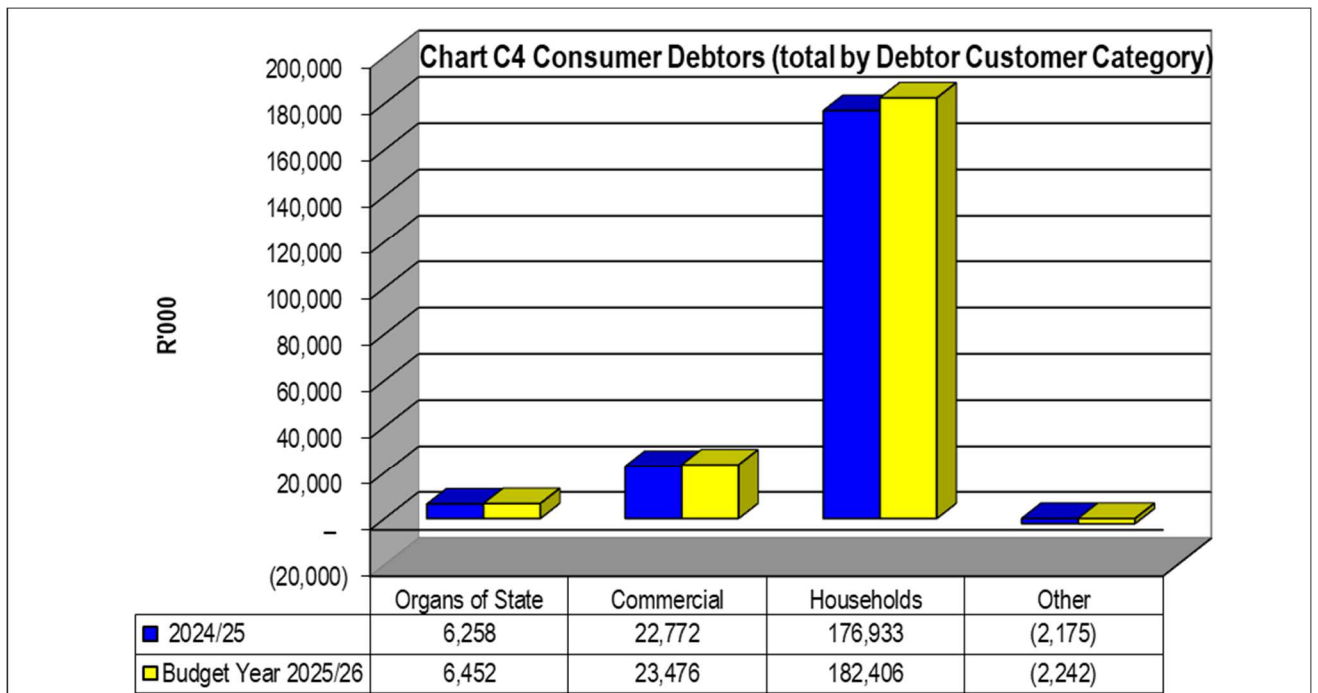
### Capital expenditure – YTD actual vs YTD trend



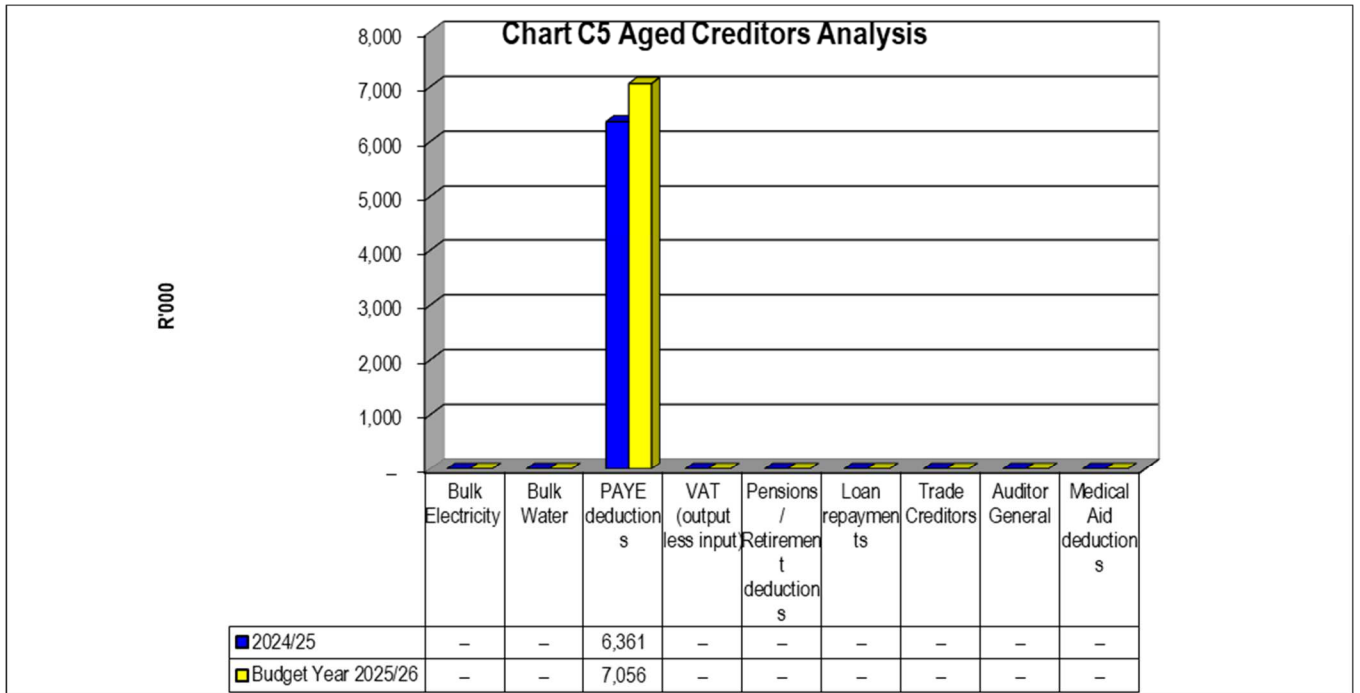
### Debtors Age Analysis



### Debtors by Type



## Creditor Payments



## SERVICE DELIVERY PERFORMANCE ANALYSIS

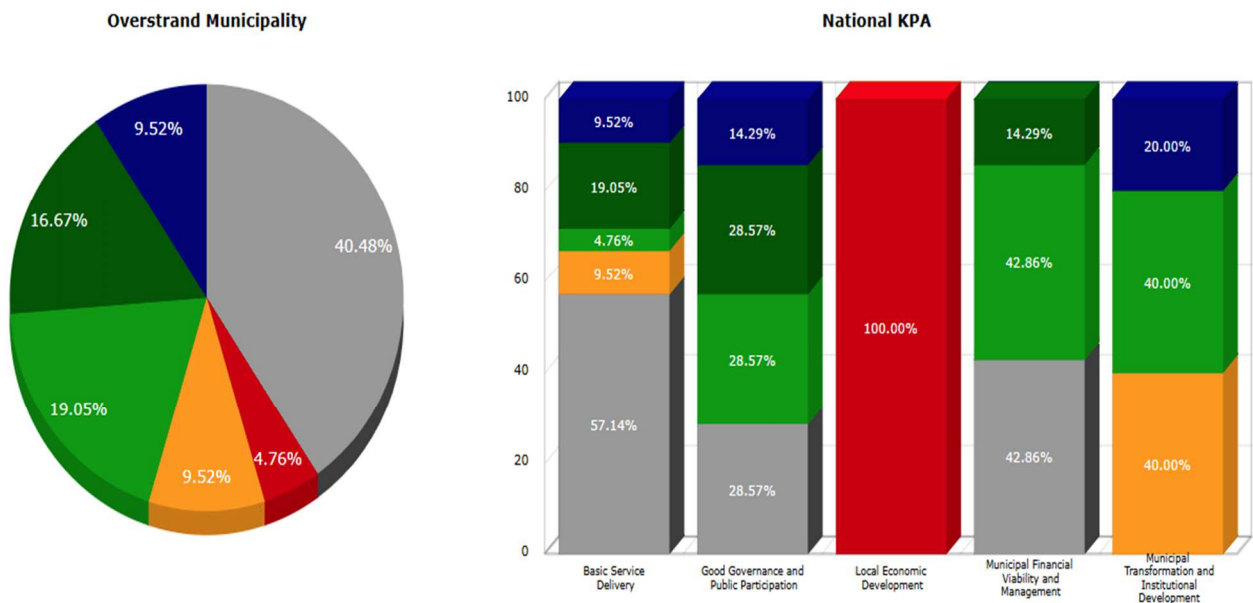
Early indications are that the performance against the output and goals of the Service Delivery Budget Implementation Plan (SDBIP) are well on track.

The Mid-Year Performance Assessment is based on the Revised Top Layer Service Delivery and Budget Implementation Plan for the period 01 July 2025 to 31 December 2025 (i.e., first six months of the financial year).

The graphs below are the result of the unaudited Top Layer SDBIP for the first half of the 2025/26 financial year ending 31 December 2025 which measures the municipality's overall performance per National KPA and per Strategic objective.

### 1. OVERALL TOP- LEVEL PERFORMANCE PER NATIONAL KPA

The graph below illustrates the top layer performance of the Overstrand Municipality against the National Key Performance Areas (NKPA's) for the period 1 July 2025 – 31 December 2025.



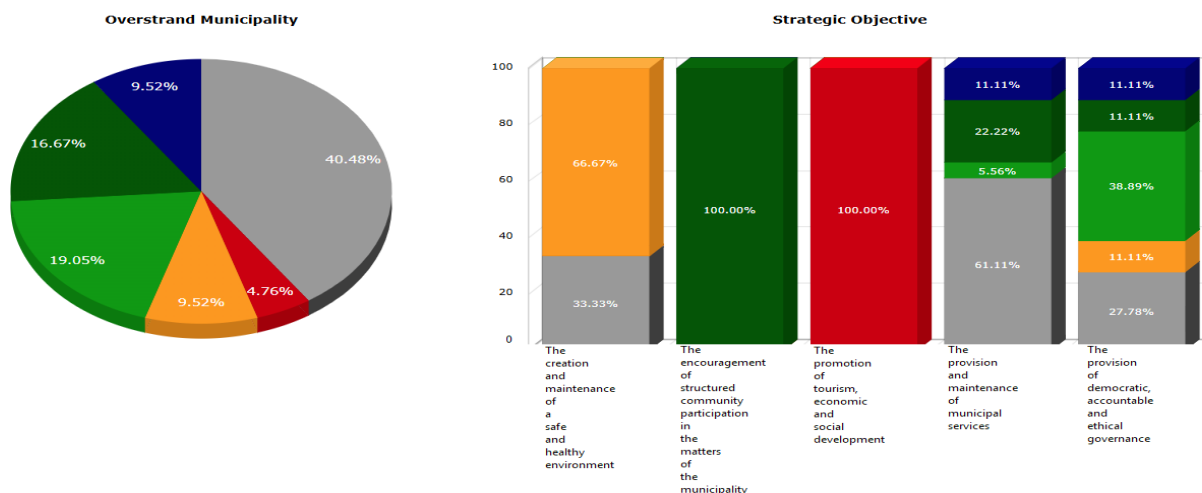
Overstrand Municipality		National KPA				
		Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development
Not Yet Applicable	17 (40.48%)	12 (57.14%)	2 (28.57%)	-	3 (42.86%)	-
Not Met	2 (4.76%)	-	-	2 (100.00%)	-	-
Almost Met	4 (9.52%)	2 (9.52%)	-	-	-	2 (40.00%)
Met	8 (19.05%)	1 (4.76%)	2 (28.57%)	-	3 (42.86%)	2 (40.00%)
Well Met	7 (16.67%)	4 (19.05%)	2 (28.57%)	-	1 (14.29%)	-
Extremely Well Met	4 (9.52%)	2 (9.52%)	1 (14.29%)	-	-	1 (20.00%)
<b>Total:</b>	<b>42</b>	<b>21</b>	<b>7</b>	<b>2</b>	<b>7</b>	<b>5</b>
	<b>100%</b>	<b>50.00%</b>	<b>16.67%</b>	<b>4.76%</b>	<b>16.67%</b>	<b>11.90%</b>

(\*17 KPI's not applicable to reporting period)

**Table 1: Overall performance Top layer SDBIP per National KPA, Period: 01 July 2025 - 31 December 2025**

## 2. OVERALL TOP- LEVEL PERFORMANCE PER STRATEGIC OBJECTIVE

The graph below illustrates the top layer performance of the Overstrand Municipality against the Municipality's Strategic Objectives as derived from the Municipality's Integrated Development Plan (IDP) for the period 1 July 2025 – 31 December 2025.



Overstrand Municipality		Strategic Objective				
		The creation and maintenance of a safe and healthy environment	The encouragement of structured community participation in the matters of the municipality	The promotion of tourism, economic and social development	The provision and maintenance of municipal services	The provision of democratic, accountable and ethical governance
Not Yet Applicable	17 (40.48%)	1 (33.33%)	-	-	11 (61.11%)	5 (27.78%)
Not Met	2 (4.76%)	-	-	2 (100.00%)	-	-
Almost Met	4 (9.52%)	2 (66.67%)	-	-	-	2 (11.11%)
Met	8 (19.05%)	-	-	-	1 (5.56%)	7 (38.89%)
Well Met	7 (16.67%)	-	1 (100.00%)	-	4 (22.22%)	2 (11.11%)
Extremely Well Met	4 (9.52%)	-	-	-	2 (11.11%)	2 (11.11%)
<b>Total:</b>	<b>42</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>18</b>	<b>18</b>
	<b>100%</b>	<b>7.14%</b>	<b>2.38%</b>	<b>4.76%</b>	<b>42.86%</b>	<b>42.86%</b>

(\*17 KPI's not applicable to reporting period)

**Table 2: Overall performance Top layer SDBIP per IDP Strategic Objective, Period: 01 July 2025**

**31 December 2025**

As per Table 2, the municipality met 19 (**45.24%**) of a total number of 42 Top Layer key performance indicators (KPIs) for the period, 01 July 2025 – 31 December 2025. 4 (9.52%) of KPIs were almost met and 2 (4.76%) of the indicators were not met. 17 KPI's (40.48%) had no targets or actuals for the first six months of the 2025/2026 financial year.

If the KPI's that had no targets or actuals in this period (KPI's Not Yet Applicable) is not factored into the total of the 42 Top Layer Key Performance Indicators, the municipality in effect met **76%** of the KPI's for the period (25 KPI's were measured).

**COMMENTS ON THE PAST YEAR'S ANNUAL REPORT AND AUDIT REPORT**

In terms of Section 72(1)(a)(iii) the following is submitted regarding progress on resolving problems identified in the 2023/24 Annual Report:

**COMPONENT A: AUDITOR GENERAL OPINION 2023/24**

**Auditor General Report 2023/24**

<b>Auditor-General Report on Financial Performance 2023/24</b>	
<b>Audit Report Status:</b>	<b>Unqualified (Clean Audit)</b>
<b>Non-Compliance Issues</b>	<b>Remedial Action Taken</b>
There were no findings of any material misstatements in the financial statements prepared by the Municipality in accordance with S122 of the MFMA.	
There were no material findings of any instances of material non-compliance with specific matters in laws and regulations applicable to the Municipality.	

<b>Auditor-General Report on Service Delivery Performance: 2023/24</b>	
<b>Audit Report Status:</b>	<b>Unqualified (Clean Audit)</b>
<b>Non-Compliance Issues</b>	<b>Remedial Action Taken</b>
There were no material findings on the annual performance report concerning the usefulness and the reliability of the reported performance information for the Basic service delivery key performance area by the Municipality.	

**COMPONENT B: AUDITOR GENERAL OPINION 2024/25**

**Auditor General Report 2024/25**

**The audit has been concluded at the date of this report.**

<b>Auditor-General Report on Financial Performance 2024/25</b>	
<b>Audit Report Status:</b>	<b>Unqualified (Clean Audit)</b>
<b>Non-Compliance Issues</b>	<b>Remedial Action Taken</b>
There were no findings of any material misstatements in the financial statements prepared by the Municipality in accordance with S122 of the MFMA.	
There were no material findings of any instances of material non-compliance with specific matters in laws and regulations applicable to the Municipality	

<b>Auditor-General Report on Service Delivery Performance: 2024/25</b>	
<b>Audit Report Status:</b>	<b>Unqualified (Clean Audit)</b>
<b>Non-Compliance Issues</b>	<b>Remedial Action Taken</b>
There were no material findings on the annual performance report concerning the usefulness and the reliability of the reported performance information for the Basic service delivery key performance area by the Municipality.	

## OPERATIONAL EXPENDITURE AND REVENUE PERFORMANCE

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual 31/12/2025</b>	<b>%</b>
<b>Operational Expenditure</b>	2 112 340 281	2 122 340 281	983 103 836	47%
<b>Operational Revenue (Excl. Capital Grants)</b>	2 017 871 276	2 017 871 276	1 061 077 438	53%

### EXPENDITURE

Approximately 47% of the adjusted operating expenditure budget of R 2 112 340 281 was spent as at the end of December 2025. Preliminary expenditure savings and additional requests have been identified during the midyear review of the budget. These amounts are summarised below. (See Annexure B for further details)

#### PRELIMINARY EXPENDITURE SAVINGS

Operational Budget	R81 705 295
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#### EXPENDITURE REQUESTS

General Expenses, Repairs & Maintenance & Grant Expenditure	R 51 316 554
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### REVENUE

Approximately 53% of the adjusted operating revenue budget of R 1 061 077 438 was levied or collected as at the end of December 2025. (See Annexure B for further details)

All indications are that the services revenue will materialise as budgeted and some additional revenue was projected after the December 2025 billing cycle.

#### PRELIMINARY REVENUE BUDGET

Total Revenue Reduction	R 5 506 295
-------------------------	-------------

### CAPITAL

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual 31/12/2025</b>	<b>%</b>
<b>Capital Expenditure</b>	258 345 615	258 345 615	79 541 493	31%

The capital expenditure as at the end of December 2025, including commitments, amounts to R 165 144 252 and equates to 64% of the budget actually spent or committed. Preliminary budget changes and re-allocations between projects are listed in Annexure B.

### CASH MANAGEMENT

Cash flow predictions are as anticipated. The cash balance at the end of December 2025 amounts to R 832 973 907.

## DEBTORS

The debtors' 12-month rolling average payment rate is 99,49% at the end of December 2025.

## SALARIES & WAGES

All indications are that the salary budget will not be exceeded.

## OTHER RELEVANT INFORMATION

No financial problems or risks from a budgetary implementation or financial management perspective identified up till 31 December 2025. It is however important to note that as a country we face economic challenges that have been slightly eased by the inflation rate that is within the Reserve Bank's 3 – 6% target range and the latest Repo Rate decision by the Monetary Policy Committee to cut the repo rate with 25 basis points.

Important to note that Overstrand Municipality has been battling with raging fires this season which has left devastation and structures destroyed. The estimated cost of the additional firefighting operations across the municipality during this time could be in excess of R7 million.

## ADJUSTMENTS BUDGET

Regulation 23 of the Municipal Budget and Reporting Regulations provides, *inter alia* for the following: "An adjustment budget may be tabled in the Municipal Council at any time after the Midyear Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year."

Accordingly, it is recommended that a report on adjustments to the budget be submitted to Council for consideration on 28 January 2026.



**Dr DGI O'Neill**  
**MUNICIPAL MANAGER**

## Municipal manager's quality certification

I, Dr DGI O'Neill, the Municipal Manager of Overstrand Municipality, hereby certify that the –

- **Municipal Manager's Report on the Midyear Budget and Performance Assessment**

as at 31 December 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature:   
\_\_\_\_\_

Date: 22 January 2026  
\_\_\_\_\_

## 1. TOP LAYER SDBIP REPORT - 01 JULY 2025 TO 31 DECEMBER 2025 PER NATIONAL KEY PERFORMANCE AREA

The table below is the unaudited Top Layer SDBIP Report for the first half of the 2025/26 financial year ending 31 December 2025 which measures the municipality's overall performance per National Key Performance Area.

### Basic Service Delivery

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2025 (Quarter 1)					Quarter ending December 2025 (Quarter 2)					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL2	The provision and maintenance of municipal services	m <sup>2</sup> of roads patched and resealed according to Pavement Management System within available budget	Chief Engineer: Infrastructure Services	128 419	120 000	0	0	N/A			15 000	22 673	B	[D549] Principal Engineer: Civil Engineering Services: Target extremely well met. (December 2025)		15 000	22 673	B
TL3	The provision and maintenance of municipal services	Quality of effluent comply 75% with general or special limit in terms of the Water Act (Act 36 of 1998)	Chief Engineer: Infrastructure Services	77.81%	75%	75%	80.90%	G2	[D519] Principal Engineer: Civil Infrastructure Planning: Target well met (September 2025)		75%	84.59%	G2	[D519] Principal Engineer: Civil Infrastructure Planning: Target well met (December 2025)		75%	82.75%	G2

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2025 (Quarter 1)					Quarter ending December 2025 (Quarter 2)					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL4	The provision and maintenance of municipal services	Quality of potable water comply 95% with SANS 241	Chief Engineer: Infrastructure Services	97.03%	95%	95%	97.39%	G2	[D520] Principal Engineer: Civil Infrastructure Planning: Target well met. (September 2025)		95%	97.59%	G2	[D520] Principal Engineer: Civil Infrastructure Planning: Target well met. (December 2025)		95%	97.49%	G2
TL5	The provision and maintenance of municipal services	Limit unaccounted water to less than 33% {(Number of kilolitre water purified - Number of kilolitre water sold)/Number of kilolitre purified x 100}	Chief Engineer: Infrastructure Services	30.59%	32%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL15	The provision and maintenance of municipal services	Limit electricity losses to 7.65% or less {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased	Chief Engineer: Infrastructure Services	7.61%	7.65%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2025 (Quarter 1)					Quarter ending December 2025 (Quarter 2)					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		and/or Generated) × 100}																
TL16	The provision and maintenance of municipal services	Report on the implementation of the Water Service Development plan annually by the end of October	Chief Engineer: Infrastructure Services	1	1	0	0	N/A			1	1	G	[D534] Principal Engineer: Civil Infrastructure Planning: The WSDP implementation report for 2024/25 was submitted to DWS on 23 Oct 2025. (October 2025)		1	1	G
TL20	The creation and maintenance of a safe and healthy environment	Annually review and submit the draft Disaster Management Plan to Council by the end of March	Director: Municipal Public Safety	1	1	0	0	N/A			0	0	N/A			0	0	N/A
TL21	The creation and maintenance of a safe and healthy environment	Annually arrange public awareness sessions on Municipal Public Safety by 30 June	Director: Municipal Public Safety	164	150	37	28	O	[D370] Director: Municipal Public Safety: Target almost met (September 2025)	[D370] Director: Municipal Public Safety: Target could not be reached due to winter school holidays.	37	34	O	[D370] Director: Municipal Public Safety: Target almost met (December 2025)	[D370] Director: Municipal Public Safety: The target could not be met due to the major fire season that occurred from October to December. During this	74	62	O

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2025 (Quarter 1)					Quarter ending December 2025 (Quarter 2)					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
										(September 2025)					period, all officials were engaged in firefighting efforts and were therefore unable to conduct school visits. Awareness campaigns will be prioritized in the 1st term of the new school year. (December 2025)			
TL22	The creation and maintenance of a safe and healthy environment	Collect R20,000,000 Public Safety Income by 30 June 2026 (Actual revenue, excluding the fine impairment amount)	Director: Municipal Public Safety	R0	R20 000 000	R5 000 000	R4 820 085	0	[D371] Director: Municipal Public Safety: Target almost met. (September 2025)	[D371] Director: Municipal Public Safety: R179 915 shortfall. Additional court dates have been requested to speed up the payment process Improved structure put in place for capturing and	R5 000 000	R4 865 001	0	[D371] Director: Municipal Public Safety: Target almost met (December 2025)	[D371] Director: Municipal Public Safety: Additional court dates have been requested to speed up the payment process Improved structure put in place for capturing and printing. Additional staff was appointed for the back office and new a SMS system was implemented to	R10 000 000	R9 685 086	0

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2025 (Quarter 1)					Quarter ending December 2025 (Quarter 2)					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
										printing. Additional staff was appointed for the back office and new a SMS system was implemented to notify the clients of outstanding fines. (September 2025)					notify the clients of outstanding fines. (December 2025)			
TL23	The provision and maintenance of municipal services	Provision of water to informal households (excluding invaded state owned land and private land) based on the standard of 1 water point to 25 households (MPPMR Reg 10 (a))	Chief Engineer: Infrastructure Services	718	262	0	0	N/A			0	0	N/A			0	0	N/A
TL24	The provision and maintenance of municipal services	Provision of cleaned piped water to all formal households within 200 m	Chief Engineer: Infrastructure Services	32 887	32 888	0	0	N/A			0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2025 (Quarter 1)					Quarter ending December 2025 (Quarter 2)					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		from households (MPPMR Reg 10 (a))																
TL25	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all formal households at least once a week (A household is defined as a residential unit billed for the particular services rendered by way of the financial system (SAMRAS)) (MPPMR Reg 10 (a))	Director: Community Services	36 662	36 676	0	0	N/A	[D426] Manager: Parks, Recreation Refuse Removal & Cemeteries: Not applicable to reporting period (July 2025)		0	0	N/A			0	0	N/A
TL26	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a	Director: Community Services	52	52	0	0	N/A	[D427] Manager: Parks, Recreation Refuse Removal & Cemeteries: Not applicable to reporting		0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2025 (Quarter 1)					Quarter ending December 2025 (Quarter 2)					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		week (MPPMR Reg 10 (a))							period (July 2025)									
TL27	The provision and maintenance of municipal services	Provision of Electricity: Number of metered electrical connections in formal areas (Eskom Areas excluded) (Definition: Refers to residential households (RE) and pensioners (PR) as per Finance departments billed households) (MPPMR Reg 10 (a))	Chief Engineer: Infrastructure Services	23 989	23 500	0	0	N/A			0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2025 (Quarter 1)					Quarter ending December 2025 (Quarter 2)					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL28	The provision and maintenance of municipal services	Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements (MPPMR Reg 10 (b))	CFO	4 715	5 800	5 800	5 537	O	[D249] Divisional Manager: Revenue Management: Target almost met. 5610 Indigent Households - Total Households 38 671 (July 2025) [D249] Divisional Manager: Revenue Management: Target almost met. (August 2025) [D249] Divisional Manager: Revenue Management: Target almost met due to indigents not re-applying (September 2025)	[D249] Divisional Manager: Revenue Management: Process created to add Informal Indigent Households as well. (July 2025) [D249] Divisional Manager: Revenue Management: A number of applicants had to renew their applications. The target is based on the number of indigents registered during the previous year. In process of reviewing the indigent policy. Also conducting	5 800	7 803	G2	[D249] Divisional Manager: Revenue Management: Target met. (October 2025) [D249] Divisional Manager: Revenue Management: Target achieved (November 2025) [D249] Divisional Manager: Revenue Management: Target well met (December 2025)	[D249] Divisional Manager: Revenue Management: Target achieved (November 2025)	5 800	7 803	G2

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2025 (Quarter 1)					Quarter ending December 2025 (Quarter 2)					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
										outreach programs in an effort to register more indigents. (August 2025) [D249] Divisional Manager: Revenue Management: Policy has been amended and ongoing indigent registration outreach campaign. (September 2025)								
TL29	The provision and maintenance of municipal services	Percentage of a municipality's capital budget actually spent on capital projects identified for the financial year in terms of the municipality's IDP (Actual amount spent	Municipal Manager	89.91%	95%	5%	8.28%	B	[D54] Municipal Manager: KPI Extremely Well Met (September 2025)		20%	30.79%	B	[D54] Municipal Manager: KPI extremely well met. (December 2025)		20%	30.79%	B

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2025 (Quarter 1)					Quarter ending December 2025 (Quarter 2)					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		on projects as identified for the year in the IDP/Total amount budgeted on capital projects)X100 } (MPPMR Reg 10 (c))																
TL30	The provision and maintenance of municipal services	The provision of sanitation services to informal households (excluding invaded state owned land and private land) based on the standard of 1 toilet to 5 households (MPPMR Reg 10 (a))	Chief Engineer: Infrastructure Services	1 112	785	0	0	N/A			0	0	N/A			0	0	N/A
TL31	The provision and maintenance of municipal services	Provision of sanitation services to formal residential households (A household is defined as a residential unit billed for the particular services	Chief Engineer: Infrastructure Services	33 539	33 562	0	0	N/A			0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2025 (Quarter 1)					Quarter ending December 2025 (Quarter 2)					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		rendered by way of the financial system (SAMRAS)) (MPPMR Reg 10 (a))																
TL32	The provision and maintenance of municipal services	100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2026 (Actual MIG expenditure/Allocation received)	Chief Engineer: Infrastructure Services	100%	100%	5%	15.30%	B	[D535] Principal Engineer: Project Management Unit (PMU): Target extremely well met. (September 2025)		40%	53.60%	G2	[D535] Principal Engineer: Project Management Unit (PMU): Target well met. (December 2025)		40%	53.60%	G2
TL38	The provision and maintenance of municipal services	Provision of water to informal households on invaded land with available funding  (? "Land Invasion?" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An	Chief Engineer: Infrastructure Services	81	80	0	0	N/A			0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2025 (Quarter 1)					Quarter ending December 2025 (Quarter 2)					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		invasion may be by one individual or by hundreds of households).																
TL39	The provision and maintenance of municipal services	The provision of sanitation services to informal households on invaded land with available funding  (? "Land Invasion?" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	Chief Engineer: Infrastructure Services	133	105	0	0	N/A			0	0	N/A			0	0	N/A

### Good Governance and Public Participation

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	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	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL1	The provision of democratic, accountable and ethical governance	100% of the operational conditional grant (Libraries & CDW's) spent (Actual expenditure divided by the total grant received)	Director: Community Services	100%	100%	20%	23.50%	G2	[D461] Director: Community Services: Target well met. (September 2025)		50%	52.78%	G2	[D461] Director: Community Services: KPI WELL MET (December 2025)		50%	52.78%	G2

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	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	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL6	The encouragement of structured community participation in the matters of the municipality	Ward committee meetings held to facilitate consistent and regular communication with residents	Municipal Manager	70	70	14	19	G2	[D53] Divisional Manager: Strategic Support Services: Joint Ward committee meetings (August 2025) [D53] Divisional Manager: Strategic Support Services: Target well met. (September 2025)	[D53] Divisional Manager: Strategic Support Services: n/a (August 2025) [D53] Divisional Manager: Strategic Support Services: n/a (September 2025)	14	15	G2	[D53] Divisional Manager: Strategic Support Services: Target well met. (December 2025)	[D53] Divisional Manager: Strategic Support Services: n/a (December 2025)	28	34	G2
TL7	The provision of democratic, accountable and ethical governance	Submit 4 progress reports on the revision of the top 10 risks as a corrective action to the Top Management Team (1 previous financial year & 3 current financial year)	Municipal Manager	4	4	1	3	B	[D167] Chief Risk Officer: Target extremely well met. 3 Reports submitted to TMT. Risk Management Report for the month of June 2025 Key Risk report as at 30 June 2025 Action Report as at 30 June	[D167] Chief Risk Officer: N/A (July 2025)	1	3	B	[D167] Chief Risk Officer: The target extremely well met. (October 2025)	[D167] Chief Risk Officer: N/A (October 2025)	2	6	B

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	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	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
									2025 (July 2025)									
TL35	The provision of democratic, accountable and ethical governance	Monitor the implementation of the action plan developed to address all the issues raised in the management letter of the Auditor General and submit 4 progress reports to Executive Mayor	Municipal Manager	4	4	1	1	G	[D7] Municipal Manager: KPI Met (September 2025)		1	1	G	[D7] Municipal Manager: KPI Met (December 2025)		2	2	G
TL37	The provision of democratic, accountable and ethical governance	Draft the annual report and submit to the Auditor-General by end August 2025	Municipal Manager	1	1	1	1	G	[D36] Divisional Manager: Strategic Support Services: Target met, 29 August	[D36] Divisional Manager: Strategic Support Services: N/A (August 2025)	0	0	N/A			1	1	G

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	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	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
									2025 (August 2025)									
TL40	The provision of democratic, accountable and ethical governance	Prepare the final IDP for submission to Council by the end of May 2026	Municipal Manager	1	1	0	0	N/A			0	0	N/A			0	0	N/A
TL41	The provision of democratic, accountable and ethical governance	Submit the Final MTREF Budget by the end of May 2026	Municipal Manager	1	1	0	0	N/A			0	0	N/A			0	0	N/A

## Local Economic Development

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	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	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL8	The promotion of tourism, economic and social development	The number of job opportunities created through the EPWP programme and as per set targets (as per grant agreement -	Director: Planning and Development	902	900	0	0	N/A			300	0	R	Target not met	The actual performance could not be verified due to a lack of response from the KPI owner.	300	0	R

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	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	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		FTE's, translates to 900 work opportunities) (MPPMR Reg 10 (d))																
TL42	The promotion of tourism, economic and social development	Support 180 SMME's in terms of the SMME Development Programme by 30 June 2026	Director: Planning and Development	185	180	0	0	N/A			90	0	R	Target not met	The actual performance could not be verified due to a lack of response from the KPI owner.	90	0	R

### Municipal Financial Viability and Management

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	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	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL9	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/	CFO	5.14	4.60	0	0	N/A			0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	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	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		Monthly fixed operating expenditure) (MPPMR Reg 10 (g))																
TL10	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue- operating grants received)/debt service payments due within the year) (MPPMR Reg 10 (g))	CFO	32.45	16	0	0	N/A			0	0	N/A			0	0	N/A
TL11	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services)	CFO	15.17%	14%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	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	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		(MPPMR Reg 10 (g))																
TL12	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by end August 2025	CFO	1	1	1	1	G	[D215] Divisional Manager: Supply Chain Management: Target met. The AFS was submitted to the Auditor-General on 31 August 2025. (August 2025)		0	0	N/A			1	1	G
TL13	The provision of democratic, accountable and ethical governance	Submit a reviewed long term financial plan to the CFO by end of October 2025	CFO	1	1	0	0	N/A			1	1	G	[D303] Divisional Manager: Financial Accounting: SUBMITTED TO THE CFO (October 2025)		1	1	G
TL14	The provision of democratic, accountable and ethical governance	Report monthly to the MM on the status of 30/60/90 days debtor payments	CFO	12	12	3	3	G	[D246] Divisional Manager: Revenue Management: Sent on 07/08/2025 5th working day of the month (July 2025) [D246]	[D246] Divisional Manager: Revenue Management: n/a (July 2025) [D246] Divisional Manager: Revenue Management:	3	3	G	[D246] Divisional Manager: Revenue Management: Target met for October 2025. (October 2025) [D246] Divisional	[D246] Divisional Manager: Revenue Management: Target achieved (November 2025) [D246] Divisional Manager: Revenue Management: Target achieved (December 2025)	6	6	G

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	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	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R			
									Divisional Manager: Revenue Management: Target met (August 2025) [D246]	N/A (August 2025)				Manager: Revenue Management: Target achieved (November 2025) [D246]							
TL33	The provision of democratic, accountable and ethical governance	Achieve a debt recovery rate not less than 98% (Receipts/total billed for the 12 month period x 100)	CFO	96.13%	98%	98%	98.33%	G2	[D302] CFO: KPI almost met for July 2025. (July 2025) [D302] CFO: Target well met. (August 2025) [D302] CFO: KPI well met. (September 2025)	[D302] CFO: Meter readings could not be completed due to threats made against the meter readers by residents. The situation remains tense following recent protests, and the readers were chased away multiple times. Engaged with local leaders to restore	98%	99.49%	G2	[D302] CFO: KPI not met for October 2025. (October 2025) [D302] CFO: KPI met for November 2025. (November 2025) [D302] CFO: Target well met. (December 2025)	[D302] CFO: 1. The underperformance is due to the collections via electricity purchases (aux) that were stopped during August 2025. Since the public is aware that no deductions are being made anymore, they have completely stopped paying their monthly accounts. Approximately R1.2 million per month is collected through aux. 2. Proposed	98%	99.49%	G2			

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	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	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
										safe access and to arrange security support for staff where needed. Implement alternative methods such as estimated billing or self-reporting by residents. Reallocate internal staff to assist during reduced capacity. (July 2025)					corrective action: The aux system must be reinstated. 3. The date for the reinstatement of aux is 1 December 2025. (October 2025) [D302] CFO: Target achieved (December 2025)			

**Municipal Transformation and Institutional Development**

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	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	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL17	The provision of democratic, accountable and ethical governance	The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan (Actual expenditure divided by the budget allocated) (MPPMR Reg 10 (f))	Director: Corporate Services	99.99%	100%	20%	70.26%	B	[D155] Director: Corporate Services: Target extremely well met. (September 2025)		40%	85.34%	B	[D155] Director: Corporate Services: Target extremely well met. (December 2025)		40%	85.34%	B
TL18	The provision of democratic, accountable and ethical governance	92% of the approved and funded organogram filled {(actual number of posts filled divided by the funded posts budgeted) x100}	Director: Corporate Services	90.50%	92%	92%	82.39%	O	[D157] Director: Corporate Services: Target almost met. (September 2025)	[D157] Director: Corporate Services: This is due to resignations, deaths etc (September 2025)	92%	83.25%	O	[D157] Director: Corporate Services: Target almost met. (December 2025)	[D157] Director: Corporate Services: This is due to resignations, deaths etc (December 2025)	92%	83.25%	O
TL19	The provision of democratic, accountable and ethical governance	The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan (MPPMR Reg 10 (e))	Director: Corporate Services	67	75	75	60	O	[D110] Divisional Manager: Human Resources Management: Target almost met. 62 people from employment equity target groups employed in the three highest levels (July 2025)	[D110] Divisional Manager: Human Resources Management: This figure cannot be controlled and is affected either by resignations, pension, disability, death etc. (July 2025)	75	60	O	[D110] Divisional Manager: Human Resources Management: Target almost met. 60 people from employment equity target groups employed in the three highest levels (October 2025)	[D110] Divisional Manager: Human Resources Management: This figure cannot be controlled and is affected either by resignations, pension, disability, death etc. (October 2025)	75	60	O

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	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	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
									Human Resources Management: Target almost met. 61 people from employment equity target groups employed in the three highest levels of management (August 2025) [D110] Divisional Manager: Human Resources Management: Target almost met. 60 people from employment equity target groups employed in the three highest levels (September 2025)	Manager: Human Resources Management: This figure cannot be controlled and is affected either by resignations, pension, disability, death etc. (August 2025) [D110] Divisional Manager: Human Resources Management: This figure cannot be controlled and is affected either by resignations, pension, disability, death etc. (September 2025)				Manager: Human Resources Management: 60 people from employment equity target groups employed in the three highest levels (November 2025) [D110] Divisional Manager: Human Resources Management: 60 people from employment equity target groups employed in the three highest levels (December 2025)	Divisional Manager: Human Resources Management: This figure cannot be controlled and is affected either by resignations, pension, disability, death etc. (November 2025) [D110] Divisional Manager: Human Resources Management: This figure cannot be controlled and is affected either by resignations, pension, disability, death etc. (December 2025)			
TL34	The provision of democratic, accountable	Sign section 56 performance agreements with all	Municipal Manager	5	3	3	3	G	[D1] Municipal Manager: KPI		0	0	N/A		3	3	G	

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	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	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
	and ethical governance	directors by the end of July 2025							Met (July 2025)									
TL36	The provision of democratic, accountable and ethical governance	Bi-annual formal performance appraisals of the section 56 appointees for the previous financial period April to June 2025 to be completed by Sept 2025 and the current period -October -December 2025 to be completed by February 2026	Municipal Manager	9	6	3	3	G	[D8] Municipal Manager: KPI Met (September 2025)		0	0	N/A			3	3	G

END

## OVERSTRAND MUNICIPALITY

KPI AMENDMENTS TO THE TOP LAYER & DEPARTMENTAL SDBIP 2025/2026  
(Mid-Year Assessment - 28 January 2026)

Directorate	KPI Owner	TL KPI No.	DEPT KPI No.	Current KPI Description	Request made by	Amendment	Original	After amendment	Reason
Community Services	Director: Community Services	TL25	D426	Provision of refuse removal, refuse dumps and solid waste disposal to all formal households at least once a week (A household is a residential unit being billed for the particular services rendered by way of the financial system (SAMRAS)) (MPPMR Reg 10 (a))	Strategic Support Services	Departmental target - July 2025	36 676	0	Capturing error. Annual Target set for June 2026
Community Services	Director: Community Services	TL26	D427	Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week (MPPMR Reg 10 (a))	Strategic Support Services	Departmental target - July 2025	52	0	Capturing error. Annual Target set for June 2026
Financial Services	Divisional Manager: Revenue Management		D252	Bi-annual report submitted to Council on irrecoverable debt based on indigence, written off as and when required	Divisional Manager: Revenue Management	Performance Standard	1 = Report 6 days and more after target date 2 = Report 1 5 days after target date 3 = Report by target date 4 = Report 5 to 10 days before target date 5 = Report 11 days and earlier before target date	1 = No report submitted 2 = 1 Report submitted 3 = 2 Reports submitted 4 = 3 Reports submitted 5 = 4 Reports submitted	No specific target set
Financial Services	Divisional Manager: Revenue Management		D253	Monthly S71 reports (debtors reports) submitted by the 5th working day of every month to Budget Office	Divisional Manager: Revenue Management	Source of evidence	Reports submitted to Budget Office	Email sent to the MM	The S71 reports are sent to the MM before submission to the Budget Office.
Infrastructure Services	Principal Engineer: Civil Infrastructure Planning		D511	Annual external audit of permitted waste disposal sites by the end of November 2025	Principal Engineer: Civil Infrastructure Planning	Annual Target	3	2	The permits of the waste transfer stations at Hermanus and Kleinmond were amended to be aligned with the new National Norms and Standards, requiring an external audit only every 2 years.

Directorate	KPI Owner	TL KPI No.	DEPT KPI No.	Current KPI Description	Request made by	Amendment	Original	After amendment	Reason
All Directorates	All KPI owners		Across all departments	95% of vacancies registered for advertising on Collaborator (within 14 days after the funded post became vacant)	Municipal Manager	Delete KPI	95% of vacancies registered for advertising on Collaborator (within 14 days after the funded post became vacant)	N/A	An SOP has been put in place for recruitment. The staff regulation as well as the amended recruitment and selection policy also provides for recruitment timeframes.
All Directorates	All KPI owners		Across all departments	95 % of appointments made after the shortlisting and interview process was conducted (within 60 days after closing date of the advertisement.)	Municipal Manager	Delete KPI	95 % of appointments made after the shortlisting and interview process was conducted (within 60 days after closing date of the advertisement.)	N/A	An SOP has been put in place for recruitment. The staff regulation as well as the amended recruitment and selection policy also provides for recruitment timeframes.

APPROVAL BY MUNICIPAL MANAGER, D O'NEILL



DATE: 19/01/2026

APPROVAL BY EXECUTIVE MAYOR: ALDERMAN ARCHIE KLAAS



DATE: 19/01/2026



**MIDYEAR BUDGET REVIEW  
AND PROPOSALS 2025/2026**

**PROVISIONAL 2025/2026 OPERATIONAL BUDGET MID YEAR REVIEW & ADJUSTMENTS BUDGET**

DIRECTORATE	DEPARTMENT	ITEM	SAVINGS	REQUESTS	REVENUE	NOTES
<b>SAVINGS &amp; REQUESTS FROM DIRECTORATES</b>						
1	MUNICIPAL COUNCIL					
2		NO MYR PROPOSALS				
3		Total for Council & Mayors Office	0	0	0	
4						
5	OFFICE OF THE MM					
6	MM:LEGAL SERVICES & CONTRACT MANAGEMENT	Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:Legal Advice and Litiga		345 132		Additional expenditure in lieu of litigation settlements received. Temporarily received against Strategic Support Services: Advertisement vote, being a revenue vote. Request to add this as additional expenditure to Dept. Legal Services & Contract Management in lieu of litigation settlements received.
7	MM:LEGAL SERVICES & CONTRACT MANAGEMENT	New Item - Revenue:Sales of Goods and Rendering of Services:Legal Fees			-345 132	Create new Revenue Project for legal fees to transfer the receipts received against Strategic Support Services being the only suitable revenue item available in the directorate.
8		Total for Office of the MM	0	345 132	-345 132	
9						
10	CORPORATE SERVICES	CORP:HUMAN RESOURCES MANAGEMENT				As indicated during our prep-meeting on 26th, please provide for the advertising of posts as this budget (HR) is almost depleted and we need to advertise amongst others for the 4 vacant director positions. These posts MUST be advertised on a national level, and one advert is placed at a cost of R120 000.
11		Expenditure:Operational Cost:Advertising, Publicity and Marketing:Staff Recruitment		250 000		
12		Total for Corporate Services	0	250 000	0	
13						
14	FINANCIAL SERVICES					<b>Additional Exp for Fleet Management Vehicle Maintenance =R9.1m</b>
15	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	-360 000			Vehicle Maintenance - Projected actual expenditure due to age of fleet- Community Halls and Facilities
16	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets		705 000		Vehicle Maintenance - Projected actual expenditure due to age of fleet-Electricity
17	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	-30 000			Vehicle Maintenance - Projected actual expenditure due to age of fleet-Finance
18	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets		560 000		Vehicle Maintenance - Projected actual expenditure due to age of fleet-Fleet Management
19	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	-155 000			Vehicle Maintenance - Projected actual expenditure due to age of fleet-Property Services
20	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets		20 000		Vehicle Maintenance - Projected actual expenditure due to age of fleet-Supply Chain Management
21	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	-20 000			Vehicle Maintenance - Projected actual expenditure due to age of fleet-Human Resources
22	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	-665 000			Vehicle Maintenance - Projected actual expenditure due to age of fleet-Housing
23	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets		530 000		Vehicle Maintenance - Projected actual expenditure due to age of fleet-Economic Development/Planning
24	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets		2 245 000		Vehicle Maintenance - Projected actual expenditure due to age of fleet-Control of Public Nuisances
25	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	-19 000			Vehicle Maintenance - Projected actual expenditure due to age of fleet-Fire Fighting and Protection
26	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets		75 000		Parking Control
27	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets		6 709 000		Vehicle Maintenance - Projected actual expenditure due to age of fleet-Roads
28	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets		1 730 000		Nurseries)
29	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	-60 500			Vehicle Maintenance - Projected actual expenditure due to age of fleet-Recreational Facilities
30	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	-1 035 000			Sites)
31	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets		4 440 000		Vehicle Maintenance - Projected actual expenditure due to age of fleet-Solid Waste Removal
32	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets		3 500 000		Vehicle Maintenance - Projected actual expenditure due to age of fleet-Sewerage
33	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	-370 000			Vehicle Maintenance - Projected actual expenditure due to age of fleet-Water Treatment
34	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets		320 000		Vehicle Maintenance - Projected actual expenditure due to age of fleet-Water Distribution
35	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Inventory Consumed:Consumables:Zero Rated	-910 000			Projected savings on fuel
36	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Machinery and Equipment	-12 720			Vehicle Leasing tender will only commence on 01/07/2026-Fleet Management
37	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-175 000			Vehicle Leasing tender will only commence on 01/07/2026-Community Halls and Facilities
38	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-284 000			Vehicle Leasing tender will only commence on 01/07/2026-Electricity
39	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-10 000			Vehicle Leasing tender will only commence on 01/07/2026-Finance
40	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-93 000			Vehicle Leasing tender will only commence on 01/07/2026-Fleet Management
41	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-8 175			Vehicle Leasing tender will only commence on 01/07/2026-Human Resources
42	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-51 000			Vehicle Leasing tender will only commence on 01/07/2026-Property Services
43	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-4 000			Vehicle Leasing tender will only commence on 01/07/2026-Supply Chain Management
44	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-240 000			Vehicle Leasing tender will only commence on 01/07/2026-Housing
45	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-81 000			Vehicle Leasing tender will only commence on 01/07/2026-Economic Development/Planning
46	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-672 000			Vehicle Leasing tender will only commence on 01/07/2026-Control of Public Nuisances
47	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-1 086 000			Vehicle Leasing tender will only commence on 01/07/2026-Fire Fighting and Protection
48	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-224 000			Control
49	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-1 202 000			Vehicle Leasing tender will only commence on 01/07/2026-Roads
50	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-414 000			Vehicle Leasing tender will only commence on 01/07/2026-Community Parks (including Nurseries)
51	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-20 000			Vehicle Leasing tender will only commence on 01/07/2026-Recreational Facilities
52	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-372 000			Vehicle Leasing tender will only commence on 01/07/2026-Solid Waste Disposal (Landfill Sites)
53	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-913 000			Vehicle Leasing tender will only commence on 01/07/2026-Solid Waste Removal
54	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-1 998 000			Vehicle Leasing tender will only commence on 01/07/2026-Sewerage
55	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-124 000			Vehicle Leasing tender will only commence on 01/07/2026-Water Treatment
56	FIN:EXPENDITURE, FLEET & ASSET MANAGEMENT	Expenditure:Operating Leases:Transport Assets	-100 000			Vehicle Leasing tender will only commence on 01/07/2026-Water Distribution
57	FIN:SUPPLY CHAIN MANAGEMENT	Expenditure:Operational Cost:External Audit Fees		300 000		Additional Audit Fees
58	FIN:SUPPLY CHAIN MANAGEMENT	Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Business	-636 054			Re-allocation of funding is required as the function for SLA agreements resorts under the revenue department and also to bring it in line with the new organisational structure.
59	FIN:REVENUE MANAGEMENT	Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Business and Financial Man		636 054		Re-allocation of funding is required as the function for SLA agreements resorts under the revenue department and also to bring it in line with the new organisational structure.
60	FIN:REVENUE MANAGEMENT	Expenditure:Contracted Services:Outsourced Services:Connection/Dis-connection:Water		200 000		All disconnected consumers were reconnected after hours following an agreement between the Municipality and Community. An increase in disconnection is expected from 1 December 2025 when credit control will be recommenced with
61	FIN:REVENUE MANAGEMENT	Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:Collection		1 399 800		New firm was appointed in this financial year resulting in additional costs for taking on cases. It was difficult to accurately estimate the cost at the time when the original budget was submitted.
62	FIN:REVENUE MANAGEMENT	Expenditure:Operational Cost:Assets less than the Capitalisation Threshold		50 000		Furniture and equipment to be purchased for staff in indigent section, which is a newly created section. Office space has been secured.
63	FIN:FINANCIAL ACCOUNTING	Expenditure:Operational Cost:Bank Charges, Facility and Card Fees:Bank Accounts		250 000		Increased volumes of banking transactions and hiring of P.O.S machines
64						
65		Total for Financial Services	-12 344 449	23 669 854	0	
66						

ANNEXURE B 2 / 6



DIRECTORATE	DEPARTMENT	ITEM	SAVINGS	REQUESTS	REVENUE	NOTES
122		<b>WC ADJUSTMENT BUDGET GRANTS : ADDITIONAL PROVINCIAL ALLOCATIONS</b>				
123	INFRA:HOUSING DEVELOPMENT	Human Settlements Development Grant (Beneficiaries)		9 316 931		Adjusted Grant allocation as per Adjusted Estimates of Provincial Revenue and Expenditure Gazette
124	CORP:BUSINESS ARCHITECTURE & CRM	Expenditure:Contracted Services:Consultants and Professional Services:Business and A	0	500 000		Adjusted Grant allocation as per Adjusted Estimates of Provincial Revenue and Expenditure Gazette
125	INFRA:CHIEF ENGINEER:INFRASTRUCTURE SERVICES	Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Ba	0	100 000		Adjusted Grant allocation as per Adjusted Estimates of Provincial Revenue and Expenditure Gazette
126				<b>9 916 931</b>		
134						
135		<b>ESKOM BULK PURCHASES</b>				
136		Expenditure:Bulk Purchases:Electricity:ESKOM		-5 000 000		Adjustment to Eskom Bulk Exp
140	INFRA:ELECTRICAL:HM&KM	Expenditure:Bulk Purchases:Electricity:Self Generation		2 030 000		Adjustment to Eskom Bulk Exp
141			0	-2 970 000	0	
142						
143		<b>PROVISIONS</b>				
144	COUNCIL:COUNCIL'S GENERAL	Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Bo	0	108 411		Adjustment to Provisions in line with actual position
145	COUNCIL:COUNCIL'S GENERAL	Expenditure:Employee Related Cost:Municipal Staff:Post-retirement Benefit:Medical:Curr	-3 111 000			Adjustment to Provisions in line with actual position
146	COUNCIL:COUNCIL'S GENERAL	Expenditure:Employee Related Cost:Municipal Staff:Post-retirement Benefit:Other Benefi	0	1 316 243		Adjustment to Provisions in line with actual position
147	COUNCIL:COUNCIL'S GENERAL	Expenditure:Employee Related Cost:Municipal Staff:Post-retirement Benefit:Other Benefi	-533 000			Adjustment to Provisions in line with actual position
148	INFRA:SENIOR ENGINEER:WASTE MANAGEMENT	Expenditure:Operational Cost:Contribution to Provisions:Decommissioning, Restoration a	-83 432			Adjustment to Provisions in line with actual position
149			-3 727 432	1 424 654		
150						
151		<b>IMPAIRMENT</b>				
152	MPS:TRAFFIC SERVICES	Gains and Losses:Impairment Loss:Other Receivables from Non-exchange Revenue:No	-19 520 000			Adjustment to Impairment in line with current trend
153	FIN:REVENUE MANAGEMENT	Gains and Losses:Impairment Loss:Other Receivables from Non-exchange Revenue:Pro	-6 783 824			Adjustment to Impairment in line with current trend
154	INFRA:REVENUE:ELECTRICITY	Gains and Losses:Impairment Loss:Trade and Other Receivables from Exchange Transa	-7 197 763			Adjustment to Impairment in line with current trend
155	FIN:REVENUE MANAGEMENT	Gains and Losses:Impairment Loss:Trade and Other Receivables from Exchange Transa	-101 134			Adjustment to Impairment in line with current trend
156	P&D:PROPERTY MANAGEMENT	Gains and Losses:Impairment Loss:Trade and Other Receivables from Exchange Transa	-126 442			Adjustment to Impairment in line with current trend
157	INFRA:REVENUE:WASTE MANAGEMENT	Gains and Losses:Impairment Loss:Trade and Other Receivables from Exchange Transa	-3 563 500			Adjustment to Impairment in line with current trend
158	INFRA:REVENUE:SEWERAGE	Gains and Losses:Impairment Loss:Trade and Other Receivables from Exchange Transa	-3 853 262			Adjustment to Impairment in line with current trend
159	INFRA:REVENUE:WATER	Gains and Losses:Impairment Loss:Trade and Other Receivables from Exchange Transa	-4 623 374			Adjustment to Impairment in line with current trend
160						
161			-45 769 299	0	0	
162						
163		<b>WSP- WARD SPECIFIC PROJECTS</b>		565 142		TBC-Refer to List of WSP
171			0	565 142	0	
172						
173		<b>BAD DEBTS WRITTEN OFF</b>				
174	INFRA:REVENUE:ELECTRICITY	Expenditure:Irrecoverable Debts Written Off:Exchange:Electricity		14 102 316		Bad Debts written off as per council approval
175	FIN:REVENUE MANAGEMENT	Expenditure:Irrecoverable Debts Written Off:Non-exchange:Non Specific Accounts		4 496 132		Bad Debts written off as per council approval
176	FIN:REVENUE MANAGEMENT	Expenditure:Irrecoverable Debts Written Off:Non-exchange:Property Rates		188 775		Bad Debts written off as per council approval
177	INFRA:REVENUE:WASTE MANAGEMENT	Expenditure:Irrecoverable Debts Written Off:Exchange:Waste Management		5 568 486		Bad Debts written off as per council approval
178	INFRA:REVENUE:SEWERAGE	Expenditure:Irrecoverable Debts Written Off:Exchange:Waste Water Management		5 751 860		Bad Debts written off as per council approval
179	INFRA:REVENUE:WATER	Expenditure:Irrecoverable Debts Written Off:Exchange:Water		5 023 558		Bad Debts written off as per council approval
180	Various	Additional Bad Debt Write Off		5 000 000		Amount TBC
181			0	40 131 127	0	
182						
183		<b>INTEREST PAID &amp; BANK CHARGES</b>				
184	INFRASTRUCTURE SERVICES	INFRA:CHIEF ENGINEER:INFRASTRUCTURE SERVICES	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loans		10 000	Re-allocation of Interest on External Loans early redemption of DBSA loan
185	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:GB&ST	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loan	-45 000		Re-allocation of Interest on External Loans early redemption of DBSA loan
186	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:GB&ST	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loans		15 000	Re-allocation of Interest on External Loans early redemption of DBSA loan
187	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL ENGINEER:ELECTRICAL SERVICES	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loan	-1 380 000		Re-allocation of Interest on External Loans early redemption of DBSA loan
188	INFRASTRUCTURE SERVICES	INFRA:ELECTRICAL:HM&KM	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loan	-1 960 000		Re-allocation of Interest on External Loans early redemption of DBSA loan
189	INFRASTRUCTURE SERVICES	INFRA:ROADS:HERMANUS	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loans		10 000	Re-allocation of Interest on External Loans early redemption of DBSA loan
190	INFRASTRUCTURE SERVICES	INFRA:SENIOR ENGINEER:WASTE MANAGEMENT	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loans		5 000	Re-allocation of Interest on External Loans early redemption of DBSA loan
191	INFRASTRUCTURE SERVICES	INFRA:WASTE MANAGEMENT:TRANSFER STATIONS &	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loans		0	Re-allocation of Interest on External Loans early redemption of DBSA loan
192	INFRASTRUCTURE SERVICES	INFRA:SEWERAGE TANKERS:GANSBAAI	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loans		5 000	Re-allocation of Interest on External Loans early redemption of DBSA loan
193	INFRASTRUCTURE SERVICES	INFRA:SEWERAGE:HERMANUS	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loan	-1 605 000		Re-allocation of Interest on External Loans early redemption of DBSA loan
194	INFRASTRUCTURE SERVICES	INFRA:SEWERAGE:GANSBAAI & STANFORD (Check Fur	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loans		1 345 000	Re-allocation of Interest on External Loans early redemption of DBSA loan
195	INFRASTRUCTURE SERVICES	INFRA:SEWERAGE TANKERS:HERMANUS	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loans		9 000	Re-allocation of Interest on External Loans early redemption of DBSA loan
196	INFRASTRUCTURE SERVICES	INFRA:SEWERAGE:KLEINMOND	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loans		5 000	Re-allocation of Interest on External Loans early redemption of DBSA loan
197	INFRASTRUCTURE SERVICES	INFRA:SEWERAGE:KLEINMOND	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loans		5 000	Re-allocation of Interest on External Loans early redemption of DBSA loan
198	INFRASTRUCTURE SERVICES	INFRA:SEWERAGE:GANSBAAI & STANFORD	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loans		10 000	Re-allocation of Interest on External Loans early redemption of DBSA loan
199	INFRASTRUCTURE SERVICES	INFRA:SEWERAGE:HERMANUS	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loans		10 000	Re-allocation of Interest on External Loans early redemption of DBSA loan
200	INFRASTRUCTURE SERVICES	INFRA:WATER:GANSBAAI & STANFORD	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loans		5 000	Re-allocation of Interest on External Loans early redemption of DBSA loan
201	INFRASTRUCTURE SERVICES	INFRA:WATER:HERMANUS	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loan	-2 230 000		Re-allocation of Interest on External Loans early redemption of DBSA loan
202	INFRASTRUCTURE SERVICES	INFRA:WATER:GANSBAAI & STANFORD	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loan	-106 000		Re-allocation of Interest on External Loans early redemption of DBSA loan
203	INFRASTRUCTURE SERVICES	INFRA:WATER:HERMANUS	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loan	-81 000		Re-allocation of Interest on External Loans early redemption of DBSA loan
204	INFRASTRUCTURE SERVICES	INFRA:WATER:KLEINMOND	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loan	-70 000		Re-allocation of Interest on External Loans early redemption of DBSA loan
205	INFRASTRUCTURE SERVICES	INFRA:PRINCIPAL ENGINEER:CIVIL ENGINEERING SER	Expenditure:Interest, Dividends and Rent on Land:Interest Paid:Borrowings:Annuity Loan	-144 000		Re-allocation of Interest on External Loans early redemption of DBSA loan
206	FINANCIAL SERVICES	FIN:FINANCIAL ACCOUNTING	Expenditure:Operational Cost:Bank Charges, Facility and Card Fees:Bank Accounts		814 700	Re-allocation of Bank charges due to early redemption of DBSA loan
207			-7 621 000	2 248 700		
208						
209		<b>TOTAL OTHER EXPENDITURE CONSIDERATIONS</b>	-81 705 295	51 316 554	0	
210			<b>NETT</b>	<b>-30 388 741</b>		
211		<b>TOTAL EXPENDITURE REDUCTION</b>		<b>-7 245 821</b>		

DIRECTORATE	DEPARTMENT	ITEM	SAVINGS	REQUESTS	REVENUE	NOTES
212						
213		<b>OTHER REVENUE CONSIDERATIONS</b>				
214						
215		<b>WC ADJUSTMENT BUDGET GRANTS : ADDITIONAL PROVINCIAL ALLOCATIONS</b>				
216	P&D:ENVIRONMENTAL MANAGEMENT & CONSERVATION	Baboon Management			-1 000 000	Adjusted Grant allocation as per Adjusted Estimates of Provincial Revenue and Expenditure Gazette
217	INFRA:HOUSING DEVELOPMENT	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Construction Contract Revenue			-9 316 931	Adjusted Grant allocation as per Adjusted Estimates of Provincial Revenue and Expenditure Gazette
218	INFRA:HOUSING DEVELOPMENT	Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations	0		-10 199 069	Adjusted Grant allocation as per Adjusted Estimates of Provincial Revenue and Expenditure Gazette
219	CORP:BUSINESS ARCHITECTURE & CRM	Municipal Service Delivery and Capacity Building Grant			-500 000	Adjusted Grant allocation as per Adjusted Estimates of Provincial Revenue and Expenditure Gazette
220	INFRA:CHIEF ENGINEER:INFRASTRUCTURE SERVICES	Municipal Service Delivery and Capacity Building Grant	0		-100 000	Adjusted Grant allocation as per Adjusted Estimates of Provincial Revenue and Expenditure Gazette
221			0	0	-21 116 000	
226		<b>SERVICE CHARGES</b>				
231	INFRA:REVENUE:ELECTRICITY	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Industrial (400 Volts) (Low Voltage)			9 000 000	Re-calculation of Service charges
232	INFRA:REVENUE:WATER	Revenue:Exchange Revenue:Service Charges:Water:Sale:Conventional			-7 500 000	Re-calculation of Service charges
233	INFRA:REVENUE:WASTE MANAGEMENT	Revenue:Exchange Revenue:Service Charges:Waste Management:Refuse Removal			0	Re-calculation of Service charges
234	INFRA:REVENUE:SEWERAGE	Revenue:Exchange Revenue:Service Charges:Waste Water Management:Sanitation Charges			-5 000 000	Re-calculation of Service charges
	INFRA:REVENUE:ELECTRICITY	Revenue:Exchange Revenue:Service Charges:Electricity:Electricity Sales:Industrial (400 Volts) (Low Voltage)			18 405 555	Re-allocation to Equitable Share
	INFRA:REVENUE:WASTE MANAGEMENT	Revenue:Exchange Revenue:Service Charges:Waste Management:Refuse Removal			0	Re-allocation to Equitable Share
	INFRA:REVENUE:SEWERAGE	Revenue:Exchange Revenue:Service Charges:Waste Water Management:Sanitation Charges			7 754 236	Re-allocation to Equitable Share
	INFRA:REVENUE:WATER	Revenue:Exchange Revenue:Service Charges:Water:Sale:Conventional			7 806 187	Re-allocation to Equitable Share
234			0	0	30 465 978	
237						
238		<b>EQUITABLE SHARE RE-ALLOCATIONS</b>				
239	COUNCIL:COUNCIL'S GENERAL	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations	0		33 965 978	Re-allocation of Equitable Share
240	INFRA:REVENUE:ELECTRICITY	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations	0		-18 405 555	Re-allocation of Equitable Share
241	INFRA:REVENUE:WASTE MANAGEMENT	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations	0		0	Re-allocation of Equitable Share
242	INFRA:REVENUE:SEWERAGE	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations	0		-7 754 236	Re-allocation of Equitable Share
243	INFRA:REVENUE:WATER	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations	0		-7 806 187	Re-allocation of Equitable Share
244					0	
249						
250		<b>OTHR REVENUE ADJUSTMENTS</b>				
251	FIN:FINANCIAL ACCOUNTING	Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Interest:Current and Non-current	0		-3 500 000	Recalculated Interest on Bank Accounts
252	FIN:FINANCIAL ACCOUNTING	Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Interest:Current and Non-current	0		-9 500 000	Recalculated Interest on Short Term Investments
253	INFRA:PRINCIPAL ENGINEER:PROJECT MANAGEMENT	Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:Forfeits:Retentions	0		-184 663	Retention forfeited on project UPGRADE STORMWATER INFRASTRUCTURE- PROTEADORP
254	INFRA:PRINCIPAL ENGINEER:PROJECT MANAGEMENT	Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:Forfeits:Deposits	0		-503 097	Performance guarantee claimed for project as result of failure to comply with contractual obligations under contract.
255	MPS:TRAFFIC SERVICES	Revenue:Non-exchange Revenue:Fines, Penalties and Forfeits:Fines:Traffic:Service Pro	0		10 880 000	Adjustment to Fines Revenue in line with current trends
256	INFRA:REVENUE:SEWERAGE	Revenue:Exchange Revenue:Service Charges:Waste Water Management:Availability Charges	0		63 162 276	Re-allocation of budgets between availability and sanitation charges
257	INFRA:REVENUE:SEWERAGE	Revenue:Exchange Revenue:Service Charges:Waste Water Management:Sanitation Charges	0		-63 162 276	Re-allocation of budgets between availability and sanitation charges
258	INFRA:ROADS:HERMANUS	Public Contribution			-43 650	Public contribution for speedhump in Voelklip Area constructed in December 2025.
259					-2 851 410	
260						
261		<b>REVENUE CONSIDERATIONS</b>	0	0	6 498 568	
262		<b>TOTAL REVENUE REDUCTION</b>			5 506 295	
263						
264	<b>BOTTOMLINE ON MID YEAR REVIEW</b>				<b>-1 739 526</b>	
265						
266						
269	<b>RE-ALLOCATIONS BETWEEN DIRECTORATES</b>					
270	CORPORATE SERVICES	CORP:HUMAN RESOURCES MANAGEMENT	Expenditure:Contracted Services:Outsourced Services:Hygiene Services		-100 912	Consolidation of Hygiene services to Building Maintenance
271	CORPORATE SERVICES	CORP:HUMAN RESOURCES MANAGEMENT	Expenditure:Contracted Services:Contractors:Fire Protection		-20 000	Consolidation of Hygiene services to Building Maintenance
272	COMMUNITY SERVICES	COMM:BUILDING MAINTENANCE	Expenditure:Contracted Services:Outsourced Services:Hygiene Services		100 912	Consolidation of Hygiene services to Building Maintenance
273	COMMUNITY SERVICES	COMM:BUILDING MAINTENANCE	Expenditure:Contracted Services:Contractors:Fire Protection		20 000	Consolidation of Hygiene services to Building Maintenance
274						
275						

**PROVISIONAL 2025/2026 CAPITAL BUDGET MID-YEAR REVIEW & ADJUSTMENTS BUDGET PROPOSALS**

<u>Comment</u>	<u>Requested by</u>	<u>Funding</u>	<u>Ward</u>	<u>COUNCIL</u>	<u>EXTERNAL GRANTS</u>	<u>TOTAL</u>	<u>Comment</u>
<b>1. ROLL OVER REQUESTS FROM 2024/2025 TO 2025/2026:</b>							
REFURBISHMENT OF BULK WATER INFRASTRUCTURE	H Blignaut	EL25-R/O	Overstrand	128 470		128 470	Roll over request for project in Water function as identified by project manager.
UPGRADE HERMANUS WELL FIELDS PHASE 2(F1/2)	H Blignaut	EL25-R/O	Multi-ward HM Area	1 212 782		1 212 782	Roll over request for project in Water function as identified by project manager.
PEARLY BEACH WTW PROCESS UPGRADE	H Blignaut	EL25-R/O	Ward 11	393 701		393 701	Roll over request for project in Water function as identified by project manager.
TAXI HOLDING FACILITY	D Hendriks	Surplus-N/T R/O	Ward 04	180 291		180 291	Roll over request on Roads function project as identified by project manager.
CONSTRUCTION OF 3 ECD CENTRES IN OVERSTRAND	D Hendriks	Surplus	Overstrand	1 343 119		1 343 119	Roll over request on project as identified by project manager.
				<b>3 258 363</b>		<b>3 258 363</b>	
<b>2. ROLL OVER REQUESTS FROM 2025/2026 TO 2026/2027:</b>							
ADDITIONAL WORKSPACE AT ELECTRICAL DEPOT-ONRUS(F1/2)	G Lotter	EL26	Ward 13	-1 155 156		-1 155 156	Roll over request on Electricity function project as identified by project manager.
				<b>-1 155 156</b>		<b>-1 155 156</b>	
<b>3. 2025/2026 ADDITIONAL PROVINCIAL ALLOCATIONS &amp; REALLOCATIONS :</b>							
VEHICLES-PLANNING & DEVELOPMENT	L De Villiers	Prov Gr-Baboon Man	Overstrand		1 000 000	1 000 000	Adjusted Grant allocation as per Adjusted Estimates of Provincial Revenue and Expenditure Gazette
LCH SERVICES	D Hendriks	Prov Gr-HSDG	Overstrand		10 199 069	10 199 069	Adjusted Grant allocation as per Adjusted Estimates of Provincial Revenue and Expenditure Gazette
					<b>11 199 069</b>	<b>11 199 069</b>	
<b>4. DONATIONS/PUBLIC CONTRIBUTIONS:</b>							
SPEEDHUMP -VOELKIP	T Marx	Pub Con-Non Cash	Ward 03		43 650	43 650	Public contribution for speedhump in Voelklip Area constructed in December 2025.
					<b>43 650</b>	<b>43 650</b>	
<b>5. ADDITIONAL REQUESTS FOR 2025/2026 :</b>							
UPGRADE STORMWATER INFRASTRUCTURE- PROTEADORP	D Hendriks	Surplus	Ward 09	503 097		503 097	Performance guarantee claimed for project as result of failure to comply with contractual obligations under contract.
UPGRADE STORMWATER INFRASTRUCTURE- PROTEADORP	D Hendriks	Surplus-Retention	Ward 09	184 663		184 663	Request for retention monies booked for project be made available,retention forfeited.
MINOR ASSETS FINANCIAL SERVICES	D Louw	Surplus	Overstrand	18 000		18 000	There is not have enough cashier printers. One replacement printer and two spare printers are required.
MINOR ASSETS-OFFICE OF THE MUNICIPAL MANAGER	J Wilkinson	Surplus	Overstrand	6 100		6 100	Funds required for office furniture of the new postion in legal services department.
				<b>711 860</b>		<b>711 860</b>	
<b>6. CORRECTIONS &amp; AMENDMENTS ON CAPITAL BUDGET :</b>							
REPLACEMENT OF OVERSTRAND WATER PIPES	H Blignaut	EL26/27/28	Overstrand	-980 405		-980 405	Budget to be reduced on project as a result of retention booked on last payment certificate in previous book year.
NEW STILL STREET 66KV 11KV SUBSTATION	G Lotter	EL25-R/O	Ward 03	-1 018 202		-1 018 202	Correction on capital budget w.r.t. roll over amount for project relating to final spending in 2024-2025.
				<b>-1 998 607</b>		<b>-1 998 607</b>	
<b>7. REALLOCATIONS OF WARD SPECIFIC PROJECTS :</b>							
WARD SPECIFIC PROJECTS	Various	Surplus-Non-Tariff	Overstrand	-5 300 000		-5 300 000	Reallocation of Ward specific projects
WARD SPECIFIC PROJECTS	Various	Surplus-Non-Tariff	Overstrand	4 734 858		4 734 858	Ward specific projects to each respective function after verification. (See attached WSP)
				<b>-565 142</b>		<b>-565 142</b>	Transfer to Opex (WSP)
<b>8. VIREMENTS ACROSS CAPITAL BUDGET FUNCTIONS:</b>							
<b>PUBLIC SAFETY</b>							
VEHICLES -PUBLIC SAFETY	J Vorster	Surplus	Overstrand	-150 000		-150 000	Savings as identified by Fleet manager.
<b>COMMUNITY SERVICES</b>							
VEHICLES-COMMUNITY SERVICES	J Vorster	Surplus	Overstrand	-840 000		-840 000	Savings as identified by Fleet manager.
<b>ROADS</b>							
VEHICLES-ROADS	J Vorster	Surplus	Overstrand	-175 000		-175 000	Savings as identified by Fleet manager.
<b>ELECTRICITY</b>							
VEHICLES-ELECTRICITY	J Vorster	Surplus	Overstrand	-150 000		-150 000	Savings as identified by Fleet manager.
<b>PUBLIC SAFETY</b>							
UPGRADING OF FIRE STATION BUILDINGS	L Smith	Surplus-Non-Tariff	Overstrand	400 000		400 000	Replace funds utilised for emergency request relating to the procurement of fire engine for fires.
MINOR ASSETS-PUBLIC SAFETY	L Smith	Surplus-Non-Tariff	Overstrand	500 000		500 000	Funds required to replace the pumps which failed during recent major fires.
VEHICLES -MUNICIPAL PUBLIC SAFETY	J Vorster	Surplus	Overstrand	390 900		390 900	Fleet requests as identified by Fleet manager.
<b>ELECTRICITY</b>							
NEW STILL STREET 66KV 11KV SUBSTATION (F1/2)	G Lotter	EL26	Ward 03	-10 000 000		-10 000 000	Funds to be transferred to Waterpipes Repalcement project.
<b>WATER</b>							
REPLACEMENT OF OVERSTRAND WATER PIPES	H Blignaut	EL26	Overstrand	10 000 000		10 000 000	Additional funding required for Waterpipes Repalcement project in current financial year.
				<b>-24 100</b>		<b>-24 100</b>	
<b>9. RE-ALLOCATIONS OF FUNDS :</b>							
HAWSTON WWTW REFURBISH AND UPGRADE(F1/2)	H Blignaut	EL26	Ward 08	-946 880		-946 880	Funds to be reallocated to Hawston Sewer Network project.
HAWSTON SEWER NETWORK EXTENSION	H Blignaut	EL26	Ward 08	946 880		946 880	Funds to be reallocated from Hawston WWTW Refurbish and Upgrade project.
HERMANUS TRANSFER STATION PERIMETER WALL & BUILDING COMPLETIC	C Mitchell	EL26	Multi-ward HM Area	-400 000		-400 000	Funds to be reallocated to GB Landfill Weighbridge and Pringle Bay Drop projects.
GANSBAAI LANDFILL WEIGHBRIDGE NEW REPLACEMENT DECK	C Mitchell	EL26	Multi-ward GB Area	300 000		300 000	Funds to be reallocated from Hermanus Transfer Station project.
PRINGLE BAY DROP OFF UPGRADE	C Mitchell	EL26	Ward 10	100 000		100 000	Funds to be reallocated from Hermanus Transfer Station project.
				<b>0</b>		<b>0</b>	
<b>TOTAL CAPITAL PROPOSALS FOR MID-YEAR REVIEW</b>				<b>227 218</b>	<b>11 242 719</b>	<b>11 469 937</b>	

**\*Notes:**  
\*2025/2026-WARD SPECIFIC PROJECTS - SEE ATTACHED LIST

**Amend project description on Capital Budget 2025/2026:**  
From: HERMANUS TRANSFER STATION PERIMETER WALL COMPLETION  
To: HERMANUS TRANSFER STATION PERIMETER WALL & BUILDING COMPLETION