

**AGENDA of the
Portfolio Committee : Financial Services
28 October 2025
(Also the agenda for the Mayoral Committee Meeting : 28 October 2025)**

**4.
BUDGET REPORT AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION
PLAN (SDBIP) FOR THE QUARTER ENDED SEPTEMBER 2025**

**BA King
16 October 2025**

Divisional Manager: Financial Accounting

(028) 313 8154

1. Executive Summary

Report prepared as part of the reporting obligations arising from section 52(d) of the Local Government: Municipal Finance Management Act, 2003 (MFMA).

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate: Financial Services
Financial Accounting

Directorate: Office of the Municipal Manager
Strategic Support Services

3. Compliance with Strategic Priorities

Provision of democratic, accountable and ethical governance
Provision and maintenance of municipal services
Encouragement of structured community participation in the affairs of the municipality
Creation and maintenance of a safe and healthy environment
Promotion of tourism, economic and social development

4. Delegated Authority

None

5. Legal Requirements

Section 52(d) of the Local Government: Municipal Finance Management Act, (Act 56 of 2003) [MFMA]

6. Background/Discussion/Evaluation/Conclusion

Background

This report has been prepared as part of the reporting obligations arising from the MFMA. The MFMA requires the Executive Mayor to report to Council on a quarterly basis on the state of the Municipality's budget and SDBIP.

**AGENDA of the
Portfolio Committee : Financial Services
28 October 2025
(Also the agenda for the Mayoral Committee Meeting : 28 October 2025)**

Discussion

Legislation requires that certain financial and performance information is disclosed in the quarterly monitoring report. The report has been prepared according to the standard reporting formats issued by National Treasury.

The SDBIP report, included as Appendix 1 of the quarterly budget report, is a layered plan comprising the Top Level SDBIP. KPI amendments are listed in Appendix 2.

The top level SDBIP measures the achievement of the strategic performance indicators of the municipality. These include the prescriptive performance indicators prescribed by Section 10 of the Local Government: Municipal Planning and Performance Regulations of 2001.

The following additional reporting information is also included:

The Executive Mayor's special fund report is attached as Annexure B.

The Cost Containment Regulations, 2019 report, attached as Annexure C, represents the status up to the end of March 2025. (Quarter 4).

The quarterly post implementation status of the mSCOA Project is attached as Annexure D.

7. Financial Implications

None

8. Staff Implications

None

9. Comments from other Departments, Divisions and Administrations

The contents of the SDBIP reflects the information submissions from the relevant affected officials.

10. Annexures

- Annexure A: Budget Report and SDBIP for the quarter ended September 2025
- Annexure B: Executive Mayor's special fund – September 2025
- Annexure C: Status report on the Cost Containment Regulations, 2019 – September 2025

**AGENDA of the
Portfolio Committee : Financial Services
28 October 2025
(Also the agenda for the Mayoral Committee Meeting : 28 October 2025)**

Annexure D: Municipal Regulations on the Standard Chart of Accounts (mSCOA): Post Implementation Status of the mSCOA Project – September 2025

RECOMMENDATION TO THE COUNCIL:

1. that the budget report and service delivery and budget implementation plan for the quarter ended September 2025, prepared as part of the reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003 and additional information, **be noted**;
2. that the contents of the report for the 1st quarter of the 2025/2026 financial year, on the top level Service Delivery and Budget Implementation Plan and the KPI amendments, **be noted**; and
3. that the revised SDBIP for 2025/2026 **be made public**.

RESPONSIBLE OFFICIALS :

**BA KING
RG LOUW**

TARGET DATE FOR IMPLEMENTATION :

TO BE NOTED



QUARTERLY BUDGET REPORT AND SDBIP SEPTEMBER 2025

In-Year Report of the Municipality

Prepared in terms of Section 52(d) of the Local Government:
Municipal Finance Management Act (Act 56 of 2003) &
Section 31 of the Municipal Budget and Reporting Regulations,
Government Gazette 32141, 17 May 2009.



We belong



We care



We serve

Table of Contents

Glossary	3
PART 1 – IN-YEAR REPORT	5
Mayor’s Report	5
Resolutions	6
Executive Summary	7
In-year budget statement tables	10
PART 2 – SUPPORTING DOCUMENTATION	19
Debtors' analysis	19
Creditors' analysis	20
Investment portfolio analysis	21
Allocation and grant receipts and expenditure	22
Councillor allowances and employee benefits	25
Material variances to the SDBIP.....	26
Municipal financial performance indicators.....	27
Capital programme performance	28
Other supporting documentation	35
Municipal manager’s quality certification	38
Appendix 1 – Quarter 1 Service Delivery and Budget Implementation Plan	
Appendix 2 – Quarter 1 KPI Amendments	

Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Budget – The financial plan of the Municipality.

Capital expenditure - Spending on assets such as infrastructure, land & buildings minor assets etc. Any capital expenditure must be reflected as an asset on the Municipality's statement of financial position.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – An unconditional grant paid to municipalities. It is predominantly targeted towards funding the Indigent Policy.

FMG – Financial Management Grant.

GFS – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality.

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle legislation relating to municipal financial management.

MIG – Municipal Infrastructure Grant.

MTREF – Medium Term Revenue and Expenditure Framework (MTREF). The medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also includes financial information of the previous and current year.

NDPG – Neighbourhood Development Partnership Grant.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages, repairs and maintenance etc.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan (SDBIP). A detailed plan comprising annual and quarterly performance information.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Vote – A main appropriation segment of the budget. In Overstrand Municipality this relates to the directorate level for operating expenditure and the GFS classification for capital expenditure.

YTD – Year to date

y-o-y – year-on-year

PART 1 – IN-YEAR REPORT

Mayor's Report

1.1 In-Year Report – Quarterly Budget Report

1.1.1 Implementation of the budget in accordance with the SDBIP

The results of the SDBIP for the first quarter ended 30 September 2025 is included as Appendix 1 to this report.

1.1.2 Financial problems or risks facing the municipality

No financial problems or risks from a budgetary implementation or financial management perspective identified up to 30 September 2025.

1.1.3 Other relevant information

The below results reflect the first quarter's financial position.

YTD Actual operating revenue at the end of the first quarter for 2025/2026 is 26.89% of the budgeted revenue of R2.018bn. The expenditure reflects spending of 20.21% against the budgeted expenditure of R2.112bn.

The YTD Capital expenditure amounts to R21.4m or 8.28% of the amended budget of R258.3m. Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

No Adjustments Budget was tabled during this quarter.

The debt collection rate stood at 98,33% at the end of September 2025.

The positive cash flow remains stable and is in line with budgeted performance.

Resolutions

IN-YEAR REPORTS 2025/2026

This is the resolution that will be presented to Council when the In-Year Report is tabled:

RECOMMENDATION TO THE COUNCIL:

that the budget report and service delivery and budget implementation plan for the quarter ended September 2025, prepared as part of the financial reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003 and additional information, **be noted**.

Executive Summary

As the Auditor General has not yet completed the audit of the 2024/2025 financial statements the 'Audited Outcome' for 2024/2025 will only be included after the audit is completed.

Revenue by Source

The Year-to-Date actual operating revenue is 0.71% above the YTD budget projections at the end of September 2025.

Borrowings

The balance of borrowings amounts to R483.3m at the end of September 2025.

Operating expenditure by vote & type

Current expenditure is 2.47% below YTD budget projections as at September 2025.

Capital expenditure

The YTD Capital expenditure amounts to R21.4m or 8.28% of the amended budget of R258.3m. The current capital commitments of orders in progress amounts to R69.2m or 26.79% of the amended capital budget of R258.3m.

Capital projects were funded from the following sources:

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
R thousands									
Funded by:									
National Government	-	76,207	76,207	2,047	4,585	5,250	(665)	-13%	76,207
Provincial Government	-	25,342	25,342	608	4,093	-	4,093		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)	-	-	-	-	-	-	-		-
Transfers recognised - capital	-	101,549	101,549	2,655	8,678	5,250	3,428	65%	101,549
Borrowing	-	106,337	106,337	4,258	10,252	12,784	(2,532)	-20%	106,337
Internally generated funds	-	50,460	50,460	860	2,473	3,355	(882)	-26%	50,460
Total Capital Funding	-	258,346	258,346	7,773	21,403	21,390	14	0%	258,346

Financial Position

In terms of the Statement of Financial Position, the current ratio at the end of September 2025 is at 3.61: 1, compared to 2.59: 1 at the end of June 2025.

Cash flows

The municipality started the year with a positive cash balance of R854.1 million. The September closing balance is R952.7 million. Refer to Supporting Table SC9 for more details on the cash position. The commitments against cash are listed below:

Commitments against cash as at September 2025:	
Cash and cash equivalents	952,702,906
Commitments against cash:	
Unspent external loans	-40,370,609
Unspent rollover cash committed	-460,000
Unspent conditional receipts	-29,775,226
Surplus cash committed for Capital Budget	-47,526,937
Creditors/suppliers	-6,652,870
Housing development fund	-3,228,270
Consumer deposits	-64,069,386
Retentions	-9,897,646
Self insurance fund	-26,140,892
External loan repayments (only for current year)	-200,984,815
Cash	523,596,255

Debt Collection

The collection rate gained traction during the Quarter 1 for the 2025/2026 financial year and at the end of September 2025 this stood at 98,33%, as compared to 98,11% on 30 June 2025.

Allocations received (National & Provincial Grants)

Grants totaling R27.2m were received during September 2025.

Spending on Grants

Spending on grants amounts to R9.4m for September 2025 which includes FMG, MIG, EPWP, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Community Library Grant, spending on Construction Contracts and Housing Grant (Capex) and UNEP.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M03 September			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue	0.71%		
Expenditure By Type	-2.47%		
Capital Expenditure	0.06%	Capital Commitments=R69.2m	
Financial Position In order			
Cash Flow In order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	2,119,420	551,318	26.01%
Expenditure	2,112,340	426,967	20.21%
Surplus / (Deficit)	7,080	124,350	
Capital	258,346	21,403	8.28%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	2,017,871	542,639	26.89%
Expenditure	2,112,340	426,967	20.21%
Surplus / (Deficit)	(94,469)	115,672	
Capital	258,346	21,403	8.28%

Performance in relation to SDBIP targets

See the comprehensive quarterly report included as Appendix 1 of this report.

Remedial or corrective steps

Refer to the SDBIP report.

In-year budget statement tables / ...

Table C1: s71 Monthly Budget Statement Summary

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	383,977	383,977	29,193	99,591	98,394	1,197	1%	383,977
Service charges	-	1,199,626	1,199,626	100,915	301,091	298,703	2,389	1%	1,199,626
Investment revenue	-	55,000	55,000	4,236	10,497	10,497	-		55,000
Transfers and subsidies - Operational	-	205,957	205,957	1,712	79,684	79,684	-		205,957
Other own revenue	-	173,311	173,311	18,919	51,776	51,544	232	0%	173,311
Total Revenue (excluding capital transfers and	-	2,017,871	2,017,871	154,976	542,639	538,821	3,818	1%	2,017,871
Employee costs	-	618,840	618,775	44,293	125,619	130,895	(5,275)	-4%	618,775
Remuneration of Councillors	-	14,012	14,012	1,153	3,459	3,503	(44)	-1%	14,012
Depreciation and amortisation	-	167,211	167,211	13,934	41,803	41,803	-		167,211
Interest	-	51,227	51,227	479	769	769	-		51,227
Inventory consumed and bulk purchases	-	632,328	632,128	64,535	136,252	139,165	(2,913)	-2%	632,128
Transfers and subsidies	-	16,770	16,770	1,285	5,205	5,205	-		16,770
Other expenditure	-	611,953	612,218	50,837	113,861	116,432	(2,571)	-2%	612,218
Total Expenditure	-	2,112,340	2,112,340	176,516	426,967	437,771	(10,804)	-2%	2,112,340
Surplus/(Deficit)	-	(94,469)	(94,469)	(21,540)	115,672	101,050	14,622	14%	(94,469)
Transfers and subsidies - capital (monetary allocations)	-	101,549	101,549	2,655	8,678	8,678	-		101,549
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	7,080	7,080	(18,885)	124,350	109,728	14,622	13%	7,080
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	7,080	7,080	(18,885)	124,350	109,728	14,622	13%	7,080
Capital expenditure & funds sources									
Capital expenditure	-	258,346	258,346	7,773	21,403	21,390	14	0%	258,346
Capital transfers recognised	-	101,549	101,549	2,655	8,678	5,250	3,428	65%	101,549
Borrowing	-	106,337	106,337	4,258	10,252	12,784	(2,532)	-20%	106,337
Internally generated funds	-	50,460	50,460	860	2,473	3,355	(882)	-26%	50,460
Total sources of capital funds	-	258,346	258,346	7,773	21,403	21,390	14	0%	258,346
Financial position									
Total current assets	-	942,343	942,343		1,255,405				942,343
Total non current assets	-	4,166,089	4,166,089		4,033,385				4,166,089
Total current liabilities	-	326,629	326,629		347,891				326,629
Total non current liabilities	-	693,169	693,169		650,501				693,169
Community wealth/Equity	-	4,088,634	4,088,634		4,290,398				4,088,634
Cash flows									
Net cash from (used) operating	-	223,747	223,747	13,847	123,658	123,662	4	0%	223,747
Net cash from (used) investing	-	(228,178)	(228,178)	(8,188)	(22,648)	(22,648)	-		(228,178)
Net cash from (used) financing	-	(59,454)	(59,454)	(1,813)	(2,370)	(2,370)	-		(59,454)
Cash/cash equivalents at the month/year end	-	723,115	723,115	-	952,703	885,644	(67,059)	-8%	790,178
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	121,285	12,554	7,179	4,654	3,785	3,933	23,800	70,326	247,517
Creditors Age Analysis									
Total Creditors	6,653	-	-	-	-	-	-	-	6,653

Table C2: Monthly Budget Statement – Financial Performance (standard classification)**WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September**

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
Revenue - Functional								%	
Governance and administration	-	558,698	558,698	38,633	153,675	152,827	848	1%	558,698
Executive and council	-	78,908	78,908	3	32,879	32,880	(0)	0%	78,908
Finance and administration	-	479,790	479,790	38,630	120,795	119,947	848	1%	479,790
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	190,872	190,872	16,255	49,199	47,718	1,481	3%	190,872
Community and social services	-	9,667	9,667	942	2,809	2,417	392	16%	9,667
Sport and recreation	-	42,443	42,443	3,636	8,527	10,611	(2,083)	-20%	42,443
Public safety	-	71,012	71,012	5,968	17,540	17,753	(213)	-1%	71,012
Housing	-	67,750	67,750	5,708	20,323	16,937	3,385	20%	67,750
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	25,010	25,010	1,522	4,235	6,253	(2,018)	-32%	25,010
Planning and development	-	15,605	15,605	1,458	3,750	3,901	(151)	-4%	15,605
Road transport	-	6,430	6,430	28	358	1,608	(1,250)	-78%	6,430
Environmental protection	-	2,975	2,975	36	127	744	(617)	-83%	2,975
Trading services	-	1,344,840	1,344,840	101,222	344,209	340,702	3,506	1%	1,344,840
Energy sources	-	803,779	803,779	65,702	215,683	213,837	1,846	1%	803,779
Water management	-	254,990	254,990	15,358	51,975	51,348	627	1%	254,990
Waste water management	-	151,900	151,900	10,512	39,768	38,975	793	2%	151,900
Waste management	-	134,170	134,170	9,649	36,782	36,543	240	1%	134,170
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	-	2,119,420	2,119,420	157,631	551,318	547,500	3,818	1%	2,119,420
Expenditure - Functional									
Governance and administration	-	363,287	378,836	24,948	82,650	85,632	(2,983)	-3%	377,972
Executive and council	-	73,767	73,777	4,693	21,063	21,343	(280)	-1%	73,767
Finance and administration	-	284,657	300,196	19,928	60,475	63,074	(2,599)	-4%	299,342
Internal audit	-	4,863	4,863	327	1,113	1,216	(103)	-8%	4,863
Community and public safety	-	370,794	356,130	27,679	74,232	74,185	47	0%	356,931
Community and social services	-	28,762	28,462	2,101	5,677	6,315	(638)	-10%	28,762
Sport and recreation	-	79,622	79,622	5,934	13,166	13,705	(539)	-4%	79,622
Public safety	-	212,178	197,814	14,147	38,318	39,073	(756)	-2%	198,315
Housing	-	50,232	50,232	5,497	17,072	15,092	1,980	13%	50,232
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	243,372	242,512	17,235	41,948	43,426	(1,479)	-3%	242,550
Planning and development	-	63,589	62,729	3,574	10,387	11,228	(841)	-7%	62,767
Road transport	-	150,904	150,904	10,452	25,595	25,878	(284)	-1%	150,904
Environmental protection	-	28,879	28,879	3,209	5,965	6,320	(354)	-6%	28,879
Trading services	-	1,127,966	1,127,966	106,397	227,373	233,664	(6,291)	-3%	1,127,966
Energy sources	-	674,784	674,784	69,795	147,716	150,396	(2,680)	-2%	674,784
Water management	-	181,546	181,546	13,998	28,957	30,436	(1,480)	-5%	181,546
Waste water management	-	156,965	156,965	12,595	28,166	29,441	(1,275)	-4%	156,965
Waste management	-	114,670	114,670	10,009	22,534	23,390	(856)	-4%	114,670
Other	-	6,921	6,897	257	765	863	(98)	-11%	6,921
Total Expenditure - Functional	-	2,112,340	2,112,340	176,516	426,967	437,771	(10,804)	-2%	2,112,340
Surplus/ (Deficit) for the year	-	7,080	7,080	(18,885)	124,350	109,728	14,622	13%	7,080

This table reflects the operating budget (Financial Performance) in the standard classifications which are Functions and Sub-functions. These are used by National Treasury to assist in the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functional areas are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

It is for this reason that Financial Performance is reported in functional classification, Table C2, and by municipal vote, Table C3.

Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03

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
R thousands									
Revenue by Vote									
Vote 1 - Municipal Council	–	78,908	78,908	3	32,879	32,879	–		78,908
Vote 2 - Office of the Municipal Manager	–	515	515	74	77	129	(52)	-40.2%	515
Vote 3 - Corporate Services	–	1,274	1,274	10	30	319	(289)	-90.7%	1,274
Vote 4 - Financial Services	–	477,666	477,666	38,563	120,595	119,416	1,178	1.0%	477,666
Vote 5 - Infrastructure Services	–	1,419,613	1,419,613	106,951	364,851	359,395	5,456	1.5%	1,419,613
Vote 6 - Community Services	–	52,939	52,939	4,643	11,550	13,235	(1,684)	-12.7%	52,939
Vote 7 - Municipal Public Safety	–	71,012	71,012	5,968	17,540	17,753	(213)	-1.2%	71,012
Vote 8 - Planning and Development	–	17,494	17,494	1,419	3,795	4,373	(578)	-13.2%	17,494
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	–	2,119,420	2,119,420	157,631	551,318	547,500	3,818	0.7%	2,119,420
Expenditure by Vote									
Vote 1 - Municipal Council	–	55,516	55,516	3,739	18,281	18,312	(31)	-0.2%	55,516
Vote 2 - Office of the Municipal Manager	–	33,702	33,702	1,580	5,180	5,756	(576)	-10.0%	33,702
Vote 3 - Corporate Services	–	82,589	82,589	5,060	17,227	18,217	(990)	-5.4%	82,589
Vote 4 - Financial Services	–	171,468	171,468	13,410	36,773	37,287	(514)	-1.4%	171,468
Vote 5 - Infrastructure Services	–	1,293,520	1,293,520	117,920	260,723	266,657	(5,935)	-2.2%	1,293,520
Vote 6 - Community Services	–	203,116	203,116	14,680	35,986	37,188	(1,203)	-3.2%	203,116
Vote 7 - Municipal Public Safety	–	201,555	201,555	14,386	39,460	40,298	(839)	-2.1%	201,555
Vote 8 - Planning and Development	–	70,875	70,875	5,741	13,339	14,055	(717)	-5.1%	70,875
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	–	2,112,340	2,112,340	176,516	426,967	437,771	(10,804)	-2.5%	2,112,340
Surplus/ (Deficit) for the year	–	7,080	7,080	(18,885)	124,350	109,728	14,622	13.3%	7,080

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which comprises the following directorates: Municipal Council; Office of the Municipal Manager; Corporate Services; Financial Services; Infrastructure Services; Community Services; Municipal Public Safety & Planning and Development.

Unauthorised expenditure by year-end would occur, either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent. During the financial year some of the figures are influenced by transactions that occur annually only.

Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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
Revenue									
Exchange Revenue		1,368,101	1,368,101	118,753	347,765	345,357	2,408	1%	1,368,101
Service charges - Electricity		745,540	745,540	65,655	197,299	195,704	1,595	1%	745,540
Service charges - Water		209,109	209,109	15,181	44,254	43,913	341	1%	209,109
Service charges - Waste Water Management		129,533	129,533	10,434	30,558	30,224	334	1%	129,533
Service charges - Waste management		115,444	115,444	9,645	28,981	28,861	120	0%	115,444
Sale of Goods and Rendering of Services		63,725	63,725	7,137	22,144	22,144	-		63,725
Agency services		7,500	7,500	703	1,975	1,875	100	5%	7,500
Interest		0	0	-	-	-	-		0
Interest earned from Receivables		12,500	12,500	(42)	1,955	2,083	(129)	-6%	12,500
Interest earned from Current and Non Current Assets		55,000	55,000	4,236	10,497	10,497	-		55,000
Dividends		-	-	-	-	-	-		-
Rent on Land		452	452	108	317	317	-		452
Rental from Fixed Assets		7,544	7,544	742	2,374	2,326	48	2%	7,544
Licence and permits		780	780	176	359	359	-		780
Special rating levies		15,420	15,420	3,951	3,951	3,951	-		15,420
Operational Revenue		5,554	5,554	826	3,101	3,101	-		5,554
Non-Exchange Revenue	-	649,770	649,770	36,223	194,875	193,465	1,410	1%	649,770
Property rates		383,977	383,977	29,193	99,591	98,394	1,197	1%	383,977
Surcharges and Taxes		-	-	-	-	-	-		-
Fines, penalties and forfeits		52,537	52,537	4,649	13,326	13,134	192	1%	52,537
Licence and permits		2,000	2,000	180	542	500	42	8%	2,000
Transfer and subsidies - Operational		205,957	205,957	1,712	79,684	79,684	-		205,957
Interest		2,300	2,300	(14)	333	355	(22)	-6%	2,300
Fuel Levy		-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-		-
Other Gains		3,000	3,000	503	1,398	1,398	-		3,000
Discontinued Operations		-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and	-	2,017,871	2,017,871	154,976	542,639	538,821	3,818	1%	2,017,871
Expenditure By Type									
Employee related costs		618,840	618,775	44,293	125,619	130,895	(5,275)	-4%	618,775
Remuneration of councillors		14,012	14,012	1,153	3,459	3,503	(44)	-1%	14,012
Bulk purchases - electricity		556,160	556,160	59,318	125,368	127,453	(2,085)	-2%	556,160
Inventory consumed		76,168	75,968	5,217	10,884	11,712	(828)	-7%	75,968
Debt impairment		70,770	70,770	5,897	17,692	17,692	-		70,770
Depreciation and amortisation		167,211	167,211	13,934	41,803	41,803	-		167,211
Interest		51,227	51,227	479	769	769	-		51,227
Contracted services		356,644	356,501	22,533	40,823	43,077	(2,254)	-5%	356,501
Transfers and subsidies		16,770	16,770	1,285	5,205	5,205	-		16,770
Irrecoverable debts written off		20,000	20,000	10,989	10,989	10,989	-		20,000
Operational costs		164,539	164,947	11,418	44,356	44,673	(317)	-1%	164,947
Losses on Disposal of Assets		-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-		-
Total Expenditure	-	2,112,340	2,112,340	176,516	426,967	437,771	(10,804)	-2%	2,112,340
Surplus/(Deficit)	-	(94,469)	(94,469)	(21,540)	115,672	101,050	14,622	0	(94,469)
Transfers and subsidies - capital (monetary allocations)		101,549	101,549	2,655	8,678	8,678	-		101,549
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	7,080	7,080	(18,885)	124,350	109,728			7,080
Income Tax		-	-	-	-	-	-		-
Surplus/(Deficit) after income tax	-	7,080	7,080	(18,885)	124,350	109,728			7,080
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	-	7,080	7,080	(18,885)	124,350	109,728			7,080
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	7,080	7,080	(18,885)	124,350	109,728			7,080

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.71% above the YTD budget projections.

Current expenditure is 2.47% below YTD budget projections for September 2025.

Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

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
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	3,315	3,315	857	2,434	800	1,634	204%	3,315
Vote 4 - Financial Services	-	8,420	8,420	-	-	-	-	-	8,420
Vote 5 - Infrastructure Services	-	215,840	215,840	6,916	18,169	18,991	(822)	-4%	215,840
Vote 6 - Community Services	-	2,925	2,925	-	-	406	(406)	-100%	2,925
Vote 7 - Municipal Public Safety	-	3,792	3,792	-	-	73	(73)	-100%	3,792
Vote 8 - Planning and Development	-	29	29	-	-	-	-	-	29
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	234,321	234,321	7,773	20,603	20,271	332	2%	234,321
Single Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	15	15	-	-	4	(4)	-100%	15
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services	-	16,060	16,060	-	-	915	(915)	-100%	16,060
Vote 5 - Infrastructure Services	-	7,950	7,950	-	800	200	600	300%	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	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	24,025	24,025	-	800	1,119	(319)	-28%	24,025
Total Capital Expenditure	-	258,346	258,346	7,773	21,403	21,390	14	0%	258,346
Capital Expenditure - Functional Classification									
Governance and administration	-	3,500	3,500	857	2,434	804	1,630	203%	3,500
Executive and council	-	70	70	-	-	4	(4)	-100%	70
Finance and administration	-	3,430	3,430	857	2,434	800	1,634	204%	3,430
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	72,520	72,520	2,655	7,878	7,101	777	11%	72,520
Community and social services	-	6,625	6,625	-	-	81	(81)	-100%	6,625
Sport and recreation	-	33,901	33,901	2,047	3,785	6,032	(2,247)	-37%	33,901
Public safety	-	7,452	7,452	-	-	988	(988)	-100%	7,452
Housing	-	24,542	24,542	608	4,093	-	4,093	-	24,542
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	18,954	18,954	3	39	500	(461)	-92%	18,954
Planning and development	-	1,554	1,554	3	39	-	39	-	1,554
Road transport	-	17,400	17,400	-	-	500	(500)	-100%	17,400
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	163,372	163,372	4,258	11,052	12,984	(1,932)	-15%	163,372
Energy sources	-	60,218	60,218	736	1,274	5,528	(4,254)	-77%	60,218
Water management	-	63,653	63,653	3,390	8,484	5,807	2,677	46%	63,653
Waste water management	-	34,560	34,560	133	1,295	1,650	(355)	-22%	34,560
Waste management	-	4,940	4,940	-	-	-	-	-	4,940
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	258,346	258,346	7,773	21,403	21,390	14	0%	258,346
Funded by:									
National Government	-	76,207	76,207	2,047	4,585	5,250	(665)	-13%	76,207
Provincial Government	-	25,342	25,342	608	4,093	-	4,093	-	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)	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	101,549	101,549	2,655	8,678	5,250	3,428	65%	101,549
Borrowing	-	106,337	106,337	4,258	10,252	12,784	(2,532)	-20%	106,337
Internally generated funds	-	50,460	50,460	860	2,473	3,355	(882)	-26%	50,460
Total Capital Funding	-	258,346	258,346	7,773	21,403	21,390	14	0%	258,346

Capital expenditure is 0.06% above the Year-to-Date budget projections. Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	2024/25	Budget Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents		723,115	723,115	952,703	723,115
Trade and other receivables from exchange transactions		110,653	110,653	128,687	110,653
Receivables from non-exchange transactions		35,577	35,577	31,442	35,577
Current portion of non-current receivables		-	-	-	-
Inventory		15,588	15,588	11,632	15,588
VAT		1,800	1,800	6,011	1,800
Other current assets		55,610	55,610	124,929	55,610
Total current assets	-	942,343	942,343	1,255,405	942,343
Non current assets					
Investments		8,400	8,400	9,958	8,400
Investment property		168,225	168,225	167,369	168,225
Property, plant and equipment		3,871,372	3,871,372	3,738,167	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		-	-	-	-
Total non current assets	-	4,166,089	4,166,089	4,033,385	4,166,089
TOTAL ASSETS	-	5,108,433	5,108,433	5,288,789	5,108,433
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Financial liabilities		61,383	61,383	147,763	61,383
Consumer deposits		69,665	69,665	64,069	69,665
Trade and other payables from exchange transactions		133,297	133,297	50,859	133,297
Trade and other payables from non-exchange transactions		-	-	29,775	-
Provision		48,242	48,242	40,004	48,242
VAT		6,076	6,076	10,045	6,076
Other current liabilities		7,966	7,966	5,376	7,966
Total current liabilities	-	326,629	326,629	347,891	326,629
Non current liabilities					
Financial liabilities		360,476	360,476	335,584	360,476
Provision		186,928	186,928	182,231	186,928
Long term portion of trade payables		-	-	-	-
Other non-current liabilities		145,765	145,765	132,686	145,765
Total non current liabilities	-	693,169	693,169	650,501	693,169
TOTAL LIABILITIES	-	1,019,798	1,019,798	998,392	1,019,798
NET ASSETS	-	4,088,634	4,088,634	4,290,398	4,088,634
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		4,085,404	4,085,404	4,287,169	4,085,404
Reserves and funds		3,231	3,231	3,228	3,231
Other		-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	-	4,088,634	4,088,634	4,290,398	4,088,634

The statement of financial position is in line with expectations for the financial year.

Table C7: Monthly Budget Statement - Cash Flow

WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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
CASH FLOW FROM OPERATING ACTIVITIES									%
Receipts									
Property rates		395,671	395,671	33,052	103,433	103,402	30	0%	395,671
Service charges		1,191,297	1,191,297	103,195	295,508	295,541	(32)	0%	1,191,297
Other revenue		95,718	95,718	18,718	68,908	68,908	-		95,718
Transfers and Subsidies - Operational		205,957	205,957	9,577	89,772	89,772	-		205,957
Transfers and Subsidies - Capital		101,549	101,549	5,046	25,353	25,353	-		101,549
Interest		55,000	55,000	4,181	12,785	12,785	-		55,000
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,753,448)	(1,753,448)	(158,158)	(466,127)	(466,125)	2	0%	(1,753,448)
Interest		(51,227)	(51,227)	(479)	(769)	(769)	-		(51,227)
Transfers and Subsidies		(16,770)	(16,770)	(1,285)	(5,205)	(5,205)	-		(16,770)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	223,747	223,747	13,847	123,658	123,662	4	0%	223,747
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		30,167	30,167	(415)	(1,245)	(1,245)	-		30,167
Payments									
Capital assets		(258,346)	(258,346)	(7,773)	(21,403)	(21,403)	-		(258,346)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(228,178)	(228,178)	(8,188)	(22,648)	(22,648)	-		(228,178)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		90,000	90,000	-	-	-	-		90,000
Increase (decrease) in consumer deposits		5,200	5,200	(28)	795	795	-		5,200
Payments									
Repayment of borrowing		(154,654)	(154,654)	(1,785)	(3,166)	(3,166)	-		(154,654)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(59,454)	(59,454)	(1,813)	(2,370)	(2,370)	-		(59,454)
NET INCREASE/ (DECREASE) IN CASH HELD	-	(63,885)	(63,885)	3,846	98,639	98,644			(63,885)
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		952,703	885,644			790,178

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 952.7 million.

The municipality started the year with a positive cash balance of R854.1 million. The September closing balance is R952.7 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 - M03 September

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	September Outcome	October Budget	November Budget	December Budget	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
R thousands															
Cash Receipts By Source															
Property rates	33,790	36,590	33,052	-	-	-	-	-	-	-	-	-	395,671	419,108	443,938
Service charges - Electricity revenue	55,670	67,169	66,503	-	-	-	-	-	-	-	-	-	745,029	790,596	838,032
Service charges - Water revenue	16,266	14,207	15,769	-	-	-	-	-	-	-	-	-	205,517	217,229	230,263
Service charges - Waste Water Management	10,837	9,789	10,658	-	-	-	-	-	-	-	-	-	127,298	138,469	146,786
Service charges - Waste Mangement	9,437	8,939	10,264	-	-	-	-	-	-	-	-	-	113,453	120,518	127,740
Rental of facilities and equipment	548	991	924	-	-	-	-	-	-	-	-	-	7,996	8,475	8,983
Interest earned - external investments	4,191	2,070	4,236	-	-	-	-	-	-	-	-	-	55,000	58,300	61,798
Interest earned - outstanding debtors	1,110	1,233	(55)	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,354	4,324	4,649	-	-	-	-	-	-	-	-	-	8,017	5,890	3,658
Licences and permits	247	298	356	-	-	-	-	-	-	-	-	-	2,780	2,947	3,124
Agency services	566	706	703	-	-	-	-	-	-	-	-	-	7,500	7,950	8,427
Transfers and Subsidies - Operational	74,678	5,389	9,577	-	-	-	-	-	-	-	-	-	205,957	210,874	218,553
Other revenue	15,080	12,395	12,069	-	-	-	-	-	-	-	-	-	69,426	47,416	30,235
Cash Receipts by Source	226,774	164,099	168,707	-	-	-	-	-	-	-	-	-	1,943,643	2,027,772	2,121,537
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	9,668	10,767	5,046	-	-	-	-	-	-	-	-	-	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)	-	-	-	-	-	-	-	-	-	5,200	2,050	2,050
VAT Control (receipts)	1,117	(8,760)	16	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	-	-	-	-	-	-	-	-	-	30,167	(360)	-
Total Cash Receipts by Source	237,979	165,688	173,326	-	-	-	-	-	-	-	-	-	2,170,559	2,176,505	2,255,962
Cash Payments by Type															
Employee related costs	35,983	48,043	42,719	-	-	-	-	-	-	-	-	-	604,571	635,864	666,604
Remuneration of councillors	1,153	1,153	1,153	-	-	-	-	-	-	-	-	-	14,012	15,062	16,151
Interest	(10)	300	479	-	-	-	-	-	-	-	-	-	51,227	44,657	45,526
Bulk purchases - Electricity	14	66,036	59,318	-	-	-	-	-	-	-	-	-	556,160	585,970	622,242
Acquisitions - water & other inventory	1,043	4,624	5,217	-	-	-	-	-	-	-	-	-	76,168	75,536	82,189
Contracted services	506	17,785	22,533	-	-	-	-	-	-	-	-	-	356,644	375,949	400,663
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	1,285	2,635	1,285	-	-	-	-	-	-	-	-	-	16,770	17,487	18,128
Other expenditure	95,476	17,839	27,218	-	-	-	-	-	-	-	-	-	145,894	113,096	112,761
Cash Payments by Type	135,449	158,415	159,922	-	-	-	-	-	-	-	-	-	1,821,445	1,863,622	1,964,263
Other Cash Flows/Payments by Type															
Capital assets	3,932	9,699	7,773	-	-	-	-	-	-	-	-	-	258,346	147,043	132,375
Repayment of borrowing	(0)	1,380	1,785	-	-	-	-	-	-	-	-	-	154,654	61,383	72,116
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	139,380	169,493	169,480	-	-	-	-	-	-	-	-	-	2,234,444	2,072,048	2,168,754
NET INCREASE/(DECREASE) IN CASH HELD	98,599	(3,806)	3,846	-	-	-	-	-	-	-	-	-	(63,885)	104,457	87,208
Cash/cash equivalents at the month/year beginning:	854,064	952,663	948,857	952,703	952,703	952,703	952,703	952,703	952,703	952,703	952,703	952,703	854,064	790,178	894,635
Cash/cash equivalents at the month/year end:	952,663	948,857	952,703	952,703	952,703	952,703	952,703	952,703	952,703	952,703	952,703	952,703	790,178	894,635	981,842

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

PART 2 – 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 - M03 September

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	25,328	2,067	1,534	833	720	666	8,334	8,953	48,454	19,525	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	47,650	5,303	2,499	1,464	1,169	1,048	5,610	13,291	78,034	22,582	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	35,256	1,695	617	437	393	345	1,844	8,026	48,613	11,045	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	14,725	1,309	868	522	414	389	2,075	5,739	26,042	9,139	-	-
Receivables from Exchange Transactions - Waste Management	1600	14,053	1,311	795	509	440	403	2,173	6,062	25,746	9,587	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1,001	35	31	10	9	7	46	321	1,461	393	-	-
Interest on Arrear Debtor Accounts	1810	831	160	179	154	157	189	1,452	18,761	21,884	20,713	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(17,560)	674	656	726	482	866	2,267	9,173	(2,716)	13,514	-	-
Total By Income Source	2000	121,285	12,554	7,179	4,654	3,785	3,933	23,800	70,326	247,517	106,498	-	-
2024/25 - totals only		108,141	6,422	5,498	4,155	3,458	3,562	27,587	62,664	221,487	101,426	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,505	552	298	89	72	75	331	3,055	5,977	3,622	-	-
Commercial	2300	15,295	1,449	100	55	37	38	226	3,406	20,606	3,763	-	-
Households	2400	106,574	10,547	6,781	4,496	3,675	3,818	23,226	63,666	222,783	98,881	-	-
Other	2500	(2,088)	6	0	14	1	1	18	199	(1,849)	232	-	-
Total By Customer Group	2600	121,285	12,554	7,179	4,654	3,785	3,933	23,800	70,326	247,517	106,498	-	-

The debtors' 12-month rolling average payment rate is 98,33% at the end of September 2025.

Summary of Indigent Households

	Indigent Households	Other Households	Total Households	
2025				
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				
November				
December				
2026				
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)
5537			20KL	5537	0	5537	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)
88	5449		70kWh	5537	0	5537	Total monthly levy

Summary of Debtors Age Analysis

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
2025/2026											
June											
May											
April											
March											
February											
January											
December											
November											
October											
September	143,229,388	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	139,532,017	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	145,026,865	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

Government Debt

Overstrand Municipality as at 30/09/2025	Total Debt	Services	Rates	Other
Department Responsible for the Debt				
NPW 2227	4,627,755.73	2,320,633.99	2,307,121.74	-
WCED 2251	591,998.86	591,998.86	-	-
OTHER 2255	38,545.94	38,545.94	-	-
HEALTH 2252	148,329.34	148,329.34	-	-
TPW 2256	462,455.97	(236,927.04)	699,383.01	-
HUMAN SETTLE 2215	96,909.33	96,909.33	-	-
HOUSING 2253	5,152.68	5,152.68	-	-
OTHER MUNICIPALITIES 2276	6,225.49	6,225.49	-	-
TOTAL OUTSTANDING	5,977,373.34	2,970,868.59	3,006,504.75	-

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	6,653	-	-	-	-	-	-	-	6,653	6,416	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	6,653	-	-	-	-	-	-	-	6,653	6,416	

Supporting Table SC4 reflects current creditors at the end of September 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 - M03 September

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variabl e or Fixed interest rate	Interes t Rate	Comm ission Paid (Rand s)	Comm ission Recipi ent	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
Municipality													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	29,279	103		125	29,507
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	52,978	189		260	53,427
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	7,685	211		30	7,926
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,271	54	-55989.43		10,269
ABSA 2081333826	183 days	FIXED DEP	Yes	Yes	Yes	No	No	30/09/2025	100,000	4,217	-104216520.6		-
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 288434005-042	92 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	31/10/2025	100,000				100,000
Standard Bank 288434005-043	181 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	30/03/2025				100,000	100,000
													-
Municipality sub-total									700,213	4,774		100,415	701,129
TOTAL INVESTMENTS AND INTEREST									700,213	4,774		100,415	701,129

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

Long-term investments relate to the sinking fund investments. These investments at maturity are intended to redeem a capital loan of R100m in 2026. The three investments comply with legislative prescriptions (investment instruments).

The performance of these investments was severely impacted by COVID with the temporary financial market collapse in March 2020. The relative instability of the financial markets since then is still hampering the trajectory of the values up to maturity.

This matter was considered at the time by the executive mayor, accounting officer and chief financial officer, as well as subsequently, a conservative approach in remaining with the initial investment as it is directly linked to the cession agreement. Any market fluctuations possibly negatively impacting on the maturity value of the contract investments are provided in the cash flows of the 2025/2026 MTREF to ensure full settlement of the redemption.

Allocation and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	-	183,866	183,866	210	77,350	77,350	-		183,866
Operational Revenue:General Revenue:Equitable Share		179,268	179,268		74,695	74,695	-		179,268
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,588	2,588		645	645	-		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	-		210
Provincial Government:	-	61,906	61,906	21,960	24,902	24,902	-		61,906
Title Deeds Resrbration Grant		97	97	-	-	-	-		97
Community Library Services Grant		8,824	8,824		2,942	2,942	-		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	-		4,350
Community Development Workers		76	76		-	-	-		76
Financial Management Capability Grant		672	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	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		42,790	42,790	12,621	12,621	12,621	-		42,790
Municipal Fire Service Capacity Support Grant		500	500		-	-	-		500
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
Other grant providers:	-	2,975	2,975	-	-	-	-		2,975
Departmental Agencies and Accounts		2,600	2,600		-	-	-		2,600
Foreign Government and International Organisations		375	375		-	-	-		375
Total Operating Transfers and Grants	-	248,747	248,747	22,170	102,252	102,252	-		248,747
Capital Transfers and Grants									
National Government:	-	76,207	76,207	(210)	15,701	15,701	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13,908	13,908		6,259	6,259	-		13,908
Municipal Infrastructure Grant [Schedule 5B]		33,872	33,872	(210)	7,442	7,442	-		33,872
Water Services Infrastructure Grant [Schedule 5B]		28,427	28,427		2,000	2,000	-		28,427
Provincial Government:	-	25,342	25,342	5,284	9,793	9,793	-		25,342
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		24,542	24,542	5,284	9,793	9,793	-		24,542
Regional Socio Economic Projects		800	800		-	-	-		800
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-		-
Households		-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-		-
Total Capital Transfers and Grants	-	101,549	101,549	5,074	25,494	25,494	-		101,549
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	350,296	350,296	27,244	127,746	127,746	-		350,296

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2024/2025.

A letter was received from Department of Corporate Governance 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).

Section 17(1) of the DoRA stipulates that "a transferring national officer may withhold the transfer of schedule 4 or 5 allocation or any portion thereof, for a period not exceeding 30 days.

This section therefore allows for the withholding of the next MIG transfer funds which is scheduled for **26 September 2025**, since the municipality failed to spend at least 60% of the transferred funds by 31 August 2025.

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

Supporting Table SC7 – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	-	4,598	4,598	260	626	626	-		4,598
Operational Revenue:General Revenue:Equitable Share							-		
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,588	2,588	193	430	430	-		2,588
Local Government Financial Management Grant [Schedule 5B]		1,800	1,800	50	149	149	-		1,800
Municipal Infrastructure Grant [Schedule 5B]		210	210	16	48	48	-		210
Provincial Government:	-	61,906	61,906	6,494	20,378	20,378	-		61,906
Title Deeds Restriction Grant		97	97		-	-	-		97
Community Library Services Grant		8,824	8,824	842	2,510	2,510	-		8,824
Thusong Services Centres Grant		150	150		-	-	-		150
Resource funding for the establish & support of K9 Unit		4,350	4,350	201	806	806	-		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	372	917	917	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		42,790	42,790	5,078	16,143	16,143	-		42,790
Municipal Fire Service Capacity Support Grant		500	500		2	2	-		500
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)									
Other grant providers:	-	2,975	2,975	36	127	127	-		2,975
Departmental Agencies and Accounts		2,600	2,600		-	-	-		2,600
Foreign Government and International Organisations		375	375	36	127	127	-		375
Households		-	-		-	-	-		-
Non-profit Institutions		-	-		-	-	-		-
Private Enterprises		-	-		-	-	-		-
Public Corporations		-	-		-	-	-		-
Higher Educational Institutions		-	-		-	-	-		-
Parent Municipality / Entity		-	-		-	-	-		-
Total operating expenditure of Transfers and Grants:	-	69,479	69,479	6,790	21,132	21,132	-		69,479
Capital expenditure of Transfers and Grants									
National Government:	-	76,207	76,207	2,047	4,585	4,585	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13,908	13,908		-	-	-		13,908
Municipal Infrastructure Grant [Schedule 5B]		33,872	33,872	2,047	4,585	4,585	-		33,872
Water Services Infrastructure Grant [Schedule 5B]		28,427	28,427		-	-	-		28,427
Provincial Government:	-	25,342	25,342	608	4,093	4,093	-		25,342
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		24,542	24,542	608	4,093	4,093	-		24,542
Regional Socio Economic Projects		800	800		-	-	-		800
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)									
Other grant providers:	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-		-	-	-		-
Foreign Government and International Organisations		-	-		-	-	-		-
Households		-	-		-	-	-		-
Non-Profit Institutions		-	-		-	-	-		-
Private Enterprises		-	-		-	-	-		-
Public Corporations		-	-		-	-	-		-
Total capital expenditure of Transfers and Grants	-	101,549	101,549	2,655	8,678	8,678	-		101,549
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	171,028	171,028	9,445	29,810	29,810	-		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.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor 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
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		12,742	12,742	1,047	3,141	3,186	(44)	-1%	12,742
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1,269	1,269	106	317	317	-	-	1,269
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Sub Total - Councillors	-	14,012	14,012	1,153	3,459	3,503	(44)	-1%	14,012
Senior Managers of the Municipality									
Basic Salaries and Wages		12,377	12,377	721	2,176	3,094	(919)	-30%	12,377
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		229	229	-	-	57	(57)	-100%	229
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		221	221	11	33	55	(23)	-41%	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		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	-	12,827	12,827	732	2,208	3,207	(998)	-31%	12,827
Other Municipal Staff									
Basic Salaries and Wages		382,372	380,587	26,990	79,778	81,348	(1,570)	-2%	381,766
Pension and UIF Contributions		57,015	57,017	4,509	13,504	14,254	(750)	-5%	57,017
Medical Aid Contributions		19,278	19,278	1,527	4,625	4,820	(195)	-4%	19,278
Overtime		59,290	60,790	5,495	10,419	11,197	(778)	-7%	59,790
Performance Bonus		549	549	40	120	137	(17)	-12%	549
Motor Vehicle Allowance		8,438	8,543	610	1,834	2,136	(301)	-14%	8,438
Cellphone Allowance		2,426	2,436	177	534	609	(75)	-12%	2,426
Housing Allowances		2,116	2,130	168	502	533	(31)	-6%	2,116
Other benefits and allowances		45,857	45,947	1,656	4,926	5,487	(561)	-10%	45,897
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		28,672	28,672	2,389	7,168	7,168	0	0%	28,672
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	-	606,013	605,948	43,561	123,411	127,688	(4,277)	-3%	605,948
Total Parent Municipality	-	632,851	632,786	45,446	129,078	134,397	(5,320)	-4%	632,786
TOTAL SALARY, ALLOWANCES & BENEFITS	-	632,851	632,786	45,446	129,078	134,397	(5,320)	-4%	632,786
TOTAL MANAGERS AND STAFF	-	618,840	618,775	44,293	125,619	130,895	(5,275)	-4%	618,775

SDBIP

The results of the SDBIP for the first quarter ended 30 September 2025 is included as Appendix 1 to this report.

KPI amendments are included as Appendix 2 of this report.

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	10.3%	10.3%	10.0%	10.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	41.2%	41.2%	47.9%	41.2%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.1%	17.1%	16.2%	17.1%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	11158.5%	11158.5%	10395.2%	11158.5%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	288.5%	288.5%	360.9%	288.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	221.4%	221.4%	273.9%	221.4%
<u>Revenue Management</u>						
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%	52.5%	10.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	Annual Indicator	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
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%	23.1%	30.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	15.8%	15.8%	10.3%	15.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	10.8%	10.8%	7.8%	10.8%
<u>IDP regulation financial viability indicators</u>						
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 - M03 September

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		4,211	4,211	3,932	3,932	4,211	279	6.6%	2%
August		4,061	4,061	9,699	13,630	8,271	(5,359)	-64.8%	5%
September		13,119	13,119	7,773	21,403	21,390	(14)	-0.1%	8%
October		5,521	5,521	-					
November		9,761	9,761	-					
December		64,232	64,232	-					
January		5,411	5,411	-					
February		10,661	10,661	-					
March		16,519	16,519	-					
April		22,261	22,261	-					
May		10,761	10,761	-					
June		91,832	91,832	-					
Total Capital expenditure	-	258,346	258,346	21,403					

Top 10 Capital Projects

Rank	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	-	Environmental assessment and procurement.	Awaiting outcome of environmental impact basic assessment. Tenders closed on 5 Sept 2025 (SC2588/2025). Bids currently being evaluated.	Not applicable.	Not applicable.
2	Overstrand	Overstrand	LCH SERVICES	24,542,000	24,542,000	4,093,051	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP Phase A7 (Services) - 65%	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP Phase A7 (Services) - Construction Phase.	Not applicable.	Not applicable.
3	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	13,908,000	13,908,000	-	Tender closed 19 Sep 2025. Evaluation in process	Procurement (Contract SC2587/2025).	Not applicable.	Not applicable.
4	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	13,000,000	13,000,000	-	Procurement.	Environmental authorization was issued by DEADP during August 2025. Tenders closed on 19 Sept 2025 (SC2585/2025). Bids currently being evaluated.	Not applicable.	Not applicable.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	12,700,000	12,700,000	4,619,750	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	496,961	Awaiting Bid Adjudication committee meeting.	Awaiting Bid Adjudication committee meeting.	Awaiting appointment of officials to serve as members of the Bid Adjudication committee.	Applied to NT for exemption
7	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	10,629,000	10,629,000	2,132,282	Under construction.	Construction stage. (SC2500A/2024)	Not applicable.	Not applicable.
8	Hermanus	Ward 03	NEW STILL STREET 66KV 11kV	10,000,000	10,000,000	-	Planning and procurement.	Planning and preparation of tender document for procurement stage.	Not applicable.	Not applicable.
9	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE REPLACEMENT	9,000,000	9,000,000	561,305	Construction phase.	Construction started for the 2025/26 Financial Year (Contract SC2437/2023).	Not applicable.	Not applicable.
10	Overstrand	Overstrand	VEHICLES-ROADS	8,250,000	8,250,000	-	Procurement process (Request loaded).	In progress. (Awaiting for service provider to complete data registration forms)	Not applicable.	Not applicable.
Totals				144,626,000	144,626,000	11,903,349				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	78,215	78,215	2,209	5,871	7,667	(1,796)	-23.4%	78,215
Roads Infrastructure	-	8,500	8,500	-	-	500	(500)	-100.0%	8,500
Roads	-	8,500	8,500	-	-	500	(500)	-100.0%	8,500
Storm water Infrastructure	-	6,200	6,200	-	-	-	-	-	6,200
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	6,200	6,200	-	-	-	-	-	6,200
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	33,018	33,018	174	712	3,778	(3,065)	-81.1%	33,018
MV Substations	-	10,000	10,000	-	-	2,500	(2,500)	-100.0%	10,000
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	-	20,018	20,018	174	712	1,278	(565)	-44.3%	20,018
LV Networks	-	3,000	3,000	-	-	-	-	-	3,000
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	17,806	17,806	1,902	3,864	1,889	1,975	104.5%	17,806
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	5,273	5,273	1,439	2,602	1,318	1,283	97.3%	5,273
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	8,983	8,983	463	463	371	92	24.8%	8,983
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	3,550	3,550	-	800	200	600	300.0%	3,550
Sanitation Infrastructure	-	7,750	7,750	133	1,295	1,500	(205)	-13.7%	7,750
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	950	950	-	-	-	-	-	950
Waste Water Treatment Works	-	6,800	6,800	133	1,295	1,500	(205)	-13.7%	6,800
Solid Waste Infrastructure	-	4,940	4,940	-	-	-	-	-	4,940
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	3,300	3,300	-	-	-	-	-	3,300
Waste Processing Facilities	-	840	840	-	-	-	-	-	840
Waste Drop-off Points	-	800	800	-	-	-	-	-	800
Community Assets	-	12,022	12,022	722	1,156	325	831	255.6%	12,022
Community Facilities	-	1,950	1,950	-	-	-	-	-	1,950
Police	-	200	200	-	-	-	-	-	200
Parks	-	300	300	-	-	-	-	-	300
Stalls	-	800	800	-	-	-	-	-	800
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	650	650	-	-	-	-	-	650
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	10,072	10,072	722	1,156	325	831	255.6%	10,072
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	10,072	10,072	722	1,156	325	831	255.6%	10,072
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	28,292	28,292	608	4,093	800	3,293	411.6%	28,292
Operational Buildings	-	3,750	3,750	-	-	800	(800)	-100.0%	3,750
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	3,750	3,750	-	-	800	(800)	-100.0%	3,750
Housing	-	24,542	24,542	608	4,093	-	4,093	-	24,542
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	24,542	24,542	608	4,093	-	4,093	-	24,542
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	3,201	3,201	857	2,434	800	1,634	204.2%	3,201
Computer Equipment	-	3,201	3,201	857	2,434	800	1,634	204.2%	3,201
Furniture and Office Equipment	-	1,345	1,345	3	39	77	(38)	-49.2%	1,345
Furniture and Office Equipment	-	1,345	1,345	3	39	77	(38)	-49.2%	1,345
Machinery and Equipment	-	325	325	-	-	81	(81)	-100.0%	325
Machinery and Equipment	-	325	325	-	-	81	(81)	-100.0%	325
Transport Assets	-	24,310	24,310	-	-	915	(915)	-100.0%	24,310
Transport Assets	-	24,310	24,310	-	-	915	(915)	-100.0%	24,310
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	147,710	147,710	4,398	13,593	10,665	(2,928)	-27.5%	147,710

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	46,797	46,797	1,488	4,620	3,667	952	26.0%	46,797
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,500	1,500	-	-	-	-	-	1,500
MV Switching Stations	-	1,500	1,500	-	-	-	-	-	1,500
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	44,597	44,597	1,488	4,620	3,667	952	26.0%	44,597
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	500	500	-	-	-	-	-	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	44,097	44,097	1,488	4,620	3,667	952	26.0%	44,097
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	700	700	-	-	-	-	-	700
Pump Station	-	700	700	-	-	-	-	-	700
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	300	300	-	-	-	-	-	300
Biological or Cultivated Assets	-	300	300	-	-	-	-	-	300
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	-	47,097	47,097	1,488	4,620	3,667	(952)	-26.0%	47,097

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	193,053	193,053	11,908	29,302	47,716	(18,414)	-38.6%	193,053
Roads Infrastructure	-	85,143	85,143	4,620	10,137	20,738	(10,601)	-51.1%	85,143
Roads	-	85,143	85,143	4,620	10,137	20,738	(10,601)	-51.1%	85,143
Storm water Infrastructure	-	13,746	13,746	1,090	2,678	3,437	(758)	-22.1%	13,746
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	13,746	13,746	1,090	2,678	3,437	(758)	-22.1%	13,746
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	49,278	49,278	2,944	8,138	12,319	(4,181)	-33.9%	49,278
LV Networks	-	49,278	49,278	2,944	8,138	12,319	(4,181)	-33.9%	49,278
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	20,984	20,984	1,358	3,553	5,246	(1,693)	-32.3%	20,984
Distribution	-	19,901	19,901	1,358	3,553	4,975	(1,422)	-28.6%	19,901
Distribution Points	-	1,083	1,083	-	-	271	(271)	-100.0%	1,083
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	12,419	12,419	1,120	2,927	3,105	(178)	-5.7%	12,419
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	8,521	8,521	672	1,888	2,130	(242)	-11.4%	8,521
Waste Water Treatment Works	-	3,898	3,898	448	1,038	974	64	6.5%	3,898
Solid Waste Infrastructure	-	11,483	11,483	776	1,868	2,871	(1,003)	-34.9%	11,483
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	3,100	3,100	221	401	775	(374)	-48.2%	3,100
Waste Drop-off Points	-	8,383	8,383	556	1,467	2,096	(629)	-30.0%	8,383
Community Assets	-	63,754	64,079	5,709	13,248	16,020	(2,772)	-17.3%	64,079
Community Facilities	-	48,316	48,966	4,153	10,477	12,242	(1,765)	-14.4%	48,966
Halls	-	5,464	5,514	395	1,150	1,379	(228)	-16.5%	5,514
Cemeteries/Crematoria	-	3,111	3,111	228	577	778	(201)	-25.9%	3,111
Police	-	-	-	-	-	-	-	-	-
Parks	-	31,742	31,742	2,951	7,192	7,936	(744)	-9.4%	31,742
Public Open Space	-	4,186	4,786	393	1,004	1,197	(193)	-16.1%	4,786
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	3,812	3,812	186	554	953	(399)	-41.9%	3,812
Sport and Recreation Facilities	-	15,437	15,112	1,557	2,771	3,778	(1,007)	-26.6%	15,112
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	15,437	15,112	1,557	2,771	3,778	(1,007)	-26.6%	15,112
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	18,955	18,905	2,013	2,219	4,726	(2,507)	-53.1%	18,905
Operational Buildings	-	18,955	18,905	2,013	2,219	4,726	(2,507)	-53.1%	18,905
Municipal Offices	-	18,955	18,905	2,013	2,219	4,726	(2,507)	-53.1%	18,905
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	10,661	10,661	295	3,762	2,665	1,097	41.2%	10,661
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	10,661	10,661	295	3,762	2,665	1,097	41.2%	10,661
Computer Software and Applications	-	10,661	10,661	295	3,762	2,665	1,097	41.2%	10,661
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	2,546	2,546	145	221	636	(415)	-65.2%	2,546
Computer Equipment	-	2,546	2,546	145	221	636	(415)	-65.2%	2,546
Furniture and Office Equipment	-	1,704	1,677	92	262	419	(157)	-37.6%	1,677
Furniture and Office Equipment	-	1,704	1,677	92	262	419	(157)	-37.6%	1,677
Machinery and Equipment	-	5,807	5,807	197	487	1,452	(964)	-66.4%	5,807
Machinery and Equipment	-	5,807	5,807	197	487	1,452	(964)	-66.4%	5,807
Transport Assets	-	22,339	22,339	3,286	6,596	5,585	1,012	18.1%	22,339
Transport Assets	-	22,339	22,339	3,286	6,596	5,585	1,012	18.1%	22,339
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	318,818	319,066	23,645	56,097	79,219	23,121	29.2%	319,066

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	-	138,760	138,760	11,563	34,690	34,690	-		138,760
Roads Infrastructure	-	49,695	49,695	4,141	12,424	12,424	-		49,695
Roads	-	49,695	49,695	4,141	12,424	12,424	-		49,695
Storm water Infrastructure	-	8,899	8,899	742	2,225	2,225	-		8,899
Drainage Collection	-	8,899	8,899	742	2,225	2,225	-		8,899
Storm water Conveyance	-	-	-	-	-	-	-		-
Attenuation	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	28,196	28,196	2,350	7,049	7,049	-		28,196
LV Networks	-	28,196	28,196	2,350	7,049	7,049	-		28,196
Capital Spares	-	-	-	-	-	-	-		-
Water Supply Infrastructure	-	26,052	26,052	2,171	6,513	6,513	-		26,052
Distribution	-	26,052	26,052	2,171	6,513	6,513	-		26,052
Distribution Points	-	-	-	-	-	-	-		-
PRV Stations	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Sanitation Infrastructure	-	22,577	22,577	1,881	5,644	5,644	-		22,577
Pump Station	-	-	-	-	-	-	-		-
Reticulation	-	-	-	-	-	-	-		-
Waste Water Treatment Works	-	22,577	22,577	1,881	5,644	5,644	-		22,577
Outfall Sewers	-	-	-	-	-	-	-		-
Toilet Facilities	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Solid Waste Infrastructure	-	3,340	3,340	278	835	835	-		3,340
Landfill Sites	-	3,340	3,340	278	835	835	-		3,340
Community Assets	-	15,199	15,199	1,267	3,800	3,800	-		15,199
Community Facilities	-	15,199	15,199	1,267	3,800	3,800	-		15,199
Halls	-	15,199	15,199	1,267	3,800	3,800	-		15,199
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	-	3,538	3,538	295	885	885	-		3,538
Operational Buildings	-	3,538	3,538	295	885	885	-		3,538
Municipal Offices	-	3,538	3,538	295	885	885	-		3,538
Housing	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	-	290	290	24	73	73	-		290
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	-	290	290	24	73	73	-		290
Water Rights	-	-	-	-	-	-	-		-
Effluent Licenses	-	-	-	-	-	-	-		-
Solid Waste Licenses	-	-	-	-	-	-	-		-
Computer Software and Applications	-	290	290	24	73	73	-		290
Load Settlement Software Applications	-	-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	2,547	2,547	212	637	637	-		2,547
Furniture and Office Equipment	-	2,547	2,547	212	637	637	-		2,547
Machinery and Equipment	-	1,621	1,621	135	405	405	-		1,621
Machinery and Equipment	-	1,621	1,621	135	405	405	-		1,621
Transport Assets	-	5,188	5,188	432	1,297	1,297	-		5,188
Transport Assets	-	5,188	5,188	432	1,297	1,297	-		5,188
Land	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	68	68	6	17	17	-		68
Zoo's, Marine and Non-biological Animals	-	68	68	6	17	17	-		68
Living resources	-	-	-	-	-	-	-		-
Total Depreciation	-	167,211	167,211	13,934	41,803	41,803	-		167,211

Supporting Table SC13e

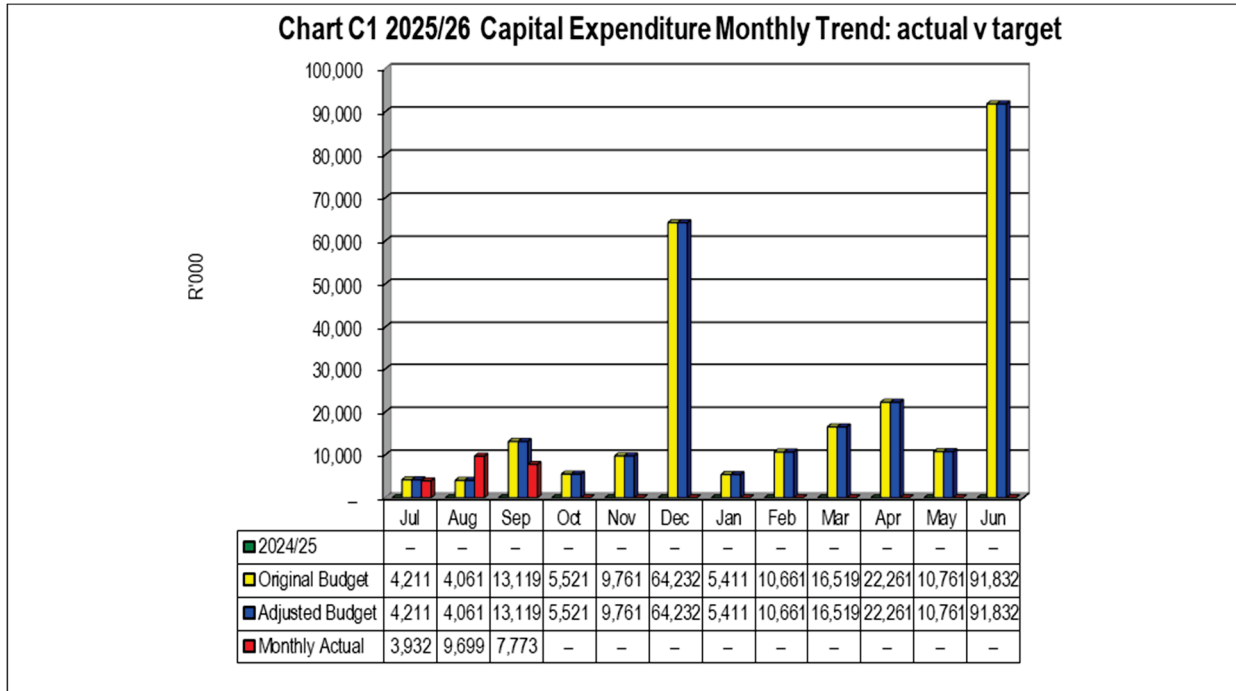
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

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
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	-	36,710	36,710	561	561	1,350	(789)	-58.4%	36,710
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	1,000	1,000	-	-	-	-	-	1,000
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	1,000	1,000	-	-	-	-	-	1,000
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	16,300	16,300	561	561	1,000	(439)	-43.9%	16,300
MV Networks	-	16,300	16,300	561	561	1,000	(439)	-43.9%	16,300
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	500	500	-	-	200	(200)	-100.0%	500
Distribution	-	500	500	-	-	200	(200)	-100.0%	500
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	18,910	18,910	-	-	150	(150)	-100.0%	18,910
Pump Station	-	13,000	13,000	-	-	-	-	-	13,000
Reticulation	-	600	600	-	-	150	(150)	-100.0%	600
Waste Water Treatment Works	-	5,310	5,310	-	-	-	-	-	5,310
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	-	26,829	26,829	1,325	2,629	5,707	(3,078)	-53.9%	26,829
Community Facilities	-	4,000	4,000	-	-	-	-	-	4,000
Fire/Ambulance Stations	-	3,000	3,000	-	-	-	-	-	3,000
Public Open Space	-	1,000	1,000	-	-	-	-	-	1,000
Sport and Recreation Facilities	-	22,829	22,829	1,325	2,629	5,707	(3,078)	-53.9%	22,829
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	22,829	22,829	1,325	2,629	5,707	(3,078)	-53.9%	22,829
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	-	63,539	63,539	1,887	3,191	7,057	3,867	54.8%	63,539

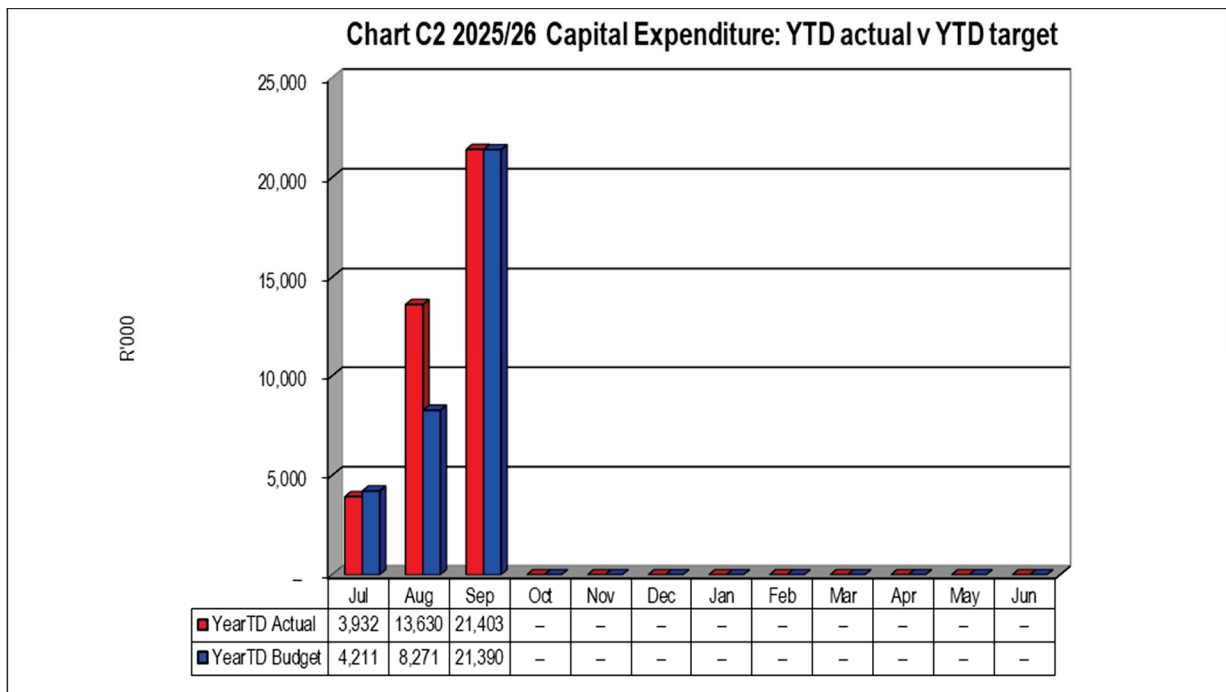
Other supporting documentation

Section 71 charts

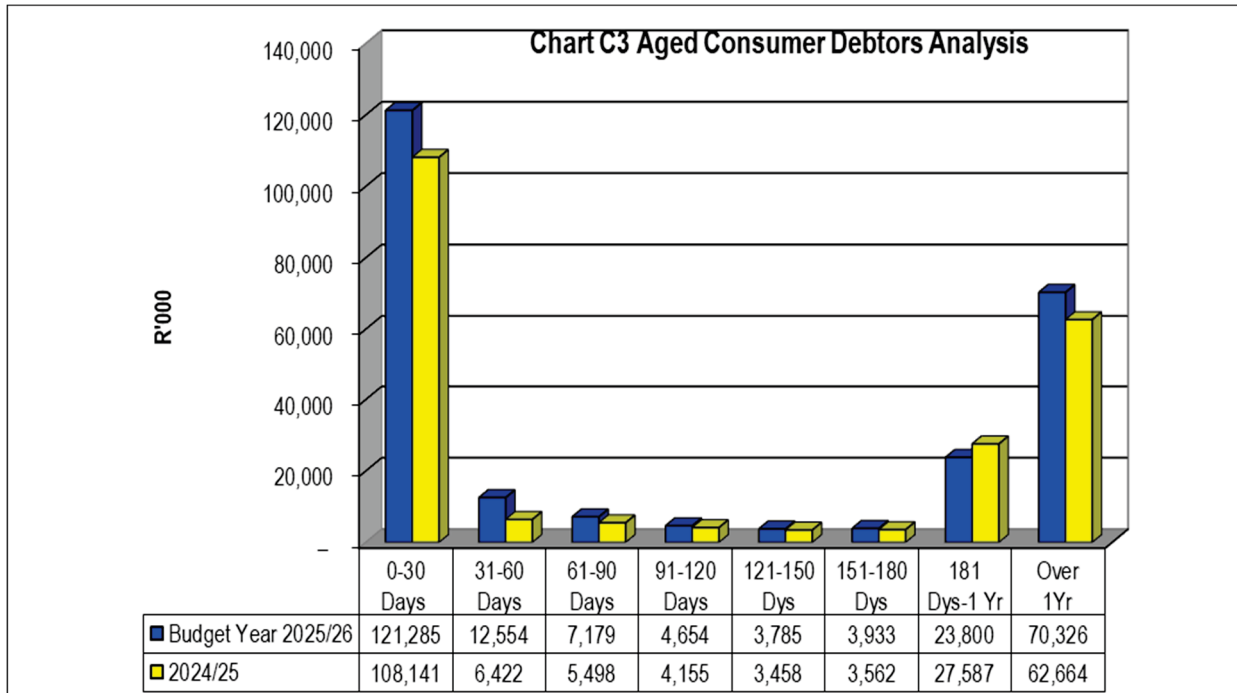
Capital expenditure monthly trend - actual vs target



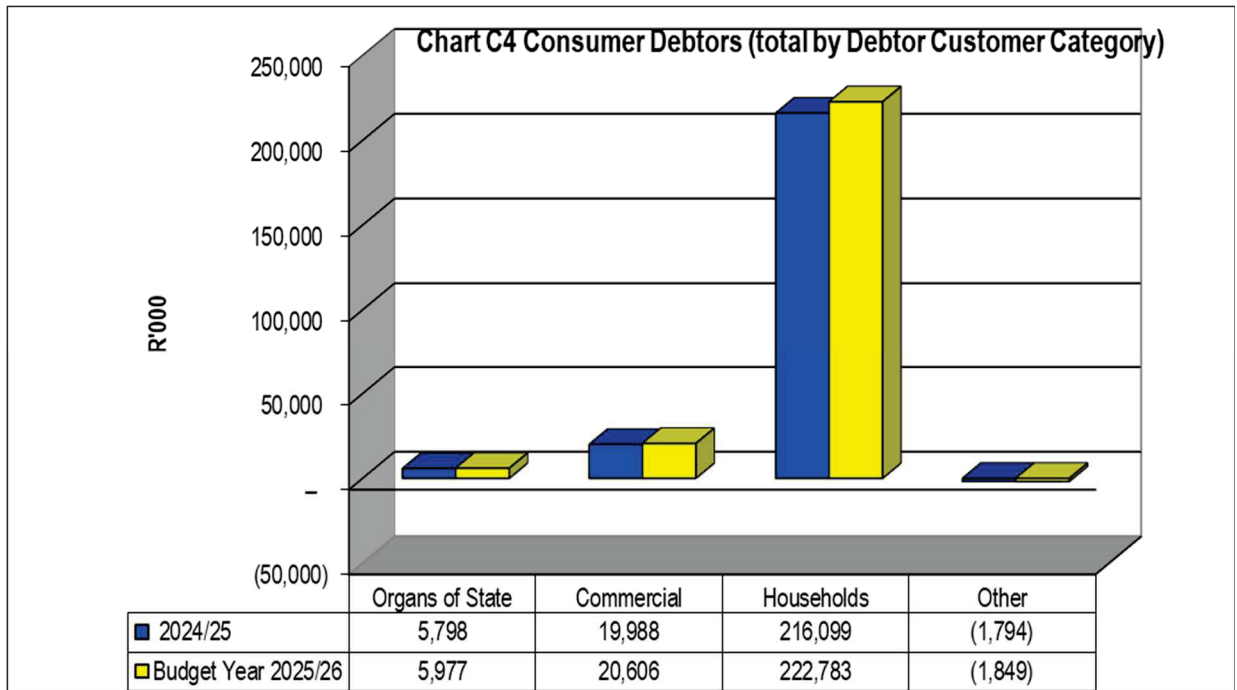
Capital expenditure – YTD actual vs YTD trend



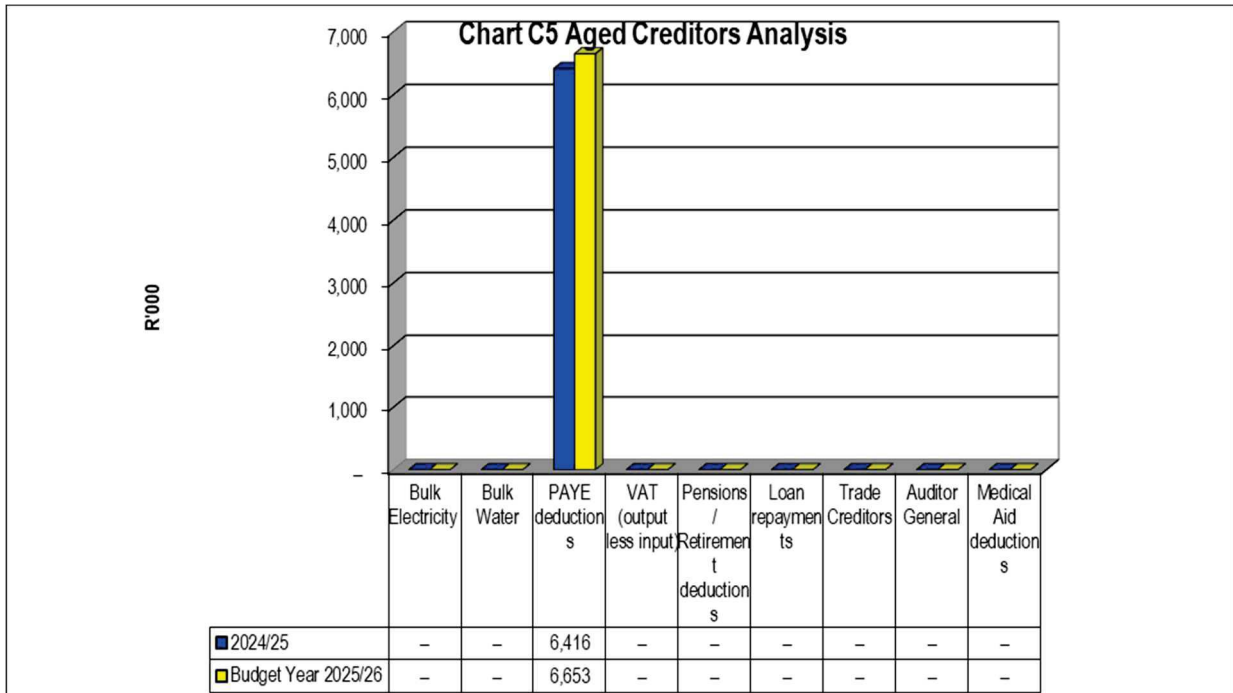
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager's quality certification

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

- Quarterly Budget Report

for the period ending September 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Dr DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature: _____



Date: _____

15 October 2025









*Service Delivery and Budget
Implementation Plan (SDBIP)*

*1st Quarterly report:
1 July – 30 September 2025*

The sections below provide an executive summary of service delivery performance in terms of the top level SDBIP for the **first quarter of the 2025/26 financial year**, 1 July 2025 to 30 September 2025.

KPI Result Categories

Category	Colour	Explanation
KPI's Not Yet Measured	 N/A	KPIs with no targets or actuals in the selected period.
KPI's Not Met	 R	0% >= Actual/Target < 75%
KPI's Almost Met	 O	75% >= Actual/Target < 100%
KPI's Met	 G	Actual/Target = 100%
KPI's Well Met	 G2	100% > Actual/Target < 150%
KPI's Extremely Well Met	 B	Actual/Target >= 150%

1.1 STRATEGIC / TOP LAYER SDBIP PERFORMANCE GRAPH FOR CURRENT QUARTER

The graph below displays the overall strategic (top layer SDBIP) per Directorate for the first quarter (July -September 2025).

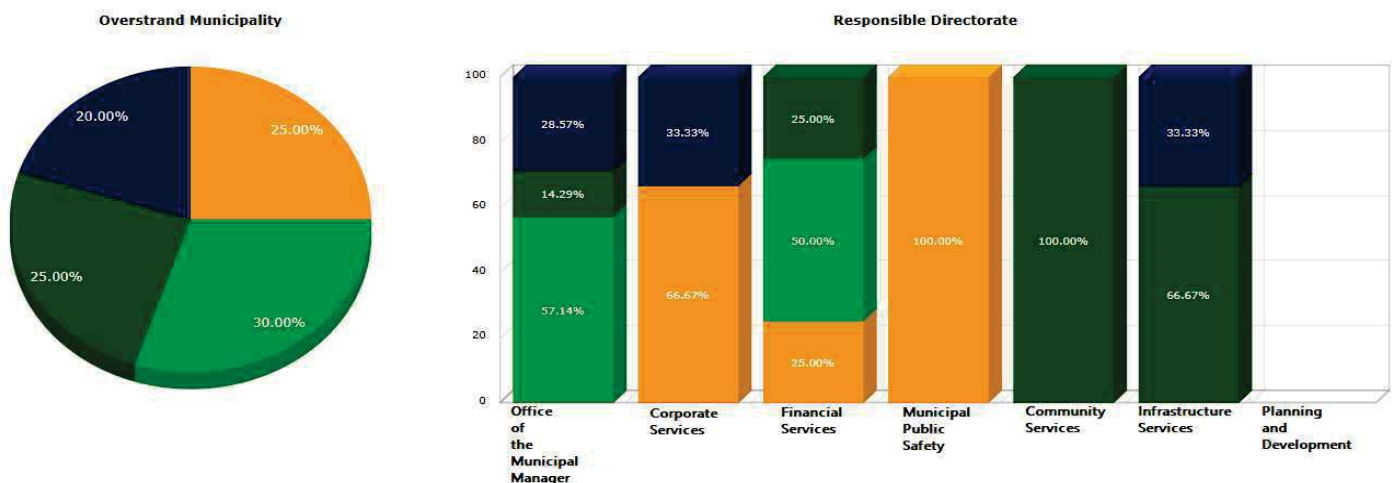


Figure 1: Top layer SDBIP performance for 1st quarter (1 July - 30 September 2025)

Overstrand Municipality		Responsible Directorate						
		Office of the Municipal Manager	Corporate Services	Financial Services	Municipal Public Safety	Community Services	Infrastructure Services	Planning and Development
Not Met	-	-	-	-	-	-	-	-
Almost Met	5 (25.00%)	-	2 (66.67%)	1 (25.00%)	2 (100.00%)	-	-	-
Met	6 (30.00%)	4 (57.14%)	-	2 (50.00%)	-	-	-	-
Well Met	5 (25.00%)	1 (14.29%)	-	1 (25.00%)	-	1 (100.00%)	2 (66.67%)	-
Extremely Well Met	4 (20.00%)	2 (28.57%)	1 (33.33%)	-	-	-	1 (33.33%)	-
Total:	20*	7	3	4	2	1	3	*0
	100%	35.00%	15.00%	20.00%	10.00%	5.00%	15.00%	0.00%
<i>*No targets set for Planning & Development for this quarter as Director's post is still vacant.</i>								

* *Excludes 22 KPIs which had no targets/actuals for the period selected.

Overall, the municipality met 15 (75%) of a total number of 20 Top Layer key performance indicators (KPIs) that were measured for the period, 01 July 2025 – 30 September 2025. 5 (25%) of KPIs were almost met and 0 of the indicators were not met. 22 KPIs had no targets or actuals in the reporting period.

1.2 TOP LAYER SDBIP REPORT: 1 JULY – 30 SEPTEMBER 2025 (1st Quarter)

Office of the Municipal Manager

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025 (1 st Quarter)					Overall Performance for Quarter ending September 2025 (1 st Quarter)		
								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	Number of ward committee meetings per annum	Municipal Manager	70	Minutes of the ward committee meetings held	70	14	19	G2	Target well met		14	19	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)	Number of progress reports submitted	Municipal Manager	4	TMT minutes where item served	4	1	3	B	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 2025		1	3	B

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025 (1 st Quarter)					Overall Performance for Quarter ending September 2025 (1 st Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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 on projects as identified for the year in the IDP/Total amount budgeted on capital projects) X100} (MPPMR Reg 10 (c))	% of the capital budget spent	Municipal Manager	89.91%	Expenditure report from SAMRAS	95%	5%	8.28%	B	Target extremely well met.		5%	8.28%	B
TL34	The provision of democratic, accountable and ethical governance	Sign section 56 performance agreements with all directors by the end of July 2025	Number of agreements signed	Municipal Manager	5	Cover page and signature section of the performance agreements.	3	3	3	G	Target met		3	3	G
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	Number of progress reports monitored and submitted to Executive Mayor	Municipal Manager	4	Copy of e-mail and report submitted to the Executive Mayor by the	4	1	1	G	Target met		1	1	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025 (1 st Quarter)					Overall Performance for Quarter ending September 2025 (1 st Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		letter of the Auditor General and submit 4 progress reports to Executive Mayor				Municipal Manager									
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	Number of appraisals	Municipal Manager	9	Signed appraisals	6	3	3	G	Target met		3	3	G
TL37	The provision of democratic, accountable and ethical governance	Draft the annual report and submit to the Auditor-General by end August 2025	Draft Annual report submitted	Municipal Manager	1	Confirmation of receipt of the report	1	1	1	G	Target met		1	1	G
TL40	The provision of democratic, accountable	Prepare the final IDP for submission to	Final IDP submitted	Municipal Manager	1	Council resolution of	1	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025 (1 st Quarter)					Overall Performance for Quarter ending September 2025 (1 st Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
	and ethical governance	Council by the end of May 2026				the approved IDP									
TL41	The provision of democratic, accountable and ethical governance	Submit the Final MTREF Budget by the end of May 2026	Final Budget submitted	Municipal Manager	1	Minutes of Meeting where the MTREF was tabled	1	0	0	N/A			0	0	N/A

Corporate Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 (1 st Quarter)		
								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	% of the training budget spent on implementation of the WSP	Director: Corporate Services	99.99%	Expenditure reports from SAMRAS system	100%	20%	70.26%	B	Target extremely well met.		20%	70.26%	B

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 (1 st Quarter)			
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
		divided by the budget allocated) (MPPMR Reg 10 (f))														
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}	% filled	Director: Corporate Services	90.50%	HR statistics on filled and vacant posts	92%	92%	82.39%	○	Target almost met	This is due to resignations, deaths etc	92%	82.39%	○	
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))	The number of people from EE target groups employed based on staff mobility	Director: Corporate Services	67	Monthly report to respective Directors. Extract from Payday	75	75	60	○	Target almost met	This figure cannot be controlled and is affected either by resignations, pension, disability, death etc.	75	60	○	

Finance

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 (1 ST Quarter)		
								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)/ Monthly fixed operating expenditure) (MPPMR Reg 10 (g))	Ratio achieved	CFO	5.14	Latest actual ratio available	4.60	0	0	N/A			0	0	N/A
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))	Ratio achieved	CFO	32.45	Latest actual ratio available	16	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) (MPPMR Reg 10 (g))	% achieved	CFO	15.17%	Latest actual ratio available	14%	0%	0%	N/A			0%	0%	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 (1 ST Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL12	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by end August 2025	Financial statements submitted	CFO	1	AFS submitted to the AG	1	1	1	G	Target met		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	Reviewed long term financial plan submitted	CFO	1	Reviewed long term financial plan	1	0	0	N/A			0	0	N/A
TL14	The provision of democratic, accountable and ethical governance	Report monthly to the MM on the status of 30/60/90 days debtor payments	Number of reports submitted	CFO	12	Email sent to MM	12	3	3	G	Target met		3	3	G
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))	Number of Indigent households	CFO	4 715	Monthly summary from the indigent register	5 800	5 800	5 537	O	Target almost met.	Policy has been amended. Ongoing indigent registration outreach campaign in progress.	5 800	5 537	O

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 (1 st Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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)	% Recovered	CFO	96.13%	Calculation of 12 month rolling average	98%	98%	98.33%	G2	Target well met		98%	98.33%	G2

Municipal Public Safety

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 (1 st Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	Reviewed plan submitted	Director: Municipal Public Safety	1	Council minutes noting the draft Reviewed Disaster Management Plan	1	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 (1 st Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL21	The creation and maintenance of a safe and healthy environment	Annually arrange public awareness sessions on Municipal Public Safety by 30 June	Number of sessions held	Director: Municipal Public Safety	164	Quarterly statistical report	150	37	28	○	Target almost met.	Target could not be reached due to winter school holidays.	37	28	○
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)	R-value of public safety collected income	Director: Municipal Public Safety	R0	SAMRAS report and Journal for fines impairment	R20 000 000	R5 000 000	R4 820 085	○	Target almost met.	R179 915 shortfall. Additional court dates have been requested to speed up the payment process. Improved structures put in place for capturing and printing. Additional staff was appointed for the back office and new a SMS system was implemented to notify the clients of outstanding fines.	R5 000 000	R4 820 085	○

Community Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 (1 st Quarter)		
								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)	% of total conditional operational grants spent (Libraries & CDW's)	Director: Community Services	100%	Year to date expenses (SAMRAS report)	100%	20%	23.50%	G2	Target well met		20%	23.50%	G2
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))	Number of formal households for which refuse is removed at least once a week	Director: Community Services	36 662	Yearly statistics provided by finance department (SAMRAS)	36 676	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 week (MPPMR Reg 10 (a))	Number of weekly removals of refuse in informal households (Once per week = 52 weeks per annum)	Director: Community Services	52	Bi- annual eMIS report on the weekly refuse removal.	52	0	0	N/A			0	0	N/A

Infrastructure Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 (1 st Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL2	The provision and maintenance of municipal services	m ² of roads patched and resealed according to Pavement Management System within available budget	m ² of roads patched and resealed	Chief Engineer: Infrastructure Services	128 419	Consultants reseal statistical report	120 000	0	0	N/A			0	0	N/A
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)	% compliance	Chief Engineer: Infrastructure Services	77.81%	Report from Directorate Infrastructure (WSA) compiled from independent laboratory test results	75%	75%	80.90%	G2	Target well met		75%	80.90%	G2
TL4	The provision and maintenance of municipal services	Quality of potable water comply 95% with SANS 241	% compliance with SANS 241	Chief Engineer: Infrastructure Services	97.03%	Independent Laboratory test result	95%	95%	97.39%	G2	Target well met		95%	97.39%	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 (1 st Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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}	% of water unaccounted for	Chief Engineer: Infrastructure Services	30.59%	Consolidated report_SAMRAS (DB4) GFS and Infrastructure (water purified)	32%	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 and/or Generated) x 100}	% of electricity unaccounted for	Chief Engineer: Infrastructure Services	7.61%	Electricity losses Excel spreadsheet from Manager: Costing and Reports in Finance Directorate	7.65%	0%	0%	N/A			0%	0%	N/A
TL16	The provision and maintenance of municipal services	Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	Chief Engineer: Infrastructure Services	1	Letter of submission of Water Services Audit to DWS	1	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 (1 st Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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))	The number of taps installed in relation to the number of informal households (excluding invaded land unsuitable for housing and private land)	Chief Engineer: Infrastructure Services	718	Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land). Report on the GPS coordinates on the number of taps to informal households (excluding invaded land unsuitable for housing and private land)	262	0	0	N/A			0	0	N/A
TL24	The provision and maintenance of	Provision of cleaned piped water to all formal households within 200 m from	No of formal households that meet agreed service	Chief Engineer: Infrastructure Services	32 887	Yearly statistics provided by finance	32 888	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 (1 st Quarter)				
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R		
	municipal services	households (MPPMR Reg 10 (a))	standards for piped water			department (SAMRAS)											
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))	Number of formal households that meet agreed service standards	Chief Engineer: Infrastructure Services	23 989	Based on number of households billed by department of finance	23 500	0	0	N/A			0	0	N/A		
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))	The number of toilet structures provided in relation to the number of informal households (excluding invaded land unsuitable for housing and private land)	Chief Engineer: Infrastructure Services	1 112	Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land). Report	785	0	0	N/A			0	0	N/A		

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 (1 st Quarter)			
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
						on the GPS coordinates for the number of the toilets to informal households (excluding invaded land unsuitable for housing and private land)										
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 rendered by way of the financial system (SAMRAS)) (MPPMR Reg 10 (a))	No of formal residential households which are billed for sewerage in accordance to the SAMRAS financial system	Chief Engineer: Infrastructure Services	33 539	Yearly statistics provided by the Department of Finance	33 562	0	0	N/A			0	0	N/A	
TL32	The provision and maintenance of	100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2026 (Actual MIG)	% expenditure of allocated MIG funds	Chief Engineer: Infrastructure Services	100%	Monthly MIG report	100%	5%	15.30 %	B	Target extremely well met.		5%	15.30 %	B	

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 (1 st Quarter)			
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
	municipal services	expenditure/Allocation received)														
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 invasion may be by one individual or by hundreds of households).	The number of taps installed for informal households on invaded land with available funding	Chief Engineer: Infrastructure Services	81	Report on the GPS coordinates on the number of taps installed for informal households on invaded land	80	0	0	N/A			0	0	N/A	
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	The number of toilets provided for informal households on invaded land with available funding	Chief Engineer: Infrastructure Services	133	Report on the GPS coordinates for the number of toilets provided for informal households on invaded land	105	0	0	N/A			0	0	N/A	

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 (1st Quarter)			
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
		dwelling / a settlement upon it. An invasion may be by one individual or by hundreds of households).														

Planning & Development

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 (1st Quarter)		
								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 - FTE's, translates to 900 work opportunities) (MPPMR Reg 10 (d))	Number of temporary jobs created	Director: Planning and Development	902	Internally verified list of beneficiaries appointed	900	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 (1 st Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL42	The promotion of tourism, economic and social development	Support 180 SMME's in terms of the SMME Development Programme by 30 June 2026	Number of SMME's supported	Director: Planning and Development	185	Internally verified list of SMME'S supported	180	0	0	N/A			0	0	N/A

RECOMMENDATION TO THE COUNCIL:

that the content of the report for the first quarter of the 2025/26 financial year on the top-level Service Delivery and Budget Implementation Plan **be noted**.

that the KPI amendments to the Departmental SDBIP for the 1st quarter **be approved**.

Appendix to the SDBIP REPORT in preparation and review of the 1st Quarter Report 2025/2026.

OVERSTRAND MUNICIPALITY

KPI AMENDMENTS TO THE DEPARTMENTAL SDBIP 2025/2026
(11 July 2025)

Directorate	KPI Owner	DEPT KPI No.	Current KPI Description	Request made by	Change made	Original	After amendment	Reason
Municipal Public Safety	Senior Execttve Support Officer	D395	Annually submit the K9 & Law Enforcement Advancement Plan (LEAP) Business Plans to the Department of Police Oversight and Community Safety (POCS) , Transfer of payments (TPA'S) to ensure grant funding allocation to Council for new financial year by 31 May.	Strategic Support Services	Responsbile Department	Director: Corporate Services	Municipal Public Safety - Senior Executive Support	Capturing Error
Municipal Public Safety	Senior Execttve Support Officer	D396	Report on placement of interns received from Chrysalis Youth Academy, placed at the Municipality by August, December and April	Strategic Support Services	Responsbile Department	Director: Municipal Public Safety	Municipal Public Safety - Senior Executive Support	Capturing Error
Municipal Public Safety	Chief Law Enforcement	D346	Directorate Coordinator for Occupational Health and Safety (OHS) submit quarterly report to OHS Manager at HR by 10th working day after the end of the quarter.	Strategic Support Services	Responsbile Department	Municipal Public Safety - Fire, Rescue and Disaster Management	Municipal Public Safety - Law Enforcement Services	Capturing Error

Directorate	KPI Owner	DEPT KPI No.	Current KPI Description	Request made by	Change made	Original	After amendment	Reason
Municipal Public Safety	Chief Fire	D331	Bi-annually report on the assessment of security risk of Council sites	Strategic Support Services	Delete KPI	Bi-annually report on the assessment of security risk of Council sites	N/A	Duplication of KPI. Assistant Chief: Safety, Security and CCTV is responsible for this KPI.
Finance	Divisional Manager: Expenditure, Fleet & Asset Management	D240	Review and update policies (Asset Management, Fleet Acquisition & Disposal, Fleet Management, Payday, Petty Cash, Travel and Subsistence) and submit to CFO by the end of February 2026	Divisional Manager: Expenditure, Fleet & Asset Management	Target	4	6	Fleet management was added to Divisional Manager: Expenditure, Fleet and Asset Management after restructuring and two policies are linked to Fleet Management.

APPROVAL BY MUNICIPAL MANAGER: D O'Neill

Sean O'Neill

DATE: 04/08/2025

APPROVAL BY EXECUTIVE MAYOR: A KLAAS

A Klaas

DATE: 06/08/2025

KPI AMENDMENTS TO THE DEPARTMENTAL SDBIP 2025/2026
August 2025

Directorate	TOP LAYER KPI NO.	DEPT KPI No.	Current KPI Description	Request made by	Change made	Original	After amendment	Reason
All Directorates			95% of vacancies registered for advertising on Collaborator (within 2 weeks after the funded post became vacant)	Strategic Support Services	KPI Wording	95% of vacancies registered for advertising on Collaborator (within 2 weeks after the funded post became vacant)	95% of vacancies registered for advertising on Collaborator (within 14 days after the funded post became vacant)	The KPI timeline must be specific
All Directorates			95 % of appointments made after the shortlisting and interview process was conducted(within 2 months after closing date of the advertisement.)	Strategic Support Services	Reporting period	Monthly Target	Quarterly Target	The HR appointment process should be concluded within 60 days after shortlisting and interviews are conducted. Reporting on this KPI should therefore be quarterly.
					KPI Wording	95 % of appointments made after the shortlisting and interview process was conducted(within 2 months after closing date of the advertisement.)	95 % of appointments made after the shortlisting and interview process was conducted(within 60 days after closing date of the advertisement)	The KPI timeline must be specific

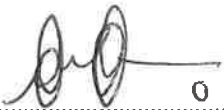
APPROVAL BY MUNICIPAL MANAGER: D O'Neill



DATE:

08/08/2025

APPROVAL BY EXECUTIVE MAYOR: A Klaas



DATE:

08/08/2025

KPI AMENDMENTS TO THE DEPARTMENTAL SDBIP 2025/2026
September 2025

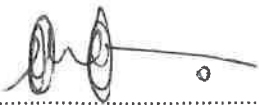
Directorate	TOP LAYER KPI NO.	DEPT KPI No.	Current KPI Description	Request made by	Change made	Original	After amendment	Reason
Community Services	TL25	D426	Provision of refuse removal, refuse dumps and solid waste disposal to all formal households at least once a week (A household is a residential unit 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	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
Community Services		D438	Review maintenance plan for municipal buildings and facilities by 31 May 2026	Strategic Support Services	Departmental target - July 2025	1	0	Capturing error. Annual Target set for 31 May 2026
		D442	Review existing maintenance plan for the resorts, swimming pool, slipways and sport facilities in the Overstrand by 31 May 2026.	Strategic Support Services	Departmental target - July 2025	1	0	Capturing error. Annual Target set for 31 May 2026

APPROVAL BY MUNICIPAL MANAGER: D O'Neill



DATE: 01/10/2025

APPROVAL BY EXECUTIVE MAYOR: A Klaas



DATE: 01/10/2025

EXECUTIVE MAYOR'S SPECIAL FUND**Status report in terms of paragraph 7 of the policy**

The Executive Mayor must report to Council on a quarterly basis in respect of the status of the Fund, including amounts withdrawn, the names of the beneficiaries and any donations received.

Opening Balance 01/07/2025 **R846 980.40**

Add: Overstrand Budget Allocation 2025/2026 **R1 350 000.00**

Donations received:

Quarter 1	Donations received	100.00	R100.00
-----------	--------------------	--------	----------------

Amounts withdrawn:

Quarter 1	BANDEZA V - SISONKE SINAKO: ENERGY ASSISST PROGRAM	-50 000.00	
	NGQANDANA K - SISONKE SINAKO: ENERGY ASS PROGRAM	-50 000.00	
	AFRICA A: SPORTS DEVELOPMENT HAWSTON KRIEKET CLUB	-3 000.00	
	A AFRICA- OVERBERG WHEELCHAIR ASS-FUNDING	-3 000.00	
	SENDING VIR CHRISTUS	-10 000.00	
	NUTT R: SPORTS UNIFORM-ATLANTICS RUGBY CLUB	-10 000.00	
	GILLION E :SPORTS TOUR TO GEORGE-HAWSTON PRIMARY	-5 000.00	
	NOMBULA B: UNIFORMS FOR GROUP-ABAXOLISI NCEDULUN	-15 000.00	
	KLAAS A: KITS FOR OFFICIALS - THE CHAIRMAN LOCAL	-5 739.70	
	GILLION E: ENHANCE PLAY AREA - PURE HEARTS DAYCARE	-3 500.00	
	TAFU-NWONKWO C: GOSPEL MISSION - THE FOUNTAIN OF	-5 000.00	
	SIHLAHLA M: NUTRITIONAL MEALS&EDU TOYS - SEEDS4K	-5 000.00	
	SIHLAHLA M: FOOTBALL SPONSOR - SITHONGA E	-5 000.00	
	TAFU-NWONKWO C: FOOTBALL SPONSOR - HELLENIC FOOT	-5 000.00	
	KOMANI A-LULUTHO LWESIZWE CHILDREN MAYORAL FUNDS	-10 000.00	
	LERM C OVERSSTRAND ASSOCIATION FOR PERSONS-OAPD	-16 800.00	
	NOMATITI M:BUILDING UPGRADE - RAISING UP GENERAT	-15 000.00	
	GILLION E:SENIORS CAMP-GRIEWKA NATIONAL CONFEREN	-3 000.00	
	NOMBULA B: SOCCER SPONSORSHIP - SITHONGA E	-3 000.00	
	TAFU-NWONKWO C: TOURIST VISA - XHAKALIVA L	-5 000.00	
	DEES R: SA NAVY FESTIVAL - SA SEA CADETS TS BIRK	-7 700.00	
	WILLIAMS S-KLM DEVELOPMENT ACADEMY FUNDS COUNCIL	-3 000.00	
	9045,HZW-E10A31-REPLACE DAMAGE OVERHEAD CONNECTI	-8 851.00	
	FAFU-NWONKWO C: APOSTOLIC FAITH MISSION OF SA	-5 000.00	
	GILLION E: CATAPULT FOUNDATION	-5 000.00	
	NQINATA T-MZAMOMHLE WOMANS PROJECTS PROJECT FUND	-20 000.00	
	DE CONING R: ANIMAL WELFARE	-25 000.00	
	DE CONING R: REPAIRS OF CEILING - SILWERJARE DIENS	-25 000.00	
	SIHLAHLA M: BLANKETS FOR ELDERLY CHURCH PEOPLE	-2 000.00	
	KOMANI A: DONATION-PADS,SOCCER KITS & SOUP KITCH	-25 000.00	
	COHEN G KLM NATURE CONSERVATION SOCIETY PROJ FUN	-10 000.00	
	COHEN G MTHIMKHULU COMM DEVELOPMENT FUNDS PROJ	-10 000.00	
	L NTSABO: SOUP KITCHEN FOR THE COMMUNITY	-20 000.00	
	NTSABO L: EXCURSION FOR LEARNERS-GANSBAAI ACADEMI	-5 000.00	
	KOMANI A: EXCURSION FOR LEARNER-GANSBAAI ACADEMI	-5 000.00	
	GILLION E:EXCURSION FOR LEARNERS-GANSBAAI ACADEM	-5 000.00	
	BONGIWE NOMBULA: APOSTOLIC FAITH MISSION SA	-20 000.00	
	AFRICA A: RESTORE HOME IN FIRE - PEARLY SHELL SE	-2 000.00	
	STANFORD COMMUNITY POLICE FORUM - BLOOM FESTIVAL	-40 000.00	
	PHAWULETHU NPO - MILKWOOD FESTIVAL	-250 000.00	
	DEES R:HERITAGE DAY EVENT-HAWSTON H&W ORGANIZATI	-5 000.00	
	GILLION E: HERITAGE EVENT HAWSTON - WE CARE WELF	-2 400.00	
	G COHEN LAERSKOOL KLEINMOND PROJECT FUNDS CARE	-10 000.00	
	AFRICA A:DONATION FOR ANNUAL PRIZE GIVING CEREMO	-4 000.00	
	AFRICA A OVERSTRAND ASSOCIATION FOR PERSONS FUND	-4 000.00	
	KLASS A-AGE IN ACTION WESTERN CAPE PROJECT FUND	-2 000.00	
	AFRICA A-AGE IN ACTION WESTERN CAPE PROJECT FUND	-2 000.00	
	AFRICA A-BENJAMIN &CO LEGACY SPORTS&CHARITY NPC	-2 000.00	
	NUTT R:NATIONAL NETBALL TOURNAMENT IN GAUTENG	-5 000.00	
	VAN STADEN JA: DONATION-SOLIDARITEIT HELPENDE HANDE	-20 000.00	
	TAFU-NWONKWO C: DONATION-KHANYA EDUCARE CENTRE	-10 000.00	
	SIHLAHLA M:YOUTH CHESS CHAMPIONSHIP-LUSAWANA A	-1 700.00	
	WILLIAMS S: WALDO B LICENCE-SKIPPER TRAINING SA	-7 900.00	
		-797 590.70	-R797 590.70

Closing Balance 30 September 2025

R1 399 489.70

OVERSTRAND MUNICIPALITY - REPORTING ON THE MUNICIPAL COST CONTAINMENT REGULATIONS, 2019
SEPTEMBER 2025

Council is herewith informed of the status regarding implementation of the Cost Containment Regulations

The Municipal Cost Containment Regulations were published on 07 June 2019, with effective date 01 July 2019.

The previous reports to Council (June 2019) addressed the administrative process in anticipation of the regulations. These considerations were based on MFMA Circular No. 82 Cost Containment Measures (Updated November 2016).

Subsequent to the regulations being gazetted, National Treasury issued MFMA Circular No 97 - Cost Containment Measures on 31 July 2019. This circular advises regarding proposed formats for reporting on budgets, expenditure and savings as addressed in the regulations.

Save for revised input pertaining to the consideration of Public Transport in Regulation 7(6)(b), included in changes as approved by council to the Overstrand Travel & Subsistence Policy in consideration of Public Transport, the bulk of the cost containment measures have been captured in various of our Budget related Council Policies. The before-mentioned been considered and updated with the annual revision of policies. The Overstrand Cost Containment Policy was approved by Council on 27 May 2020.

Of importance to note is that the Budget Steering Committee gave effect to stringent cost containment restrictions over the past three years, in terms of the budget policy guidance, to advise Council in this regard.

Templates have furthermore been implemented to guide decision making regarding use of consultants and feasibility considerations.

The administration gave further effect in implementing the regulations and this is being attended to on a continuous basis, applying the stipulations of Budget directives and Budget related policies.

ANNEXURE C 2/3

Cost Containment In-Year Report (IMPORTANT - Please note that the unspent amounts will be indicated under savings for the year after Q4, in view of the comments relating to Q1, Q2 and Q3, which state as follows (refer below):**

“Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented”

	Budget	Q1 (Actual)	Q2 (Actual)	Q3 (Actual)	Q4 (Actual)	Savings
Measures	<u>R</u>	<u>R</u>	<u>R</u>	<u>R</u>	<u>R</u>	<u>R</u>
Use of Consultants	40 750 927	2 926 733				
Vehicles used for political office-bearers	0	0	0	0	0	0
Travel & subsistence: (Please note that deviations from Budgeted amounts also relate to the new normal in terms of scaled down traveling due to virtual meetings, inclusive of a decrease in accommodation costs, Registration Fees w.r.t. conferences, etc.)	888 443	180 726				
Domestic accommodation: (Please note that deviations from Budgeted amounts also relate to the new normal in terms of scaled down traveling due to virtual meetings, inclusive of a decrease in accommodation costs, Registration Fees w.r.t. conferences, etc.)	350 353	57 796				

ANNEXURE C 3/3

Sponsorships, events and catering	1 320 676	107 287				
Communication	6 121 045	717 875				
Other related expenditure items	0	0	0	0	0	0
Total	49 431 444	3 990 417				

MUNICIPAL REGULATIONS ON A STANDARD CHART OF ACCOUNTS (mSCOA) AND NEW PROPOSED REGULATIONS RELATING TO THE REGULATING OF MINIMUM BUSINESS REQUIREMENTS AND PROCESSES:

POST IMPLEMENTATION STATUS OF THE mSCOA PROJECT AND STATUS REGARDING THE PROGRESS RELATING TO THE FRAMEWORK FOR MINIMUM BUSINESS REQUIREMENTS AND PROCESSES BY NATIONAL TREASURY – SEPTEMBER 2025

1. Executive Summary

The purpose of this submission to Council is to:

1. Inform Council on specific initiatives to date by National Treasury to enable a full and complete understanding of the scope and extent of the SCOA implementation as applicable to all municipalities and municipal entities;
2. Report to Council on an ongoing basis regarding the implementation of mSCOA at Overstrand Municipality and the evolving environment;
3. Maintain an on-going awareness of mSCOA and any specific initiatives in the Overstrand Municipality; and
4. Create awareness of the regulating of minimum business requirements and processes and future impact on the organisation and ICT related environment; and
5. Considerations on the way forward with the core financial system, being Samras Classic, currently in use by the Overstrand Municipality; and
6. Considerations regarding minimum business process requirements and the future impact on the organisation and ICT related environment.

A comprehensive supplementary report, providing the necessary detail with regard to background and historic information over the past number of years for the National Treasury mSCOA project and initial implementation, was also included previously (up to 31 December 2019), as part of the reporting to Council.

2. 2025/2026: Quarter 1

The budget implementation on 1 July 2025 from the Web Portal (Budget Module) to Samras Classic (Transaction environment) was successful. The required datastrings could be generated on the web portal and were successfully loaded to the National Treasury website (GoMuni). Challenges still exist regarding correct mSCOA segmentation alignment, as articulated later in this report.

National Treasury (NT) hosted numerous Integrated Consultative Forum (ICF) workshops regarding the mSCOA minimum business processes requirements and functionality, which was attended by numerous Overstrand officials. NT is now in the process of consolidating all inputs received and will provide feedback regarding the business processes roadmap towards the end of the 2nd quarter of the 2025/2026 financial year.

Due diligence: The Business Analyst scheduled various appointments/meetings with two financial system service providers in the local government space for the demonstration of selected modules across the financial services spectrum. The purpose was for Overstrand officials to investigate and assess service offerings from these service providers. The post-demonstrations will be followed up with assessments with the different target groups for the compilation of a report to be submitted to TMT.

3. Status summary for the 2024/2025 financial year

During the 4th quarter, Overstrand officials attended various workshops regarding the mSCOA business processes that are set to be regulated in the future. A sub-committee, apart from the mSCOA working committee, under the leadership of the Business Architecture unit has been established to investigate service offerings from other service providers to test the market.

Solvem has also provided a template for the draft roadmap for the implementation of the new Platinum system for information. See attachment at the end of this report.

The latest developments with regard to the phasing-out of the current SAMRAS Classic version of the financial system was reported at the end of December 2024 (Quarter 2), the following details are highlighted, inclusive of feedback on the SAMRAS Platinum Demonstration at Goudini Spa on 11 & 12 February 2025 –

At the most recent User group meeting (11 December 2024) Solvem, as the current Service provider of the SAMRAS financial system, announced that the SAMRAS Web development would be discontinued and replaced by the SAMRAS Platinum version, due to the following reasons –

- The SAMRAS Classic version of the system is old technology – thus presenting numerous challenges.
- The SAMRAS Web Development (2016) intended to upgrade the Classic version, has a slow uptake, with less than half of customers not yet moved over.
- Furthermore, with the Billing Module not ready to roll out, full implementation of this version will be a lengthy and time-consuming process taking too long.
- This status also posed major challenges for municipalities who has already migrated to the Budget Module and attempted to implement some of the other modules in the web environment, with daily obstacles to manage on both the municipality's side and for Solvem.
- These issues related to the current hybrid approach, referring to some modules of the system running in the Classic environment whilst a few modules in the Web environment also cater for transactions and processes. Before-mentioned scenario is undesirable and administratively painful for all parties to ensure compliance, also in view of day-to-day operational requirements.

The Solvem presentation at this Usergroup furthermore also include confirmation of a relationship between sister companies, being R Data with their Promun system, Solvem with the SAMRAS system and lastly Inzalo, with their system, referred to as EMS

(enterprise Management System). The service offering thus referenced as the best of three top systems in the SA LG market, which would allow the following -

- Allocation of resources between 3 companies;
- Customer support in an enhanced and expanded manner;
- An ERP with additional benefits, stated as fully functioning; and
- A Hosted cloud environment.

Solvem explained that before-mentioned will result in cost savings for all clients.

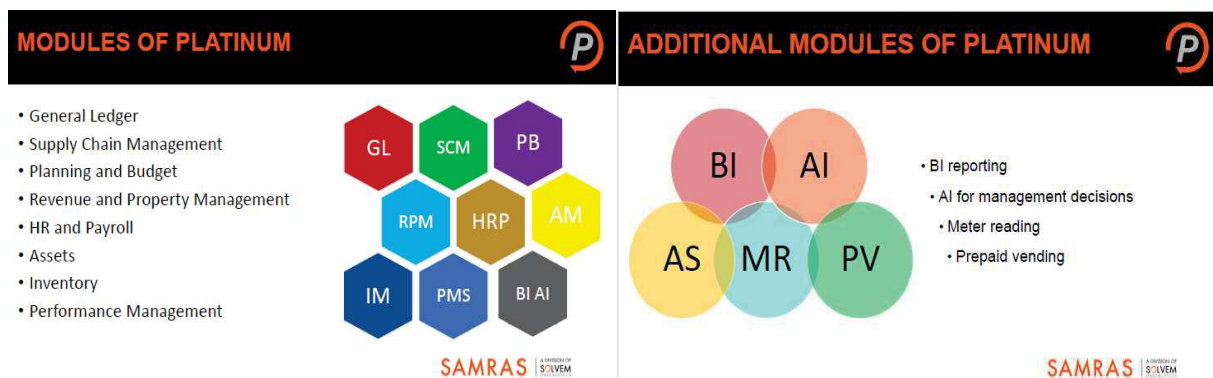
Feedback shared regarding financial systems evaluation done by the National Treasury-



- On-site visits at multiple municipalities - these exercises included all system vendors.
- Assessments entailed testing of ERP financial systems functionality in terms of compliance with the key business processes (Annexure B of MFMA Circular No 80).
- It was confirmed to the meeting that the SAMRAS Platinum version of Solvem was presented as a demo to National Treasury, with a positive response received from them.

The presentation was concluded with introduction of the *Solvem Upgrade Roadmap*, listing the following areas –

- Client engagements
- Demonstrations
- Proposal
- Implementation plan
- Upgrade to platinum
- Roll out of enhanced services
- Replacement of run-out 3rd party contracts

*** Solvem: SAMRAS Financial System - Platinum Upgrade Roadmap:



UPGRADE ROADMAP	CURRENT UPGRADE STATUS
 <ul style="list-style-type: none"> • Client engagements • Demonstrations • Proposal • Implementation plan • Upgrade to platinum • Roll out of enhanced services • Replacement of run-out 3rd party contracts <p style="text-align: right;">SAMRAS A DIVISION OF SOLVEM</p>	<ul style="list-style-type: none"> • Three client visits • Three client demo's • Upgrade process to date: <ol style="list-style-type: none"> 1. Planning 1% 2. Analysis 2% 3. Design 9% (billing 60%) 4. Implementation 36% (billing 67%) 5. Testing & Integration 0% 6. Maintenance 0%  <p style="text-align: right;">SAMRAS A DIVISION OF SOLVEM</p>

Solvem also hosted a SAMRAS Platinum Demonstration on 11 - 13 February 2025 at Goudini Spa. These sessions were attended by an Overstrand delegation, inclusive of representation of mSCOA Implementation Steercom members. Before-mentioned however provided limited understanding of the functionality of the new Platinum version.

Overstrand Considerations and Position

IMPORTANT TO NOTE - Although the budget module in the WEB PORTAL does provide improved capabilities regarding mSCOA, the SAMRAS CLASSIC financial system, where the budget will reside in the transacting environment, poses certain challenges. These challenges relate to mSCOA segmentation, which cannot be accommodated on a multi-dimensional level. This leads to errors when validating monthly closes and inaccurate datastrings being extracted from the financial system, this is also applicable with regard to the budgeting cycle as well as all reporting cycles. The datastring extracts for revenue, expenditure and capital budgets and transactions are usually accurate, but information for the main ledger and cash flows are incorrect in many instances, as explained above. This situation will persist while on the SAMRAS CLASSIC version.

Future system User group meetings, as well as any other platforms will serve as vehicle to gain insight and obtain more detail in assisting the municipality to navigate through this transition period as well.

For Overstrand Municipality the current status will be maintained in further considerations with regard to a financial system implementation for Overstrand Municipality, pending the outcome of a written response from National Treasury, taking into account before-mentioned developments, inclusive of their intended transversal tender on a national level, and any other considerations as might be relevant, in the best interest of the municipality, in ensuring final conclusion of the successful implementation of the mSCOA Regulations.

The mSCOA committee still follows a process of monthly monitoring with regard to before mentioned. Assurance of successful implementation of mSCOA in compliance with the regulations, are regarded as a pre-requisite for good governance practices. Further developments will be closely monitored and any important matters impacting on the current contract with the service provider, will be reported to Council, with the continuation of quarterly reports to Council.

The mSCOA Regulations are not yet fully implemented by municipalities, and the promulgation of the final mSCOA Regulations by National Treasury are only due on a future date, thus not enabling conclusion and presenting Council with a close-out report in this regard.
