Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

QUARTERLY BUDGET REPORT AND SDBIP

JUNE 2026

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

SPECIAL MEETING OF THE COUNCIL

SPESIALE VERGADERING VAN DIE RAAD

INTLANGANISO EKHETHEKILEYO YEBHUNGA

MINUTES / NOTULE /

IMIZUZU

DATE / DATUM / UMHLA : 29 JULY / JULIE / JULAYI 2026
BANQUETING HALL,
CIVIC CENTRE,
HERMANUS

TIME / TYD / IXESHA : 10:00

4.11
BUDGET REPORT AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) FOR THE QUARTER ENDED JUNE 2026

BA King Divisional Manager: Financial Accounting
21 July 2026 (028) 313 8154

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).

RESOLVED (SUPPORTED BY 24 COUNCILLORS):

that the budget report and service delivery and budget implementation plan for the quarter ended June 2026, prepared as part of the reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003 and additional information, **be noted**.

RESPONSIBLE OFFICIALS : BA KING
RG LOUW

TARGET DATE FOR IMPLEMENTATION : TO BE NOTED

BUDGET REPORT AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) FOR THE QUARTER ENDED JUNE 2026

BA King **Divisional Manager: Financial Accounting**
21 July 2026 **(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 Priority**

   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.

   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.

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 December 2025. (Quarter 2).

The quarterly post implementation status of the mSCOA Project & Roadmap 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 responsible officials.

10. Annexures

Annexure A:	Budget Report and SDBIP for the quarter ended March 2026
Annexure B:	Executive Mayor's special fund – March 2026
Annexure C:	Status report on the Cost Containment Regulations, 2019 – March 2026
Annexure D:	Municipal Regulations on the Standard Chart of Accounts (mSCOA): Post Implementation Status of the mSCOA Project: mSCOA ROADMAP AND mSCOA IMPLEMENTATION – June 2026

RECOMMENDATION TO THE COUNCIL:

1. that the budget report and service delivery and budget implementation plan for the quarter ended June 2026, prepared as part of the reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003 and additional information, **be noted**.

RESPONSIBLE OFFICIALS :	**BA KING** **RG LOUW**
TARGET DATE FOR IMPLEMENTATION :	**TO BE NOTED**

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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.

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Table of Contents

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 fourth quarter ended 30 June 2026 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 June 2026.

1.1.3 Other relevant information

The below results reflect the fourth quarter’s financial position.

YTD Actual operating revenue at the end of the fourth quarter for 2025/2026 is 101.26% of the budgeted revenue of R2.001bn. The expenditure reflects spending of 94.92% against the budgeted expenditure of R2.105bn.

The YTD Capital expenditure amounts to R231.1m or 85.66% of the amended budget of R269.8m. Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

No Adjustments Budgets were tabled during this quarter.

The debt collection rate stood at 99,38% at the end of June 2026.

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 June 2026, 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

The financial information in this report reflects the preliminary year-end transactions up until 15 July 2026. The final figures for 2025/2026 will be available after the completion and submission of the Annual Financial Statements for audit.

Revenue by Source

Year-to-Date actual revenue is 1.26% above the YTD budget projections at the end of June 2026. The services and property rates revenue billed against the budgeted revenue is at 101.56% for the financial year.

Borrowings

The balance of borrowings amounts to R425.6m at the end of June 2026. The gearing ratio (debt to total operating revenue) is at 21% at the end of June 2026.

Operating expenditure by vote & type

Current expenditure is 5.08% below YTD budget projections as at June 2026.

Capital expenditure

The YTD Capital expenditure amounts to R231.1m or 85.66% of the amended budget of R269.8m. These figures are subject to change with the finalisation of year-end processes.

Capital projects were funded from the following sources:

Vote Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Funded by:									
National Government	54,164	76,207	76,207	–	76,207	76,207	–		76,207
Provincial Government	18,719	25,342	36,541	–	27,040	36,541	(9,501)	-26%	36,541
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	4,108	–	64	–	61	64	(3)	-5%	64
Transfers recognised - capital	**76,992**	**101,549**	**112,812**	**–**	**103,307**	**112,812**	**(9,504)**	**-8%**	**112,812**
Borrowing	77,047	106,337	104,918	–	84,520	104,918	(20,398)	-19%	104,918
Internally generated funds	38,716	50,460	52,106	–	43,313	52,106	(8,793)	-17%	52,106
Total Capital Funding	**192,754**	**258,346**	**269,836**	**–**	**231,141**	**269,836**	**(38,695)**	**-14%**	**269,836**

Financial Position

In terms of the Statement of Financial Position, the current ratio at the end of June 2026 is at 3.42: 1, compared to 2.79: 1 at the end of June 2025.

Cash flows

The municipality started the year with a positive cash balance of R854.1 million. The June closing balance is R958.1million. Refer to Supporting Table SC9 for more details on the cash position.

The commitments against cash are listed below:

Commitments against cash as at June 2026:	
Cash and cash equivalents	958,115,661
Commitments against cash:	
Unspent external loans	-29,140,112
Unspent rollover cash committed	-1,514,289
Unspent conditional receipts	-2,988,488
Surplus cash committed for Capital Budget	-6,973,174
Creditors/suppliers	-49,704,512
Housing development fund	-3,228,428
Self-insurance fund	-26,963,246
Re-payments of borrowings current year (interest + capital)	-
Cash	837,603,412

Debt Collection

The collection rate gained slight traction during the Quarter 4 for the 2025/2026 financial year and at the end of June 2026 this stood at 99,38%, as compared to 98,11% on 30 June 2025.

Allocations received (National & Provincial Grants)

The Year-to-date 2025/2026 Conditional Grant receipts amounted to R153.8m. Equitable Share receipts amounted to R179.3m

Spending on Grants

Spending on grants amounts to R159m which includes FMG, MIG, EPWP, WSIG, INEP, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit & K9 Unit, Municipal Service Delivery & Capacity Building Grant, CDW, Municipal Fire Service Capacity Support Building Grant, Maintenance of Transport Infrastructure, Thusong Services Centres Grant, Title Deeds Restoration Grant, BOCMA, WDF, spending on Housing Grant (Capex) & Construction Contracts.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - Q4 Fourth Quarter			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue	1.26%	Preliminary outcome for 2025/2026	
Expenditure By Type	-5.08%	Preliminary outcome for 2025/2026	
Capital Expenditure	-14.34%	Preliminary outcome for 2025/2026	
Financial Position In order			
Cash Flow In order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	2,114,384	2,130,013	100.74%
Expenditure	2,105,545	1,998,583	94.92%
Surplus / (Deficit)	**8,839**	**131,430**	
Capital	269,836	231,141	85.66%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	2,001,572	2,026,706	101.26%
Expenditure	2,105,545	1,998,583	94.92%
Surplus / (Deficit)	**(103,973)**	**28,123**	
Capital	269,836	231,141	85.66%

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 - Q4 Fourth Quarter

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Financial Performance								%	
Property rates	367,109	383,977	383,977	–	386,031	383,977	2,054	1%	383,977
Service charges	1,116,329	1,199,626	1,169,160	–	1,191,294	1,169,160	22,133	2%	1,169,160
Investment revenue	73,160	55,000	68,000	–	75,417	68,000	7,417	11%	68,000
Transfers and subsidies - Operational	199,017	205,957	207,587	–	204,728	207,587	(2,858)	-1%	207,587
Other own revenue	198,264	173,311	172,848	–	169,236	172,848	(3,612)	-2%	172,848
Total Revenue (excluding capital transfers and	**1,953,878**	**2,017,871**	**2,001,572**	**–**	**2,026,706**	**2,001,572**	**25,134**	**1%**	**2,001,572**
Employee costs	531,381	618,840	595,822	–	576,716	595,822	(19,106)	-3%	595,822
Remuneration of Councillors	13,332	14,012	14,349	–	14,350	14,349	1	0%	14,349
Depreciation and amortisation	152,838	167,211	167,211	–	167,211	167,211	–		167,211
Interest	48,767	51,227	44,900	–	44,582	44,900	(318)	-1%	44,900
Inventory consumed and bulk purchases	533,086	632,328	634,486	–	622,061	634,486	(12,426)	-2%	634,486
Transfers and subsidies	16,716	16,770	16,770	–	16,770	16,770	–		16,770
Other expenditure	527,749	611,953	632,007	–	556,894	632,007	(75,113)	-12%	632,007
Total Expenditure	**1,823,868**	**2,112,340**	**2,105,545**	**–**	**1,998,583**	**2,105,545**	**(106,962)**	**-5%**	**2,105,545**
Surplus/(Deficit)	**130,010**	**(94,469)**	**(103,973)**	**–**	**28,123**	**(103,973)**	**132,096**	**-127%**	**(103,973)**
Transfers and subsidies - capital (monetary allocations)	72,989	101,549	112,768	–	103,264	112,768	(9,504)	-8%	112,768
Transfers and subsidies - capital (in-kind)	4,003	–	44	–	44	44	(0)	-0%	44
Surplus/(Deficit) after capital transfers & contributions	**207,001**	**7,080**	**8,839**	**–**	**131,430**	**8,839**	**122,592**	**1387%**	**8,839**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**207,001**	**7,080**	**8,839**	**–**	**131,430**	**8,839**	**122,592**	**1387%**	**8,839**
Capital expenditure & funds sources									
Capital expenditure	**192,754**	**258,346**	**269,836**	**–**	**231,141**	**269,836**	**(38,695)**	**-14%**	**269,836**
Capital transfers recognised	76,992	101,549	112,812	–	103,307	112,812	(9,504)	-8%	112,812
Borrowing	77,047	106,337	104,918	–	84,520	104,918	(20,398)	-19%	104,918
Internally generated funds	38,716	50,460	52,106	–	43,313	52,106	(8,793)	-17%	52,106
Total sources of capital funds	**192,754**	**258,346**	**269,836**	**–**	**231,141**	**269,836**	**(38,695)**	**-14%**	**269,836**
Financial position									
Total current assets	1,181,533	942,343	1,068,835		1,237,824				1,068,835
Total non current assets	4,051,141	4,166,089	4,155,195		4,115,075				4,155,195
Total current liabilities	423,145	326,629	334,448		361,577				334,448
Total non current liabilities	641,220	693,169	691,707		695,316				691,707
Community wealth/Equity	4,168,309	4,088,634	4,197,876		4,296,007				4,197,876
Cash flows									
Net cash from (used) operating	346,352	223,747	290,768	(63,326)	398,626	290,768	(107,857)	-37%	290,768
Net cash from (used) investing	(177,438)	(228,178)	(239,724)	(80,545)	(234,581)	(239,724)	(5,143)	2%	(239,724)
Net cash from (used) financing	8,492	(59,454)	(61,512)	68,823	(59,993)	(61,512)	(1,519)	2%	(61,512)
Cash/cash equivalents at the month/year end	**854,064**	**723,115**	**843,596**	**–**	**958,116**	**843,596**	**(114,520)**	**-14%**	**843,596**

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	111,156	6,467	4,715	4,033	4,546	3,516	24,651	58,993	218,077
Creditors Age Analysis									
Total Creditors	7,137	–	–	–	–	–	–	–	7,137

Table C2: Monthly Budget Statement – Financial Performance (standard classification)

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional								%	
Governance and administration	**568,499**	**558,698**	**531,677**	**–**	**562,706**	**531,677**	31,029	6%	**531,677**
Executive and council	69,018	78,908	37,942	–	52,358	37,942	14,415	38%	37,942
Finance and administration	499,480	479,790	493,735	–	510,348	493,735	16,614	3%	493,735
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**168,617**	**190,872**	**199,508**	**–**	**175,342**	**199,508**	(24,166)	-12%	**199,508**
Community and social services	9,655	9,667	9,667	–	9,957	9,667	290	3%	9,667
Sport and recreation	32,199	42,443	42,443	–	47,739	42,443	5,296	12%	42,443
Public safety	29,217	71,012	60,132	–	60,694	60,132	562	1%	60,132
Housing	97,546	67,750	87,266	–	56,952	87,266	(30,314)	-35%	87,266
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**29,380**	**25,010**	**27,792**	**–**	**27,447**	**27,792**	(345)	-1%	**27,792**
Planning and development	17,970	15,605	16,293	–	17,506	16,293	1,213	7%	16,293
Road transport	10,556	6,430	6,474	–	7,205	6,474	731	11%	6,474
Environmental protection	854	2,975	5,025	–	2,736	5,025	(2,289)	-46%	5,025
Trading services	**1,264,341**	**1,344,840**	**1,355,407**	**–**	**1,364,503**	**1,355,407**	9,096	1%	**1,355,407**
Energy sources	750,422	803,779	794,779	–	808,220	794,779	13,441	2%	794,779
Water management	231,351	254,990	262,490	–	266,365	262,490	3,875	1%	262,490
Waste water management	154,580	151,900	156,967	–	153,929	156,967	(3,038)	-2%	156,967
Waste management	127,989	134,170	141,170	–	135,989	141,170	(5,181)	-4%	141,170
Other	**33**	**–**	**0**	**–**	**15**	**0**	**15**	**1485055%**	**0**
Total Revenue - Functional	**2,030,870**	**2,119,420**	**2,114,384**	**–**	**2,130,013**	**2,114,384**	**15,630**	**1%**	**2,114,384**
Expenditure - Functional									
Governance and administration	**298,802**	**363,287**	**365,898**	**–**	**327,605**	**365,898**	(38,293)	-10%	**365,898**
Executive and council	67,122	73,767	67,303	–	65,521	67,303	(1,782)	-3%	67,303
Finance and administration	227,724	284,657	293,572	–	257,693	293,572	(35,879)	-12%	293,572
Internal audit	3,956	4,863	5,023	–	4,391	5,023	(632)	-13%	5,023
Community and public safety	**314,658**	**370,794**	**360,602**	**–**	**313,310**	**360,602**	(47,292)	-13%	**360,602**
Community and social services	25,556	28,762	28,724	–	26,640	28,724	(2,084)	-7%	28,724
Sport and recreation	64,141	79,622	71,540	–	70,150	71,540	(1,390)	-2%	71,540
Public safety	140,324	212,178	202,869	–	181,604	202,869	(21,265)	-10%	202,869
Housing	84,638	50,232	57,469	–	34,916	57,469	(22,554)	-39%	57,469
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**212,127**	**243,372**	**239,435**	**–**	**223,431**	**239,435**	(16,004)	-7%	**239,435**
Planning and development	51,500	63,589	54,317	–	49,599	54,317	(4,718)	-9%	54,317
Road transport	133,810	150,904	153,495	–	145,744	153,495	(7,750)	-5%	153,495
Environmental protection	26,817	28,879	31,624	–	28,088	31,624	(3,536)	-11%	31,624
Trading services	**995,836**	**1,127,966**	**1,135,180**	**–**	**1,130,729**	**1,135,180**	(4,451)	0%	**1,135,180**
Energy sources	586,592	674,784	672,653	–	673,391	672,653	737	0%	672,653
Water management	167,885	181,546	182,303	–	177,634	182,303	(4,669)	-3%	182,303
Waste water management	146,977	156,965	159,904	–	153,798	159,904	(6,106)	-4%	159,904
Waste management	94,382	114,670	120,320	–	125,907	120,320	5,587	5%	120,320
Other	**2,445**	**6,921**	**4,429**	**–**	**3,508**	**4,429**	**(922)**	**-21%**	**4,429**
Total Expenditure - Functional	**1,823,868**	**2,112,340**	**2,105,545**	**–**	**1,998,583**	**2,105,545**	**(106,962)**	**-5%**	**2,105,545**
Surplus/ (Deficit) for the year	**207,001**	**7,080**	**8,839**	**–**	**131,430**	**8,839**	**122,592**	**1387%**	**8,839**

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) - Q4 Fourth

Vote Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Municipal Council	69,013	78,908	37,942	–	52,358	37,942	14,416	38.0%	37,942
Vote 2 - Office of the Municipal Manager	833	515	860	–	776	860	(84)	-9.8%	860
Vote 3 - Corporate Services	122	1,274	1,774	–	1,571	1,774	(204)	-11.5%	1,774
Vote 4 - Financial Services	475,912	477,666	490,666	–	507,720	490,666	17,055	3.5%	490,666
Vote 5 - Infrastructure Services	1,373,260	1,419,613	1,450,527	–	1,428,545	1,450,527	(21,982)	-1.5%	1,450,527
Vote 6 - Community Services	42,900	52,939	52,939	–	58,449	52,939	5,510	10.4%	52,939
Vote 7 - Municipal Public Safety	29,217	71,012	60,132	–	60,694	60,132	562	0.9%	60,132
Vote 8 - Planning and Development	39,611	17,494	19,544	–	19,901	19,544	357	1.8%	19,544
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
Total Revenue by Vote	**2,030,870**	**2,119,420**	**2,114,384**	**–**	**2,130,013**	**2,114,384**	**15,630**	**0.7%**	**2,114,384**
Expenditure by Vote									
Vote 1 - Municipal Council	45,672	55,516	53,635	–	52,392	53,635	(1,243)	-2.3%	53,635
Vote 2 - Office of the Municipal Manager	20,551	33,702	29,173	–	25,249	29,173	(3,924)	-13.5%	29,173
Vote 3 - Corporate Services	68,360	82,589	81,712	–	75,787	81,712	(5,925)	-7.3%	81,712
Vote 4 - Financial Services	136,147	171,468	174,513	–	154,575	174,513	(19,939)	-11.4%	174,513
Vote 5 - Infrastructure Services	1,179,782	1,293,520	1,299,399	–	1,265,096	1,299,399	(34,303)	-2.6%	1,299,399
Vote 6 - Community Services	176,139	203,116	193,622	–	184,052	193,622	(9,570)	-4.9%	193,622
Vote 7 - Municipal Public Safety	135,700	201,555	205,522	–	180,197	205,522	(25,325)	-12.3%	205,522
Vote 8 - Planning and Development	61,517	70,875	67,969	–	61,236	67,969	(6,733)	-9.9%	67,969
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**1,823,868**	**2,112,340**	**2,105,545**	**–**	**1,998,583**	**2,105,545**	**(106,962)**	**-5.1%**	**2,105,545**
Surplus/ (Deficit) for the year	**207,001**	**7,080**	**8,839**	**–**	**131,430**	**8,839**	**122,592**	**1387.0%**	**8,839**

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 at 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) - Q4 Fourth Quarter

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue								%	
Exchange Revenue	1,341,773	1,368,101	1,360,364	–	1,384,218	1,360,364	23,855	2%	1,360,364
Service charges - Electricity	680,585	745,540	718,135	–	733,744	718,135	15,610	2%	718,135
Service charges - Water	200,340	209,109	208,803	–	214,348	208,803	5,544	3%	208,803
Service charges - Waste Water Management	127,050	129,533	126,779	–	132,637	126,779	5,858	5%	126,779
Service charges - Waste management	108,353	115,444	115,444	–	110,565	115,444	(4,879)	-4%	115,444
Sale of Goods and Rendering of Services	106,778	63,725	73,387	–	58,806	73,387	(14,581)	-20%	73,387
Agency services	6,846	7,500	7,500	–	7,306	7,500	(194)	-3%	7,500
Interest	507	0	0	–	397	0	397		0
Interest earned from Receivables	11,703	12,500	12,500	–	8,651	12,500	(3,849)	-31%	12,500
Interest earned from Current and Non Current Assets	73,160	55,000	68,000	–	75,417	68,000	7,417	11%	68,000
Dividends	–	–	–	–	–	–	–		–
Rent on Land	855	452	452	–	118	452	(334)	-74%	452
Rental from Fixed Assets	8,246	7,544	7,544	–	9,210	7,544	1,667	22%	7,544
Licence and permits	1,116	780	780	–	1,165	780	385	49%	780
Special rating levies	–	15,420	15,420	–	15,544	15,420	124	1%	15,420
Operational Revenue	16,233	5,554	5,620	–	16,310	5,620	10,690	190%	5,620
Non-Exchange Revenue	612,106	649,770	641,208	–	642,487	641,208	1,279	0%	641,208
Property rates	367,109	383,977	383,977	–	386,031	383,977	2,054	1%	383,977
Surcharges and Taxes	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	12,341	52,537	42,344	–	42,237	42,344	(108)	0%	42,344
Licence and permits	1,858	2,000	2,000	–	2,075	2,000	75	4%	2,000
Transfer and subsidies - Operational	199,017	205,957	207,587	–	204,728	207,587	(2,858)	-1%	207,587
Interest	2,027	2,300	2,300	–	1,720	2,300	(580)	-25%	2,300
Fuel Levy	–	–	–	–	–	–	–		–
Operational Revenue	–	–	–	–	–	–	–		–
Gains on disposal of Assets	13,632	–	–	–	–	–	–		–
Other Gains	16,121	3,000	3,000	–	5,697	3,000	2,697	90%	3,000
Discontinued Operations	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and	**1,953,878**	**2,017,871**	**2,001,572**	**–**	**2,026,706**	**2,001,572**	**25,134**	1%	**2,001,572**
Expenditure By Type									
Employee related costs	531,381	618,840	595,822	–	576,716	595,822	(19,106)	-3%	595,822
Remuneration of councillors	13,332	14,012	14,349	–	14,350	14,349	1	0%	14,349
Bulk purchases - electricity	481,547	556,160	561,414	–	561,409	561,414	(4)	0%	561,414
Inventory consumed	51,539	76,168	73,073	–	60,651	73,073	(12,422)	-17%	73,073
Debt impairment	12,698	70,770	25,001	–	25,001	25,001	–		25,001
Depreciation and amortisation	152,838	167,211	167,211	–	167,211	167,211	–		167,211
Interest	48,767	51,227	44,900	–	44,582	44,900	(318)	-1%	44,900
Contracted services	321,654	356,644	376,070	–	337,322	376,070	(38,748)	-10%	376,070
Transfers and subsidies	16,716	16,770	16,770	–	16,770	16,770	–		16,770
Irrecoverable debts written off	37,069	20,000	58,313	–	55,616	58,313	(2,697)	-5%	58,313
Operational costs	156,227	164,539	172,623	–	138,956	172,623	(33,667)	-20%	172,623
Losses on Disposal of Assets	–	–	–	–	–	–	–		–
Other Losses	101	–	0	–	–	0	(0)	-100%	0
Total Expenditure	**1,823,868**	**2,112,340**	**2,105,545**	**–**	**1,998,583**	**2,105,545**	**(106,962)**	**-5%**	**2,105,545**
Surplus/(Deficit)	**130,010**	**(94,469)**	**(103,973)**	**–**	**28,123**	**(103,973)**	**132,096**	**(0)**	**(103,973)**
Transfers and subsidies - capital (monetary allocations)	72,989	101,549	112,768	–	103,264	112,768	(9,504)	**(0)**	112,768
Transfers and subsidies - capital (in-kind)	4,003	–	44	–	44	44	(0)	**(0)**	44
Surplus/(Deficit) after capital transfers & contributions	**207,001**	**7,080**	**8,839**	**–**	**131,430**	**8,839**			**8,839**
Income Tax		–	–	–	–	–	–		–
Surplus/(Deficit) after income tax	**207,001**	**7,080**	**8,839**	**–**	**131,430**	**8,839**			**8,839**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality	**207,001**	**7,080**	**8,839**	**–**	**131,430**	**8,839**			**8,839**
Share of Surplus/Deficit attributable to Associate		–	–	–	–				–
Intercompany/Parent subsidiary transactions		–	–	–	–				–
Surplus/ (Deficit) for the year	**207,001**	**7,080**	**8,839**	**–**	**131,430**	**8,839**			**8,839**

The annual revenue budget is approved as ‘Revenue by Source’. The Year-to-Date actual revenue is 1.26% above the YTD budget projections.

Current expenditure is 5.08% below YTD budget projections for June 2026.

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) - Q4 Fourth Quarter

Vote Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 1 - Municipal Council	–	–	–	–	–	–	–		–
Vote 2 - Office of the Municipal Manager	–	–	–	–	–	–	–		–
Vote 3 - Corporate Services	1,354	3,315	3,315	–	3,271	3,315	(44)	-1%	3,315
Vote 4 - Financial Services	2,015	8,420	8,263	–	8,274	8,263	11	0%	8,263
Vote 5 - Infrastructure Services	143,031	215,840	221,888	–	187,134	221,888	(34,753)	-16%	221,888
Vote 6 - Community Services	596	2,925	1,325	–	1,315	1,325	(10)	-1%	1,325
Vote 7 - Municipal Public Safety	1,210	3,792	4,092	–	3,595	4,092	(497)	-12%	4,092
Vote 8 - Planning and Development	23	29	1,049	–	783	1,049	(266)	-25%	1,049
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	**148,229**	**234,321**	**239,932**	**–**	**204,372**	**239,932**	**(35,560)**	**-15%**	**239,932**
Single Year expenditure appropriation									
Vote 1 - Municipal Council	–	–	–	–	–	–	–		–
Vote 2 - Office of the Municipal Manager	2	15	21	–	12	21	(9)	-42%	21
Vote 3 - Corporate Services	1,973	–	–	–	–	–	–		–
Vote 4 - Financial Services	18,384	16,060	15,711	–	15,673	15,711	(38)	0%	15,711
Vote 5 - Infrastructure Services	17,537	7,950	12,267	–	9,801	12,267	(2,466)	-20%	12,267
Vote 6 - Community Services	5,129	–	1,777	–	1,163	1,777	(613)	-35%	1,777
Vote 7 - Municipal Public Safety	1,358	–	128	–	119	128	(9)	-7%	128
Vote 8 - Planning and Development	143	–	–	–	–	–	–		–
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
Total Capital single-year expenditure	44,526	24,025	29,904	–	26,769	29,904	**(3,135)**	**-10%**	29,904
Total Capital Expenditure	**192,754**	**258,346**	**269,836**	**–**	**231,141**	**269,836**	**(38,695)**	**-14%**	**269,836**
Capital Expenditure - Functional Classification									
Governance and administration	**3,403**	**3,500**	**3,573**	**–**	**3,353**	**3,573**	(220)	-6%	**3,573**
Executive and council	48	70	76	–	47	76	(29)	-38%	76
Finance and administration	3,355	3,430	3,497	–	3,306	3,497	(191)	-5%	3,497
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**42,468**	**72,520**	**83,107**	**–**	**73,464**	**83,107**	(9,642)	-12%	**83,107**
Community and social services	1,192	6,625	6,077	–	5,710	6,077	(367)	-6%	6,077
Sport and recreation	17,476	33,901	33,768	–	33,515	33,768	(253)	-1%	33,768
Public safety	6,181	7,452	8,521	–	7,940	8,521	(581)	-7%	8,521
Housing	17,619	24,542	34,741	–	26,299	34,741	(8,442)	-24%	34,741
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**4,948**	**18,954**	**21,785**	**–**	**18,221**	**21,785**	(3,564)	-16%	**21,785**
Planning and development	1,151	1,554	3,985	–	1,263	3,985	(2,722)	-68%	3,985
Road transport	3,797	17,400	17,800	–	16,958	17,800	(842)	-5%	17,800
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**141,935**	**163,372**	**161,371**	**–**	**136,103**	**161,371**	(25,268)	-16%	**161,371**
Energy sources	45,169	60,218	48,613	–	48,652	48,613	39	0%	48,613
Water management	34,078	63,653	73,470	–	64,850	73,470	(8,620)	-12%	73,470
Waste water management	58,077	34,560	34,348	–	20,854	34,348	(13,493)	-39%	34,348
Waste management	4,612	4,940	4,940	–	1,746	4,940	(3,194)	-65%	4,940
Other	–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	**192,754**	**258,346**	**269,836**	**–**	**231,141**	**269,836**	**(38,695)**	**-14%**	**269,836**
Funded by:									
National Government	54,164	76,207	76,207	–	76,207	76,207	–		76,207
Provincial Government	18,719	25,342	36,541	–	27,040	36,541	(9,501)	-26%	36,541
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	4,108	–	64	–	61	64	(3)	-5%	64
Transfers recognised - capital	**76,992**	**101,549**	**112,812**	**–**	**103,307**	**112,812**	**(9,504)**	**-8%**	**112,812**
Borrowing	77,047	106,337	104,918	–	84,520	104,918	(20,398)	-19%	104,918
Internally generated funds	38,716	50,460	52,106	–	43,313	52,106	(8,793)	-17%	52,106
Total Capital Funding	**192,754**	**258,346**	**269,836**	**–**	**231,141**	**269,836**	**(38,695)**	**-14%**	**269,836**

Capital expenditure is 14.34% below 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 - Q4 Fourth Quarter

Description	2024/25	Budget Year 2025/26			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	854,064	723,115	843,596	958,116	843,596
Trade and other receivables from exchange transactions	164,476	110,653	90,021	116,629	90,021
Receivables from non-exchange transactions	50,227	35,577	43,097	41,325	43,097
Current portion of non-current receivables	–	–	–	–	–
Inventory	12,097	15,588	18,182	20,230	18,182
VAT	19,024	1,800	17,911	33,183	17,911
Other current assets	81,647	55,610	56,028	68,342	56,028
Total current assets	**1,181,533**	**942,343**	**1,068,835**	**1,237,824**	**1,068,835**
Non current assets					
Investments	7,315	8,400	8,456	8,672	8,456
Investment property	167,369	168,225	167,658	167,369	167,658
Property, plant and equipment	3,758,566	3,871,372	3,861,249	3,821,142	3,861,249
Biological assets	–	–	–	–	–
Living and non-living resources	681	980	913	681	913
Heritage assets	109,625	109,625	109,625	109,625	109,625
Intangible assets	7,585	7,488	7,295	7,585	7,295
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	–	–	–	–	–
Other non-current assets	–	–	–	–	–
Total non current assets	**4,051,141**	**4,166,089**	**4,155,195**	**4,115,075**	**4,155,195**
TOTAL ASSETS	**5,232,674**	**5,108,433**	**5,224,031**	**5,352,899**	**5,224,031**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	150,929	61,383	61,471	51,925	61,471
Consumer deposits	63,274	69,665	68,474	64,210	68,474
Trade and other payables from exchange transactions	158,574	133,297	157,669	173,011	157,669
Trade and other payables from non-exchange transactions	3,012	–	–	2,315	–
Provision	40,253	48,242	36,826	57,291	36,826
VAT	–	6,076	1,581	4,398	1,581
Other current liabilities	7,103	7,966	8,426	8,426	8,426
Total current liabilities	**423,145**	**326,629**	**334,448**	**361,577**	**334,448**
Non current liabilities					
Financial liabilities	335,584	360,476	360,549	373,659	360,549
Provision	178,380	186,928	194,067	184,291	194,067
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	127,256	145,765	137,091	137,366	137,091
Total non current liabilities	**641,220**	**693,169**	**691,707**	**695,316**	**691,707**
TOTAL LIABILITIES	**1,064,365**	**1,019,798**	**1,026,155**	**1,056,893**	**1,026,155**
NET ASSETS	**4,168,309**	**4,088,634**	**4,197,876**	**4,296,007**	**4,197,876**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	4,165,081	4,085,404	4,194,647	4,292,778	4,194,647
Reserves and funds	3,228	3,231	3,229	3,228	3,229
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**4,168,309**	**4,088,634**	**4,197,876**	**4,296,007**	**4,197,876**

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 - Q4 Fourth Quarter

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								%	
Receipts									
Property rates	365,875	395,671	380,865	28,371	397,222	380,865	16,357	4%	380,865
Service charges	1,063,983	1,191,297	1,168,162	87,810	1,197,045	1,168,162	28,883	2%	1,168,162
Other revenue	147,686	95,718	121,480	(9,416)	218,691	121,480	97,211	80%	121,480
Transfers and Subsidies - Operational	197,257	205,957	207,587	483	204,739	207,587	(2,848)	-1%	207,587
Transfers and Subsidies - Capital	70,817	101,549	112,812	(483)	102,600	112,812	(10,212)	-9%	112,812
Interest	86,667	55,000	68,000	27,230	86,185	68,000	18,185	27%	68,000
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(1,519,736)	(1,753,448)	(1,706,326)	(178,146)	(1,746,504)	(1,706,326)	40,177	-2%	(1,706,326)
Interest	(49,393)	(51,227)	(45,040)	(17,889)	(44,582)	(45,040)	(458)	1%	(45,040)
Transfers and Subsidies	(16,803)	(16,770)	(16,770)	(1,285)	(16,770)	(16,770)	–		(16,770)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**346,352**	**223,747**	**290,768**	**(63,326)**	**398,626**	**290,768**	**(107,857)**	**-37%**	**290,768**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	16,293	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables	–	–	–			–	–		–
Decrease (increase) in non-current investments	(4,980)	30,167	30,112	(30)	(3,440)	30,112	(33,552)	-111%	30,112
Payments									
Capital assets	(188,752)	(258,346)	(269,836)	(80,515)	(231,141)	(269,836)	(38,695)	14%	(269,836)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(177,438)**	**(228,178)**	**(239,724)**	**(80,545)**	**(234,581)**	**(239,724)**	**(5,143)**	**2%**	**(239,724)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	65,000	90,000	90,000	90,000	90,000	90,000	–		90,000
Increase (decrease) in consumer deposits	(6,064)	5,200	2,819	84	936	2,819	(1,883)	-67%	2,819
Payments									
Repayment of borrowing	(50,444)	(154,654)	(154,332)	(21,260)	(150,929)	(154,332)	(3,403)	2%	(154,332)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**8,492**	**(59,454)**	**(61,512)**	**68,823**	**(59,993)**	**(61,512)**	**(1,519)**	**2%**	**(61,512)**
NET INCREASE/ (DECREASE) IN CASH HELD	**177,406**	**(63,885)**	**(10,468)**	**(75,048)**	**104,052**	**(10,468)**			**(10,468)**
Cash/cash equivalents at beginning:	676,658	787,000	854,064		854,064	854,064			854,064
Cash/cash equivalents at month/year end:	854,064	723,115	843,596		958,116	843,596			843,596

Table C7 balances to the current Cash balance, shown in the ‘YTD actual’ column, which is R958.1million.

The municipality started the year with a positive cash balance of R854.1 million. The June closing balance is R958.1million. 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 - Q4 Fourth Quarter

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source															
Property rates	33,790	36,590	33,052	31,753	36,854	32,739	33,019	29,194	36,868	32,191	32,799	28,371	395,671	419,108	443,938
Service charges - Electricity revenue	55,670	67,169	66,503	75,047	57,579	59,034	57,121	54,667	62,105	59,799	59,605	57,084	745,029	790,596	838,032
Service charges - Water revenue	16,266	14,207	15,769	23,435	16,555	18,571	19,835	22,068	20,885	18,074	16,972	13,981	205,517	217,229	230,263
Service charges - Waste Water Management	10,837	9,789	10,658	16,138	11,211	11,475	11,475	11,765	12,069	10,460	10,765	9,152	127,298	138,469	146,786
Service charges - Waste Mangement	9,437	8,939	10,264	15,479	9,668	9,378	7,667	7,788	9,895	7,288	9,855	7,592	113,453	120,518	127,740
Rental of facilities and equipment	548	991	924	1,165	913	730	771	725	806	863	(123)	705	7,996	8,475	8,983
Interest earned - external investments	4,191	2,070	4,236	4,124	4,152	2,086	13,412	1,471	5,744	6,210	1,998	26,119	55,000	58,300	61,798
Interest earned - outstanding debtors	1,110	1,233	(55)	(63)	910	945	998	989	1,085	1,051	1,058	1,111	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	4,354	4,324	4,649	4,385	4,706	4,417	(1,912)	3,484	3,414	3,471	3,505	3,441	8,017	5,890	3,658
Licences and permits	247	298	356	291	247	255	342	240	294	262	249	158	2,780	2,947	3,124
Agency services	566	706	703	713	580	527	714	584	623	510	495	586	7,500	7,950	8,427
Transfers and Subsidies - Operational	74,678	5,389	9,577	(2)	4,458	59,756	76	3,719	46,167	262	176	483	205,957	210,874	218,553
Other revenue	15,080	12,395	12,069	20,247	8,600	7,350	(5,459)	92,789	4,057	(430)	38	(14,896)	69,426	47,416	30,235
Cash Receipts by Source	**226,774**	**164,099**	**168,707**	**192,711**	**156,433**	**207,262**	**138,061**	**229,483**	**204,011**	**140,012**	**137,391**	**133,887**	**1,943,643**	**2,027,772**	**2,121,537**
Other Cash Flows by Source												–			
Transfers and subsidies - capital (monetary allocations) (National /	9,668	10,767	5,046	11,079	5,138	5,731	(0)	8,853	44,758	1,044	1,000	(483)	101,549	77,043	52,375
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	90,000	90,000	70,000	80,000
Increase (decrease) in consumer deposits	836	(3)	(28)	143	241	(1,254)	261	269	77	238	83	84	5,200	2,050	2,050
VAT Control (receipts)	1,117	(8,760)	16	(4,141)	674	363	8,405	(7,360)	(5,058)	904	(26)	591	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(30)	(30)	(30)	(30)	30,167	(360)	–
Total Cash Receipts by Source	**237,979**	**165,688**	**173,326**	**199,378**	**162,070**	**211,687**	**146,313**	**230,830**	**243,758**	**142,167**	**138,418**	**224,048**	**2,170,559**	**2,176,505**	**2,255,962**
Cash Payments by Type												–			
Employee related costs	35,983	48,043	42,719	43,284	67,418	45,048	47,790	46,287	43,861	46,117	46,180	54,183	604,571	635,864	666,604
Remuneration of councillors	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,539	1,196	1,196	1,196	14,012	15,062	16,151
Interest	(10)	300	479	–	370	23,517	–	799	850	–	388	17,889	51,227	44,657	45,526
Bulk purchases - Electricity	14	66,036	59,318	42,950	42,223	38,898	43,736	42,832	40,034	43,549	42,393	99,426	556,160	585,970	622,242
Acquisitions - water & other inventory	1,043	4,624	5,217	7,391	5,493	4,976	3,984	3,517	4,608	4,675	5,499	9,626	76,168	75,536	82,189
Contracted services	506	17,785	22,533	30,183	24,028	34,036	23,932	21,526	22,663	31,903	32,469	75,759	356,644	375,949	400,663
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–		
Transfers and subsidies - other	1,285	2,635	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	16,770	17,487	18,128
Other expenditure	95,476	17,839	27,218	64,110	16,261	15,645	(8,081)	1,446	(4,158)	10,497	13,334	(62,044)	145,894	113,096	112,761
Cash Payments by Type	**135,449**	**158,415**	**159,922**	**190,356**	**158,231**	**164,558**	**113,798**	**118,844**	**110,682**	**139,221**	**142,743**	**197,321**	**1,821,445**	**1,863,622**	**1,964,263**
Other Cash Flows/Payments by Type															
Capital assets	3,932	9,699	7,773	11,957	16,022	30,158	5,150	15,827	9,204	21,651	19,252	80,515	258,346	147,043	132,375
Repayment of borrowing	(0)	1,380	1,785	–	1,496	120,084	–	1,463	1,888	–	1,572	21,260	154,654	61,383	72,116
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**139,380**	**169,493**	**169,480**	**202,313**	**175,750**	**314,801**	**118,948**	**136,134**	**121,774**	**160,872**	**163,567**	**299,096**	**2,234,444**	**2,072,048**	**2,168,754**
NET INCREASE/(DECREASE) IN CASH HELD	**98,599**	**(3,806)**	**3,846**	**(2,935)**	**(13,680)**	**(103,114)**	**27,365**	**94,695**	**121,983**	**(18,705)**	**(25,149)**	**(75,048)**	**(63,885)**	**104,457**	**87,208**
Cash/cash equivalents at the month/year beginning:	854,064	952,663	948,857	952,703	949,768	936,088	832,974	860,339	955,034	1,077,018	1,058,313	1,033,164	854,064	790,178	894,635
Cash/cash equivalents at the month/year end:	952,663	948,857	952,703	949,768	936,088	832,974	860,339	955,034	1,077,018	1,058,313	1,033,164	958,116	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 as per NT reporting table)

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2025/26											
R thousands		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	25,218	1,502	1,011	712	1,480	658	4,844	10,899	46,323	18,593	14,576	0
Trade and Other Receivables from Exchange Transactions - Electricity	1300	44,723	2,019	1,350	1,159	995	979	8,127	7,735	67,087	18,996	19,948	0
Receivables from Non-exchange Transactions - Property Rates	1400	33,662	770	524	418	379	346	1,990	8,658	46,747	11,791	590	0
Receivables from Exchange Transactions - Waste Water Management	1500	13,159	721	493	434	415	357	2,798	3,754	22,130	7,757	7,845	0
Receivables from Exchange Transactions - Waste Management	1600	12,372	634	463	424	374	364	3,007	3,726	21,365	7,895	7,497	0
Receivables from Exchange Transactions - Property Rental Debtors	1700	853	69	35	35	61	31	314	143	1,541	584	83	0
Interest on Arrear Debtor Accounts	1810	903	146	131	145	192	177	1,576	15,417	18,687	17,507	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(19,735)	606	710	705	649	604	1,995	8,662	(5,803)	12,616	5,076	0
Total By Income Source	**2000**	**111,156**	**6,467**	**4,715**	**4,033**	**4,546**	**3,516**	**24,651**	**58,993**	**218,077**	**95,739**	**55,616**	**1**
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	1,229	142	123	167	106	93	665	3,550	6,075	4,580	–	–
Commercial	2300	15,736	174	91	57	53	56	354	3,904	20,425	4,424	–	–
Households	2400	96,432	6,135	4,496	3,806	4,373	3,360	23,577	49,118	191,297	84,234	–	–
Other	2500	(2,241)	15	4	3	14	7	56	2,422	280	2,501	–	–
Total By Customer Group	**2600**	**111,156**	**6,467**	**4,715**	**4,033**	**4,546**	**3,516**	**24,651**	**58,993**	**218,077**	**95,739**	**–**	**–**

The debtors' 12-month rolling average payment rate is 99,38% at the end of June 2026.

Summary of Debtors Age Analysis

(This table represents gross debtors excluding payment in advance)

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	134,188,587	6,466,600	4,715,431	4,032,956	4,545,817	3,515,778	24,651,158	58,993,283	241,109,610	106,921,023	95,738,992
May	137,356,757	7,256,421	4,535,492	4,817,952	3,643,581	7,730,739	19,122,689	57,402,011	241,865,643	104,508,886	92,716,973
April	131,167,651	6,127,890	8,222,216	4,036,943	7,910,852	4,056,569	17,185,864	61,077,468	239,785,452	108,617,801	94,267,696
March	123,396,946	8,085,275	5,732,986	9,062,789	5,289,234	5,362,927	17,158,910	54,694,272	228,783,339	105,386,393	91,568,132
February	142,354,951	7,710,485	9,895,553	5,814,640	5,800,333	5,901,947	13,165,251	54,576,038	245,219,198	102,864,247	85,258,209
January	139,296,932	11,659,568	7,044,837	6,786,481	6,668,214	4,780,811	10,246,104	53,808,104	240,291,051	100,994,120	82,289,714
December	137,425,133	9,250,207	7,812,195	7,526,554	5,469,945	2,477,280	9,253,022	52,735,877	231,950,212	94,525,079	77,462,677
November	134,466,233	10,945,705	9,119,377	6,488,577	2,762,064	2,148,960	9,060,542	52,416,544	227,408,003	92,941,770	72,876,687
October	80,919,593	10,893,754	7,207,530	3,105,035	2,352,955	1,792,121	14,497,756	46,391,771	167,160,516	86,240,923	68,139,639
September	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 30/06/2026 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	4,895,066.19	2,034,642.63	2,860,423.56	-
WCED 2251	533,833.09	533,833.09	-	-
OTHER 2255	44,222.84	44,222.84	-	-
HEALTH 2252	227,790.18	227,790.18	-	-
TPW 2256	236,677.95	(269,001.95)	505,679.90	-
HUMAN SETTLE 2215	116,516.57	116,516.57	-	-
HOUSING 2253	5,157.04	5,157.04	-	-
OTHER MUNICIPALITIES 2276	15,811.67	15,811.67	-	-
TOTAL OUTSTANDING	**6,075,075.53**	**2,708,972.07**	**3,366,103.46**	**-**

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	6,197	33,109	39,306	15.77%
November	7,744	31,702	39,446	19.63%
December	7,803	31,499	39,302	19.85%
2026				
January	7,853	31,452	39,305	19.98%
February	7,831	31,715	39,546	19.80%
March	7,624	31,922	39,546	19.28%
April	7,572	31,973	39,545	19.15%
May	7,644	31,901	39,545	19.33%
June	7,442	32,102	39,544	18.82%

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)
7442			10 KL	7442	0	7442	waterborne

Free Basic Electricity				Free Bacic 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)
76	7366		70kWh	7442	0	7442	Total monthly levy

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

Description R thousands	NT Code	Budget Year 2025/26 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	Prior year totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	7,137	–	–	–	–	–	–	–	7,137	6,117
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**	**7,137**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**7,137**	6,117

Supporting Table SC4 reflects current creditors at the end of June 2026.

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 - Q4 Fourth Quarter													
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
Municipality													
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	Yes	No	No	01/07/2026	8 730		(87)	30	**8 672**
ABSA 9331734880	DEP PLUS	Liquidity plus	Yes	No	Yes	No	No		10 269	54	(54)		**10 269**
ABSA 2082123676	364 days	FIXED DEP	Yes	No	Yes	No	No	30/06/2026	100 000	8 138	(108 138)		**–**
ABSA 2081694232	182 days	FIXED DEP	Yes	No	Yes	No	No	20/07/2026	100 000				**100 000**
Standard Bank 288434005-044	181 days	FIXED DEP	Yes	No	Yes	No	No	29/07/2026	100 000				**100 000**
ABSA 2082159516	181days	FIXED DEP	Yes	No	Yes	No	No	29/07/2026	100 000				**100 000**
Standard Bank 288434005-045	122 days	FIXED DEP	Yes	No	Yes	No	No	08/06/2026	100 000	2 473	(102 473)		**–**
Standard Bank 288434005-046	184 days	FIXED DEP	Yes	No	Yes	No	No	30/09/2026	100 000				**100 000**
Standard Bank 288434005-047	183 days	FIXED DEP	Yes	No	Yes	No	No	22/10/2026	100 000				**100 000**
Standard Bank 288434005-048	184 days	FIXED DEP	Yes	No	Yes	No	No	26/11/2026	100 000				**100 000**
													–
													–
TOTAL INVESTMENTS AND INTEREST									**818 999**	**10 665**	**(210 752)**	**30**	**618 942**

Surplus cash not immediately required is invested in call and short term (less than twelve months) deposits.

The long-term investment relates to a prior sinking fund investment and matures on 1 July 2026.

Allocation and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	172,292	183,866	183,866	–	183,866	183,866	–		183,866
Operational Revenue:General Revenue:Equitable Share	168,794	179,268	179,268		179,268	179,268	–		179,268
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1,898	2,588	2,588		2,588	2,588	–		2,588
Local Government Financial Management Grant [Schedule 5B]	1,400	1,800	1,800		1,800	1,800	–		1,800
Municipal Infrastructure Grant [Schedule 5B]	200	210	210		210	210	–		210
Provincial Government:	104,399	61,906	71,823	–	45,349	71,823	(26,474)	-36.9%	71,823
Title Deeds Restoration Grant	174	97	97		37	97	(60)	-62.0%	97
Community Library Services Grant	8,608	8,824	8,824		8,824	8,824	–		8,824
Thusong Services Centres Grant		150	150		150	150	–		150
Resource funding for the establish & support of K9 Unit	4,172	4,350	4,350		4,350	4,350	–		4,350
Community Development Workers	76	76	76		76	76	–		76
Financial Management Capability Grant	260	672	672		672	672	–		672
Maintenance & Construction of Transport Infrastructure	7,440	130	130		130	130	–		130
Municipal Service Delivery and Capacity Building Grant		–	600		600	600	–		600
Resource funding for the est of Law Enforcement Rural Safety Unit	4,223	4,317	4,317		4,317	4,317	–		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	79,446	42,790	52,107		25,693	52,107	(26,414)	-50.7%	52,107
Municipal Fire Service Capacity Support Grant		500	500		500	500	–		500
District Municipality:	–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–		–
Other grant providers:	1,602	2,975	3,424	–	1,363	3,424	(2,062)	-60.2%	3,424
Departmental Agencies and Accounts	398	2,600	2,600		706	2,600	(1,894)	-72.8%	2,600
Foreign Government and International Organisations	1,204	375	824		656	824	(168)	-20.4%	824
Households		–	–	–	–	–	–		–
Non-profit Institutions		–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–		–
Total Operating Transfers and Grants	**278,293**	**248,747**	**259,113**	**–**	**230,577**	**259,113**	**(28,536)**	**-11.0%**	**259,113**
Capital Transfers and Grants									
National Government:	50,491	76,207	76,207	–	76,207	76,207	–		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	19,334	13,908	13,908		13,908	13,908	–		13,908
Municipal Infrastructure Grant [Schedule 5B]	24,932	33,872	33,872		33,872	33,872	–		33,872
Local Government Financial Management Grant [Schedule 5B]	300	–	–		–	–	–		–
Water Services Infrastructure Grant [Schedule 5B]	5,925	28,427	28,427		28,427	28,427	–		28,427
Provincial Government:	20,636	25,342	36,541	–	26,344	36,541	(10,197)	-27.9%	36,541
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	19,536	24,542	34,741		24,544	34,741	(10,197)	-29.4%	34,741
Non-motorised Transport Infrastructure Grant	1,100	–	–		–	–	–		–
Regional Socio Economic Projects		800	800		800	800	–		800
Enviromental & Wildlife Grant-Baboon Management		–	1,000		1,000	1,000	–		1,000
District Municipality:	–	–	–			–	–		–
Specify (Add grant description)		–	–	–	–	–	–		–
Other grant providers:	–	–	20	–	20	20	–		20
Departmental Agencies and Accounts		–	–	–	–	–	–		–
Foreign Government and International Organisations		–	20		20	20	–		20
Households		–	–	–	–	–	–		–
Non-Profit Institutions		–	–	–	–	–	–		–
Private Enterprises		–	–	–		–	–		–
Public Corporations		–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–		–
Total Capital Transfers and Grants	**71,127**	**101,549**	**112,768**	**–**	**102,571**	**112,768**	**(10,197)**	**-9.0%**	**112,768**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	349,420	350,296	371,881	–	333,148	371,881	(38,733)	-10.4%	371,881

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

Supporting Table SC7 – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	**3,938**	**4,598**	**4,598**	**–**	**4,598**	**4,598**	**–**		**4,598**
Operational Revenue:General Revenue:Equitable Share							–		
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1,898	2,588	2,588		2,588	2,588	–		2,588
Local Government Financial Management Grant [Schedule 5B]	1,412	1,800	1,800		1,800	1,800	–		1,800
Municipal Disaster Grant [Schedule 5B]	428	–	–		–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]	200	210	210		210	210	–		210
Provincial Government:	**104,875**	**61,906**	**71,823**	**–**	**49,211**	**71,823**	**(22,612)**	**-31.5%**	**71,823**
Title Deeds Restoration Grant	174	97	97		37	97	(60)	-62.0%	97
Community Library Services Grant	8,608	8,824	8,824		8,824	8,824	–		8,824
Thusong Services Centres Grant		150	150		150	150	–		150
Resource funding for the establish & support of K9 Unit	4,172	4,350	4,350		4,350	4,350	–		4,350
Community Development Workers	76	76	76		76	76	–		76
Financial Management Capability Grant	99	672	672		–	672	(672)	-100.0%	672
Maintenance & Construction of Transport Infrastructure	7,440	130	130		130	130	–		130
Resource funding for the est of Law Enforcement Rural Safety Unit	4,223	4,317	4,317		4,317	4,317	–		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	79,443	42,790	52,107		30,327	52,107	(21,780)	-41.8%	52,107
Municipal Fire Service Capacity Support Grant		500	500		500	500	–		500
Municipal Service Delivery and Capacity Building Grant	500	–	600		500	600	(100)	-16.7%	600
Library Service Replacement Funding for most vulnerable B3 Municipalities	139	–	–	–	–	–	–		–
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Specify (Add grant description)		–	–	–	–	–	–		–
Other grant providers:	**854**	**2,975**	**4,005**	**–**	**1,978**	**4,005**	(2,026)	-50.6%	**4,005**
Departmental Agencies and Accounts	398	2,600	2,600		880	2,600	(1,720)	-66.1%	2,600
Foreign Government and International Organisations	456	375	1,405		1,098	1,405	(307)	-21.8%	1,405
Households		–	–	–	–	–	–		–
Non-profit Institutions		–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:	**109,666**	**69,479**	**80,425**	**–**	**55,787**	**80,425**	**(24,639)**	**-30.6%**	**80,425**
Capital expenditure of Transfers and Grants									
National Government:	**54,164**	**76,207**	**76,207**	**–**	**76,207**	**76,207**	**–**		**76,207**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	19,334	13,908	13,908		13,908	13,908	–		13,908
Municipal Infrastructure Grant [Schedule 5B]	28,617	33,872	33,872		33,872	33,872	–		33,872
Local Government Financial Management Grant [Schedule 5B]	288	–	–		–	–	–		–
Water Services Infrastructure Grant [Schedule 5B]	5,925	28,427	28,427		28,427	28,427	–		28,427
Municipal Disaster Relief Grant	–	–	–		–	–	–		–
Provincial Government:	**18,719**	**25,342**	**36,541**	**–**	**27,040**	**36,541**	(9,501)	-26.0%	**36,541**
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	17,619	24,542	34,741		26,299	34,741	(8,442)	-24.3%	34,741
Non-motorised Transport Infrastructure Grant	1,100						–		
Enviromental & Wildlife Grant-Baboon Management	–		1,000		740	1,000	(260)	-26.0%	1,000
Regional Socio Economic Projects		800	800	–	–	800	(800)	-100.0%	800
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Specify (Add grant description)		–	–	–	–	–	–		–
Other grant providers:	**105**	**–**	**20**	**–**	**17**	**20**	(3)	-15.2%	**20**
Departmental Agencies and Accounts		–	–	–	–	–	–		–
Foreign Government and International Organisations		–	20		17	20	(3)	-15.2%	20
Households		–	–	–	–	–	–		–
Non-Profit Institutions		–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–		–
Public Corporations	105	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	**72,989**	**101,549**	**112,768**	**–**	**103,264**	**112,768**	**(9,504)**	**-8.4%**	**112,768**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**182,655**	**171,028**	**193,194**	**–**	**159,051**	**193,194**	**(34,143)**	**-17.7%**	**193,194**

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

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

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

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	12,063	12,742	13,080	–	13,081	13,080	1	0%	13,080
Pension and UIF Contributions	–	–	–	–	–	–	–		–
Medical Aid Contributions	–	–	–	–	–	–	–		–
Motor Vehicle Allowance	–	–	–	–	–	–	–		–
Cellphone Allowance	1,268	1,269	1,269	–	1,269	1,269	–		1,269
Housing Allowances		–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–		–
Sub Total - Councillors	**13,332**	**14,012**	**14,349**	**–**	**14,350**	**14,349**	**1**	**0%**	**14,349**
Senior Managers of the Municipality									
Basic Salaries and Wages	9,800	12,377	7,786	–	7,639	7,786	(146)	-2%	7,786
Pension and UIF Contributions	–	–	–	–	–	–	–		–
Medical Aid Contributions	–	–	–	–	–	–	–		–
Overtime	–	–	–	–	–	–	–		–
Performance Bonus	288	229	229	–	299	229	71	31%	229
Motor Vehicle Allowance	–	–	–	–	–	–	–		–
Cellphone Allowance	155	221	137	–	113	137	(23)	-17%	137
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	**10,243**	**12,827**	**8,151**	**–**	**8,052**	**8,151**	**(99)**	**-1%**	**8,151**
Other Municipal Staff									
Basic Salaries and Wages	317,181	382,372	358,465	–	338,036	358,465	(20,429)	-6%	358,465
Pension and UIF Contributions	51,568	57,015	54,896	–	55,014	54,896	118	0%	54,896
Medical Aid Contributions	18,091	19,278	18,574	–	19,404	18,574	830	4%	18,574
Overtime	59,382	59,290	72,806	–	73,124	72,806	318	0%	72,806
Performance Bonus	(531)	549	589	–	589	589	–		589
Motor Vehicle Allowance	7,411	8,438	7,540	–	7,819	7,540	279	4%	7,540
Cellphone Allowance	2,127	2,426	2,204	–	2,138	2,204	(66)	-3%	2,204
Housing Allowances	1,920	2,116	2,024	–	2,014	2,024	(10)	-1%	2,024
Other benefits and allowances	41,610	45,857	44,230	–	44,182	44,230	(48)	0%	44,230
Payments in lieu of leave	–	–	–	–	–	–	–		–
Long service awards	–	–	–	–	–	–	–		–
Post-retirement benefit obligations	22,379	28,672	26,345	–	26,345	26,345	–		26,345
Entertainment		–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–		–
Sub Total - Other Municipal Staff	**521,139**	**606,013**	**587,671**	**–**	**568,663**	**587,671**	**(19,008)**	**-3%**	**587,671**
TOTAL SALARY, ALLOWANCES & BENEFITS	**544,713**	**632,851**	**610,171**	**–**	**591,065**	**610,171**	**(19,106)**	**-3%**	**610,171**
TOTAL MANAGERS AND STAFF	**531,381**	**618,840**	**595,822**	**–**	**576,716**	**595,822**	**(19,106)**	**-3%**	**595,822**

SDBIP

The results of the SDBIP for the fourth quarter ended 30 June 2026 is included as Appendix 1 to this report.

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q4 Fourth Quarter

Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.1%	10.3%	10.1%	10.6%	10.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	40.0%	41.2%	38.9%	36.6%	38.9%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	18.6%	17.1%	17.1%	17.2%	17.1%
Gearing	Long Term Borrowing/ Funds & Reserves	10395.3%	11158.5%	11165.2%	11574.0%	11165.2%
Liquidity						
Current Ratio	Current assets/current liabilities	279.2%	288.5%	319.6%	342.3%	319.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	201.8%	221.4%	252.2%	265.0%	252.2%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15.2%	10.0%	9.4%	11.2%	9.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	7.1%	5.9%	5.9%	7.5%	5.9%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	31.2%	24.8%	24.8%	31.1%	24.8%
Employee costs	Employee costs/Total Revenue - capital revenue	27.2%	30.7%	29.8%	28.5%	29.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	13.8%	15.8%	16.1%	15.5%	16.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue	10.3%	10.8%	10.6%	10.5%	10.6%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	36.0			40.9	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14.8%	4.2%	4.2%	13.9%	4.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.3	4.9	4.9	6.6	4.9

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	761	4,211	8,934	3,932	3,932	8,934	5,002	56.0%	2%
August	1,729	4,061	8,784	9,699	13,630	17,718	4,087	23.1%	5%
September	8,376	13,119	24,350	7,773	21,403	42,068	20,664	49.1%	8%
October	8,402	5,521	9,194	11,957	33,361	51,261	17,901	34.9%	13%
November	22,551	9,761	9,484	16,022	49,383	60,745	11,362	18.7%	19%
December	15,441	64,232	55,434	30,158	79,541	116,179	36,638	31.5%	31%
January	5,120	5,411	9,934	5,150	84,691	126,113	41,422	32.8%	33%
February	8,693	10,661	10,703	15,827	100,518	136,816	36,298	26.5%	39%
March	11,034	16,519	27,625	9,204	109,722	164,441	54,718	33.3%	42%
April	18,757	22,261	14,984	21,651	131,373	179,425	48,052	26.8%	51%
May	23,779	10,761	15,284	19,252	150,626	194,709	44,083	22.6%	58%
June	68,110	91,832	75,127	80,515	231,141	269,836	38,695	14.3%	89%
Total Capital expenditure	192,754	258,346	269,836	231,141					

Top 10 Capital Projects

Nr.	Local Area	Ward	Project description	Original Budget R'000	Amended 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 KN	REFURBISHMENT OF BUFFELS RIVER WTW	30,397,000	28,930,480	28,426,990	Construction stage.	Construction (Contract SC2588/2025).	Not applicable.	Not applicable.
2	Overstrand	Overstrand	LCH SERVICES	24,542,000	34,741,069	26,299,382	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP Phase A7 (Services) - 100% ; Masakhane UISP Wetcores - 100%; Mnt Pleasant IRDP Area 8 Phase 2 - 100%; Schulphoek UISP Interim Services - 100%	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP Phase A7 (Services) - Completed; Masakhane UISP Wetcores - Completed; Mnt Pleasant IRDP Area 8 Phase 2 - Completed; Schulphoek UISP Interim Services - Completed.	Not applicable.	Not applicable.
3	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	12,700,000	22,844,013	22,553,399	Project Completed.	Project Completed (Contract SC2490/2024).	Not applicable.	Not applicable.
4	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	13,908,000	13,908,000	13,908,000	Multi-year project 2025/26: Construction completed	Construction (Contract SC2587/2025).	Not applicable.	Not applicable.
5	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	13,000,000	14,030,000	7,175,039	Construction stage.	Construction (SC2585/2025).	Wet conditions on site due to close proximity to the Onrus River.	Dewatering system in place on site
6	Mount Pleasa	Ward 04	UPGRADE MOUNT PLEASANT SPORT GROUNDS	12,200,000	12,200,000	12,200,000	Under construction.	Under construction (SC2581/2025).	Not applicable.	Not applicable.
7	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	10,629,000	10,629,000	10,629,000	Under construction. Extension of time granted until 31/07/2026	Construction stage (SC2500A/2024).	Not applicable.	Not applicable.
8	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE REPLACEMENT	9,000,000	9,000,000	8,999,995	Project Completed.	Construction completed (Contract SC2437/2023).	Not applicable.	Not applicable.
9	Kleinmond	Ward 09	UPGRADE OF KLEINMOND SPORT FACILITIES	8,772,000	8,772,000	8,771,999	Completed	Completed	Not applicable.	Not applicable.
10	Overstrand	Overstrand	VEHICLES-ROADS	8,250,000	8,075,000	8,242,156	Project Completed.	All trucks delivered.	Not applicable.	Not applicable.
Totals				**143,398,000**	**163,129,562**	**147,205,960**				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q4 Fourth

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**66,442**	**78,215**	**71,273**	**–**	**53,992**	**71,273**	(17,282)	**-24.2%**	**71,273**
Roads Infrastructure	2,810	8,500	8,895	–	8,587	8,895	(308)	**-3.5%**	8,895
Roads	2,810	8,500	8,895	–	8,587	8,895	(308)	**-3.5%**	8,895
Storm water Infrastructure	11,607	6,200	5,988	–	1,157	5,988	(4,830)	**-80.7%**	5,988
Drainage Collection	–	–	100	–	100	100	–		100
Storm water Conveyance	11,607	6,200	5,888	–	1,057	5,888	(4,830)	**-82.0%**	5,888
Electrical Infrastructure	25,558	33,018	22,718	–	22,718	22,718	(0)	**0.0%**	22,718
MV Substations	2,032	10,000	–	–	–	–	–		–
MV Switching Stations	–	–	–	–	–	–	–		–
MV Networks	23,525	20,018	19,718	–	19,718	19,718	(0)	**0.0%**	19,718
LV Networks	–	3,000	3,000	–	3,000	3,000	(0)	**0.0%**	3,000
Water Supply Infrastructure	18,594	17,806	20,365	–	12,778	20,365	(7,588)	**-37.3%**	20,365
Boreholes	8,972	5,273	8,114	–	5,156	8,114	(2,958)	**-36.5%**	8,114
Water Treatment Works	3,623	8,983	8,701	–	6,822	8,701	(1,879)	**-21.6%**	8,701
Distribution	6,000	3,550	3,550	–	800	3,550	(2,750)	**-77.5%**	3,550
Sanitation Infrastructure	6,492	7,750	8,367	–	7,006	8,367	(1,361)	**-16.3%**	8,367
Reticulation	492	950	2,147	–	1,072	2,147	(1,074)	**-50.0%**	2,147
Waste Water Treatment Works	6,000	6,800	6,220	–	5,933	6,220	(287)	**-4.6%**	6,220
Solid Waste Infrastructure	1,004	4,940	4,940	–	1,746	4,940	(3,194)	**-64.7%**	4,940
Landfill Sites	–	–	–	–	–	–	–		–
Waste Transfer Stations	981	3,300	2,900	–	1,582	2,900	(1,318)	**-45.4%**	2,900
Waste Processing Facilities	–	840	1,140	–	–	1,140	(1,140)	**-100.0%**	1,140
Waste Drop-off Points	–	800	900	–	163	900	(737)	**-81.8%**	900
Electricity Generation Facilities	22	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Information and Communication Infrastructure	377	–	–	–	–	–	–		–
Data Centres	377	–	–	–	–	–	–		–
Community Assets	**8,120**	**12,022**	**13,422**	**–**	**10,146**	**13,422**	**(3,275)**	**-24.4%**	**13,422**
Community Facilities	2,244	1,950	4,574	–	1,236	4,574	(3,338)	**-73.0%**	4,574
Halls	580	–	60	–	32	60	(28)	-46.3%	60
Crèches	–	–	1,411	–	56	1,411	(1,355)	-96.0%	1,411
Cemeteries/Crematoria	–	–	10	–	4	10	(6)	-56.0%	10
Police	–	200	60	–	52	60	(8)	-13.6%	60
Parks	534	300	901	–	740	901	(161)	-17.9%	901
Public Open Space	143	–	424	–	90	424	(333)	-78.7%	424
Public Ablution Facilities	–	–	78	–	133	78	55	70.2%	78
Stalls	–	800	800	–	–	800	(800)	-100.0%	800
Taxi Ranks/Bus Terminals	987	650	830	–	129	830	(701)	-84.5%	830
Sport and Recreation Facilities	5,876	10,072	8,848	–	8,910	8,848	63	**0.7%**	8,848
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	5,876	10,072	8,848	–	8,910	8,848	63	0.7%	8,848
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Other assets	**18,526**	**28,292**	**37,595**	**–**	**28,870**	**37,595**	**(8,725)**	**-23.2%**	**37,595**
Operational Buildings	907	3,750	2,643	–	2,476	2,643	(168)	**-6.4%**	2,643
Municipal Offices	907	–	–	–	–	–	–		–
Workshops	–	3,750	2,595	–	2,438	2,595	(157)	-6.0%	2,595
Yards	–	–	49	–	37	49	(11)	-23.0%	49
Housing	17,619	24,542	34,952	–	26,395	34,952	(8,557)	**-24.5%**	34,952
Staff Housing	–	–	211	–	95	211	(115)	-54.8%	211
Social Housing	17,619	24,542	34,741	–	26,299	34,741	(8,442)	-24.3%	34,741
Biological or Cultivated Assets	**335**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets	335	–	–	–	–	–	–		–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Computer Equipment	**3,120**	**3,201**	**3,201**	**–**	**3,200**	**3,201**	**(1)**	0.0%	**3,201**
Computer Equipment	3,120	3,201	3,201	–	3,200	3,201	(1)	0.0%	3,201
Furniture and Office Equipment	**759**	**1,345**	**1,889**	**–**	**1,194**	**1,889**	**(696)**	-36.8%	**1,889**
Furniture and Office Equipment	759	1,345	1,889	–	1,194	1,889	(696)	-36.8%	1,889
Machinery and Equipment	**596**	**325**	**473**	**–**	**361**	**473**	**(112)**	-23.7%	**473**
Machinery and Equipment	596	325	473	–	361	473	(112)	-23.7%	473
Transport Assets	**21,309**	**24,310**	**24,786**	**–**	**24,655**	**24,786**	**(131)**	-0.5%	**24,786**
Transport Assets	21,309	24,310	24,786	–	24,655	24,786	(131)	-0.5%	24,786
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Living resources	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Capital Expenditure on new assets	**119,207**	**147,710**	**152,639**	**–**	**122,418**	**152,639**	**30,221**	**19.8%**	**152,639**

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q4									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**18,947**	**46,797**	**53,274**	**–**	**52,480**	**53,274**	(795)	**-1.5%**	**53,274**
Roads Infrastructure	–	–	–	–	–	–	–		–
Storm water Infrastructure	–	–	–	–	–	–	–		–
Electrical Infrastructure	2,492	1,500	1,500	–	1,499	1,500	(1)	**0.0%**	1,500
MV Switching Stations	2,492	1,500	1,500	–	1,499	1,500	(1)	**0.0%**	1,500
MV Networks	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	13,990	44,597	51,774	–	50,980	51,774	(794)	**-1.5%**	51,774
Dams and Weirs	–	–	–	–	–	–	–		–
Boreholes	–	–	–	–	–	–	–		–
Reservoirs	–	–	–	–	–	–	–		–
Pump Stations	500	500	–	–	–	–	–		
Water Treatment Works	–	–	–	–	–	–	–		–
Bulk Mains	–	–	–	–	–	–	–		–
Distribution	13,490	44,097	51,774	–	50,980	51,774	(794)	**-1.5%**	51,774
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	2,465	700	–	–	–	–	–		–
Pump Station	571	700	–	–	–	–	–		
Reticulation	–	–	–	–	–	–	–		–
Waste Water Treatment Works	1,894	–	–	–	–	–	–		–
Outfall Sewers	–	–	–	–	–	–	–		–
Toilet Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Community Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Parks	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Other assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Operational Buildings	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	**–**	**300**	**300**	**–**	**–**	**300**	**(300)**	-100.0%	**300**
Biological or Cultivated Assets	–	300	300	–	–	300	(300)	-100.0%	300
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Computer Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Transport Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Living resources	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Capital Expenditure on renewal of existing assets	**18,947**	**47,097**	**53,574**	**–**	**52,480**	**53,574**	**1,095**	**2.0%**	**53,574**

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q4

Description R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**159,763**	**193,053**	**180,576**	**–**	**177,102**	**180,576**	(3,474)	**-1.9%**	**180,576**
Roads Infrastructure	78,823	85,143	82,665	–	79,706	82,665	(2,959)	**-3.6%**	82,665
Roads	78,823	85,143	82,665	–	79,706	82,665	(2,959)	**-3.6%**	82,665
Storm water Infrastructure	9,572	13,746	11,409	–	10,536	11,409	(873)	**-7.6%**	11,409
Drainage Collection		–	–	–	–	–	–		–
Storm water Conveyance	9,572	13,746	11,409	–	10,536	11,409	(873)	**-7.6%**	11,409
Attenuation		–	–	–	–	–	–		–
Electrical Infrastructure	36,881	49,278	42,348	–	42,919	42,348	571	**1.3%**	42,348
LV Networks	36,881	49,278	42,348	–	42,919	42,348	571	**1.3%**	42,348
Capital Spares		–	–	–	–	–	–		–
Water Supply Infrastructure	17,591	20,984	22,295	–	22,418	22,295	123	**0.6%**	22,295
Distribution	17,590	19,901	21,411	–	21,670	21,411	259	**1.2%**	21,411
Distribution Points	1	1,083	885	–	749	885	(136)	**-15.4%**	885
PRV Stations		–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–		–
Sanitation Infrastructure	10,134	12,419	11,133	–	10,768	11,133	(365)	**-3.3%**	11,133
Pump Station		–	–	–	–	–	–		–
Reticulation	10,134	8,521	8,704	–	8,776	8,704	71	**0.8%**	8,704
Waste Water Treatment Works		3,898	2,429	–	1,993	2,429	(437)	**-18.0%**	2,429
Outfall Sewers		–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–		–
Solid Waste Infrastructure	6,763	11,483	10,725	–	10,753	10,725	29	**0.3%**	10,725
Landfill Sites		–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–		–
Waste Processing Facilities	331	3,100	2,810	–	2,721	2,810	(89)	**-3.2%**	2,810
Waste Drop-off Points	6,432	8,383	7,915	–	8,032	7,915	117	**1.5%**	7,915
Community Assets	**59,601**	**63,754**	**61,696**	**–**	**61,300**	**61,696**	**(395)**	**-0.6%**	**61,696**
Community Facilities	45,665	48,316	47,257	–	46,635	47,257	(622)	**-1.3%**	47,257
Halls	6,030	5,464	5,604	–	5,278	5,604	(326)	-5.8%	5,604
Cemeteries/Crematoria	2,111	3,111	2,561	–	2,547	2,561	(14)	-0.5%	2,561
Police	–	–	–	–	–	–	–		–
Parks	29,319	31,742	31,040	–	29,892	31,040	(1,148)	-3.7%	31,040
Public Open Space	6,115	4,186	5,373	–	6,763	5,373	1,391	25.9%	5,373
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	2,090	3,812	2,679	–	2,154	2,679	(525)	-19.6%	2,679
Sport and Recreation Facilities	13,936	15,437	14,439	–	14,665	14,439	226	**1.6%**	14,439
Indoor Facilities		–	–	–	–	–	–		–
Outdoor Facilities	13,936	15,437	14,439	–	14,665	14,439	226	1.6%	14,439
Capital Spares		–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Other assets	**6,204**	**18,955**	**17,453**	**–**	**15,942**	**17,453**	**(1,511)**	**-8.7%**	**17,453**
Operational Buildings	6,204	18,955	17,453	–	15,942	17,453	(1,511)	**-8.7%**	17,453
Municipal Offices	6,204	18,955	17,453	–	15,942	17,453	(1,511)	-8.7%	17,453
Housing	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets	**7,842**	**10,661**	**10,783**	**–**	**10,658**	**10,783**	**(125)**	-1.2%	**10,783**
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	7,842	10,661	10,783	–	10,658	10,783	(125)	**-1.2%**	10,783
Computer Software and Applications	7,842	10,661	10,783	–	10,658	10,783	(125)	-1.2%	10,783
Computer Equipment	**1,292**	**2,546**	**2,310**	**–**	**1,790**	**2,310**	**(520)**	-22.5%	**2,310**
Computer Equipment	1,292	2,546	2,310	–	1,790	2,310	(520)	-22.5%	2,310
Furniture and Office Equipment	**996**	**1,704**	**1,664**	**–**	**941**	**1,664**	**(723)**	-43.4%	**1,664**
Furniture and Office Equipment	996	1,704	1,664	–	941	1,664	(723)	-43.4%	1,664
Machinery and Equipment	**1,723**	**5,807**	**5,737**	**–**	**4,914**	**5,737**	**(823)**	-14.3%	**5,737**
Machinery and Equipment	1,723	5,807	5,737	–	4,914	5,737	(823)	-14.3%	5,737
Transport Assets	**32,021**	**22,339**	**42,259**	**–**	**40,501**	**42,259**	**(1,759)**	-4.2%	**42,259**
Transport Assets	32,021	22,339	42,259	–	40,501	42,259	(1,759)	-4.2%	42,259
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Living resources	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature	–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	**269,443**	**318,818**	**322,479**	**–**	**313,148**	**322,479**	**9,331**	**2.9%**	**322,479**

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q4 Fourth Quarter

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	**123,661**	**138,760**	**138,760**	**–**	**138,760**	**138,760**	**–**		**138,760**
Roads Infrastructure	41,228	49,695	49,695	–	49,695	49,695	–		49,695
Roads	41,228	49,695	49,695	–	49,695	49,695	–		49,695
Storm water Infrastructure	8,794	8,899	8,899	–	8,899	8,899	–		8,899
Drainage Collection	8,794	8,899	8,899	–	8,899	8,899	–		8,899
Electrical Infrastructure	27,716	28,196	28,196	–	28,196	28,196	–		28,196
LV Networks	27,093	28,196	28,196	–	28,196	28,196	–		28,196
Capital Spares	622	–	–	–	–	–	–		–
Water Supply Infrastructure	22,294	26,052	26,052	–	26,052	26,052	–		26,052
Distribution	21,710	26,052	26,052	–	26,052	26,052	–		26,052
Capital Spares	584	–	–	–	–	–	–		–
Sanitation Infrastructure	20,406	22,577	22,577	–	22,577	22,577	–		22,577
Waste Water Treatment Works	19,563	22,577	22,577	–	22,577	22,577	–		22,577
Capital Spares	842	–	–	–	–	–	–		–
Solid Waste Infrastructure	3,225	3,340	3,340	–	3,340	3,340	–		3,340
Landfill Sites	3,225	3,340	3,340	–	3,340	3,340	–		3,340
Community Assets	**14,446**	**15,199**	**15,199**	**–**	**15,199**	**15,199**	**–**		**15,199**
Community Facilities	14,446	15,199	15,199	–	15,199	15,199	–		15,199
Halls	14,446	15,199	15,199	–	15,199	15,199	–		15,199
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
							–		
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Other assets	**3,628**	**3,538**	**3,538**	**–**	**3,538**	**3,538**	**–**		**3,538**
Operational Buildings	3,628	3,538	3,538	–	3,538	3,538	–		3,538
Municipal Offices	3,628	3,538	3,538	–	3,538	3,538	–		3,538
Housing	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets	**464**	**290**	**290**	**–**	**290**	**290**	**–**		**290**
Servitudes		–	–	–	–	–	–		–
Licences and Rights	464	290	290	–	290	290	–		290
Computer Software and Applications	464	290	290	–	290	290	–		290
Computer Equipment	**740**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Computer Equipment	740	–	–	–	–	–	–		–
Furniture and Office Equipment	**2,017**	**2,547**	**2,547**	**–**	**2,547**	**2,547**	**–**		**2,547**
Furniture and Office Equipment	2,017	2,547	2,547	–	2,547	2,547	–		2,547
Machinery and Equipment	**1,440**	**1,621**	**1,621**	**–**	**1,621**	**1,621**	**–**		**1,621**
Machinery and Equipment	1,440	1,621	1,621	–	1,621	1,621	–		1,621
Transport Assets	**6,372**	**5,188**	**5,188**	**–**	**5,188**	**5,188**	**–**		**5,188**
Transport Assets	6,372	5,188	5,188	–	5,188	5,188	–		5,188
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Living resources	**69**	**68**	**68**	**–**	**68**	**68**	**–**		**68**
Mature	69	68	68	–	68	68	–		68
Policing and Protection	69	68	68	–	68	68	–		68
Immature	–	–	–	–	–	–	–		–
Total Depreciation	**152,838**	**167,211**	**167,211**	**–**	**167,211**	**167,211**	**–**		**167,211**

Supporting Table SC13e

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

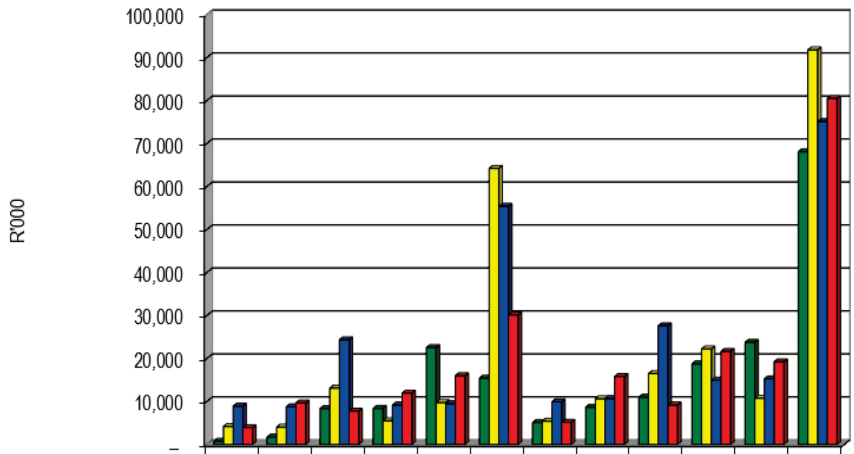
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	**43,535**	**36,710**	**36,793**	**–**	**29,490**	**36,793**	(7,303)	**-19.8%**	**36,793**
Roads Infrastructure	–	–	–	–	–	–	–		–
Storm water Infrastructure	–	1,000	1,000	–	1,000	1,000	(0)	**0.0%**	1,000
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	1,000	1,000	–	1,000	1,000	(0)	**0.0%**	1,000
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	15,464	16,300	16,300	–	16,300	16,300	(0)	**0.0%**	16,300
MV Networks	15,464	16,300	16,300	–	16,300	16,300	(0)	**0.0%**	16,300
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	500	500	500	–	499	500	(1)	**-0.2%**	500
Distribution	500	500	500	–	499	500	(1)	**-0.2%**	500
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	27,571	18,910	18,993	–	11,691	18,993	(7,302)	**-38.4%**	18,993
Pump Station	13,501	13,000	14,030	–	7,175	14,030	(6,855)	**-48.9%**	14,030
Reticulation	600	600	600	–	592	600	(8)	**-1.3%**	600
Waste Water Treatment Works	13,470	5,310	4,363	–	3,924	4,363	(439)	**-10.1%**	4,363
Outfall Sewers	–	–	–	–	–	–	–		–
Toilet Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Community Assets	**11,065**	**26,829**	**26,829**	**–**	**26,753**	**26,829**	**(76)**	**-0.3%**	**26,829**
Community Facilities	–	4,000	4,000	–	3,924	4,000	(76)	**-1.9%**	4,000
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	3,000	3,000	–	2,983	3,000	(17)	-0.6%	3,000
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Parks	–	–	–	–	–	–	–		–
Public Open Space	–	1,000	1,000	–	941	1,000	(59)	-5.9%	1,000
Sport and Recreation Facilities	11,065	22,829	22,829	–	22,829	22,829	(0)	**0.0%**	22,829
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	11,065	22,829	22,829	–	22,829	22,829	(0)	0.0%	22,829
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
							–		
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Other assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Operational Buildings	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Computer Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Transport Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Living resources	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Capital Expenditure on upgrading of existing assets	**54,600**	**63,539**	**63,622**	**–**	**56,243**	**63,622**	**7,379**	**11.6%**	**63,622**

Other supporting documentation

Section 71 charts

Capital expenditure monthly trend - actual vs target

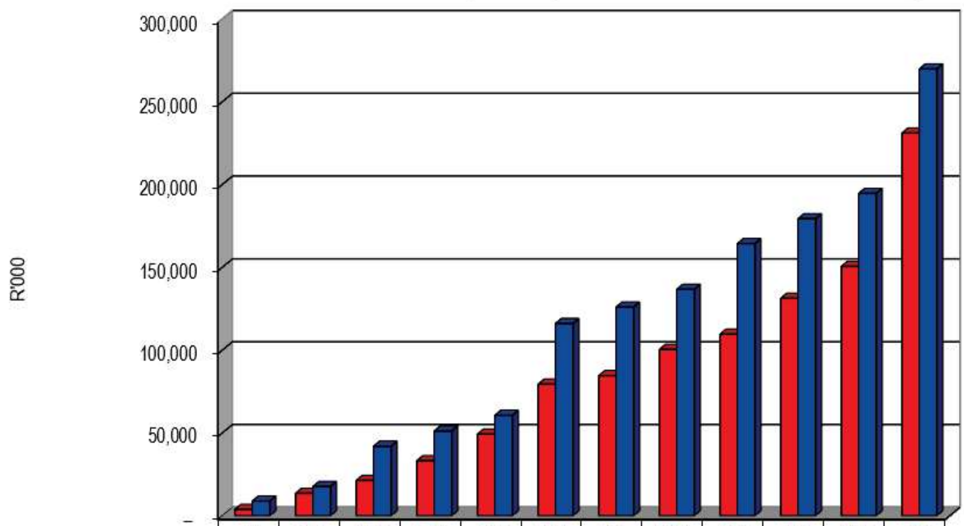
Chart C1 2025/26 Capital Expenditure Monthly Trend: actual v target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2024/25	761	1,729	8,376	8,402	22,551	15,441	5,120	8,693	11,034	18,757	23,779	68,110
Original Budget	4,211	4,061	13,119	5,521	9,761	64,232	5,411	10,661	16,519	22,261	10,761	91,832
Adjusted Budget	8,934	8,784	24,350	9,194	9,484	55,434	9,934	10,703	27,625	14,984	15,284	75,127
Monthly Actual	3,932	9,699	7,773	11,957	16,022	30,158	5,150	15,827	9,204	21,651	19,252	80,515

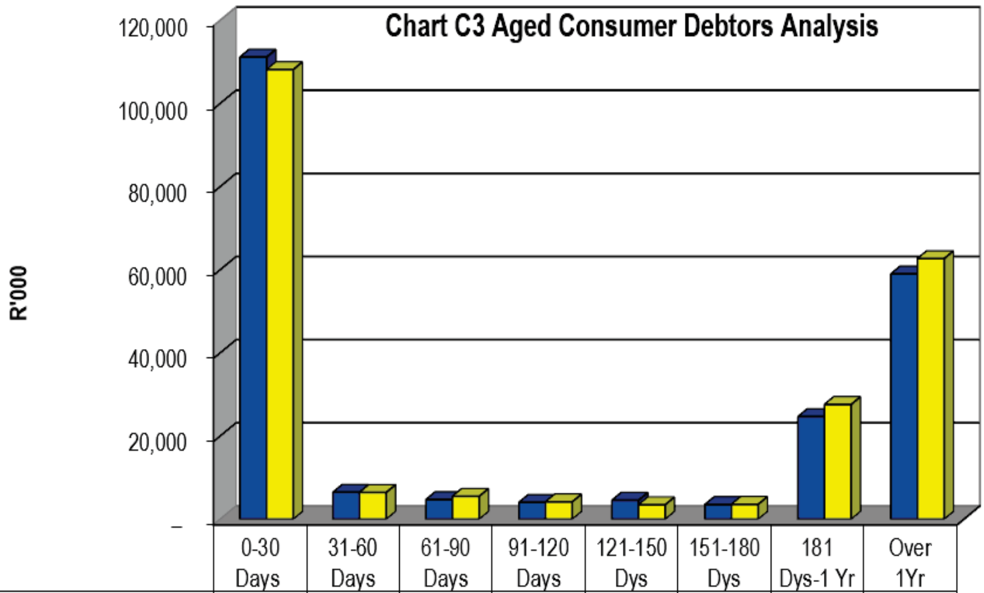
Capital expenditure – YTD actual vs YTD trend

Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target



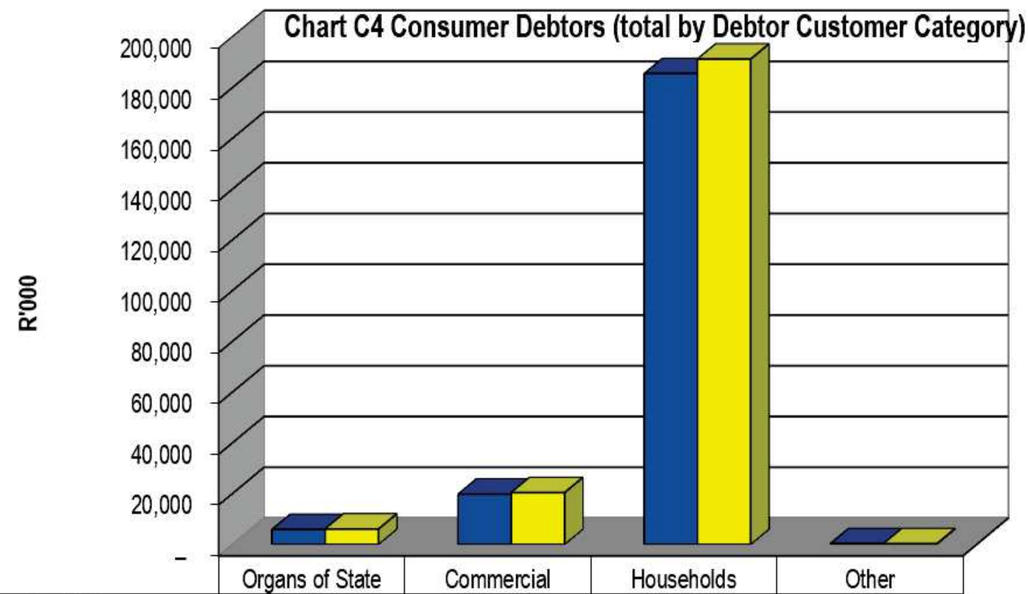
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD Actual	3,932	13,630	21,403	33,361	49,383	79,541	84,691	100,51	109,72	131,37	150,62	231,14
YearTD Budget	8,934	17,718	42,068	51,261	60,745	116,17	126,11	136,81	164,44	179,42	194,70	269,83

Debtors Age Analysis



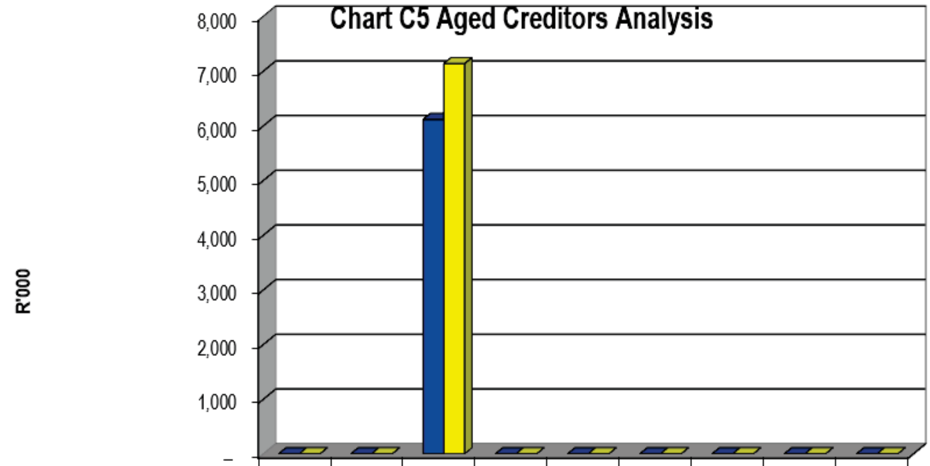
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2025/26	111,156	6,467	4,715	4,033	4,546	3,516	24,651	58,993
2024/25	108,141	6,422	5,498	4,155	3,458	3,562	27,587	62,664

Debtors by Type



	Organs of State	Commercial	Households	Other
2024/25	5,893	19,812	185,558	271
Budget Year 2025/26	6,075	20,425	191,297	280

Creditor Payments



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Medical Aid deductions
2024/25	–	–	6,117	–	–	–	–	–	–
Budget Year 2025/26	–	–	7,137	–	–	–	–	–	–

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 June 2026 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: 21 July 2026

Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

Service Delivery and Budget Implementation Plan (SDBIP) 4th Quarterly report: 01 April – 30 June 2026

2025/2026 financial year

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The sections below provide an executive summary of service delivery performance in terms of the top level SDBIP for the **fourth quarter of the 2025/2026 financial year**, 01 April 2026 to 30 June 2026.

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 2025/2026 (01 JULY 2025 TO 30 JUNE 2026)

The graph below displays the overall strategic (top layer SDBIP) per Directorate for the 2025/2026 financial year (1 July 2025 - June 2026).

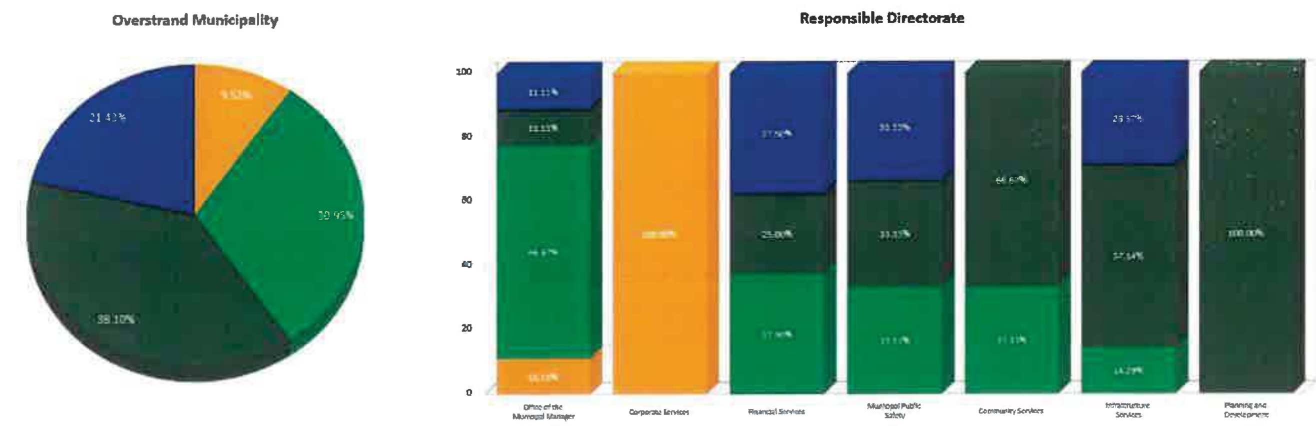

Figure 1: Top layer SDBIP performance for 2025/2026 (01 July 2025 – 30 June 2026)

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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	**4 (9.52%)**	1 (11.11%)	3 (100.00%)	-	-	-	-	-
Met	**13 (30.95%)**	6 (66.67%)	-	3 (37.50%)	1 (33.33%)	1 (33.33%)	2 (14.29%)	-
Well Met	**16 (38.10%)**	1 (11.11%)	-	2 (25.00%)	1 (33.33%)	2 (66.67%)	8 (57.14%)	2 (100.00%)
Extremely Well Met	**9 (21.43%)**	1 (11.11%)	-	3 (37.50%)	1 (33.33%)	-	4 (28.57%)	-
Total:	**42**	**9**	**3**	**8**	**3**	**3**	**14**	**2**
	100%	**21.43%**	**7.14%**	**19.05%**	**7.14%**	**7.14%**	**33.33%**	**4.76%**

Overall, 100% of the 42 top layer key performance areas (KPI's) were met and almost met for the financial period, 01 July 2025 – 30 June 2026. Zero of the indicators were not met.

Note: Due to year end, the financial figures cited are preliminary and subject to the draft Annual Financial Statements (AFS) that will be available in the 2nd week of August 2026. The draft AFS figures will be verified in the draft unaudited Annual Report at the end of August 2026.

1.2 TOP LAYER SDBIP REPORT: 01 APRIL – 30 JUNE 2026 (4th QUARTER)

Office of the Municipal Manager

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								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	Minutes of the ward committee meetings held	70	N/A	28	34	G2	[D53] Divisional Manager: Strategic Support Services: Target well met. (June 2026)	[D53] Divisional Manager: Strategic Support Services: n/a (June 2026)	70	92	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	TMT minutes where item served	4	N/A	1	4	B	[D167] Chief Risk Officer: Target extremely well met. (April 2026)		4	13	B

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TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								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	Expenditure report from SAMRAS	95%	N/A	95%	85.66%	O	[D54] Municipal Manager: KPI Almost Met (June 2026)	[D54] Municipal Manager: *Planning and Development: Project delayed due to stakeholder engagement- Strengthen stakeholder engagement planning and closely monitor progress. *Roads: Project delayed due to poor consultant performance- Closely monitor consultant performance and implement corrective actions where necessary. *Water: Project delayed due to the small works tender- Expedite project implementation. Groundwater Development (Pearly Beach), Drilling contract	95%	85.66%	O

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TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												implementation delayed due to additional suspensive conditions. - Resolve outstanding suspensive conditions and fast-track contract implementation. *Sewerage: (Onrus River Sewer Pump Station) Tender implementation delayed.- Closely monitor implementation against the revised programme. *Stormwater :Additional pipes could not be delivered on time, and the tender was cancelled due to outstanding environmental authorization.- Obtain the required environmental			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												authorization and proceed with procurement. *Waste Management: No valid tender received, and the fencing tender was awarded late.- Re-advertise the tender where necessary. Request for rollover of funds were submitted to the budget office and will form part of the 1st Adjustments Budget for 2026/2027. (June 2026)			

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TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	Cover page and signature section of the performance agreements.	3	N/A	0	0	N/A			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 letter of the Auditor General and submit 4 progress reports to Executive Mayor	Number of progress reports monitored and submitted to Executive Mayor	Municipal Manager	Copy of e-mail and report submitted to the Executive Mayor by the Municipal Manager	4	N/A	1	1	G	[D7] Municipal Manager: KPI Met (June 2026)		4	4	G

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TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	Signed appraisals	6	N/A	0	0	N/A			6	6	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	Confirmation of receipt of the report	1	N/A	0	0	N/A			1	1	G
TL40	The provision of democratic, accountable and ethical governance	Prepare the final IDP for submission to Council by the end of May 2026	Final IDP submitted	Municipal Manager	Council resolution of the approved IDP	1	N/A	1	1	G	[D42] Divisional Manager: Strategic Support Services: Target met 29 May 2026 (May 2026)		1	1	G

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TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	Minutes of Meeting where the MTREF was tabled	1	N/A	1	1	G	[D189] CFO: Target met. (May 2026)		1	1	G

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Corporate Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL17	The provision of democratic, accountable and ethical governance	The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan (Actual expenditure divided by the budget allocated) (MPPMR Reg 10 (f))	% of the training budget spent on implementation of the WSP	Director: Corporate Services	Expenditure reports from SAMRAS system	100%	N/A	100%	99.95%	O	[D155] Director: Corporate Services: Target almost met (June 2026)	[D155] Director: Corporate Services: Actual budget spent was R1 836 941.00, of which R898.25 is the remaining amount. No training could be conducted for the unspent amount. KPI to be reviewed during mid-year review in January 2027 as the performance system used does not provide for rounding-off. (June 2026)	**100%**	**99.95%**	O
TL18	The provision of democratic, accountable and ethical governance	92% of the approved and funded organogram filled {(actual number of posts filled dived by the funded posts budgeted) x100}	% filled	Director: Corporate Services	HR statistics on filled and vacant posts	92%	N/A	92%	83.42%	O	[D157] Director: Corporate Services: Target almost met. (June 2026)	[D157] Director: Corporate Services: The under - performance is due to resignations, deaths etc. The KPI will be reviewed during the mid-year	**92%**	**83.42%**	O

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TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												review in January 2027. In their performance assessment, Provincial Treasury also recommended that the target be revised to a more achievable level. (June 2026)			
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	Monthly report to respective Directors. Extract from Payday	75	N/A	75	65	O	[D110] Divisional Manager: Human Resources Management: Target almost met. (June 2026)	[D110] Divisional Manager: Human Resources Management: The underperformance is influenced by various factors such as resignations, pension, disability, death etc. that impacts the filling of posts. HR electronically triggers the start of the recruitment process, in compliance with the timeline as prescribed in the Municipal Staff Regulations (2021) Section 11(1)(b) (June 2026)	75	65	O

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Finance

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								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	Latest actual ratio available	4.60	N/A	4.60	7.30	B	[D299] CFO: Target extremely well met. (June 2026)		**4.60**	**7.30**	B
TL10	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the municipality's ability to meet its service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year) (MPPMR Reg 10 (g))	Ratio achieved	CFO	Latest actual ratio available	16	N/A	16	41.79	B	[D300] CFO: Target extremely well met. (June 2026)		**16**	**41.79**	B

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	Latest actual ratio available	14%	N/A	14%	13.87%	B	[D301] CFO: Target extremely well met. (June 2026)		**14%**	**13.87%**	B
TL12	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by end August 2025	Financial statements submitted	CFO	AFS submitted to the AG	1	N/A	0	0	N/A			**1**	**1**	G
TL13	The provision of democratic, accountable and ethical governance	Submit a reviewed long term financial plan to the CFO by end of October 2025	Reviewed long term financial plan submitted	CFO	Reviewed long term financial plan	1	N/A	0	0	N/A			**1**	**1**	G
TL14	The provision of democratic, accountable and ethical governance	Report monthly to the MM on the status of 30/60/90 days debtor payments	Number of reports submitted	CFO	Email sent to MM	12	N/A	3	3	G	[D246] Divisional Manager: Revenue Management: Target met. (June 2026)		**12**	**12**	G

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TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL28	The provision and maintenance of municipal services	Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements (MPPMR Reg 10 (b))	Number of Indigent households	CFO	Monthly summary from the indigent register	5 800	N/A	5 800	7 442	G2	[D249] Divisional Manager: Revenue Management: Target well met. (June 2026)		**5 800**	**7 442**	G2
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	Calculation of 12 month rolling average	98%	N/A	98%	99.38%	G2	[D302] CFO: Target well met. (June 2026)		**98%**	**99.38%**	G2

A1 15/27

Municipal Public Safety

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								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	Council minutes noting the draft Reviewed Disaster Management Plan	1	N/A	0	0	N/A			1	1	G
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	Quarterly statistical report	150	N/A	39	46	G2	[D370] Director: Municipal Public Safety: Target well met (June 2026)		150	154	G2
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	SAMRAS report and Journal for fines impairment	R20 000 000	N/A	R5 000 000	R23 119 952	B	[D371] Director: Municipal Public Safety: Target extremely well met (June 2026)		R20 000 000	R55 464 714	B

A1 16/27

Community Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								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	Year to date expenses (SAMRAS report)	100%	N/A	100%	100.45%	G2	[D461] Director: Community Services: KPI WELL MET (June 2026)		**100%**	**100.45%**	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	Yearly statistics provided by finance department (SAMRAS)	36 676	N/A	36 676	37 983	G2	[D426] Manager: Parks, Recreation Refuse Removal & Cemeteries: KPI Well Met (June 2026)		**36 676**	**37 983**	G2

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TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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 removal of refuse in informal households (Once per week = 52 weeks per annum	Director: Community Services	Bi- annual eMIS report on the weekly refuse removal.	52	N/A	52	52	G	[D427] Manager: Parks, Recreation Refuse Removal & Cemeteries: KPI Met (June 2026)		**52**	**52**	G

Infrastructure Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								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	Consultants reseal statistical report	120 000	N/A	120 000	141 255	G2	[D549] Principal Engineer: Civil Engineering Services: Target well met (June 2026)		**120 000**	**141 255**	G2

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TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	Report from Directorate Infrastructure (WSA) compiled from independent laboratory test results	75%	N/A	75%	87.85%	G2	[D519] Principal Engineer: Civil Infrastructure Planning: Target well met (June 2026)		**75%**	**84.90%**	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	Independent Laboratory test result	95%	N/A	95%	99.01%	G2	[D520] Principal Engineer: Civil Infrastructure Planning: Target well met. (June 2026)		**95%**	**97.77%**	G2
TL5	The provision and maintenance of municipal services	Limit unaccounted water to less than 33% {(Number of kilolitre water purified - Number of kilolitre water sold)/Number of kilolitre purified x 100)}	% of water unaccounted for	Chief Engineer: Infrastructure Services	Consolidated report_ SAMRAS (DB4) GFS and Infrastructure (water purified)	32%	N/A	32%	31.14%	B	[D536] Principal Engineer: Civil Engineering Services: Target extremely well met. (June 2026)		**32%**	**31.14%**	B

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TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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) × 100}	% of electricity unaccounted for	Chief Engineer: Infrastructure Services	Electricity losses Excel spreadsheet from Manager: Costing and Reports in Finance Directorate	7.65%	N/A	7.65%	7.49%	B	[D524] Principal Engineer: Electrical Services: Target extremely well met. (June 2026)	[D524] Principal Engineer: Electrical Services: N/A (June 2026)	7.65%	7.49%	B
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	Letter of submission of Water Services Audit to DWS	1	N/A	0	0	N/A			1	1	G

A1 20|27

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								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	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	N/A	262	502	B	[D550] Principal Engineer: Civil Engineering Services: Target extremely well met (June 2026)		**262**	**502**	B

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TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL24	The provision and maintenance of municipal services	Provision of cleaned piped water to all formal households within 200 m from households (MPPMR Reg 10 (a))	No of formal households that meet agreed service standards for piped water	Chief Engineer: Infrastructure Services	Yearly statistics provided by finance department (SAMRAS)	32 888	N/A	32 888	33 961	G2	[D551] Principal Engineer: Civil Engineering Services: Target well met (June 2026)		**32 888**	**33 961**	G2
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	Based on number of households billed by department of finance	23 500	N/A	23 500	25 056	G2	[D523] Chief Engineer: Infrastructure Services: KPI well met (June 2026)		**23 500**	**25 056**	G2

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TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	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 for the number of the toilets to informal households (excluding invaded land unsuitable for housing and private land)	785	N/A	785	798	G2	[D552] Principal Engineer: Civil Engineering Services: Target well met (June 2026)		785	798	G2

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TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	Yearly statistics provided by the Department of Finance	33 562	N/A	33 562	35 034	G2	[D553] Principal Engineer: Civil Engineering Services: Target well met (June 2026)	[D553] Principal Engineer: Civil Engineering Services: None (June 2026)	**33 562**	**35 034**	G2
TL32	The provision and maintenance of municipal services	100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2026 (Actual MIG expenditure/Allocation received)	% expenditure of allocated MIG funds	Chief Engineer: Infrastructure Services	Monthly MIG report	100%	N/A	100%	100%	G	[D535] Principal Engineer: Project Management Unit (PMU): Target met. (June 2026)		**100%**	**100%**	G

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TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	Report on the GPS coordinates on the number of taps installed for informal households on invaded land	80	N/A	80	91	G2	[D554] Principal Engineer: Civil Engineering Services: Target well met (June 2026)		80	91	G2
TL39	The provision and maintenance of municipal services	The provision of sanitation services to informal households on invaded land with available funding (?"Land Invasion?" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of toilets provided for informal households on invaded land with available funding	Chief Engineer: Infrastructure Services	Report on the GPS coordinates for the number of toilets provided for informal households on invaded land	105	N/A	105	171	B	[D555] Principal Engineer: Civil Engineering Services: Target extremely well met (June 2026)		105	171	B

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Planning & Development

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Original Annual Target	Revised Annual Target	4th Quarter ending June 2026 (1 April 2026 – 30 June 2026)					Overall Performance for the 2025/2026 financial year		
								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	Internally verified list of beneficiaries appointed	900	N/A	300	318	G2	[D638] Manager: Socio-Economic Services: Target well met. (June 2026)		**900**	**946**	G2
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	Internally verified list of SMME'S supported	180	N/A	90	93	G2	[D637] Manager: Socio-Economic Services: Target well met. (June 2026)		**180**	**194**	G2

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A1 27|27

RECOMMENDATION TO THE COUNCIL:

that the content of the report for the fourth quarter of the 2025/2026 financial year on the top-level Service Delivery and Budget Implementation Plan **be noted.**

ANNEXURE B

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	
Quarter 2	Donations received		200.00	
Quarter 3	Donations received		100.00	
Quarter 4	Donations received		20 000.00	**R20 400.00**
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	
Quarter 2	AFRICA A:AWARDS CEREMONY DONATION-FISHERHAVEN AC	-2 000.00		
	COHEN G:KWAGGA TOP 10 ATHLETICS EVENT-HERMANUS H	-1 800.00		

	COHEN G: ASSIST WITH ANNUAL AWARDS - VALID DREAM	-10 000.00	
	COHEN G OVERBERG NETBALL FEDERATION	-2 000.00	
	NOMBULA B: DONATION FOR RESIDENTS-FIRE DISASTER	-12 000.00	
	TAFU C OVERSTRAND ASSOCIATION FOR PPL WITH	-4 000.00	
	TAFU NWONKWO C: DONATION - DB BOX INSTALLATION	-1 000.00	
	LOMBARD H: NATIONAL GYM CHAMPIONSHIP - SCHNEEBER	-10 000.00	
	AFRICA A-OVERBERG NETBALL FEDERATION-PROJECT FUN	-2 000.00	
	COETZEE D: ELDERLY FOOD - VOLVERTROUE DIENSSENTR	-10 000.00	
	NQINATA N:FEEDING SCHEME DONATION-KHANYA EDUCARE	-20 000.00	
	NOMATITI M: SANITARY/READING MATERIAL - THULA TH	-20 000.00	
	AFRICA A: AWARDS CEREMONY-HAWSTON SECONDARY SCHO	-2 000.00	
	DEES R-OVERBERG NETBALL FEDERATION PROJECT FUNDS	-5 000.00	
	SIHLAHLA M-SPORT DEVELOPMENT-ITHEMBA SPORTING CL	-3 500.00	
	SIHLAHLA M:DONATION TO SOUP KITCHEN-EQUALITY CHI	-4 500.00	
	AFRICA A: ERF888 BURN ASSIST - PEARLY SHELL SERV	-5 000.00	
	NUTT R: INTERN TOURNAMENT RUGBY7S - WEIR SPORT P	-10 000.00	
	NUTT R: BLADE MARITIME ACADEMY	-11 850.00	
	AVONTUUR JD: LERM C	-5 000.00	
	COETZEE D: BURIAL FOR SWARTS G	-9 922.50	
	GILLION E: ELGIN SENIOR MAJORETTES	-5 000.00	
	SIHLAHLA M: GALA DINNER - VALID DREAMERS FOUNDAT	-3 500.00	
	TAFU-NWONKO C: GALA DINNER - VALID DREAMERS FOUN	-3 500.00	
	SIHLAHLA M-MOVEMENT CHAMPIONING CHANGEMAYOR FUN	-6 000.00	
	BRICE K:RENEWAL-SWALLOW PARK-HERM BUSINESS CHAMB	-20 000.00	
	NOMATITI MSA: ELDERLY LUCH - THULA THULA 5 NPC	-15 000.00	
	NTSABO N:OUTREACH PROGRAM-HEAL THE WORLD MINISTR	-20 000.00	
	GRIMBEEK M: COMMUNITY PROJECTS - SPORT TOURISM E	-25 000.00	
	KLAAS A:EVENTS FUNDING-HAWSTON SEA FESTIVAL	-76 000.00	
	AFRICA A: COMM SLAVES FREEDOM - OVERBERG CHAINAQ	-2 000.00	
	BRICE K:DONATION - HERMANUS BUSINESS CHAMBER	-29 544.00	
	DEES R: COASTAL ADVENT PROGRAMME - COASTLINE EXP	-5 000.00	
	KLAAS A: CHRISTMAS PROJECT - LOUW CX SUNDAY SCHO	-5 000.00	
	AFRICA A: MUSIC INSTRUMENTS - VROUE AKSIE GROEP	-2 000.00	-369 116.50
Quarter 3	GILLION E:DONATION FOR BURNED DOWN HOUSE-GORDON	-10 000.00	
	KLAAS A:DONATION FOR BURNED DOWN HOUSE-GORDON N	-4 998.20	
	ERF 2828 HHW RPL E METER BOX - HOUSE FIRE	-4 116.00	
	SIHLAHLA M:BACK2SCHOOL CAMPAIGN - SIYAKHA COMM E	-8 000.00	
	AFRICA A:DONASIE SKOOL BEHOEFTES-PEARLY SHELL SE	-5 000.00	
	KOMANI A:DONATION-LULUTHO LWESIZWE CHILDREN&YOUT	-10 000.00	
	FOURIE S:BURIAL CARINUS A-ANRE FUNERAL HOMES	-7 500.00	
	GILLION E:DONATION-HERMANUS VISUAL ART&DESIGN	-5 000.00	
	GRIMBEEK M:DONATION-KOGELBERG BIOSHPERE RESERVE	-5 000.00	
	GRIMBEEK M:DONATION-HANGKLIP COMMUNITY CARE CENT	-10 000.00	
	LOMBARD H:DONATION-HERMANUS HACKING GROUP	-20 000.00	
	COHEN G OVERBERG NETBALL FEDERATION MAYOR PROJEC	-825.00	
	LOMBARD H: SPANDIEL J STUDIES - STADIO PTY LTD	-5 000.00	
	WILLIAMS S: CRITICARE JUMPBAG - THE PARAMEDIC SH	-1 619.95	
	WILLIAMS S 18/02 KLEINMOND BOXING MMA PROJ FUND	-6 000.00	
	FOURIE G: DONATION-1LIFE RESCUE TRUST	-7 000.00	
	LOMBAARD H:DONATION-IZIBUSISO FOSTER HOME	-15 000.00	
	FOURIE S: SCOOTER BIKES - SEESTERRETJIES CHILDHO	-5 500.00	
	FOURIE S: FIRE SERV ASSIST - STRANDVELD BOEREVER	-15 000.00	
	FOURIE S:ANIMAL WELFARE DONATION-BARC ANIMAL TRU	-15 000.00	
	KLASS A LULUTHO LWESIZWE CHILDREN & DEVELOPMENT	-10 000.00	
	KLASS A MTHIMKHULU COMMUNITY DEVELOPMENT PROJECT	-4 700.00	
	COHEN G MTHIMKHULU COMMUNITY DEVELOPMENT PROJECT	-5 300.00	
	NUTT R OVERBERG NETBALL FEDERATION PROJECT FUNDS	-4 850.00	
	NUTT R MOUNT PLEASANT CITY PROJECT FUNDS	-3 000.00	
	KLAAS A:DONATION-ENDLESS JOURNEY MEDIA & PROJECT	-5 000.00	
	GRIMBEEK M NATIONAL SEA RESCUE INSTITUTE OF SOUT	-5 000.00	
	NUTT R EL AL FUNERAL SERVICES CC	-5 000.00	
	LERM C:FUNDING FOR PROJECTS-HERMANUS BUSINESS CH	-20 000.00	
	WILLIAMS S: GROUP COSTUME - SEW AND FLOW MASINDI	-5 000.00	
	KLASS A OVERSTRAND ASSOCIATION FOR PERSONS-FUNDS	-10 000.00	-238 409.15
Quarter 4	GILLION E:DONATION FOR TOG BAGS-HAWSTON RUGBY CL	-5 500.00	
	ELS T: AFTER-SCHOOL CENTRE - PIKKEWYNTJIES PRE-P	-50 000.00	
	NTSABO L-MOVEMENT IN CHRIST SPIRITUAL MINISTRY	-5 000.00	
	DEES R:FUNDING FOR TOG BAGS-HAWSTON RUGBY CLUB	-3 000.00	
	EVENTS-RACE2HERMANUS	-80 000.00	
	TAFU-NWONKWO C: MATRIC EVENT - QHAYIYA SECONDARY	-3 500.00	
	BEYI S: SOCCER GOALPOSTS - QHAYIYA SECONDARY	-12 650.00	
	TAFU-NWONKWO C-KHANYA EDUCARE CENTRE PROJ FUNDS	-8 000.00	
	BEYI S-OVERSTRAND UNDERTAKERS PROJ FUNDS	-5 000.00	
	MEDHYPE -WILLIAMS S PROJECT FUNDS	-6 000.00	
	KLAAS A-MASIZAKHE EDUCARE CENTRE PROJECT FUNDS	-2 000.00	
	SIHLAHLA M-MASIZAKHE EDUCARE CENTRE PROJECT FUND	-1 900.00	

KLAAS A:DONATION-HERMANUS CLIFF PATH MANAGEMENT	-80 000.00		
KALFIESFEES 2026 - MAYORAL FUND	-40 000.00		
LERM C:DONATION-HERMANUS BOTANICAL SOCIETY	-8 200.00		
KLAAS A: CASH PRIZE - SALIM UNITED FC	-3 000.00		
KLASS A G-MAYO'S CUP 2026-LITTLE TIGERS SKY SCRA	-1 000.00		
KLASS AG-MAYOR'S CUP 2026-KLM KRIEKETKLUB	-3 000.00		
KLAAS A:PRIZE MONEY-HAWSTON CRICKET CLUB	-4 000.00		
KLAAS A:PRICE MONEY-GOLDEN ARROWS	-4 000.00		
KLASS AG-MAYOR'S CUP 2026 OVERHILLS NETBALL CLUB	-2 500.00		
DEES R: CHILD PROTECT WEEK - TREE OF HOPE	-3 480.00		
KLAAS A: PRIZE MONEY - STANFORD FC	-3 000.00		
KLAAS A:PRICE MONEY-EXPRESS NETBALL CLUB	-1 500.00		
BEYI S-LIKHANYE MAYILE MAYOR'S PROJECT FUNDS	-3 200.00		
KLAAS A: PRIZE MONEY - ZWELIHLE UNITED	-2 000.00		
GRIMBEEEK M:DONATION-HANGKLIP COMMINUTY CARE CEN	-14 000.00		
NQINATA T: DONATION-ITHEMBA SPORTING CLUB NPC	-10 000.00		
KLAAS A-THE APOSTOLIC MISSION OF SA MAYORS PRO F	-50 000.00		
BEYI S:DONATION-HERMANUS SOCCER ASSOCIATION CLUB	-29 150.00		
RESANDT C: DOMINOES DAY - PEARLY SHELL SERVICE C	-20 000.00		
DEES RUGENE KLEINMOND PRIMARY SCHOOL PROJECT FUN	-16 500.00		
WILLIAMS S NG KERK KLEINMOND PROJECT FUNDS	-19 860.00		
RESANDT C: STREET SOCCER POLES - SIYAKHA EDUCARE	-10 000.00		
COETZEE D:ATLANTICS RUGBY CLUB-DONATION	-20 000.00		
COETZEE D:DONATION-ENDLESS JOURNEY MEDIA&PROJECT	-10 000.00	-540 940.00	**-R1 946 056.35**
Closing Balance 30 June 2026			**R271 324.05**

ANNEXURE C 1/3

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

JUNE 2026

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 first Overstrand Cost Containment Policy was approved by Council on 27 May 2020. The before-mentioned been considered and updated with the annual revision of policies.

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	R	R	R	R	R	R
Use of Consultants	**41 152 006**	2 926 733	5 622 921	4 768 127	16 041 314	11 792 911
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.)	**933 127**	180 726	314 614	167 415	270 371	0
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.)	**418 153**	57 796	103 017	61 706	54 109	141 525

Sponsorships, events and catering	**1 337 822**	107 287	342 313	140 289	208 251	539 682
Communication	**6 072 227**	717 875	1 108 502	1 020 887	1 866 772	1 358 191
Other related expenditure items	**0**	0	0	0	0	0
Total	**49 913 335**	3 990 417	7 491 367	6 158 424	18 440 817	**13 832 310**

OVERSTRAND MUNICIPALITY

mSCOA ROADMAP AND mSCOA IMPLEMENTATION – JUNE 2026

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

1. **mSCOA ROADMAP**

2. **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**

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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.
7. Compiling a detailed roadmap

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. Roadmap

The process of compiling a roadmap in terms of the criteria below is in progress.

Focus Area	Sub-category
ICT Architecture	Hardware
ICT Architecture	Servers
ICT Architecture	Software
ICT Architecture	ERP Licences
Governance and Institutional Requirements	Functioning mSCOA Steering Committee or equivalent structure
Governance and Institutional Requirements	Regular Reporting on mSCOA implementation
Governance and Institutional Requirements	Appointment of a mSCOA champion
Governance and Institutional Requirements	Appointment of a suitably qualified System Administrator
Governance and Institutional Requirements	Development & adoption of IT policies and securities
Governance and Institutional Requirements	Data back-up and disaster recovery
System Functionality	ERP modules and 3rd party systems used
System Functionality	Seamless and full integration of data in the ERP system, including 3rd party systems
User Proficiency and Training	Capacitation of staff on mSCOA chart, basic accounting, balance sheet budgeting and movement accounting
User Proficiency and Training	Change management initiatives to ensure that mSCOA is institutionalized

It has been determined that the current financial system (Samras Classic-transacting environment) has reached end of life, essentially as no further enhancements are undertaken by the service provider. This determination was done in terms of the criteria of the NT Position Paper relating to whether a system is and upgrade or classified as a new system.

Although the budget is being compiled in the Web Portal version, this also does not cater for functionality suggested in the draft business process regulations. Challenges currently experienced with both systems are also highlighted further in this report.

A further due dilligence is currently being performed and also compared to two other systems in the local government enviroment. A report will be presented to the Top Management Team for consideration.

Status report till 31 Decemeber 2025

Quarter 2

All financial and non-financial datastrings for the quarter were generated and uploaded to the National Treasury GoMuni platform. Manual intervention is still required for certain of the datastrings as challenges still exist regarding correct mSCOA segmentation alignment and system capabilities of the Samras Classic financial system, as also articulated later in this report.

The Western Cape Provincial Treasury (WCPT) performed an analysis on the municipal datastrings. Although we concur with issues raised, the system capabilities and available functionality was explained and the fact that we have implemented manual control measures to mitigate risks.

National Treasury (NT), in conjunction with the Chartered Institute of Government Finance Audit and Risk Officers (CIGFARO) hosted the Annual Integrated Consultative Forum (ICF) conference during December 2025, dealing with all mSCOA related topics and emphasis on the mSCOA minimum business processes requirements and functionality. Due to cost considerations, no officials attended the conference and could attend limited presentations on a virtual platform.

The draft mSCOA minimum business processes requirements was published during December 2025, as well as various NT position papers.

Solvem hosted a 2-day conference which was attended by the Business Analyst.

Due diligence: The Business Analyst has further scheduled various appointments with three 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 are being followed up with assessments with the different target groups for the compilation of a report to be submitted to TMT.

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 –

- o The SAMRAS Classic version of the system is old technology – thus presenting numerous challenges.
- o 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.
- o 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.
- o 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.
- o 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.

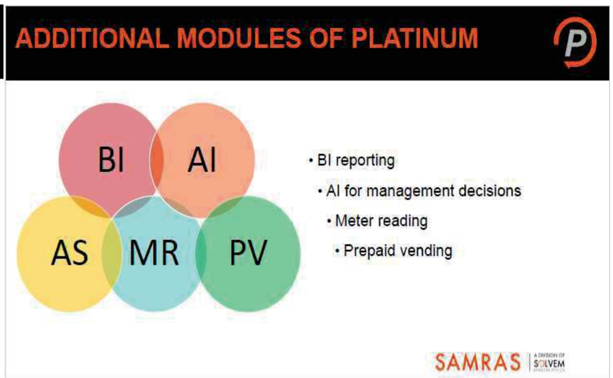
Feedback shared regarding financial systems evaluation done by the National Treasury-

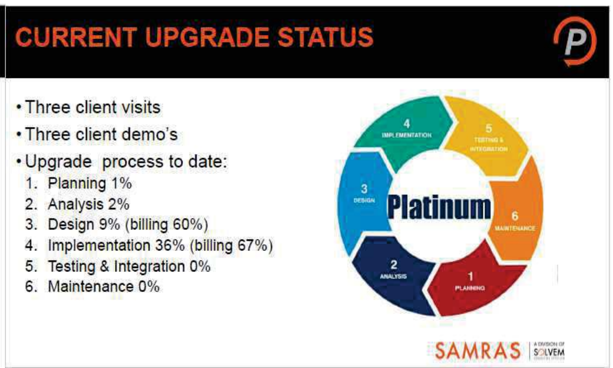
- On-site visits at multiple municipalities - these exercises included all system vendors.
- Assessments entailed testing of ERP financial systems functionality in terms of compliance with the key business processes (Annexure B of MFMA Circular No 80).
- It was confirmed to the meeting that the SAMRAS 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:**





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.