



QUARTERLY BUDGET REPORT AND SDBIP MARCH 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



ORDINARY MEETING OF THE COUNCIL
GEWONE VERGADERING VAN DIE RAAD
INTLANGANISO YESIQHELO YEBHUNGA

MINUTES / NOTULE /

IMIZUZU

DATE / DATUM / UMHLA : 29 APRIL / APRELI 2026

**VENUE / PLEK / INDAWO : BANQUETING HALL /
BANKETSAAL**

**CIVIC CENTRE / BURGERSENTRUM / IZIKO LOLUNTU
HERMANUS**

TIME / TYD / IXESHA: 10:00

7.8

BUDGET REPORT AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) FOR THE QUARTER ENDED MARCH 2026**BA King
15 April 2026****Divisional Manager: Financial Accounting****(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):

1. that the budget report and service delivery and budget implementation plan for the quarter ended March 2026, prepared as part of the reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003 and additional information, **be noted**; and
2. that the amendments to the previous reported actuals of Municipal Public Safety and Planning and Development for Quarters 1 and 2 of 2025/26, **be approved**.

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



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In-Year Report of the Municipality

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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 third quarter ended 31 March 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 31 March 2026.

1.1.3 Other relevant information

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

YTD Actual operating revenue at the end of the third quarter for 2025/2026 is 78.07% of the budgeted revenue of R2.001bn. The expenditure reflects spending of 66% against the budgeted expenditure of R2.105bn.

The YTD Capital expenditure amounts to R109.7m or 40.66% of the amended budget of R269.8m. The current capital commitments of orders in progress amount to R101.8m or 37.75% of the amended capital budget of R269.8m.

Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

Two Adjustments Budgets were tabled during this quarter for proposals emanating from the midyear review and various adjustments identified on the operating and capital budgets and proposals emanating from additional grant allocations and an additional public contribution received.

The debt collection rate stood at 99,40% at the end of March 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 March 2026, prepared as part of the financial reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003 and additional information, **be noted**;

that the amendments to the previous reported actuals of Municipal Public Safety and Planning and Development for Quarters 1 and 2 of 2025/25 **be approved**.

Executive Summary

The Audited Outcome financial information for 2024/2025 is included in this report and the details thereof is reflected in Table C1 to Table C7.

Revenue by Source

The Year-to-Date actual revenue is 0.40% above the YTD budget projections at the end of March 2026.

Borrowings

The balance of borrowings amounts to R358.4m at the end of March 2026.

Operating expenditure by vote & type

Current expenditure is 2.31% below YTD budget projections as at March 2026.

Capital expenditure

The YTD Capital expenditure amounts to R109.7m or 40.66% of the amended budget of R269.8m. The current capital commitments of orders in progress amount to R101.8m or 37.75% of the amended capital budget of R269.8m.

Capital projects were funded from the following sources:

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Funded by:									
National Government	54,164	76,207	76,207	5,189	29,932	36,400	(6,468)	-18%	76,207
Provincial Government	18,719	25,342	36,541	971	11,577	26,456	(14,879)	-56%	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	-	-	44	(44)	-100%	64
Transfers recognised - capital	76,992	101,549	112,812	6,160	41,509	62,899	(21,390)	-34%	112,812
Borrowing	77,047	106,337	104,918	2,191	40,550	68,178	(27,628)	-41%	104,918
Internally generated funds	38,716	50,460	52,106	853	27,663	30,964	(3,301)	-11%	52,106
Total Capital Funding	192,754	258,346	269,836	9,204	109,722	162,041	(52,318)	-32%	269,836

Financial Position

In terms of the Statement of Financial Position, the current ratio at the end of March 2026 is at 4.83: 1, compared to 2.59: 1 at the end of June 2025.

Cash flows

The municipality started the year with a positive cash balance of R854.1 million. The March closing balance is R1.077bn million. Refer to Supporting Table SC9 for more details on the cash position.

The commitments against cash are listed below:

Commitments against cash as at March 2026:

Cash and cash equivalents	1,077,017,644
Commitments against cash:	
Unspent external loans	-30,005,557
Unspent rollover cash committed	-1,643,119
Unspent conditional receipts	-69,765,521
Surplus cash committed for Capital Budget	-22,497,073
Creditors/suppliers	-6,792,147
Housing development fund	-3,228,375
Self-insurance fund	-26,140,916
Re-payments of borrowings current year (interest + capital)	-40,113,086
Cash	<u>876,831,850</u>

Debt Collection

The collection rate gained traction during the Quarter 3 for the 2025/2026 financial year and at the end of March 2026 this stood at 99,4%, as compared to 98,11% on 30 June 2025.

Allocations received (National & Provincial Grants)

Grants totaling R91.4m were received during March 2026.

Spending on Grants

Spending on grants amounts to R8.3m for March 2026 which includes FMG, MIG, EPWP, WSIG, INEP, Resource funding for the establishment & support of Law

Enforcement Rural Safety Unit & K9 Unit, Community Library Grant, 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 - M09 March			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue	0.40%		
Expenditure By Type	-2.31%		
Capital Expenditure	-32.29%	Capital Commitments=R101.9m	
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	1,604,190	75.87%
Expenditure	2,105,545	1,389,608	66.00%
Surplus / (Deficit)	8,839	214,581	
Capital	269,836	109,722	40.66%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	2,001,572	1,562,681	78.07%
Expenditure	2,105,545	1,389,608	66.00%
Surplus / (Deficit)	(103,973)	173,072	
Capital	269,836	109,722	40.66%

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 - M09 March

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	31,875	290,596	287,983	2,613	1%	383,977	
Service charges	1,116,329	1,199,626	1,169,160	97,315	899,689	896,314	3,375	0%	1,169,160	
Investment revenue	73,160	55,000	68,000	5,744	41,488	41,488	-		68,000	
Transfers and subsidies - Operational	199,017	205,957	207,587	46,509	196,594	196,594	-		207,587	
Other own revenue	198,264	173,311	172,848	11,280	134,315	134,126	189	0%	172,848	
Total Revenue (excluding capital transfers and	1,953,878	2,017,871	2,001,572	192,723	1,562,681	1,556,504	6,176	0%	2,001,572	
Employee costs	531,381	618,840	594,914	45,100	426,418	429,024	(2,607)	-1%	594,914	
Remuneration of Councillors	13,332	14,012	14,349	1,539	10,762	10,762	0	0%	14,349	
Depreciation and amortisation	152,838	167,211	167,211	13,934	125,408	125,408	-		167,211	
Interest	48,767	51,227	45,040	850	26,304	26,304	-		45,040	
Inventory consumed and bulk purchases	533,086	632,328	627,516	44,642	416,893	423,247	(6,354)	-2%	627,516	
Transfers and subsidies	16,716	16,770	16,770	1,285	12,915	12,915	-		16,770	
Other expenditure	527,749	611,953	639,745	30,721	370,908	394,872	(23,963)	-6%	639,745	
Total Expenditure	1,823,868	2,112,340	2,105,545	138,071	1,389,608	1,422,532	(32,924)	-2%	2,105,545	
Surplus/(Deficit)	130,010	(94,469)	(103,973)	54,652	173,072	133,972	39,100	29%	(103,973)	
Transfers and subsidies - capital (monetary allocations)	72,989	101,549	112,768	6,160	41,509	41,509	-		112,768	
Transfers and subsidies - capital (in-kind)	4,003	-	44	-	-	-	-		44	
Surplus/(Deficit) after capital transfers & contributions	207,001	7,080	8,839	60,812	214,581	175,481	39,100	22%	8,839	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-	
Surplus/ (Deficit) for the year	207,001	7,080	8,839	60,812	214,581	175,481	39,100	22%	8,839	
Capital expenditure & funds sources										
Capital expenditure	192,754	258,346	269,836	9,204	109,722	162,041	(52,318)	-32%	269,816	
Capital transfers recognised	76,992	101,549	112,812	6,160	41,509	62,899	(21,390)	-34%	112,812	
Borrowing	77,047	106,337	104,918	2,191	40,550	68,178	(27,628)	-41%	104,918	
Internally generated funds	38,716	50,460	52,106	853	27,663	30,964	(3,301)	-11%	52,106	
Total sources of capital funds	192,754	258,346	269,836	9,204	109,722	162,041	(52,318)	-32%	269,836	
Financial position										
Total current assets	1,181,533	942,343	1,068,835		1,274,769				1,068,835	
Total non current assets	4,051,141	4,166,089	4,155,195		4,036,391				4,155,195	
Total current liabilities	423,145	326,629	334,448		263,820				334,448	
Total non current liabilities	641,220	693,169	691,707		666,182				691,707	
Community wealth/Equity	4,168,309	4,088,634	4,197,876		4,381,158				4,197,876	
Cash flows										
Net cash from (used) operating	346,352	223,747	290,768	133,028	463,592	463,414	(178)	-0%	290,768	
Net cash from (used) investing	(177,438)	(228,178)	(239,724)	(9,234)	(113,072)	(113,072)	-		(239,724)	
Net cash from (used) financing	8,492	(59,454)	(61,512)	(1,811)	(127,566)	(127,566)	-		(61,512)	
Cash/cash equivalents at the month/year end	854,064	723,115	843,596	-	1,077,018	1,076,840	(178)	-0%	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	101,201	8,085	5,733	9,063	5,289	5,363	17,159	54,694	206,588	
Creditors Age Analysis										
Total Creditors	6,792	-	-	-	-	-	-	-	6,792	

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional									
<i>Governance and administration</i>	568,499	558,698	531,677	19,328	404,064	408,253	(4,189)	-1%	531,677
Executive and council	69,018	78,908	37,942	(21,239)	37,952	37,952	0	0%	37,942
Finance and administration	499,480	479,790	493,735	40,567	366,112	370,301	(4,189)	-1%	493,735
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	168,617	190,872	199,508	12,725	128,628	126,811	1,817	1%	199,508
Community and social services	9,655	9,667	9,667	943	8,947	7,250	1,697	23%	9,667
Sport and recreation	32,199	42,443	42,443	5,371	33,133	30,013	3,120	10%	42,443
Public safety	29,217	71,012	60,132	4,939	44,685	45,099	(414)	-1%	60,132
Housing	97,546	67,750	87,266	1,472	41,863	44,449	(2,586)	-6%	87,266
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	29,380	25,010	27,792	1,672	20,263	20,473	(210)	-1%	27,792
Planning and development	17,970	15,605	16,293	1,621	12,272	11,882	390	3%	16,293
Road transport	10,556	6,430	6,474	51	6,730	4,823	1,907	40%	6,474
Environmental protection	854	2,975	5,025	-	1,261	3,769	(2,508)	-67%	5,025
<i>Trading services</i>	1,264,341	1,344,840	1,355,407	165,152	1,051,229	1,042,476	8,753	1%	1,355,407
Energy sources	750,422	803,779	794,779	89,972	617,545	613,084	4,461	1%	794,779
Water management	231,351	254,990	262,490	30,362	193,722	193,868	(146)	0%	262,490
Waste water management	154,580	151,900	156,967	24,039	130,946	127,675	3,271	3%	156,967
Waste management	127,989	134,170	141,170	20,779	109,016	107,849	1,167	1%	141,170
<i>Other</i>	33	-	0	6	6	-	6		0
Total Revenue - Functional	2,030,870	2,119,420	2,114,384	198,883	1,604,190	1,598,013	6,176	0%	2,114,384
Expenditure - Functional									
<i>Governance and administration</i>	298,802	363,287	365,012	23,140	239,838	250,155	(10,317)	-4%	365,012
Executive and council	67,122	73,767	67,439	4,829	48,112	48,563	(451)	-1%	67,439
Finance and administration	227,724	284,657	292,550	17,963	188,375	197,825	(9,450)	-5%	292,550
Internal audit	3,956	4,863	5,023	348	3,351	3,767	(416)	-11%	5,023
<i>Community and public safety</i>	314,658	370,794	360,982	20,860	232,490	237,194	(4,704)	-2%	360,982
Community and social services	25,556	28,762	28,694	2,056	19,587	20,270	(683)	-3%	28,694
Sport and recreation	64,141	79,622	71,489	4,600	55,175	54,325	849	2%	71,489
Public safety	140,324	212,178	203,330	13,427	124,218	127,497	(3,279)	-3%	203,330
Housing	84,638	50,232	57,469	778	33,510	35,102	(1,592)	-5%	57,469
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	212,127	243,372	239,927	15,696	144,099	147,666	(3,567)	-2%	239,927
Planning and development	51,500	63,589	56,220	3,770	35,062	37,886	(2,824)	-7%	56,220
Road transport	133,810	150,904	153,695	9,593	88,591	89,271	(680)	-1%	153,695
Environmental protection	26,817	28,799	30,012	2,333	20,447	20,509	(62)	0%	30,012
<i>Trading services</i>	995,836	1,127,966	1,135,194	78,119	770,744	784,565	(13,821)	-2%	1,135,194
Energy sources	586,592	674,784	672,653	47,109	460,217	466,490	(6,273)	-1%	672,653
Water management	167,885	181,546	182,303	11,745	118,589	121,427	(2,837)	-2%	182,303
Waste water management	146,977	156,965	159,918	10,736	107,961	110,838	(2,877)	-3%	159,918
Waste management	94,382	114,670	120,320	8,528	83,977	85,810	(1,833)	-2%	120,320
<i>Other</i>	2,445	6,921	4,429	256	2,437	2,952	(515)	-17%	4,429
Total Expenditure - Functional	1,823,868	2,112,340	2,105,545	138,071	1,389,608	1,422,532	(32,924)	-2%	2,105,545
Surplus/ (Deficit) for the year	207,001	7,080	8,839	60,812	214,581	175,481	39,100	22%	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) - M09 March

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Municipal Council	69,013	78,908	37,942	(21,239)	37,951	37,951	-		37,942
Vote 2 - Office of the Municipal Manager	833	515	860	42	713	308	405	131.7%	860
Vote 3 - Corporate Services	122	1,274	1,774	6	102	1,331	(1,229)	-92.3%	1,774
Vote 4 - Financial Services	475,912	477,666	490,666	40,505	365,184	367,999	(2,815)	-0.8%	490,666
Vote 5 - Infrastructure Services	1,373,260	1,419,613	1,450,527	166,666	1,099,706	1,091,783	7,922	0.7%	1,450,527
Vote 6 - Community Services	42,900	52,939	52,939	6,379	42,680	38,884	3,796	9.8%	52,939
Vote 7 - Municipal Public Safety	29,217	71,012	60,132	4,939	44,685	45,099	(414)	-0.9%	60,132
Vote 8 - Planning and Development	39,611	17,494	19,544	1,585	13,169	14,658	(1,489)	-10.2%	19,544
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2,030,870	2,119,420	2,114,384	198,883	1,604,190	1,598,013	6,176	0.4%	2,114,384
Expenditure by Vote									
Vote 1 - Municipal Council	45,672	55,516	53,635	3,849	38,936	39,210	(275)	-0.7%	53,635
Vote 2 - Office of the Municipal Manager	20,551	33,702	29,173	2,552	17,923	20,024	(2,101)	-10.5%	29,173
Vote 3 - Corporate Services	68,360	82,589	81,712	4,809	54,817	61,075	(6,258)	-10.2%	81,712
Vote 4 - Financial Services	136,147	171,468	174,513	11,011	117,249	120,885	(3,636)	-3.0%	174,513
Vote 5 - Infrastructure Services	1,179,782	1,293,520	1,299,399	85,167	857,270	868,020	(10,750)	-1.2%	1,299,399
Vote 6 - Community Services	176,139	203,116	193,622	12,447	135,995	137,809	(1,814)	-1.3%	193,622
Vote 7 - Municipal Public Safety	135,700	201,555	205,522	13,368	122,764	128,089	(5,325)	-4.2%	205,522
Vote 8 - Planning and Development	61,517	70,875	67,969	4,869	44,655	47,420	(2,765)	-5.8%	67,969
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	1,823,868	2,112,340	2,105,545	138,071	1,389,608	1,422,532	(32,924)	-2.3%	2,105,545
Surplus/ (Deficit) for the year	207,001	7,080	8,839	60,812	214,581	175,481	39,100	22.3%	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) - M09 March

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	111,266	1,035,518	1,032,021	3,497	0%		1,360,364
Service charges - Electricity	680,585	745,540	718,135	60,092	551,734	550,570	1,164	0%		718,135
Service charges - Water	200,340	209,109	208,803	17,364	163,877	161,822	2,055	1%		208,803
Service charges - Waste Water Management	127,050	129,533	126,779	10,757	100,842	98,782	2,061	2%		126,779
Service charges - Waste management	108,353	115,444	115,444	9,101	83,235	85,140	(1,905)	-2%		115,444
Sale of Goods and Rendering of Services	106,778	63,725	73,387	2,907	51,676	51,676	-			73,387
Agency services	6,846	7,500	7,500	623	5,716	5,625	91	2%		7,500
Interest	507	0	0	-	-	-	-			0
Interest earned from Receivables	11,703	12,500	12,500	909	5,951	6,458	(508)	-8%		12,500
Interest earned from Current and Non Current Assets	73,160	55,000	68,000	5,744	41,488	41,488	-			68,000
Dividends	-	-	-	-	-	-	-			-
Rent on Land	855	452	452	63	859	859	-			452
Rental from Fixed Assets	8,246	7,544	7,544	767	6,889	6,349	539	8%		7,544
Licence and permits	1,116	780	780	90	982	982	-			780
Special rating levies	-	15,420	15,420	1,289	11,680	11,680	-			15,420
Operational Revenue	16,233	5,554	5,620	1,559	10,590	10,590	-			5,620
Non-Exchange Revenue	612,106	649,770	641,208	81,456	527,163	524,484	2,679	1%		641,208
Property rates	367,109	383,977	383,977	31,875	290,596	287,983	2,613	1%		383,977
Surcharges and Taxes	-	-	-	-	-	-	-			-
Fines, penalties and forfeits	12,341	52,537	42,344	3,414	31,820	31,758	62	0%		42,344
Licence and permits	1,858	2,000	2,000	204	1,589	1,500	89	6%		2,000
Transfer and subsidies - Operational	199,017	205,957	207,587	46,509	196,594	196,594	-			207,587
Interest	2,027	2,300	2,300	176	1,200	1,284	(84)	-7%		2,300
Fuel Levy	-	-	-	-	-	-	-			-
Operational Revenue	-	-	-	-	-	-	-			-
Gains on disposal of Assets	13,632	-	-	-	-	-	-			-
Other Gains	16,121	3,000	3,000	(721)	5,365	5,365	-			3,000
Discontinued Operations	-	-	-	-	-	-	-			-
Total Revenue (excluding capital transfers and	1,953,878	2,017,871	2,001,572	192,723	1,562,681	1,556,504	6,176	0%		2,001,572
Expenditure By Type										
Employee related costs	531,381	618,840	594,914	45,100	426,418	429,024	(2,607)	-1%		594,914
Remuneration of councillors	13,332	14,012	14,349	1,539	10,762	10,762	0	0%		14,349
Bulk purchases - electricity	481,547	556,160	553,190	40,034	376,041	379,270	(3,229)	-1%		553,190
Inventory consumed	51,539	76,168	74,326	4,608	40,852	43,976	(3,125)	-7%		74,326
Debt impairment	12,698	70,770	25,001	2,083	18,751	18,751	-			25,001
Depreciation and amortisation	152,838	167,211	167,211	13,934	125,408	125,408	-			167,211
Interest	48,767	51,227	45,040	850	26,304	26,304	-			45,040
Contracted services	321,654	356,644	382,587	22,663	197,192	213,611	(16,419)	-8%		382,587
Transfers and subsidies	16,716	16,770	16,770	1,285	12,915	12,915	-			16,770
Irrecoverable debts written off	37,069	20,000	60,131	(32)	54,994	54,994	-			60,131
Operational costs	156,227	164,539	172,027	6,006	99,972	107,517	(7,545)	-7%		172,027
Losses on Disposal of Assets	-	-	-	-	-	-	-			-
Other Losses	101	-	-	-	-	-	-			-
Total Expenditure	1,823,868	2,112,340	2,105,545	138,071	1,389,608	1,422,532	(32,924)	-2%		2,105,545
Surplus/(Deficit)	130,010	(94,469)	(103,973)	54,652	173,072	133,972	39,100	0		(103,973)
Transfers and subsidies - capital (monetary allocations)	72,989	101,549	112,768	6,160	41,509	41,509	-			112,768
Transfers and subsidies - capital (in-kind)	4,003	-	44	-	-	-	-			44
Surplus/(Deficit) after capital transfers & contributions	207,001	7,080	8,839	60,812	214,581	175,481				8,839
Income Tax	-	-	-	-	-	-	-			-
Surplus/(Deficit) after income tax	207,001	7,080	8,839	60,812	214,581	175,481				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	60,812	214,581	175,481				8,839
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	207,001	7,080	8,839	60,812	214,581	175,481				8,839

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.40% above the YTD budget projections.

Current expenditure is 2.31% below YTD budget projections for March 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) - M09 March

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	1,354	3,315	3,315	244	2,914	1,658	1,257	76%	3,315
Vote 4 - Financial Services	2,015	8,420	8,263	-	7,144	6,197	947	15%	8,263
Vote 5 - Infrastructure Services	143,031	215,840	221,888	8,351	76,836	133,668	(56,831)	-43%	221,888
Vote 6 - Community Services	596	2,925	1,325	-	1,049	744	306	41%	1,325
Vote 7 - Municipal Public Safety	1,210	3,792	4,092	384	527	2,844	(2,317)	-81%	4,092
Vote 8 - Planning and Development	23	29	1,049	7	23	15	9	60%	1,029
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	148,229	234,321	239,932	8,986	88,494	145,125	(56,631)	-39%	239,912
Single Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	2	15	21	-	12	16	(4)	-22%	21
Vote 3 - Corporate Services	1,973	-	-	-	-	-	-	-	-
Vote 4 - Financial Services	18,384	16,060	15,711	-	14,064	11,783	2,281	19%	15,711
Vote 5 - Infrastructure Services	17,537	7,950	12,267	218	7,152	5,117	2,035	40%	12,267
Vote 6 - Community Services	5,129	-	1,777	-	-	-	-	-	1,777
Vote 7 - Municipal Public Safety	1,358	-	128	-	-	-	-	-	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	218	21,228	16,916	4,312	25%	29,904
Total Capital Expenditure	192,754	258,346	269,836	9,204	109,722	162,041	(52,318)	-32%	269,816
Capital Expenditure - Functional Classification									
Governance and administration									
Executive and council	48	70	76	-	12	43	(31)	-72%	76
Finance and administration	3,355	3,430	3,497	244	2,914	1,771	1,143	65%	3,497
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	42,468	72,520	83,107	5,145	38,513	58,697	(20,184)	-34%	83,107
Community and social services	1,192	6,625	6,077	-	5,299	4,114	1,185	29%	6,077
Sport and recreation	17,476	33,901	33,768	3,789	17,315	22,458	(5,143)	-23%	33,768
Public safety	6,181	7,452	8,521	384	4,322	6,070	(1,748)	-29%	8,521
Housing	17,619	24,542	34,741	971	11,577	26,056	(14,479)	-56%	34,741
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	4,948	18,954	21,785	225	13,602	11,350	2,252	20%	21,785
Planning and development	1,151	1,554	3,985	7	106	777	(671)	-86%	3,985
Road transport	3,797	17,400	17,800	218	13,496	10,573	2,923	28%	17,800
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	141,935	163,372	161,371	3,591	54,681	90,179	(35,498)	-39%	161,371
Energy sources	45,169	60,218	48,613	795	20,227	19,804	423	2%	48,613
Water management	34,078	63,653	73,470	1,966	26,456	43,636	(17,180)	-39%	73,470
Waste water management	58,077	34,560	34,348	831	7,998	23,185	(15,187)	-66%	34,348
Waste management	4,612	4,940	4,940	-	-	3,555	(3,555)	-100%	4,940
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	192,754	258,346	269,836	9,204	109,722	162,041	(52,318)	-32%	269,836
Funded by:									
National Government	54,164	76,207	76,207	5,189	29,932	36,400	(6,468)	-18%	76,207
Provincial Government	18,719	25,342	36,541	971	11,577	26,456	(14,879)	-56%	36,541
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)	4,108	-	64	-	-	44	(44)	-100%	64
Transfers recognised - capital	76,992	101,549	112,812	6,160	41,509	62,899	(21,390)	-34%	112,812
Borrowing	77,047	106,337	104,918	2,191	40,550	68,178	(27,628)	-41%	104,918
Internally generated funds	38,716	50,460	52,106	853	27,663	30,964	(3,301)	-11%	52,106
Total Capital Funding	192,754	258,346	269,836	9,204	109,722	162,041	(52,318)	-32%	269,836

Capital expenditure is 32.3% 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 - M09 March

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	1,077,018	843,596	
Trade and other receivables from exchange transactions	164,476	110,653	90,021	103,867	90,021	
Receivables from non-exchange transactions	50,227	35,577	43,097	34,024	43,097	
Current portion of non-current receivables	-	-	-	-	-	
Inventory	12,097	15,588	18,182	12,805	18,182	
VAT	19,024	1,800	17,911	3,550	17,911	
Other current assets	81,647	55,610	56,028	43,504	56,028	
Total current assets	1,181,533	942,343	1,068,835	1,274,769	1,068,835	
Non current assets						
Investments	7,315	8,400	8,456	8,250	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	3,742,880	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	4,036,391	4,155,195	
TOTAL ASSETS	5,232,674	5,108,433	5,224,031	5,311,159	5,224,031	
LIABILITIES						
Current liabilities						
Bank overdraft	-	-	-	-	-	
Financial liabilities	150,929	61,383	61,471	22,832	61,471	
Consumer deposits	63,274	69,665	68,474	63,806	68,474	
Trade and other payables from exchange transactions	158,574	133,297	157,669	62,528	157,669	
Trade and other payables from non-exchange transactions	3,012	-	-	69,766	-	
Provision	40,253	48,242	36,826	40,156	36,826	
VAT	-	6,076	1,581	2,929	1,581	
Other current liabilities	7,103	7,966	8,426	1,804	8,426	
Total current liabilities	423,145	326,629	334,448	263,820	334,448	
Non current liabilities						
Financial liabilities	335,584	360,476	360,549	335,584	360,549	
Provision	178,380	186,928	194,067	189,387	194,067	
Long term portion of trade payables	-	-	-	-	-	
Other non-current liabilities	127,256	145,765	137,091	141,211	137,091	
Total non current liabilities	641,220	693,169	691,707	666,182	691,707	
TOTAL LIABILITIES	1,064,365	1,019,798	1,026,155	930,002	1,026,155	
NET ASSETS	4,168,309	4,088,634	4,197,876	4,381,158	4,197,876	
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)	4,165,081	4,085,404	4,194,647	4,377,929	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	4,381,158	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 - M09 March

Description R thousands	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	365,875	395,671	380,865	36,868	303,860	303,740	120	0%	380,865
Service charges	1,063,983	1,191,297	1,168,162	104,954	916,418	916,423	(5)	0%	1,168,162
Other revenue	147,686	95,718	121,480	4,135	218,390	218,390	-		121,480
Transfers and Subsidies - Operational	197,257	205,957	207,587	46,167	203,945	203,945	-		207,587
Transfers and Subsidies - Capital	70,817	101,549	112,812	44,758	100,911	100,911	-		112,812
Interest	86,667	55,000	68,000	6,829	48,639	48,639	-		68,000
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(1,519,736)	(1,753,448)	(1,706,326)	(108,548)	(1,289,351)	(1,289,414)	(62)	0%	(1,706,326)
Interest	(49,393)	(51,227)	(45,040)	(850)	(26,304)	(26,304)	-		(45,040)
Transfers and Subsidies	(16,803)	(16,770)	(16,770)	(1,285)	(12,915)	(12,915)	-		(16,770)
NET CASH FROM/(USED) OPERATING ACTIVITIES	346,352	223,747	290,768	133,028	463,592	463,414	(178)	0%	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)	(3,350)	(3,350)	-		30,112
Payments									
Capital assets	(188,752)	(258,346)	(269,836)	(9,204)	(109,722)	(109,722)	-		(269,836)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(177,438)	(228,178)	(239,724)	(9,234)	(113,072)	(113,072)	-		(239,724)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	65,000	90,000	90,000	-	-	-	-		90,000
Increase (decrease) in consumer deposits	(6,064)	5,200	2,819	77	532	532	-		2,819
Payments									
Repayment of borrowing	(50,444)	(154,654)	(154,332)	(1,888)	(128,097)	(128,097)	-		(154,332)
NET CASH FROM/(USED) FINANCING ACTIVITIES	8,492	(59,454)	(61,512)	(1,811)	(127,566)	(127,566)	-		(61,512)
NET INCREASE/ (DECREASE) IN CASH HELD	177,406	(63,885)	(10,468)	121,983	222,954	222,776			(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		1,077,018	1,076,840			843,596

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 1.077bn.

The municipality started the year with a positive cash balance of R854.1 million. The March closing balance is R1.077bn million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year+1 2026/27	Budget Year+2 2027/28
R thousands															
Cash Receipts By Source															
Property rates	33,790	36,590	33,052	31,753	36,854	32,739	33,019	29,194	36,868	-	-	-	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	-	-	-	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	-	-	-	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	-	-	-	127,298	138,469	146,786
Service charges - Waste Management	9,437	8,939	10,264	15,479	9,668	9,378	7,667	7,788	9,895	-	-	-	113,453	120,518	127,740
Rental of facilities and equipment	548	991	924	1,165	913	730	771	725	806	-	-	-	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	-	-	-	55,000	58,300	61,798
Interest earned - outstanding debtors	1,110	1,233	(55)	(63)	910	945	988	989	1,085	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,354	4,324	4,649	4,385	4,706	4,417	(1,912)	3,484	3,414	-	-	-	8,017	5,890	3,658
Licences and permits	247	298	356	291	247	255	342	240	294	-	-	-	2,780	2,947	3,124
Agency services	566	706	703	713	580	527	714	584	623	-	-	-	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	-	-	-	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	-	-	-	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	-	-	-	1,943,643	2,027,772	2,121,537
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	9,668	10,767	5,046	11,079	5,138	5,731	(0)	8,853	44,758	-	-	-	101,549	77,043	52,375
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	90,000	70,000	80,000
Increase (decrease) in consumer deposits	836	(3)	(28)	143	241	(1,254)	261	269	77	-	-	-	5,200	2,050	2,050
VAT Control (receipts)	1,117	(8,760)	16	(4,141)	674	363	8,405	(7,360)	(5,058)	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(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	-	-	-	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	-	-	-	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	-	-	-	14,012	15,062	16,151
Interest	(10)	300	479	-	370	23,517	-	799	850	-	-	-	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	-	-	-	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	-	-	-	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	-	-	-	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	-	-	-	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)	-	-	-	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	-	-	-	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	-	-	-	258,346	147,043	132,375
Repayment of borrowing	(0)	1,380	1,785	-	1,496	120,084	-	1,463	1,888	-	-	-	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	-	-	-	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	-	-	-	(63,885)	104,457	87,208
Cash/cash equivalents at the monthly/year beginning:	854,064	952,663	948,857	952,703	949,768	936,088	832,974	860,339	955,034	1,077,018	1,077,018	1,077,018	854,064	790,178	894,635
Cash/cash equivalents at the monthly/year end:	952,663	948,857	952,703	949,768	936,088	832,974	860,339	955,034	1,077,018	1,077,018	1,077,018	790,178	894,635	981,842	

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

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

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2025/26									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	25,932	2,198	1,028	2,074	903	847	2,534	10,393	45,909	16,752	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	38,015	2,757	2,249	3,516	2,402	2,480	6,175	6,955	64,550	21,528	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	29,752	762	522	453	396	402	1,962	6,385	42,632	11,597	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	13,163	725	494	1,024	523	522	1,472	3,427	21,350	6,968	-	-	
Receivables from Exchange Transactions - Waste Management	1600	11,173	580	468	993	550	587	1,586	3,416	19,354	7,132	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	829	74	61	67	44	25	194	132	1,427	463	-	-	
Interest on Arrear Debtor Accounts	1810	727	127	142	292	197	235	1,037	14,415	17,171	16,176	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(18,389)	863	770	644	274	264	2,200	7,571	(5,804)	10,953	-	-	
Total By Income Source	2000	101,201	8,085	5,733	9,063	5,289	5,363	17,159	54,694	206,588	91,568	-	-	
2024/25 - totals only		106,141	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	967	187	125	96	105	97	641	3,452	5,669	4,390	-	-	
Commercial	2300	13,163	1,102	1,036	942	1,064	1,004	2,123	3,610	24,042	8,742	-	-	
Households	2400	89,120	6,782	4,571	8,024	4,118	4,259	14,343	45,477	176,694	76,221	-	-	
Other	2500	(2,048)	15	2	1	3	4	52	2,155	183	2,215	-	-	
Total By Customer Group	2600	101,201	8,085	5,733	9,063	5,289	5,363	17,159	54,694	206,588	91,568	-	-	

The debtors' 12-month rolling average payment rate is 99,40% at the end of March 2026.

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				
May				
June				

Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
7624			10 KL	7624	0	7624	waterborne
Free Basic Electricity				Free Basic Refuse Removal			
Beneficiaries provided by Eskom	Beneficiaries provided by Municipality	Non-grid energy Beneficiaries	level of Service (e.g. 50 Kwh per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
92	7532		70kWh	7624	0	7624	Total monthly levy

Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total -	Older than 30 Days	Older than 90 days
2025/2026											
June											
May											
April											
March	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 31/03/2026				
Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	4,486,811.59	1,935,225.05	2,551,586.54	-
WCED 2251	446,971.81	446,971.81	-	-
OTHER 2255	40,313.56	40,313.56	-	-
HEALTH 2252	234,139.19	234,139.19	-	-
TPW 2256	330,493.62	(273,470.39)	603,964.01	-
HUMAN SETTLE 2215	109,644.10	109,644.10	-	-
HOUSING 2253	5,155.80	5,155.80	-	-
OTHER MUNICIPALITIES 2276	15,339.62	15,339.62	-	-
TOTAL OUTSTANDING	5,668,869.29	2,513,318.74	3,155,550.55	-

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	6,792	-	-	-	-	-	-	-	6,792	6,064
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6,792	-	-	-	-	-	-	-	6,792	6,064

Supporting Table SC4 reflects current creditors at the end of March 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 - M09 March

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarante (Yes/No)	Variable or Fixed interest rate	Interest Rate ^a	Commiss ion Paid (Rands)	Commiss ion Recipien t	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	No	No	No	01/07/2026	8,941	(721)		30	8,250
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,264	54	-48593.37		10,269
ABSA 2082123676	364 days	FIXED DEP	Yes	Yes	Yes	No	No	30/06/2026	100,000				100,000
Standard Bank 288434005-043	181 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	30/03/2026	100,000	3,893	-103892739.7		-
ABSA 2082272279	181days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	30/04/2026	100,000				100,000
ABSA 2081694232	182 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	20/07/2026	100,000				100,000
Standard Bank 288434005-044	181 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	29/07/2026	100,000				100,000
ABSA 2082159516	181days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	29/07/2026	100,000				100,000
Standard Bank 288434005-045	122 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	08/06/2026	100,000				100,000
Standard Bank 288434005-046	184 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	30/09/2026				100,000	100,000
Municipality sub-total									719,205	3,226		100,030	718,519
TOTAL INVESTMENTS AND INTEREST									719,205	3,226		100,030	718,519

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 - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	172,292	183,866	183,866	44,817	183,866	183,866	-		183,866
Operational Revenue:General Revenue:Equitable Share	168,794	179,268	179,268	44,817	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	1,358	44,964	44,964	-		71,823
Title Deeds Restraint Grant	174	97	97		-	-	-		97
Community Library Services Grant	8,608	8,824	8,824		8,824	8,824	-		8,824
Thusing Services Centres Grant		150	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	-		130
Municipal Service Delivery and Capacity Building Grant		-	600	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	478	25,345	25,345	-		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	450	981	981	-		3,424
Departmental Agencies and Accounts	398	2,600	2,600		305	305	-		2,600
Foreign Government and International Organisations	1,204	375	824	450	676	676	-		824
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	278,293	248,747	259,113	46,625	229,811	229,811	-		259,113
Capital Transfers and Grants									
National Government:	50,491	76,207	76,207	37,794	76,207	76,207	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	19,334	13,908	13,908	4,867	13,908	13,908	-		13,908
Municipal Infrastructure Grant [Schedule 5B]	24,932	33,872	33,872	8,500	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	24,427	28,427	28,427	-		28,427
Provincial Government:	20,636	25,342	36,541	6,964	24,344	24,344	-		36,541
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	19,536	24,542	34,741	6,964	23,544	23,544	-		34,741
Non-motorised Transport Infrastructure Grant	1,100	-	-		-	-	-		-
Regional Socio Economic Projects		800	800		800	800	-		800
Environmental & Wildlife Grant-Baboon Management		-	1,000		-	-	-		1,000
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)									
Other grant providers:	-	-	20	20	20	20	-		20
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	20	20	20	20	-		20
Households	-	-	-	-	-	-	-		-
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	71,127	101,549	112,768	44,778	100,571	100,571	-		112,768
TOTAL RECEIPTS OF TRANSFERS & GRANTS	349,420	350,296	371,881	91,402	330,382	330,382	-		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 - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	3,938	4,598	4,598	238	2,111	2,111	-		4,598
Operational Revenue:General Revenue:Equitable Share									
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1,898	2,588	2,588	178	1,557	1,557	-		2,588
Local Government Financial Management Grant [Schedule 5B]	1,412	1,800	1,800	46	449	449	-		1,800
Municipal Disaster Grant [Schedule 5B]	428	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	200	210	210	14	105	105	-		210
Provincial Government:	104,875	61,906	71,823	1,931	44,019	44,019	-		71,823
Title Deeds Resrbration Grant	174	97	97	-	-	-	-		97
Community Library Services Grant	8,608	8,824	8,824	840	8,172	8,172	-		8,824
Thusing Services Centres Grant		150	150	-	-	-	-		150
Resource funding for the establish & support of K9 Unit	4,172	4,350	4,350	266	2,633	2,633	-		4,350
Community Development Workers	76	76	76	-	-	-	-		76
Financial Management Capability Grant	99	672	672	-	-	-	-		672
Maintenance & Construction of Transport Infrastructure	7,440	130	130	-	-	-	-		130
Resource funding for the est of Law Enforcement Rural Safety Unit	4,223	4,317	4,317	347	3,150	3,150	-		4,317
Human Settlements Dev & Infrmal Settlement Upgrading Partnership Grant	79,443	42,790	52,107	478	30,064	30,064	-		52,107
Municipal Fire Service Capacity Support Grant		500	500	-	-	-	-		500
Municipal Service Delivery and Capacity Building Grant	500	-	600	-	-	-	-		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	-	1,260	1,260	-		4,005
Departmental Agencies and Accounts	398	2,600	2,600	-	305	305	-		2,600
Foreign Government and International Organisations	456	375	1,405	-	955	955	-		1,405
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	109,666	69,479	80,425	2,170	47,390	47,390	-		80,425
Capital expenditure of Transfers and Grants									
National Government:	54,164	76,207	76,207	5,189	29,932	29,932	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	19,334	13,908	13,908	293	2,367	2,367	-		13,908
Municipal Infrastructure Grant [Schedule 5B]	28,617	33,872	33,872	3,789	22,993	22,993	-		33,872
Local Government Financial Management Grant [Schedule 5B]	288	-	-	-	-	-	-		-
Water Services Infrastructure Grant [Schedule 5B]	5,925	28,427	28,427	1,107	4,572	4,572	-		28,427
Municipal Disaster Relief Grant	-	-	-	-	-	-	-		-
Provincial Government:	18,719	25,342	36,541	971	11,577	11,577	-		36,541
Human Settlements Dev & Infrmal Settlement Upgrading Partnership Grant	17,619	24,542	34,741	971	11,577	11,577	-		34,741
Non-motbrised Transport Infrastructure Grant	1,100	-	-	-	-	-	-		-
Enviromental & Wildlife Grant-Baboon Management	-	-	1,000	-	-	-	-		1,000
Regional Socio Economic Projects	-	800	800	-	-	-	-		800
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)									
Other grant providers:	105	-	20	-	-	-	-		20
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	20	-	-	-	-		20
Households	-	-	-	-	-	-	-		-
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	105	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	72,989	101,549	112,768	6,160	41,509	41,509	-		112,768
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	182,655	171,028	193,194	8,330	88,899	88,899	-		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 - M09 March

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages	12,063	12,742	13,080	1,433	9,810	9,810	0	0%	13,080
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,268	1,269	1,269	106	952	952	-	-	1,269
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	13,332	14,012	14,349	1,539	10,762	10,762	0	0%	14,349
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages	9,800	12,377	7,786	569	5,725	5,839	(114)	-2%	7,786
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	288	229	229	-	-	171	(171)	-100%	229
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	155	221	137	8	84	102	(18)	-18%	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	577	5,809	6,113	(304)	-5%	8,151
<u>Other Municipal Staff</u>									
Basic Salaries and Wages	317,181	382,372	358,559	27,895	248,666	250,764	(2,097)	-1%	358,559
Pension and UIF Contributions	51,568	57,015	54,675	4,619	41,024	41,006	17	0%	54,675
Medical Aid Contributions	18,091	19,278	18,455	1,699	14,282	13,842	441	3%	18,455
Overtime	59,382	59,290	72,127	5,380	48,779	49,090	(311)	-1%	72,127
Performance Bonus	(531)	549	589	49	442	442	0	0%	589
Motor Vehicle Allowance	7,411	8,438	7,540	616	5,550	5,655	(104)	-2%	7,540
Cellphone Allowance	2,127	2,426	2,202	181	1,582	1,651	(69)	-4%	2,202
Housing Allowances	1,920	2,116	2,019	169	1,516	1,515	2	0%	2,019
Other benefits and allowances	41,610	45,857	44,252	1,720	39,008	39,189	(181)	0%	44,252
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	22,379	28,672	26,345	2,195	19,758	19,758	0	0%	26,345
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	521,139	606,013	586,763	44,523	420,608	422,911	(2,303)	-1%	586,763
Total Parent Municipality	544,713	632,851	609,263	46,640	437,180	439,786	(2,606)	-1%	609,263
TOTAL SALARY, ALLOWANCES & BENEFITS	544,713	632,851	609,263	46,640	437,180	439,786	(2,606)	-1%	609,263
TOTAL MANAGERS AND STAFF	531,381	618,840	594,914	45,100	426,418	429,024	(2,607)	-1%	594,914

SDBIP

The results of the SDBIP for the third quarter ended 31 March 2026 is included as Appendix 1 to this report.

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.1%	10.3%	10.1%	10.9%	10.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	40.0%	41.2%	38.9%	37.0%	38.9%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	18.6%	17.1%	17.1%	14.4%	17.1%
Gearing	Long Term Borrowing/ Funds & Reserves	10395.3%	11158.5%	11165.2%	10394.8%	11165.2%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	279.2%	288.5%	319.6%	483.2%	319.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	201.8%	221.4%	252.2%	408.2%	252.2%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15.2%	10.0%	9.4%	11.6%	9.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	Annual Indicator	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		24.8%	24.8%	Annual Indicator	24.8%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		5.9%	5.9%	Annual Indicator	5.9%
Employee costs	Employee costs/Total Revenue - capital revenue	27.2%	30.7%	29.7%	27.3%	29.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	13.8%	15.8%	16.4%	13.6%	16.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	10.3%	10.8%	10.6%	9.7%	10.6%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				Annual Indicator	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		4.2%	4.2%	Annual Indicator	4.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.9	4.9	Annual Indicator	4.9

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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	7,759	3,932	3,932	7,759	3,827	49.3%	2%
August	1,729	4,061	7,609	9,699	13,630	15,367	1,737	11.3%	5%
September	8,376	13,119	15,965	7,773	21,403	31,332	9,929	31.7%	8%
October	8,402	5,521	8,019	11,957	33,361	39,351	5,990	15.2%	13%
November	22,551	9,761	13,309	16,022	49,383	52,660	3,276	6.2%	19%
December	15,441	64,232	50,799	30,158	79,541	103,458	23,917	23.1%	31%
January	5,120	5,411	8,759	5,150	84,691	112,217	27,526	24.5%	33%
February	8,693	10,661	14,528	15,827	100,518	126,745	26,227	20.7%	39%
March	11,034	16,519	35,296	9,204	109,722	162,041	52,318	32.3%	42%
April	18,757	22,261	16,760	-					
May	23,779	10,761	17,060	-					
June	68,110	91,832	73,975	-					
Total Capital expenditure	192,754	258,346	269,836	109,722					

Top 10 Capital Projects

Rank	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Kleinmond	Multi-ward KM Area	REFURBISHMENT OF BUFFELS RIVER WTW	30,397,000	28,930,480	4,571,537	Construction stage.	Construction (Contract SC2588/2025).	Not applicable.	Not applicable.
2	Overstrand	Overstrand	LCH SERVICES	24,542,000	34,741,069	11,577,237	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 - 98%; Schulphoek UISP Interim Services - Contractor established on site.	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 - Construction Phase; Schulphoek UISP Interim Services - Construction Phase.	Not applicable.	Not applicable.
3	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	12,700,000	22,844,013	10,780,915	Construction stage. Contract amendment approved by MM and Council.	Construction (Contract SC2490/2024).	Not applicable.	Not applicable.
4	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	13,908,000	13,908,000	2,367,273	Under construction.	Construction (Contract SC2587/2025).	Not applicable.	Not applicable.
5	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	13,000,000	13,450,000	-	Construction stage.	Construction (SC2585/2025).	Not applicable.	Not applicable.
6	Mount Pleasant	Ward 04	UPGRADE MOUNT PLEASANT SPORT GROUNDS	12,200,000	12,200,000	4,748,256	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	6,833,357	Under construction.	Construction stage (SC2500A/2024).	Not applicable.	Not applicable.
8	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE	9,000,000	9,000,000	4,944,454	Under construction.	Construction (Contract SC2437/2023).	Not applicable.	Not applicable.
9	Kleinmond	Ward 09	UPGRADE OF KLEINMOND SPORT FACILITIES	8,772,000	8,772,000	4,825,913	Under construction.	Construction stage (Tender SC2584/2025).	Not applicable.	Not applicable.
10	Overstrand	Overstrand	VEHICLES-ROADS	8,250,000	8,075,000	7,144,074	Project Completed.	All trucks delivered.	Not applicable.	Not applicable.
Totals				143,398,000	162,549,562	57,793,017				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	66,442	78,215	69,975	1,163	27,195	29,757	(2,562)	-8.6%	69,975
Roads Infrastructure	2,810	8,500	8,895	218	6,352	3,894	2,458	63.1%	8,895
Roads	2,810	8,500	8,895	218	6,352	3,894	2,458	63.1%	8,895
Storm water Infrastructure	11,607	6,200	5,988	-	280	2,000	(1,720)	-86.0%	5,988
Drainage Collection	-	-	100	-	-	-	-	-	100
Storm water Conveyance	11,607	6,200	5,888	-	280	2,000	(1,720)	-86.0%	5,888
Electrical Infrastructure	25,558	33,018	22,718	795	5,792	3,833	1,960	51.1%	22,718
MV Substations	2,032	10,000	-	-	-	-	-	-	-
MV Networks	23,525	20,018	19,718	293	3,658	3,833	(175)	-4.6%	19,718
LV Networks	-	3,000	3,000	501	2,135	-	2,135	-	3,000
Water Supply Infrastructure	18,594	17,806	18,737	19	11,103	10,115	988	9.8%	18,737
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	8,972	5,273	6,486	19	5,144	4,864	279	5.7%	6,486
Water Treatment Works	3,623	8,983	8,701	-	5,160	4,651	509	10.9%	8,701
Distribution	6,000	3,550	3,550	-	800	600	200	33.3%	3,550
Sanitation Infrastructure	6,492	7,750	8,697	131	3,667	6,360	(2,693)	-42.3%	8,697
Reticulation	492	950	1,897	96	247	1,460	(1,213)	-83.1%	1,897
Waste Water Treatment Works	6,000	6,800	6,800	35	3,421	4,900	(1,479)	-30.2%	6,800
Solid Waste Infrastructure	1,004	4,940	4,940	-	-	3,555	(3,555)	-100.0%	4,940
Waste Transfer Stations	981	3,300	2,900	-	-	2,175	(2,175)	-100.0%	3,300
Waste Processing Facilities	-	840	1,140	-	-	855	(855)	-100.0%	840
Waste Drop-off Points	-	800	900	-	-	525	(525)	-100.0%	800
Electricity Generation Facilities	22	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	377	-	-	-	-	-	-	-	-
Data Centres	377	-	-	-	-	-	-	-	-
Community Assets	8,120	12,022	13,422	1,923	4,826	5,859	(1,033)	-17.6%	13,422
Community Facilities	2,244	1,950	4,574	-	-	1,023	(1,023)	-100.0%	4,574
Halls	580	-	60	-	-	-	-	-	60
Crèches	-	-	1,411	-	-	-	-	-	1,411
Cemeteries/Crematoria	-	-	10	-	-	-	-	-	10
Police	-	200	60	-	-	-	-	-	60
Parks	534	300	901	-	-	-	-	-	901
Public Open Space	143	-	424	-	-	-	-	-	424
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	78	-	-	-	-	-	78
Stalls	-	800	800	-	-	400	(400)	-100.0%	800
Taxi Ranks/Bus Terminals	987	650	830	-	-	623	(623)	-100.0%	830
Sport and Recreation Facilities	5,876	10,072	8,848	1,923	4,826	4,836	(10)	-0.2%	8,848
Outdoor Facilities	5,876	10,072	8,848	1,923	4,826	4,836	(10)	-0.2%	8,848
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	18,526	28,292	37,595	971	13,422	27,989	(14,567)	-52.0%	37,595
Operational Buildings	907	3,750	2,643	-	1,845	1,934	(89)	-4.6%	2,643
Municipal Offices	907	-	-	-	-	-	-	-	-
Workshops	-	3,750	2,595	-	1,845	1,934	(89)	-4.6%	2,595
Yards	-	-	49	-	-	-	-	-	49
Housing	17,619	24,542	34,952	971	11,577	26,056	(14,479)	-55.6%	34,952
Staff Housing	-	-	211	-	-	-	-	-	211
Social Housing	17,619	24,542	34,741	971	11,577	26,056	(14,479)	-55.6%	34,741
Biological or Cultivated Assets	335	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	335	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	3,120	3,201	3,201	244	2,910	1,601	1,309	81.8%	3,201
Computer Equipment	3,120	3,201	3,201	244	2,910	1,601	1,309	81.8%	3,201
Furniture and Office Equipment	759	1,345	1,889	391	650	1,185	(535)	-45.1%	1,889
Furniture and Office Equipment	759	1,345	1,889	391	650	1,185	(535)	-45.1%	1,889
Machinery and Equipment	596	325	473	-	142	244	(101)	-41.6%	473
Machinery and Equipment	596	325	473	-	142	244	(101)	-41.6%	473
Transport Assets	21,309	24,310	24,786	-	21,208	17,839	3,368	18.9%	24,786
Transport Assets	21,309	24,310	24,786	-	21,208	17,839	3,368	18.9%	24,786
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	119,207	147,710	151,340	4,693	70,353	84,474	14,121	16.7%	151,320

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	18,947	46,797	55,153	1,946	15,352	33,508	(18,156)	-54.2%	55,153
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	2,492	1,500	1,500	-	-	750	(750)	-100.0%	1,500
<i>MV Switching Stations</i>	2,492	1,500	1,500	-	-	750	(750)	-100.0%	1,500
Water Supply Infrastructure	13,990	44,597	53,403	1,946	15,352	32,570	(17,218)	-52.9%	53,403
<i>Pump Stations</i>	500	500	500	-	-	-	-	-	500
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	13,490	44,097	52,903	1,946	15,352	32,570	(17,218)	-52.9%	52,903
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	2,465	700	250	-	-	187	(187)	-100.0%	250
<i>Pump Station</i>	571	700	250	-	-	187	(187)	-100.0%	250
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	1,894	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<i>Housing</i>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	300	300	-	-	-	-	-	300
<i>Biological or Cultivated Assets</i>	-	300	300	-	-	-	-	-	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	55,453	1,946	15,352	33,508	18,156	54.2%	55,453

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	159,763	193,053	183,399	12,035	108,523	137,549	(29,025)	-21.1%	183,399
Roads Infrastructure	78,823	85,143	82,665	4,117	39,369	61,999	(22,630)	-36.5%	82,665
Roads	78,823	85,143	82,665	4,117	39,369	61,999	(22,630)	-36.5%	82,665
Storm water Infrastructure	9,572	13,746	11,423	767	8,380	8,567	(187)	-2.2%	11,423
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	9,572	13,746	11,423	767	8,380	8,567	(187)	-2.2%	11,423
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	36,881	49,278	44,748	3,561	30,109	33,561	(3,452)	-10.3%	44,748
LV Networks	36,881	49,278	44,748	3,561	30,109	33,561	(3,452)	-10.3%	44,748
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	17,591	20,984	22,295	1,829	15,350	16,722	(1,372)	-8.2%	22,295
Distribution	17,590	19,901	21,311	1,785	15,306	15,983	(677)	-4.2%	21,311
Distribution Points	1	1,083	985	44	44	739	(695)	-94.1%	985
Sanitation Infrastructure	10,134	12,419	11,133	854	7,901	8,350	(449)	-5.4%	11,133
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	10,134	8,521	8,704	675	6,361	6,528	(167)	-2.6%	8,704
Waste Water Treatment Works	-	3,898	2,429	179	1,539	1,822	(282)	-15.5%	2,429
Solid Waste Infrastructure	6,763	11,483	11,134	907	7,416	8,350	(935)	-11.2%	11,134
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	331	3,100	3,060	232	1,743	2,295	(552)	-24.0%	3,060
Waste Drop-off Points	6,432	8,383	8,074	675	5,673	6,055	(383)	-6.3%	8,074
Community Assets	59,601	63,754	61,741	3,998	48,043	46,305	1,737	3.8%	61,741
Community Facilities	45,665	48,316	47,190	3,132	36,379	35,392	987	2.8%	47,190
Halls	6,030	5,464	5,584	453	3,885	4,188	(302)	-7.2%	5,584
Cemeteries/Crematoria	2,111	3,111	2,561	179	1,938	1,921	17	0.9%	2,561
Police	-	-	-	-	-	-	-	-	-
Parks	29,319	31,742	30,981	1,958	23,672	23,236	436	1.9%	30,981
Public Open Space	6,115	4,186	5,385	387	5,200	4,039	1,161	28.7%	5,385
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	2,090	3,812	2,679	154	1,684	2,009	(325)	-16.2%	2,679
Sport and Recreation Facilities	13,936	15,437	14,551	866	11,664	10,913	751	6.9%	14,551
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	13,936	15,437	14,551	866	11,664	10,913	751	6.9%	14,551
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	6,204	18,955	18,739	413	10,531	13,087	(2,556)	-19.5%	18,739
Operational Buildings	6,204	18,955	18,739	413	10,531	13,087	(2,556)	-19.5%	18,739
Municipal Offices	6,204	18,955	18,739	413	10,531	13,087	(2,556)	-19.5%	18,739
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	7,842	10,661	11,811	314	10,136	8,858	1,278	14.4%	11,811
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	7,842	10,661	11,811	314	10,136	8,858	1,278	14.4%	11,811
Computer Software and Applications	7,842	10,661	11,811	314	10,136	8,858	1,278	14.4%	11,811
Computer Equipment	1,292	2,546	2,546	73	1,292	1,909	(618)	-32.3%	2,546
Computer Equipment	1,292	2,546	2,546	73	1,292	1,909	(618)	-32.3%	2,546
Furniture and Office Equipment	996	1,704	1,655	13	606	1,241	(635)	-51.2%	1,655
Furniture and Office Equipment	996	1,704	1,655	13	606	1,241	(635)	-51.2%	1,655
Machinery and Equipment	1,723	5,807	5,797	509	4,119	4,347	(229)	-5.3%	5,797
Machinery and Equipment	1,723	5,807	5,797	509	4,119	4,347	(229)	-5.3%	5,797
Transport Assets	32,021	22,339	42,259	3,084	29,281	31,695	(2,414)	-7.6%	42,259
Transport Assets	32,021	22,339	42,259	3,084	29,281	31,695	(2,414)	-7.6%	42,259
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	269,443	318,818	327,946	20,439	212,529	244,991	32,462	13.3%	327,946

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	123,661	138,760	138,760	11,563	104,070	104,070	0	0.0%	138,760
Roads Infrastructure	41,228	49,695	49,695	4,141	37,272	37,272	0	0.0%	49,695
Roads	41,228	49,695	49,695	4,141	37,272	37,272	0	0.0%	49,695
Storm water Infrastructure	8,794	8,899	8,899	742	6,675	6,675	0	0.0%	8,899
Drainage Collection	8,794	8,899	8,899	742	6,675	6,675	0	0.0%	8,899
Electrical Infrastructure	27,716	28,196	28,196	2,350	21,147	21,147	0	0.0%	28,196
LV Networks	27,093	28,196	28,196	2,350	21,147	21,147	0	0.0%	28,196
Capital Spares	622	-	-	-	-	-	-	-	-
Water Supply Infrastructure	22,294	26,052	26,052	2,171	19,539	19,539	0	0.0%	26,052
Distribution	21,710	26,052	26,052	2,171	19,539	19,539	0	0.0%	26,052
Capital Spares	584	-	-	-	-	-	-	-	-
Sanitation Infrastructure	20,406	22,577	22,577	1,881	16,933	16,933	0	0.0%	22,577
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	19,563	22,577	22,577	1,881	16,933	16,933	0	0.0%	22,577
Capital Spares	842	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	3,225	3,340	3,340	278	2,505	2,505	0	0.0%	3,340
Landfill Sites	3,225	3,340	3,340	278	2,505	2,505	0	0.0%	3,340
Community Assets	14,446	15,199	15,199	1,267	11,399	11,399	0	0.0%	15,199
Community Facilities	14,446	15,199	15,199	1,267	11,399	11,399	0	0.0%	15,199
Halls	14,446	15,199	15,199	1,267	11,399	11,399	0	0.0%	15,199
Centres	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	3,628	3,538	3,538	295	2,654	2,654	-	-	3,538
Operational Buildings	3,628	3,538	3,538	295	2,654	2,654	-	-	3,538
Municipal Offices	3,628	3,538	3,538	295	2,654	2,654	-	-	3,538
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	464	290	290	24	218	218	0	0.0%	290
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	464	290	290	24	218	218	0	0.0%	290
Computer Software and Applications	464	290	290	24	218	218	0	0.0%	290
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	740	-	-	-	-	-	-	-	-
Computer Equipment	740	-	-	-	-	-	-	-	-
Furniture and Office Equipment	2,017	2,547	2,547	212	1,911	1,910	1	0.0%	2,547
Furniture and Office Equipment	2,017	2,547	2,547	212	1,911	1,910	1	0.0%	2,547
Machinery and Equipment	1,440	1,621	1,621	135	1,216	1,215	0	0.0%	1,621
Machinery and Equipment	1,440	1,621	1,621	135	1,216	1,215	0	0.0%	1,621
Transport Assets	6,372	5,188	5,188	432	3,891	3,890	0	0.0%	5,188
Transport Assets	6,372	5,188	5,188	432	3,891	3,890	0	0.0%	5,188
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	69	68	68	6	51	51	(0)	0.0%	68
Mature	69	68	68	6	51	51	(0)	0.0%	68
Policing and Protection	69	68	68	6	51	51	0	0.0%	68
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Depreciation	152,838	167,211	167,211	13,934	125,408	125,407	(1)	0.0%	167,211

Supporting Table SC13e

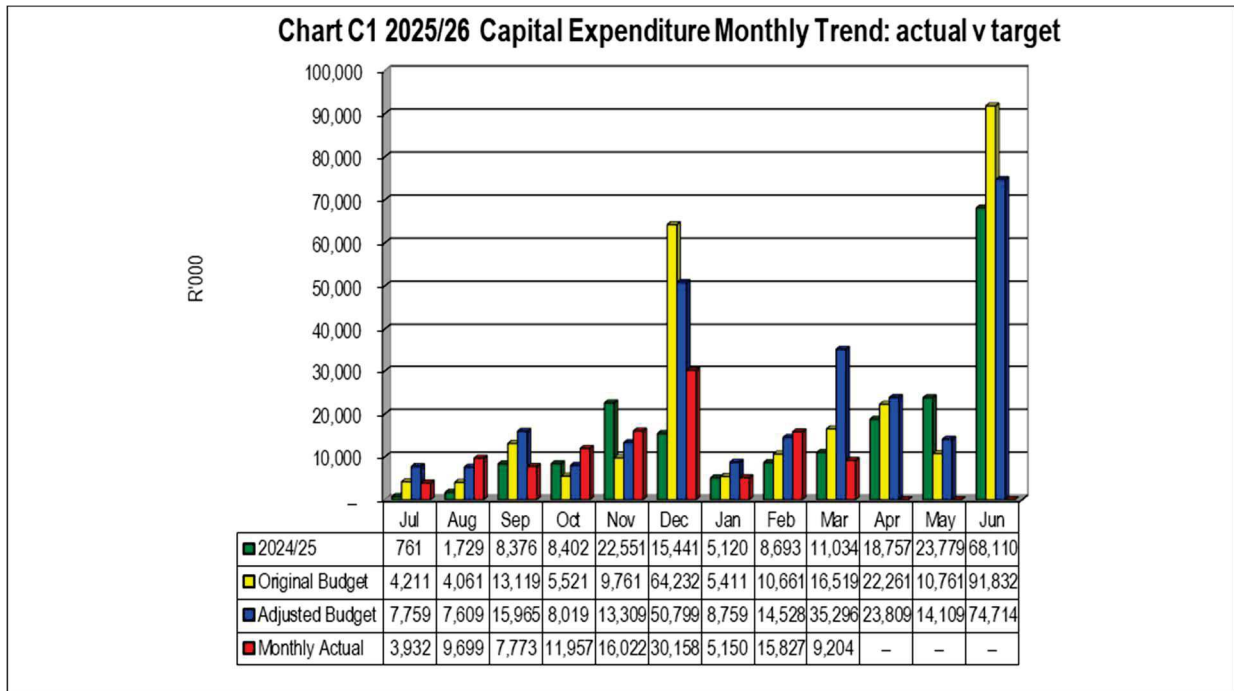
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	43,535	36,710	36,213	699	11,529	24,187	(12,659)	-52.3%	36,213
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	1,000	1,000	-	1,000	500	500	100.0%	1,000
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	1,000	1,000	-	1,000	500	500	100.0%	1,000
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	15,464	16,300	16,300	-	7,478	9,150	(1,672)	-18.3%	16,300
MV Networks	15,464	16,300	16,300	-	7,478	9,150	(1,672)	-18.3%	16,300
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	500	500	500	-	-	400	(400)	-100.0%	500
Distribution	500	500	500	-	-	400	(400)	-100.0%	500
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	27,571	18,910	18,413	699	3,051	14,137	(11,086)	-78.4%	18,413
Pump Station	13,501	13,000	13,450	-	-	10,087	(10,087)	-100.0%	13,450
Reticulation	600	600	600	-	-	450	(450)	-100.0%	600
Waste Water Treatment Works	13,470	5,310	4,363	699	3,051	3,600	(549)	-15.2%	4,363
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	11,065	26,829	26,829	1,866	12,489	19,872	(7,383)	-37.2%	26,829
Community Facilities	-	4,000	4,000	-	907	2,750	(1,843)	-67.0%	4,000
Fire/Ambulance Stations	-	3,000	3,000	-	-	2,250	(2,250)	-100.0%	3,000
Public Open Space	-	1,000	1,000	-	907	500	407	81.4%	1,000
Sport and Recreation Facilities	11,065	22,829	22,829	1,866	11,582	17,122	(5,540)	-32.4%	22,829
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	11,065	22,829	22,829	1,866	11,582	17,122	(5,540)	-32.4%	22,829
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
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	63,042	2,565	24,017	44,059	20,042	45.5%	63,042

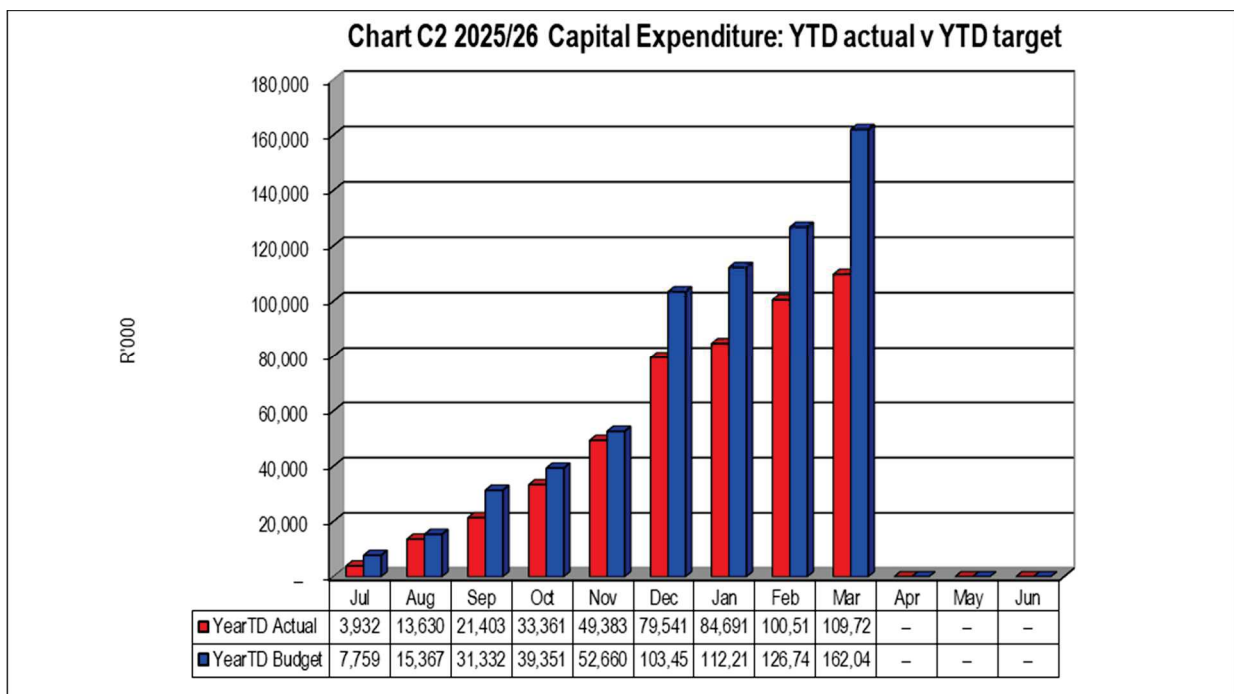
Other supporting documentation

Section 71 charts

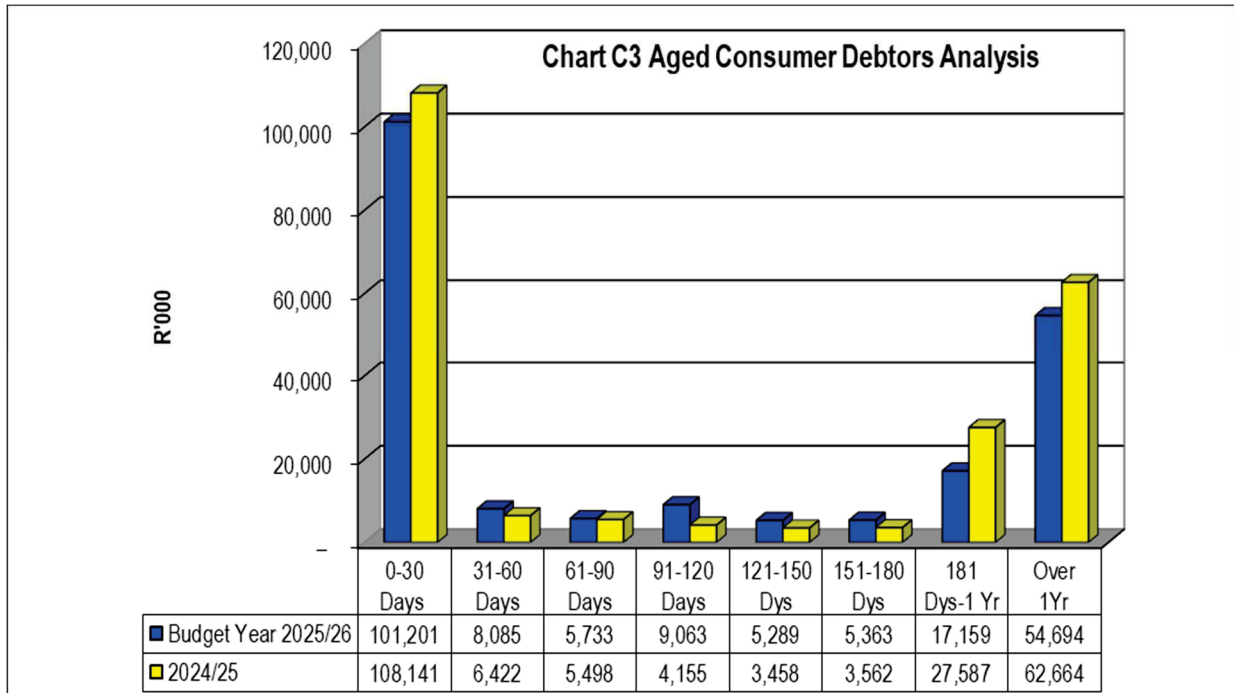
Capital expenditure monthly trend - actual vs target



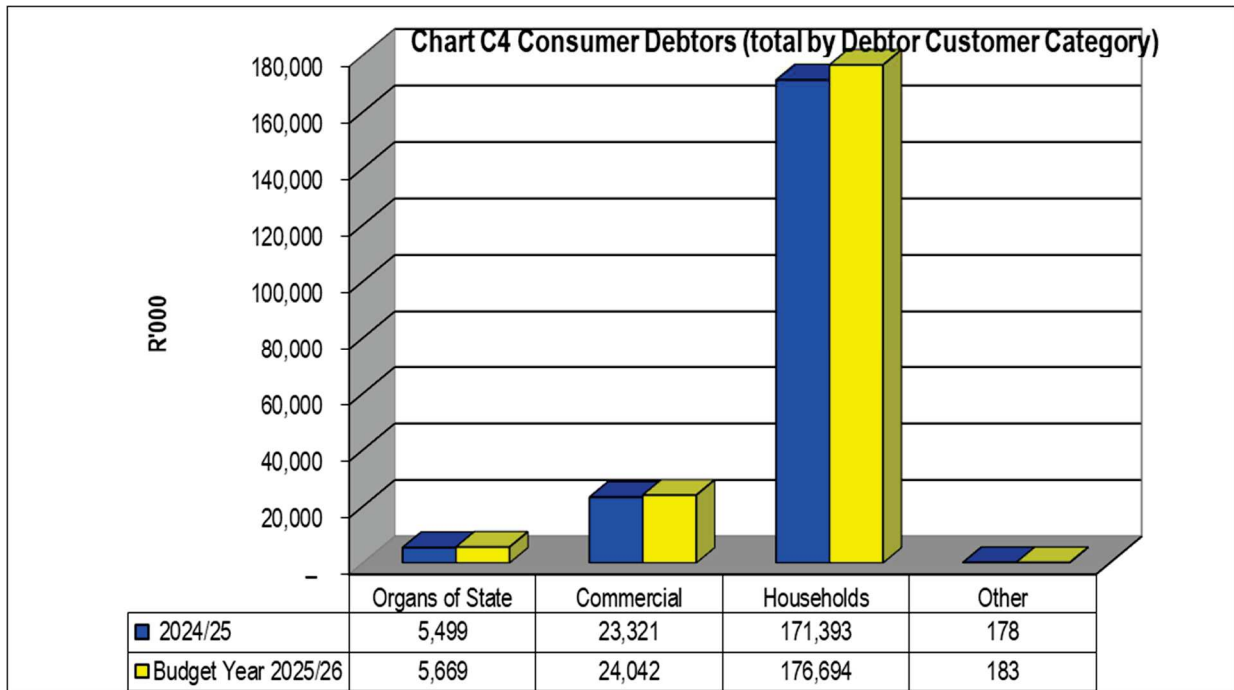
Capital expenditure – YTD actual vs YTD trend



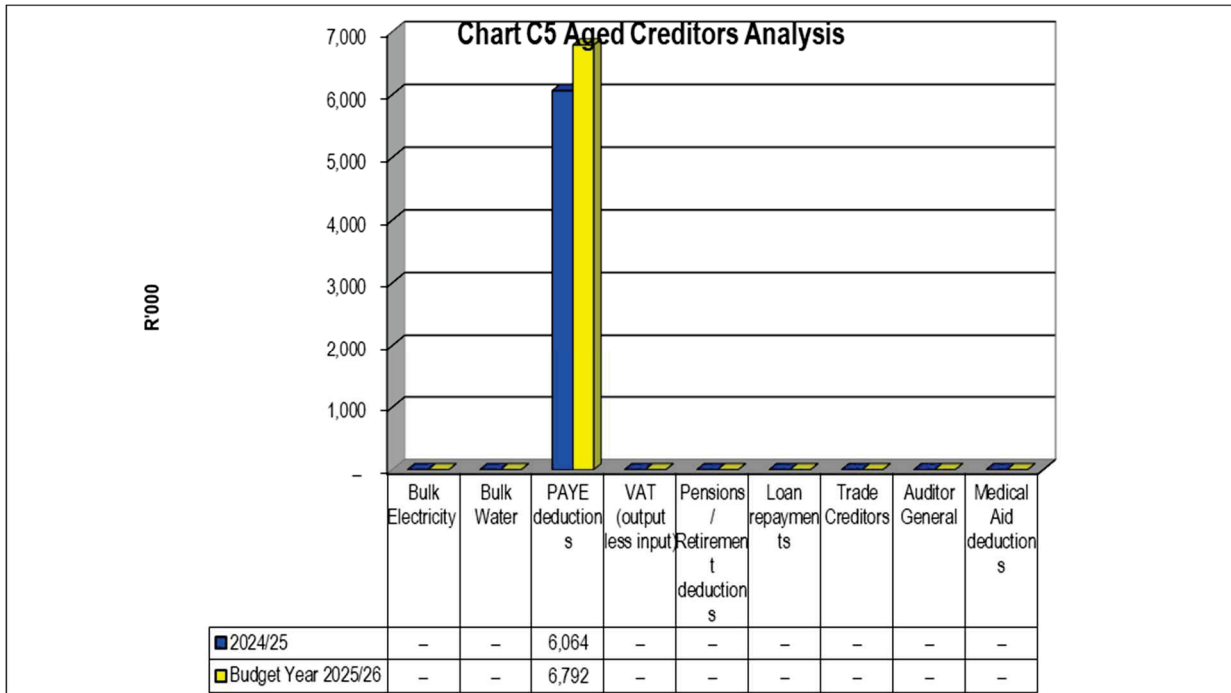
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager’s quality certification


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

- **Quarterly Budget Report**

for the period ending March 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 April 2026









*Service Delivery and Budget
Implementation Plan (SDBIP)*

*3rd Quarterly report:
1 January – 31 March 2026*

The sections below provide an executive summary of service delivery performance in terms of the top level SDBIP for the **third quarter of the 2025/26 financial year**, 1 January 2026 to 31 March 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 CURRENT QUARTER

The graph below displays the overall strategic (top layer SDBIP) per Directorate for the third quarter (January - March 2026).

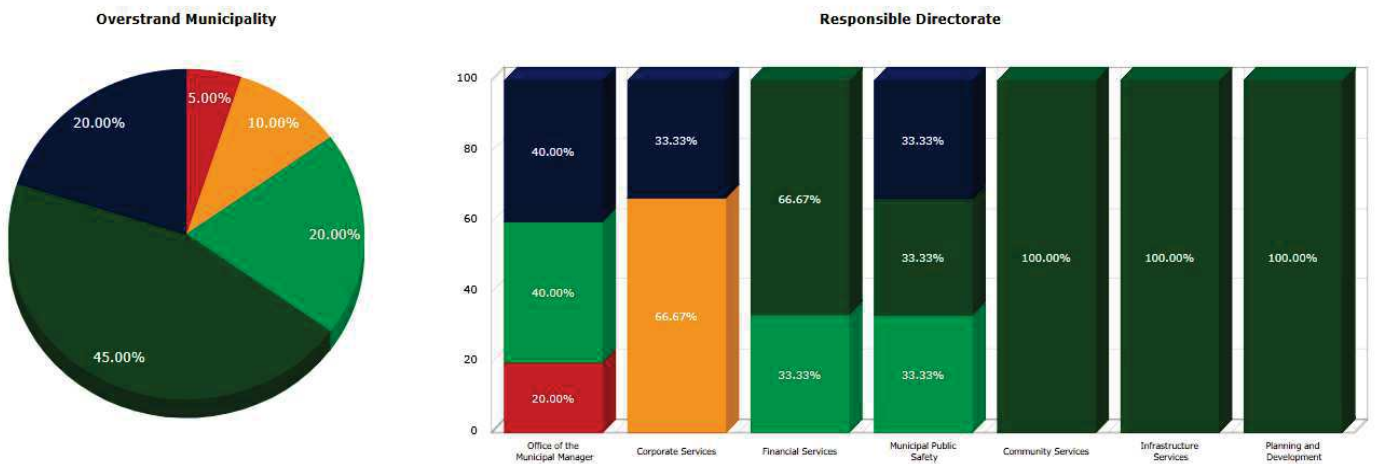







Figure 1: Top layer SDBIP performance for 3rd quarter (1 January – 31 March 2026)

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	1 (5.00%)	1 (20.00%)	-	-	-	-	-	-
 Almost Met	2 (10.00%)	-	2 (66.67%)	-	-	-	-	-
 Met	4 (20.00%)	2 (40.00%)	-	1 (33.33%)	1 (33.33%)	-	-	-
 Well Met	9 (45.00%)	-	-	2 (66.67%)	1 (33.33%)	1 (100.00%)	4 (100.00%)	1 (100.00%)
 Extremely Well Met	4 (20.00%)	2 (40.00%)	1 (33.33%)	-	1 (33.33%)	-	-	-
Total:	20*	5	3	3	3	1	4	1
	100%	25.00%	15.00%	15.00%	15.00%	5.00%	20.00%	5.00%

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

Overall, the municipality met 17 (85%) of a total number of 20 Top Layer key performance indicators (KPIs) that were measured for the period, 01 January 2026 – 31 March 2026. 2 (10%) of KPIs were almost met and 1 (5%) of the indicators were not met. 22 KPIs had no targets or actuals in the reporting period.

1.2 TOP LAYER SDBIP REPORT: 1 JANUARY – 31 MARCH 2026.

Office of the Municipal Manager

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/ 2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date 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	70	70	14	24	B	[D53] Divisional Manager: Strategic Support Services: Target extremely well met. (March 2026)		14	24	B	70	58	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	4	4	1	3	B	[D167] Chief Risk Officer: Target well met. 3 Reports submitted to TMT. Risk Management Report for December 2025 Key Risk report as at 06 January 2026, Action Report as at 07 January		1	3	B	4	9	B

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/ 2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Actual	R
									2026 (January 2026)							
TL 9	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	89.91%	95%	55%	40.66%	R	[D54] Municipal Manager: KPI Not Met (March 2026)	[D54] Municipal Manager: Actual and shadow expenditure is at 78,41%. This is a standing item on the TMT where the expenditure will be monitored on a monthly basis to improve expenditure. TMT oversight will be improved to allow for expenditure reports from each directorate. (March 2026)	55%	40.66%	R	95%	40.66%	R
TL34	The provision of democratic, accountable and ethical governance	Sign section 56 performance agreements with all directors by	Number of agreements signed	5	3	0	0	N/A			0	0	N/A	3	3	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/ 2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Actual	R
		the end of July 2025														
TL35	The provision of democratic, accountable and ethical governance	Monitor the implementation of the action plan developed to address all the issues raised in the management letter of the Auditor General and submit 4 progress reports to Executive Mayor	Number of progress reports monitored and submitted to Executive Mayor	4	4	1	1	G	[D7] Municipal Manager: KPI Met (March 2026)		1	1	G	4	3	G
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 -	Number of appraisals	9	6	3	3	G	[D8] Municipal Manager: KPI Met (February 2026)		3	3	G	6	6	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/ 2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Actual	R
		October - December 2025 to be completed by February 2026														
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	1	1	0	0	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	1	1	0	0	N/A			0	0	N/A	1	0	N/A
TL41	The provision of democratic, accountable and ethical governance	Submit the Final MTREF Budget by the end of May 2026	Final Budget submitted	1	1	0	0	N/A			0	0	N/A	1	0	N/A

Corporate Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Target	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	99.99%	100%	60%	94.45%	B	[D155] Director: Corporate Services: Target extremely well met. (March 2026)		60%	94.45%	B	100%	94.45%	B

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Target	R
TL18	The provision of democratic, accountable and ethical governance	92% of the approved and funded organogram filled {(actual number of posts filled divided by the funded posts budgeted) x100}	% filled	90.50%	92%	92%	83.18%	○	[D157] Director: Corporate Services: Target almost met. (March 2026)	[D157] Director: Corporate Services: 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) (March 2026)	92%	83.18%	○	92%	83.18%	○

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Target	R
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	67	75	75	60	○	[D110] Divisional Manager: Human Resources Management: Target almost met (January 2026) [D110] Divisional Manager: Human Resources Management: Target almost met (February 2026) [D110] Divisional Manager: Human Resources Management: Target almost met. (March 2026)	[D110] Divisional Manager: Human Resources Management: This figure cannot be controlled and is affected either by resignations, pension, disability, death etc. (January 2026) [D110] Divisional Manager: Human Resources Management: This figure cannot be controlled and is affected either by resignations, pension, disability, death etc. (February 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	75	60	○	75	60	○

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Target	R
										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) (March 2026)						

Finance

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date 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	5.14	4.60	0	0	N/A			0	0	N/A	4.60	0	N/A
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	32.45	16	0	0	N/A			0	0	N/A	16	0	N/A
TL11	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for	% achieved	15.17%	14%	0%	0%	N/A			0%	0%	N/A	14%	0%	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Actual	R
		services) (MPPMR Reg 10 (g))														
TL12	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by end August 2025	Financial statements submitted	1	1	0	0	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	1	1	0	0	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	12	12	3	3	G	[D246] Divisional Manager: Revenue Management: Target achieved (January 2026) [D246] Divisional Manager: Revenue Management: Target met. Email with		3	3	G	12	9	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Actual	R
									report sent to MM on 04/03/2026 (February 2026) [D246] Divisional Manager: Revenue Management: Target met. (March 2026)							
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	4 715	5 800	5 800	7 624	G2	[D249] Divisional Manager: Revenue Management: Target achieved (January 2026) [D249] Divisional Manager: Revenue Management: Target well met. (February 2026) [D249] Divisional		5 800	7 624	G2	5 800	7 624	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 20252026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Actual	R
									Manager: Revenue Management: Target well met. More indigents were registered due to policy amendments (March 2026)							
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	96.13%	98%	98%	99.40%	G2	[D302] CFO: KPI well met for January 2026. (January 2026) [D302] CFO: KPI well met for February 2026. (February 2026) [D302] CFO: KPI well met for March 2026. (March 2026)		98%	99.40%	G2	98%	99.40%	G2

Municipal Public Safety

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date 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	1	1	1	1	G	[D369] Chief Fire: Target met (March 2026)		1	1	G	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	164	150	37	46	G2	[D370] Director: Municipal Public Safety: Target well met. (March 2026)		37	46	G2	150	108	O

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Actual	R
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	R20 313 411	R20 000 000	R5 000 000	R17 390 240	B	[D371] Director: Municipal Public Safety: Target extremely well met. (March 2026)		R5 000 000	R17 390 240	B	R20 000 000	R32 344 762	B

Community Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Actual	R
TL1	The provision of democratic, accountable	100% of the operational conditional grant (Libraries & CDW's)	% of total conditional operational grants spent	100%	100%	75%	76.50%	G2	[D461] Director: Community Services: KPI		75%	76.50%	G2	100%	76.50%	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Actual	R
	and ethical governance	spent (Actual expenditure divided by the total grant received)	(Libraries & CDW's)						well met (March 2026)							
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	36 662	36 676	0	0	N/A			0	0	N/A	36 676	0	N/A
TL26	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all	Number of weekly removal of refuse in informal	52	52	0	0	N/A			0	0	N/A	52	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Actual	R
		informal households at least once a week (MPPMR Reg 10 (a))	households (Once per week = 52 weeks per annum)													

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Actual	R
TL2	The provision and maintenance of municipal services	m² of roads patched and resealed according to Pavement Management System within available budget	m² of roads patched and resealed	128 419	120 000	65 000	71 252	G2	[D549] Principal Engineer: Civil Engineering Services: Target well met (March 2026)		65 000	71 252	G2	120 000	71 252	G2
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	77.81%	75%	75%	86.25%	G2	[D519] Principal Engineer: Civil Infrastructure Planning: Target well met (March 2026)		75%	86.25%	G2	75%	83.91%	G2
TL4	The provision and maintenance of municipal services	Quality of potable water comply 95% with SANS 241	% compliance with SANS 241	97.03%	95%	95%	97.10%	G2	[D520] Principal Engineer: Civil Infrastructure Planning: Target well met. (March 2026)		95%	97.10%	G2	95%	97.36%	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Actual	R
TL5	The provision and maintenance of municipal services	Limit unaccounted water to less than 33% {(Number of kilolitre water purified - Number of kilolitre water sold)/Number of kilolitre purified x 100}	% of water unaccounted for	30.59%	32%	0%	0%	N/A			0%	0%	N/A	32%	0%	N/A
TL15	The provision and maintenance of municipal services	Limit electricity losses to 7.65% or less {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated} x 100}	% of electricity unaccounted for	7.61%	7.65%	0%	0%	N/A			0%	0%	N/A	7.65%	0%	N/A
TL16	The provision and maintenance of municipal services	Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	1	1	0	0	N/A			0	0	N/A	1	1	G
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	The number of taps installed in relation to the number of informal households	718	262	0	0	N/A			0	0	N/A	262	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Actual	R
		water point to 25 households (MPPMR Reg 10 (a))	(excluding invaded land unsuitable for housing and private land)													
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	32 887	32 888	0	0	N/A			0	0	N/A	32 888	0	N/A
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	23 989	23 500	0	0	N/A			0	0	N/A	23 500	0	N/A
TL30	The provision and maintenance of municipal services	The provision of sanitation services to informal households (excluding invaded state-owned land and private land) based	The number of toilet structures provided in relation to the number of	1 112	785	0	0	N/A			0	0	N/A	785	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Actual	R
		on the standard of 1 toilet to 5 households (MPPMR Reg 10 (a))	informal households (excluding invaded land unsuitable for housing and private land)													
TL31	The provision and maintenance of municipal services	Provision of sanitation services to formal residential households (A household is defined as a residential unit billed for the particular services rendered by way of the financial system (SAMRAS)) (MPPMR Reg 10 (a))	No of formal residential households which are billed for sewerage in accordance to the SAMRAS financial system	33 539	33 562	0	0	N/A			0	0	N/A	33 562	0	N/A
TL32	The provision and maintenance of municipal services	100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2026 (Actual MIG expenditure/Allocation received)	% expenditure of allocated MIG funds	100%	100%	62.40%	74.90%	G2	[D535] Principal Engineer: Project Management Unit (PMU): Target well met (March 2026)		62.40%	74.90%	G2	100%	74.90%	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date 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	81	80	0	0	N/A			0	0	N/A	80	0	N/A
TL39	The provision and maintenance of municipal services	The provision of sanitation services to informal households on invaded land with available funding ("Land Invasion?" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by	The number of toilets provided for informal households on invaded land with available funding	133	105	0	0	N/A			0	0	N/A	105	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Actual	R
		hundreds of households).														

Planning & Development

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date 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	Number of temporary jobs created	902	900	300	363	G2	[D638] Manager: Socio-Economic Services: Target well		300	363	G2	900	628	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Baseline	Annual Target	Quarter ending March 2026					Overall Performance for the 3rd Quarter of 2025/2026			Year-to-Date Performance from 1 July 2025 to 31 March 2026		
						Target	Actual	R	Performance Comment	Corrective Measures	Q3 Target	Q3 Actual	R	Annual Target	Year-to-Date Actual	R
		(as per grant agreement - FTE's, translates to 900 work opportunities) (MPPMR Reg 10 (d))							met (January 2026)							
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	185	180	0	0	N/A			0	0	N/A	180	101	G2

RECOMMENDATION TO THE COUNCIL:

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

AMENDMENT TO THE ACTUALS OF MUNICIPAL PUBLIC SAFETY AND PLANNING AND DEVELOPMENT FOR QUARTERS 1 & 2 2025/2026

Municipal Public Safety

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Initial Quarter ending September 2025					Initial reported Overall Performance for the 1 st Quarter of 2025/2026			Amended Performance for the 1 st Quarter of 2025/2026			Reason for Amendment
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Target	Actual	R	
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	R20 313 411	SAMRAS report and Journal for fines impairment	R20 000 000	R5 000 000	R4 820 085	0	Target almost met.	R179 915 shortfall. Additional court dates have been requested to speed up the payment process. Improved structures put in place for capturing and printing. Additional staff was appointed for the back office and new a SMS system was implemented to notify the clients of outstanding fines.	R5 000 000	R4 820 085	0	R5 000 000	R7 439 676 (Target well met)	G 2	Upon consultation with the Budget Office, it was discovered that Fines were excluded from the calculation of the Municipal Public Safety Income.

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Annual Target	Initial Quarter ending December 2025					Initial reported Overall Performance for the 2 nd Quarter of 2025/26			Amended Performance for the 2 nd Quarter of 2025/2026			Reason for Amendment
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Target	Actual	R	
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	R20 313 411	R20 000 000	R5 000 000	R4 865 001	O	[D371] Director: Municipal Public Safety: Target almost met (December 2025)	[D371] Director: Municipal Public Safety: Additional court dates have been requested to speed up the payment process Improved structure put in place for capturing and printing. Additional staff was appointed for the back office and new a SMS system was implemented to notify the clients of outstanding fines. (December 2025)	R5 000 000	R4 865 001	O	R5 000 000	R7 514 846	B	Upon consultation with the Budget Office, it was discovered that Fines were excluded from the calculation of the Municipal Public Safety Income

PLANNING & DEVELOPMENT

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Annual Target	Initial Quarter ending December 2025					Initial reported Overall Performance for 2 nd Quarter of 2025/26			Amended Performance for 2 nd Quarter of 2025/26				Reason for Amendment
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Target	Actual	R	Corrective Measure	
TL8	The promotion of tourism, economic and social development	The number of job opportunities created through the EPWP programme and as per set targets (as per grant agreement - FTE's, translates to 900 work opportunities) (MPPMR Reg 10 (d))	Number of temporary jobs created	Director: Planning and Development	902	900	300	0	R	Target not met.	The actual performance could not be verified due to a lack of response from the KPI owner.	300	0	R	300	265	O	D638] Manager: Socio-Economic Services: The actual performance will improve in the in the next reporting period. More job opportunities will be created over the festive season with the appointment of seasonal workers. (October 2025)	The KPI owner attended a seminar and could not be reached for verification.
TL42	The promotion of tourism, economic and social development	Support 180 SMME's in terms of the SMME Development Programme by 30 June 2026	Number of SMME's supported	Director: Planning and Development	185	180	90	0	R	Target not met.	The actual performance could not be verified due to a lack of response from the KPI owner.	90	0	R	90	101	G2	Target well met.	The KPI owner attended a seminar and could not be reached for verification

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	R400.00

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 BEHOEFTE-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
			-R1 405 116.35

Closing Balance 31 March 2026

R792 264.05

OVERSTRAND MUNICIPALITY - REPORTING ON THE MUNICIPAL COST CONTAINMENT REGULATIONS, 2019
MARCH 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	<u>R</u>	<u>R</u>	<u>R</u>	<u>R</u>	<u>R</u>	<u>R</u>
Use of Consultants	42 839 632	2 926 733	5 622 921	4 768 127		
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.)	935 127	180 726	314 614	167 415		
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.)	390 753	57 796	103 017	61 706		

ANNEXURE C 3/3

Sponsorships, events and catering	1 288 587	107 287	342 313	140 289		
Communication	6 205 595	717 875	1 108 502	1 020 887		
Other related expenditure items	0	0	0	0	0	0
Total	51 659 694	3 990 417	7 491 367	6 158 424		

mSCOA ROADMAP AND mSCOA IMPLEMENTATION

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

POST IMPLEMENTATION STATUS OF THE mSCOA PROJECT AND STATUS REGARDING THE PROGRESS RELATING TO THE FRAMEWORK FOR MINIMUM BUSINESS REQUIREMENTS AND PROCESSES BY NATIONAL TREASURY – MARCH 2026

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. 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.

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 –

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

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

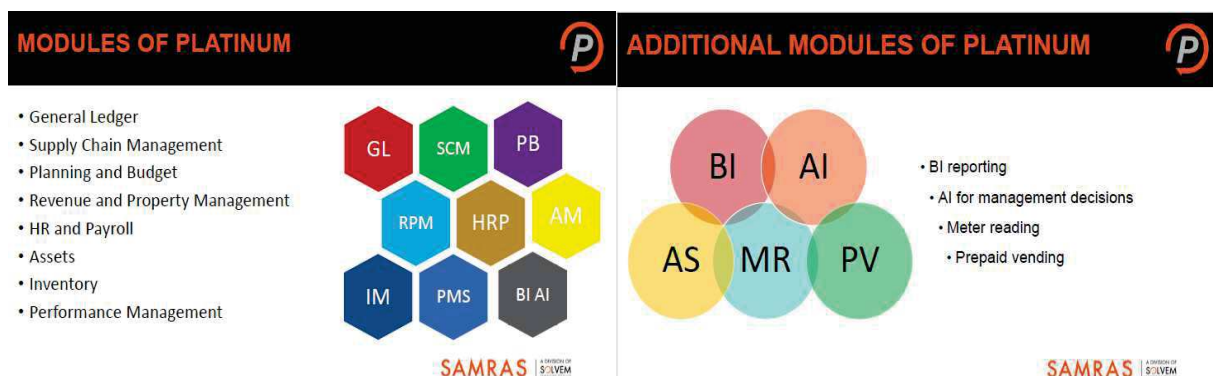
Feedback shared regarding financial systems evaluation done by the National Treasury-

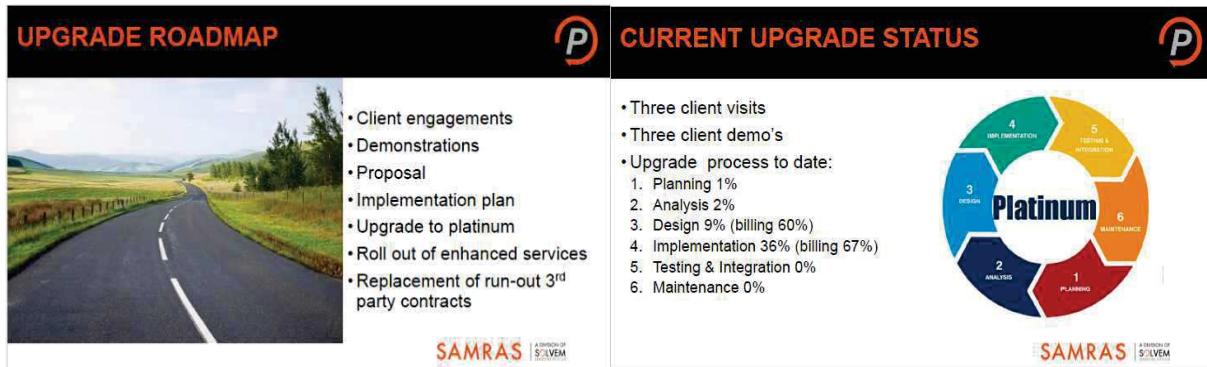
- On-site visits at multiple municipalities - these exercises included all system vendors.
- Assessments entailed testing of ERP financial systems functionality in terms of compliance with the key business processes (Annexure B of MFMA Circular No 80).
- It was confirmed to the meeting that the SAMRAS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