Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

QUARTERLY BUDGET REPORT AND SDBIP

SEPTEMBER 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.

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ORDINARY MEETING OF THE COUNCIL

GEWONE VERGADERING VAN DIE RAAD

INTLANGANISO YESIQHELO YEBHUNGA

MINUTES / NOTULE /

IMIZUZU

DATE / DATUM / UMHLA : 28 OCTOBER / OKTOBER / OKTOBHA 2026
VENUE / PLEK / INDAWO : AUDITORIUM / OUDITORIUM CIVIC CENTRE / BURGERSENTRUM / IZIKO LOLUNTU HERMANUS
TIME / TYD / IXESHA: 15:00

OVERSTRAND

MUNICIPALITY / MUNISIPALITEIT / U-MASIPALA

MINUTES OF AN **ORDINARY COUNCIL** MEETING
HELD IN THE **AUDITORIUM**,
CIVIC CENTRE, HERMANUS ON
28 OCTOBER 2026 AT **15:00**

PRESENT:	Councillors were present as per attached attendance register.
OFFICIALS PRESENT:	Mr E Jantjies, Acting Municipal Manager Ms D Arrison, Director : Corporate Services Mr D Adonis, Director : Municipal Public Safety Mr G Esau, Director : Community Services Ms R Louw, Divisional Manager : Strategic Support Services Mr A Gcotyelwa, Manager : Integrated Human Settlements and Development Ms A Le Roux, Divisional Manager : Property Management Mr B King, Divisional Manager : Financial Accounting Mr D van der Heever, Chief Audit Executive Mr A Aplon, Assistant Chief Fire Officer Ms L de Villiers, Divisional Manager : Environmental Management Ms H van Tonder, Manager : Administrative Support Services Mr A Ford, Manager, Community Liaison (Kleinmond) Ms C Fisher, Chief Clerk: Committee Services Ms I Hanekom, Senior Records Officer Ms R Steenekamp, Assistant Media & Social Media Officer Mr A Lekay, Senior Clerk Mr C Solomons, Technical Support : Auditorium Ms S Swart, Senior Committee Officer Other Officials
ALSO PRESENT:	Members of the Public

MINUTES/….

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OVERSTRAND MUNICIPALITY
ATTENDANCE REGISTER

COUNCIL MEETING
28 OCTOBER 2026

ALDERMEN/COUNCILLORS	SIGNATURE
AFRICA, F	
BANDEZA, V	
BEYI, S	Absent
BRICE, KD	
~~COETZEE, DP~~	
COHEN, G	
DE CONING, CA	
DEES, RM	
ELS, T	
FOURIE, SH	
GILLION, E	
GRIMBEEK, MD	
KLAAS, AG	
KOMANI, AS	
LERM, CH	
LOMBARD, H	
NGQANDANA, K	
NOMATITI, M	
NOMBULA, BG	
NQINATA, NNT	Absent
NTSABO, L	
NUTT, R	
RESANDT, CT	
SIHLAHLA, M	
TAFU-NWONKWO, CC	
VAN STADEN, JA	
WILLIAMS, SH	

7.6
BUDGET REPORT AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) FOR THE QUARTER ENDED SEPTEMBER 2026

BA King **Divisional Manager: Financial Accounting**
19 October 2026 **(028) 313 8154**

EXECUTIVE SUMMARY

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

RESOLVED (SUPPORTED BY 23 COUNCILLORS):

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

RESPONSIBLE OFFICIALS : **BA KING**
RG LOUW

TARGET DATE FOR IMPLEMENTATION : **TO BE NOTED**

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

BA King **Divisional Manager: Financial Accounting**
19 October 2026 **(028) 313 8154**

1. Executive Summary

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

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate: Financial Services
Financial Accounting

Directorate: Office of the Municipal Manager
Strategic Support Services

3. Compliance with Strategic Priority

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

4. Delegated Authority

None

5. Legal Requirements

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

6. Background/Discussion/Evaluation/Conclusion

Background

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

Discussion

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

The SDBIP report, included as Appendix 1 of the quarterly budget report, is a layered plan comprising the Top Level SDBIP.

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

The following additional reporting information is also included in this report:

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

The Cost Containment Regulations, 2019 report, attached as Annexure C, represents the status up to the end of September 2026. (Quarter 1).

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

7. Financial Implications

None

8. Staff Implications

None

9. Comments from other Departments, Divisions and Administrations

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

10. Annexures

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

RECOMMENDATION TO THE COUNCIL:

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

RESPONSIBLE OFFICIALS : **BA KING**
RG LOUW

TARGET DATE FOR IMPLEMENTATION : **TO BE NOTED**

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QUARTERLY BUDGET REPORT AND SDBIP

SEPTEMBER 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.

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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
BOCMA – Breede Olifants Catchment Management Agency
WDF - White Desert Foundation

PART 1 – IN-YEAR REPORT

Mayor's Report

1.1 In-Year Report – Quarterly Budget Report

1.1.1 Implementation of the budget in accordance with the SDBIP

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

1.1.2 Financial problems or risks facing the municipality

No financial problems or risks from a budgetary implementation or financial management perspective identified up to 30 September 2026.

1.1.3 Other relevant information

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

YTD Actual operating revenue at the end of the first quarter for 2026/2027 is 26.56% of the budgeted revenue of R2.092bn. The expenditure reflects spending of 19.16% against the budgeted expenditure of R2.199bn.

The YTD Capital expenditure amounts to R16m or 5.97% of the amended budget of R268.4m. Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

An Adjustments Budget were tabled during this quarter for the rollover of capital projects in progress at the end of 2025/2026 year.

The debt collection rate stood at 98,58% at the end of September 2026.

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

Resolutions

IN-YEAR REPORTS 2026/2027

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

RECOMMENDATION TO THE COUNCIL:

1. that the budget report and service delivery and budget implementation plan for the quarter ended September 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 contents of the report for the 1st quarter of the 2026/2027 financial year, on the top level Service Delivery and Budget Implementation Plan and the KPI amendments, **be noted**; and

3. that the changes (adjusted financial figures and service delivery indicators) to the Service Delivery and Budget Implementation Plan (SDBIP) for 2026/2027 **be approved**; and

4. that the revised SDBIP for 2026/2027 **be made public.**

Executive Summary

As the Auditor General has not yet completed the audit of the 2025/2026 financial statements the 'Audited Outcome' for 2025/2026 will only be included after the audit is completed.

Revenue by Source

The Year-to-Date actual revenue is 1.29% above the YTD budget projections at the end of September 2026.

Borrowings

The balance of borrowings amounts to R422m at the end of September 2026. The gearing ratio (debt to total operating revenue) is at 20.17% at the end of September 2026.

Operating expenditure by vote & type

Current expenditure is 3.60% below YTD budget projections as at September 2026.

Capital expenditure

The YTD Capital expenditure amounts to R16m or 5.97% of the amended budget of R268.4m. The current capital commitments of orders in progress amounts to R110.7m or 41.24% of the amended capital budget of R268.4m.

Capital projects were funded from the following sources:

Vote Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Funded by:									
National Government	–	82,749	82,749	1,934	8,518	5,893	2,624	45%	82,749
Provincial Government	–	8,835	8,835	–	–	2,209	(2,209)	-100%	8,835
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	**–**	**91,584**	**91,584**	**1,934**	**8,518**	**8,102**	**415**	**5%**	**91,584**
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	101,155	119,497	3,992	5,156	22,911	(17,755)	-77%	119,497
Internally generated funds	–	49,725	57,348	2,151	2,342	5,996	(3,654)	-61%	57,348
Total Capital Funding	**–**	**242,464**	**268,429**	**8,077**	**16,015**	**37,009**	**(20,994)**	**-57%**	**268,429**

Financial Position

In terms of the Statement of Financial Position, the current ratio at the end of September 2026 is at 5.05: 1, compared to 3.42: 1 at the end of June 2026.

Cash flows

The municipality started the year with a positive cash balance of R958.1 million. The September closing balance is R1.087bn. Refer to Supporting Table SC30 for more details on the cash position.

The commitments against cash are listed below:

Commitments against cash as at September 2026:	
Cash and cash equivalents	1,087,054,961
Commitments against cash:	
Unspent external loans	-17,274,499
Unspent rollover cash committed	-7,358,696
Unspent conditional receipts	-25,592,917
Surplus cash committed for Capital Budget	-47,647,330
Creditors/suppliers	-7,616,379
Housing development fund	-14,135,246
Self-insurance fund	-26,963,258
Re-payments of borrowings current year (interest + capital)	-89,772,304
Cash	850,694,332

Debt Collection

The collection rate during Quarter 1 for the 2026/2027 financial year at the end of September 2026 is 98,58%, compared to 99,38% on 30 June 2026.

Allocations received (National & Provincial Grants)

Grants totaling R16m were received during September 2026.

Spending on Grants

Spending on grants amounts to R3.9m for September 2026 which includes FMG, MIG, EPWP, WSIG, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Resource funding for the establishment & support of K9 Unit, Community Library Grant, Construction Contracts and WDF.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC7 Material variance explanations - M03 September			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue	1.29%		
Expenditure By Type	-3.60%		
Capital Expenditure	-56.73%	Capital Commitments = R110.7m	
Financial Position In order			
Cash Flow In order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	2,184,003	564,232	**25.83%**
Expenditure	2,198,982	421,373	**19.16%**
Surplus / (Deficit)	**(14,979)**	**142,859**	
Capital	268,429	16,015	**5.97%**

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	2,092,419	555,714	**26.56%**
Expenditure	2,198,982	421,373	**19.16%**
Surplus / (Deficit)	**(106,563)**	**134,341**	
Capital	268,429	16,015	**5.97%**

Performance in relation to SDBIP targets

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

Remedial or corrective steps

Refer to the SDBIP report.

In-year budget statement tables / …

Table C1: s71 Monthly Budget Statement Summary

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

Description	2025/26	Budget Year 2026/27							
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	–	405,548	405,548	33,386	106,580	105,387	1,193	1%	405,548
Service charges	–	1,265,205	1,265,205	107,282	321,355	315,823	5,532	2%	1,265,205
Investment revenue	–	68,000	68,000	3,217	9,567	9,567	–	–	68,000
Transfers and subsidies - Operational	–	215,507	215,507	1,852	83,766	83,766	–	–	215,507
Other own revenue	–	138,158	138,158	12,691	34,446	34,097	349	1%	138,158
Total Revenue (excluding capital transfers and contributions)	–	**2,092,419**	**2,092,419**	**158,428**	**555,714**	**548,640**	**7,074**	**1%**	**2,092,419**
Employee costs	–	675,017	675,014	49,173	138,717	142,200	(3,484)	-2%	675,014
Remuneration of Councillors	–	15,400	15,400	1,196	3,587	3,850	(263)	-7%	15,400
Depreciation, amortisation and impairment	–	175,572	175,572	14,631	43,893	43,893	0	0%	175,572
Interest, Dividends and Rent on Land	–	43,080	43,080	377	625	625	–	–	43,080
Inventory consumed and bulk purchases	–	681,954	681,920	68,550	138,216	144,604	(6,388)	-4%	681,920
Transfers and subsidies	–	17,712	17,712	1,355	5,516	5,516	–	–	17,712
Other expenditure	–	590,247	590,284	32,407	90,819	96,429	(5,610)	-6%	590,284
Total Expenditure	–	**2,198,982**	**2,198,982**	**167,690**	**421,373**	**437,116**	**(15,743)**	**-4%**	**2,198,982**
Surplus/(Deficit)	–	**(106,563)**	**(106,563)**	**(9,262)**	**134,341**	**111,524**	**22,817**	**20%**	**(106,563)**
Transfers and subsidies - capital (monetary allocations)	–	91,584	91,584	1,934	8,518	8,518	–	–	91,584
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	**(14,979)**	**(14,979)**	**(7,327)**	**142,859**	**120,042**	**22,817**	**19%**	**(14,979)**
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after Income Tax	–	**(14,979)**	**(14,979)**	**(7,327)**	**142,859**	**120,042**	**22,817**	**19%**	**(14,979)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	**(14,979)**	**(14,979)**	**(7,327)**	**142,859**	**120,042**	**22,817**	**19%**	**(14,979)**
Capital expenditure & funds sources									
Capital expenditure	–	**242,464**	**268,429**	**8,077**	**16,015**	**37,009**	**(20,994)**	**-57%**	**268,429**
Capital transfers recognised	–	91,584	91,584	1,934	8,518	8,102	415	5%	91,584
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	101,155	119,497	3,992	5,156	22,911	(17,755)	-77%	119,497
Internally generated funds	–	49,725	57,348	2,151	2,342	5,996	(3,654)	-61%	57,348
Total sources of capital funds	–	**242,464**	**268,429**	**8,077**	**16,015**	**37,009**	**(20,994)**	**-57%**	**268,429**
Financial position									
Total current assets	–	1,047,484	1,021,519		1,330,083				1,021,519
Total non current assets	–	4,213,933	4,239,898		4,090,871				4,239,898
Total current liabilities	–	368,122	368,122		263,213				368,122
Total non current liabilities	–	714,922	714,922		730,464				714,922
Community wealth/Equity	–	4,178,374	4,178,374		4,427,277				4,178,374
Cash flows									
Net cash from (used) operating	–	175,946	175,946	24,203	146,540	146,255	(285)	-0%	175,946
Net cash from (used) investing	–	(234,009)	(259,974)	(8,077)	(16,015)	(16,015)	–	–	(259,974)
Net cash from (used) financing	–	36,579	36,579	(1,686)	(1,586)	(1,586)	–	–	36,579
Cash/cash equivalents at the month/year end	–	**822,112**	**796,147**	**–**	**1,087,055**	**972,250**	**(114,804)**	**-12%**	**910,667**
Debtors & creditors analysis	**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**
Debtors Age Analysis									
Total By Income Source	127,585	9,154	5,454	3,938	4,006	3,502	25,948	67,370	246,956
Creditors Age Analysis									
Total Creditors	7,616	–	–	–	–	–	–	–	7,616

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

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

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional									
Governance and administration	–	**570,422**	**570,422**	**40,566**	**149,672**	**150,141**	(469)	-0%	**570,422**
Executive and council	–	53,183	53,183	3	22,151	22,151	(0)	-0%	53,183
Finance and administration	–	517,239	517,239	40,563	127,520	127,989	(469)	-0%	517,239
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	–	**111,885**	**111,885**	**8,810**	**25,301**	**22,986**	2,316	10%	**111,885**
Community and social services	–	10,509	10,509	962	2,927	2,626	301	11%	10,509
Sport and recreation	–	29,557	29,557	2,630	7,207	4,753	2,454	52%	29,557
Public safety	–	62,292	62,292	5,075	14,962	15,401	(439)	-3%	62,292
Housing	–	9,527	9,527	142	206	206	–	–	9,527
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	–	**41,793**	**41,793**	**2,535**	**7,662**	**8,448**	(786)	-9%	**41,793**
Planning and development	–	16,965	16,964	2,295	5,362	4,241	1,121	26%	16,964
Road transport	–	20,699	20,699	198	2,184	3,175	(990)	-31%	20,699
Environmental protection	–	4,129	4,129	42	116	1,032	(916)	-89%	4,129
Trading services	–	**1,459,903**	**1,459,903**	**108,449**	**381,589**	**375,583**	6,006	2%	**1,459,903**
Energy sources	–	870,461	870,461	70,495	236,823	229,310	7,513	3%	870,461
Water management	–	272,479	272,479	17,877	59,987	62,020	(2,033)	-3%	272,479
Waste water management	–	167,523	167,523	10,426	44,250	43,881	369	1%	167,523
Waste management	–	149,440	149,440	9,650	40,529	40,373	157	0%	149,440
Other	–	**–**	**0**	**3**	**7**	**–**	**7**	**–**	**0**
Total Revenue - Functional	–	**2,184,003**	**2,184,003**	**160,362**	**564,232**	**557,158**	**7,074**	**1%**	**2,184,003**
Expenditure - Functional									
Governance and administration	–	**273,755**	**273,713**	**26,815**	**91,705**	**92,881**	(1,176)	-1%	**273,713**
Executive and council	–	54,461	54,419	5,033	22,335	22,456	(122)	-1%	54,419
Finance and administration	–	214,165	214,165	21,418	68,308	69,242	(934)	-1%	214,165
Internal audit	–	5,129	5,129	364	1,062	1,182	(120)	-10%	5,129
Community and public safety	–	**326,731**	**326,731**	**21,797**	**54,774**	**58,582**	(3,809)	-7%	**326,731**
Community and social services	–	32,016	32,016	2,156	5,860	6,504	(644)	-10%	32,016
Sport and recreation	–	79,996	79,996	5,464	12,994	13,999	(1,005)	-7%	79,996
Public safety	–	206,104	206,104	13,811	35,106	37,026	(1,920)	-5%	206,104
Housing	–	8,615	8,615	366	814	1,054	(240)	-23%	8,615
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	–	**257,941**	**257,983**	**18,876**	**53,381**	**55,464**	(2,083)	-4%	**257,983**
Planning and development	–	60,142	60,184	4,129	12,006	13,246	(1,240)	-9%	60,184
Road transport	–	165,665	165,665	12,698	36,304	36,616	(312)	-1%	165,665
Environmental protection	–	32,134	32,134	2,049	5,071	5,602	(531)	-9%	32,134
Trading services	–	**1,333,201**	**1,333,201**	**99,903**	**220,848**	**229,450**	(8,602)	-4%	**1,333,201**
Energy sources	–	806,195	806,195	67,827	146,337	150,664	(4,328)	-3%	806,195
Water management	–	211,378	211,378	11,583	27,037	28,444	(1,407)	-5%	211,378
Waste water management	–	182,605	182,605	11,341	26,620	28,351	(1,731)	-6%	182,605
Waste management	–	133,024	133,024	9,152	20,855	21,990	(1,136)	-5%	133,024
Other	–	**7,354**	**7,354**	**299**	**665**	**738**	**(73)**	**-10%**	**7,354**
Total Expenditure - Functional	–	**2,198,982**	**2,198,982**	**167,690**	**421,373**	**437,116**	**(15,743)**	**-4%**	**2,198,982**
Surplus/ (Deficit) for the year	–	**(14,979)**	**(14,979)**	**(7,327)**	**142,859**	**120,042**	**22,817**	**19%**	**(14,979)**

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

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

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

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

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

Vote Description R thousands	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Municipal Council	–	53,183	53,183	3	22,151	22,151	–	–	53,183
Vote 2 - Office of the Municipal Manager	–	576	576	11	78	144	(66)	-46%	576
Vote 3 - Corporate Services	–	1,057	1,057	333	360	264	96	36%	1,057
Vote 4 - Financial Services	–	515,040	515,040	40,105	126,907	127,360	(453)	-0%	515,040
Vote 5 - Infrastructure Services	–	1,490,460	1,490,460	108,777	383,931	377,034	6,897	2%	1,490,460
Vote 6 - Community Services	–	41,090	41,090	3,660	10,355	9,556	799	8%	41,090
Vote 7 - Municipal Public Safety	–	62,292	62,292	5,075	14,962	15,573	(611)	-4%	62,292
Vote 8 - Planning and Development	–	20,304	20,304	2,341	5,416	5,075	341	7%	20,304
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	56	71	–	71	–	–
Total Revenue by Vote	**–**	**2,184,003**	**2,184,003**	**160,362**	**564,232**	**557,158**	**7,074**	**1%**	**2,184,003**
Expenditure by Vote									
Vote 1 - Municipal Council	–	57,064	57,064	3,685	18,491	18,666	(174)	-1%	57,064
Vote 2 - Office of the Municipal Manager	–	36,841	36,841	2,543	6,945	7,210	(265)	-4%	36,841
Vote 3 - Corporate Services	–	86,730	86,730	5,838	19,289	20,085	(796)	-4%	86,730
Vote 4 - Financial Services	–	192,918	192,918	10,571	36,535	37,729	(1,194)	-3%	192,918
Vote 5 - Infrastructure Services	–	1,319,627	1,319,627	110,631	251,495	260,884	(9,389)	-4%	1,319,627
Vote 6 - Community Services	–	221,849	221,849	15,143	39,189	41,285	(2,096)	-5%	221,849
Vote 7 - Municipal Public Safety	–	207,166	207,166	14,370	36,209	37,291	(1,083)	-3%	207,166
Vote 8 - Planning and Development	–	76,787	76,787	4,907	13,219	13,965	(746)	-5%	76,787
Vote 9 - Costing Services	–	–	–	–	–	0	(0)	-100%	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	**–**	**2,198,982**	**2,198,982**	**167,690**	**421,373**	**437,116**	**(15,743)**	**-4%**	**2,198,982**
Surplus/ (Deficit) for the year	**–**	**(14,979)**	**(14,979)**	**(7,327)**	**142,859**	**120,042**	**22,817**	**19%**	**(14,979)**

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) - M03 September

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	–	782,963	782,963	70,567	212,920	207,522	5,398	3%	782,963
Service charges - Water	–	225,950	225,950	16,694	48,048	47,584	464	1%	225,950
Service charges - Waste Water Management	–	134,321	134,321	10,374	31,241	30,901	340	1%	134,321
Service charges - Waste management	–	121,971	121,971	9,647	29,147	29,816	(670)	-2%	121,971
Sale of Goods and Rendering of Services	–	29,014	29,014	3,319	7,518	7,253	264	4%	29,014
Agency services	–	7,819	7,819	745	1,990	1,955	36	2%	7,819
Interest	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	–	11,065	11,065	1,025	2,888	2,866	22	1%	11,065
Interest earned from Current and Non Current Assets	–	68,000	68,000	3,217	9,567	9,567	–	–	68,000
Dividends	–	–	–	–	–	–	–	–	–
Rent on Land	–	1,243	1,243	1	11	11	–	–	1,243
Rental from Fixed Assets	–	9,370	9,370	806	2,537	2,665	(128)	-5%	9,370
Licence and permits	–	1,481	1,481	65	239	250	(11)	-5%	1,481
Special rating levies	–	16,262	16,262	1,339	4,144	4,066	78	2%	16,262
Construction Contract Revenue	–	1,847	1,847	120	120	132	(12)	-9%	1,847
Development Charges	–	3,599	3,599	201	298	300	(2)	-1%	3,599
Operational Revenue	–	8,812	8,812	1,088	2,579	2,403	176	7%	8,812
Non-Exchange Revenue								–	
Property rates	–	405,548	405,548	33,386	106,580	105,387	1,193	1%	405,548
Surcharges and Taxes	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	42,861	42,861	3,583	10,640	10,715	(75)	-1%	42,861
Licences or permits	–	2,186	2,186	180	575	566	8	1%	2,186
Transfer and subsidies - Operational	–	215,507	215,507	1,852	83,766	83,766	–	–	215,507
Interest	–	2,300	2,300	217	568	575	(7)	-1%	2,300
Fuel Levy	–	–	–	–	–	–	–	–	–
Operational Revenue	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–
Other Gains	–	300	300	–	340	340	–	–	300
Discontinued Operations	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions	**–**	**2,092,419**	**2,092,419**	**158,428**	**555,714**	**548,640**	**7,074**	**1%**	**2,092,419**
Expenditure									
Employee related costs	–	675,017	675,014	49,173	138,717	142,200	(3,484)	-2%	675,014
Remuneration of councillors	–	15,400	15,400	1,196	3,587	3,850	(263)	-7%	15,400
Bulk purchases - electricity	–	603,032	603,032	61,335	128,019	133,771	(5,752)	-4%	603,032
Inventory consumed	–	78,922	78,888	7,215	10,198	10,833	(636)	-6%	78,888
Debt impairment	–	38,593	38,593	3,216	9,648	9,648	0	0%	38,593
Depreciation, amortisation and impairment	–	175,572	175,572	14,631	43,893	43,893	0	0%	175,572
Interest, Dividends and Rent on Land	–	43,080	43,080	377	625	625	–	–	43,080
Contracted services	–	398,434	397,989	22,848	51,606	55,796	(4,190)	-8%	397,989
Transfers and subsidies	–	17,712	17,712	1,355	5,516	5,516	–	–	17,712
Irrecoverable debts written off	–	20,000	20,000	–	235	235	–	–	20,000
Operational costs	–	125,678	126,160	5,714	27,444	28,864	(1,419)	-5%	126,160
Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–
Other Losses	–	7,542	7,542	629	1,886	1,886	0	0%	7,542
Total Expenditure	**–**	**2,198,982**	**2,198,982**	**167,690**	**421,373**	**437,116**	**(15,743)**	**-4%**	**2,198,982**
Surplus/(Deficit)	**–**	**(106,563)**	**(106,563)**	**(9,262)**	**134,341**	**111,524**	**22,817**	**20%**	**(106,563)**
Transfers and subsidies - capital (monetary allocations)	–	91,584	91,584	1,934	8,518	8,518	–	–	91,584
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**–**	**(14,979)**	**(14,979)**	**(7,327)**	**142,859**	**120,042**	**22,817**	**19%**	**(14,979)**
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	**–**	**(14,979)**	**(14,979)**	**(7,327)**	**142,859**	**120,042**	**22,817**	**19%**	**(14,979)**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**–**	**(14,979)**	**(14,979)**	**(7,327)**	**142,859**	**120,042**	**22,817**	**19%**	**(14,979)**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**–**	**(14,979)**	**(14,979)**	**(7,327)**	**142,859**	**120,042**	**22,817**	**19%**	**(14,979)**

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1.29% above the YTD budget projections.

Current expenditure is 3.60% below YTD budget projections for September 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) - M03 September

Vote Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Multi-year expenditure to be appropriated									
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services	–	3,770	3,770	707	815	942	(127)	-14%	3,770
Vote 4 - Financial Services	–	4,640	4,796	541	546	74	472	638%	4,796
Vote 5 - Infrastructure Services	–	205,990	228,877	6,185	14,010	33,434	(19,424)	-58%	228,877
Vote 6 - Community Services	–	4,176	4,176	–	–	–	–	–	4,176
Vote 7 - Municipal Public Safety	–	4,581	5,080	–	–	1,071	(1,071)	-100%	5,080
Vote 8 - Planning and Development	–	1,200	1,200	–	–	50	(50)	-100%	1,200
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**–**	**224,358**	**247,900**	**7,434**	**15,371**	**35,571**	**(20,200)**	**-57%**	**247,900**
Single-year expenditure to be appropriated									
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	–	260	260	–	–	62	(62)	-100%	260
Vote 3 - Corporate Services	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services	–	12,500	12,500	644	644	1,250	(606)	-49%	12,500
Vote 5 - Infrastructure Services	–	500	2,625	–	–	125	(125)	-100%	2,625
Vote 6 - Community Services	–	1,096	1,395	–	–	–	–	–	1,395
Vote 7 - Municipal Public Safety	–	3,750	3,750	–	–	–	–	–	3,750
Vote 8 - Planning and Development	–	–	–	–	–	–	–	–	–
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	–	18,106	20,529	644	644	1,437	**(794)**	**-55%**	20,529
Total Capital Expenditure - Vote	**–**	**242,464**	**268,429**	**8,077**	**16,015**	**37,009**	**(20,994)**	**-57%**	**268,429**
Capital Expenditure - Functional									
Governance and administration	**–**	**4,170**	**4,326**	**707**	**820**	**1,079**	(259)	-24%	**4,326**
Executive and council	–	300	300	–	–	72	(72)	-100%	300
Finance and administration	–	3,870	4,026	707	820	1,006	(187)	-19%	4,026
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	**–**	**43,216**	**44,013**	**1,239**	**3,111**	**6,745**	(3,634)	-54%	**44,013**
Community and social services	–	8,208	8,507	–	–	1,000	(1,000)	-100%	8,507
Sport and recreation	–	12,066	12,066	596	2,468	2,896	(429)	-15%	12,066
Public safety	–	15,831	16,330	644	644	1,071	(428)	-40%	16,330
Housing	–	7,110	7,110	–	–	1,778	(1,778)	-100%	7,110
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**–**	**28,168**	**30,593**	**442**	**2,414**	**5,274**	(2,860)	-54%	**30,593**
Planning and development	–	2,650	4,294	259	259	488	(229)	-47%	4,294
Road transport	–	25,518	26,299	183	2,154	4,786	(2,632)	-55%	26,299
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	**–**	**166,911**	**189,497**	**5,689**	**9,670**	**23,911**	(14,241)	-60%	**189,497**
Energy sources	–	65,144	65,144	–	–	3,664	(3,664)	-100%	65,144
Water management	–	74,742	83,278	3,953	7,440	13,165	(5,725)	-43%	83,278
Waste water management	–	23,325	35,498	1,194	1,689	6,532	(4,844)	-74%	35,498
Waste management	–	3,700	5,577	541	541	550	(9)	-2%	5,577
Other	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	**–**	**242,464**	**268,429**	**8,077**	**16,015**	**37,009**	**(20,994)**	**-57%**	**268,429**
Funded by:									
National Government	–	82,749	82,749	1,934	8,518	5,893	2,624	45%	82,749
Provincial Government	–	8,835	8,835	–	–	2,209	(2,209)	-100%	8,835
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	**–**	**91,584**	**91,584**	**1,934**	**8,518**	**8,102**	**415**	**5%**	**91,584**
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	101,155	119,497	3,992	5,156	22,911	(17,755)	-77%	119,497
Internally generated funds	–	49,725	57,348	2,151	2,342	5,996	(3,654)	-61%	57,348
Total Capital Funding	**–**	**242,464**	**268,429**	**8,077**	**16,015**	**37,009**	**(20,994)**	**-57%**	**268,429**

Capital expenditure is 56.73% 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 - M03 September

Description	2025/26	Budget Year 2026/27			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	–	822,112	796,147	1,087,055	796,147
Short term Investments	–	–	–	–	–
Trade and other receivables from exchange transactions	–	96,958	96,958	119,570	96,958
Receivables from non-exchange transactions	–	49,163	49,163	48,060	49,163
Current portion of non-current receivables	–	–	–	–	–
Inventory	–	17,306	17,306	27,191	17,306
VAT Receivable	–	4,856	4,856	–	4,856
Other current assets	–	57,088	57,088	48,206	57,088
Total current assets	**–**	**1,047,484**	**1,021,519**	**1,330,083**	**1,021,519**
Non current assets					
Investments	–	–	–	–	–
Investment property	–	167,958	167,958	167,961	167,958
Property, plant and equipment	–	3,928,517	3,954,482	3,805,029	3,954,482
Biological assets	–	–	–	–	–
Living resources	–	842	842	579	842
Heritage assets	–	109,625	109,625	109,975	109,625
Intangible assets	–	6,990	6,990	7,326	6,990
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	–	–	–	–	–
Other non-current assets	–	–	–	–	–
Total non current assets	**–**	**4,213,933**	**4,239,898**	**4,090,871**	**4,239,898**
TOTAL ASSETS	**–**	**5,261,417**	**5,261,417**	**5,420,954**	**5,261,417**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	–	78,879	78,879	48,403	78,879
Consumer deposits	–	66,524	66,524	66,138	66,524
Trade and other payables from exchange transactions	–	162,413	162,413	54,930	162,413
Trade and other payables from non-exchange transactions	–	–	–	25,593	–
Provision	–	47,840	47,840	60,461	47,840
VAT Payable	–	–	–	2,414	–
Other current liabilities	–	12,466	12,466	5,275	12,466
Total current liabilities	**–**	**368,122**	**368,122**	**263,213**	**368,122**
Non current liabilities					
Financial liabilities	–	394,780	394,780	373,659	394,780
Provision	–	146,485	146,485	186,366	146,485
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	173,657	173,657	170,439	173,657
Total non current liabilities	**–**	**714,922**	**714,922**	**730,464**	**714,922**
TOTAL LIABILITIES	**–**	**1,083,044**	**1,083,044**	**993,677**	**1,083,044**
NET ASSETS	**–**	**4,178,374**	**4,178,374**	**4,427,277**	**4,178,374**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	–	4,175,143	4,175,143	4,413,141	4,175,143
Reserves and funds	–	3,230	3,230	14,135	3,230
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**–**	**4,178,374**	**4,178,374**	**4,427,277**	**4,178,374**

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

Table C7: Monthly Budget Statement - Cash Flow

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

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	–	417,748	417,748	38,378	104,665	104,437	228	0%	417,748
Service charges	–	1,254,313	1,254,313	106,162	312,177	312,219	(43)	-0%	1,254,313
Other revenue	–	90,022	90,022	9,035	63,433	63,433	–	–	90,022
Transfers and Subsidies - Operational	–	215,507	215,507	9,389	93,491	93,491	–	–	215,507
Transfers and Subsidies - Capital	–	91,584	91,584	6,671	21,897	21,897	–	–	91,584
Interest	–	68,000	68,000	4,460	13,023	13,023	–	–	68,000
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	–	(1,900,437)	(1,900,437)	(148,159)	(456,005)	(456,105)	(100)	0%	(1,900,437)
Finance charges	–	(43,080)	(43,080)	(377)	(625)	(625)	–	–	(43,080)
Transfers and Subsidies	–	(17,712)	(17,712)	(1,355)	(5,516)	(5,516)	–	–	(17,712)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**–**	**175,946**	**175,946**	**24,203**	**146,540**	**146,255**	**(285)**	**-0%**	**175,946**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables									
Decrease (increase) in non-current investments		8,456	8,456	–	–	–			8,456
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–
Payments									
Capital assets	–	(242,464)	(268,429)	(8,077)	(16,015)	(16,015)	–	–	(268,429)
Retention (Capital)	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**–**	**(234,009)**	**(259,974)**	**(8,077)**	**(16,015)**	**(16,015)**	**–**	**–**	**(259,974)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	100,000	100,000	–	–	–	–	–	100,000
Increase (decrease) in consumer deposits	–	(1,950)	(1,950)	301	1,937	1,937	–	–	(1,950)
Payments									
Repayment of borrowing	–	(61,471)	(61,471)	(1,987)	(3,522)	(3,522)	–	–	(61,471)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**36,579**	**36,579**	**(1,686)**	**(1,586)**	**(1,586)**	**–**	**–**	**36,579**
NET INCREASE/ (DECREASE) IN CASH HELD	**–**	**(21,484)**	**(47,449)**	**14,439**	**128,939**	**128,654**			**(47,449)**
Cash/cash equivalents at the year begin:	**–**	**843,596**	**843,596**		**958,116**	**843,596**			**958,116**
Cash/cash equivalents at the year end:	**–**	**822,112**	**796,147**		**1,087,055**	**972,250**			**910,667**

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R1.087bn.

The municipality started the year with a positive cash balance of R958.1 million. The September closing balance is R1.087bn. Refer to Supporting Table SC30 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 SC30 Monthly Budget Statement - Budgeted monthly cash flow - M03 September

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July Outcome	August Outcome	Sept. Outcome	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source															
Property rates	36,760	29,527	38,378	34,812	34,812	34,812	34,812	34,812	34,812	34,812	34,812	34,585	417,748	442,628	469,062
Service charges - Electricity revenue	66,256	68,691	70,632	76,368	76,368	76,368	76,368	76,368	76,368	76,368	76,368	(36,119)	780,408	826,354	875,576
Service charges - Water revenue	15,512	16,810	15,087	21,356	21,356	21,356	21,356	21,356	21,356	21,356	21,356	3,792	222,047	235,357	249,479
Service charges - Waste Water Management	10,722	9,162	10,562	12,754	12,754	12,754	12,754	12,754	12,754	12,754	12,754	(485)	131,991	139,948	148,357
Service charges - Waste Mangement	9,976	8,885	9,880	11,514	11,514	11,514	11,514	11,514	11,514	11,514	11,514	(982)	119,867	127,021	134,630
Rental of facilities and equipment	544	1,202	757	807	807	807	807	807	807	807	807	1,654	10,613	11,250	11,925
Interest earned - external investments	4,005	2,345	3,217	5,667	5,667	5,667	5,667	5,667	5,667	5,667	5,667	13,100	68,000	68,000	68,000
Interest earned - outstanding debtors	1,087	1,126	1,243	–	–	–	–	–	–	–	–	(3,456)	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	3,499	3,558	3,583	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	(1,280)	17,861	18,032	18,214
Licences and permits	325	243	245	306	306	306	306	306	306	306	306	409	3,667	3,887	4,120
Agency services	625	620	745	652	652	652	652	652	652	652	652	616	7,819	8,288	8,785
Transfers and Subsidies - Operational	78,142	5,461	9,389	17,959	17,959	17,959	17,959	17,959	17,959	17,959	17,959	(21,156)	215,507	228,047	232,891
Other revenue	2,316	3,953	1,291	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	(68,013)	37,009	37,913	40,516
Cash Receipts by Source	**229,769**	**151,583**	**165,010**	**195,439**	**195,439**	**195,439**	**195,439**	**195,439**	**195,439**	**195,439**	**195,439**	**(77,337)**	**2,032,536**	**2,146,724**	**2,261,555**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	9,222	6,003	6,671	7,632	7,632	7,632	7,632	7,632	7,632	7,632	7,632	8,632	91,584	72,445	86,168
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	100,000	100,000	172,000	172,000
Increase (decrease) in consumer deposits	1,289	332	301	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(2,572)	(1,950)	(1,950)	(1,950)
VAT Control (receipts)	(4,398)	–	2,414	–	–	–	–	–	–	–	–	15,040	13,055	–	–
Decrease (increase) in non-current receivables	–	–											–	–	–
Decrease (increase) in non-current investments	9,013	–											8,456	–	–
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**244,895**	**157,917**	**174,395**	**202,908**	**202,908**	**202,908**	**202,908**	**202,908**	**202,908**	**202,908**	**202,908**	**43,763**	**2,243,681**	**2,389,219**	**2,517,773**
Cash Payments by Type															
Employee related costs	(40,757)	(34,925)	(48,108)	(56,522)	(56,522)	(56,522)	(56,522)	(56,522)	(56,522)	(56,522)	(56,522)	(85,384)	(661,355)	(697,018)	(737,410)
Remuneration of councillors	(1,196)	(1,196)	(1,196)	–	–	–	–	–	–	–	–	(11,812)	(15,400)	(16,480)	(17,240)
Finance Charges	–	(247)	(377)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(13,735)	(43,080)	(47,145)	(56,450)
Bulk purchases - Electricity	(102)	(66,582)	(61,335)	(57,785)	(57,785)	(57,785)	(57,785)	(57,785)	(57,785)	(57,785)	(57,785)	(12,735)	(603,032)	(656,280)	(708,782)
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory	(1,442)	(1,540)	(7,215)	(4,728)	(4,728)	(4,728)	(4,728)	(4,728)	(4,728)	(4,728)	(4,728)	(30,904)	(78,922)	(83,969)	(88,295)
Contracted services	(448)	(28,310)	(22,848)	(32,234)	(32,234)	(32,234)	(32,234)	(32,234)	(32,234)	(32,234)	(32,234)	(88,954)	(398,434)	(419,587)	(440,088)
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–		
Transfers and subsidies - other	(2,805)	(1,355)	(1,355)	–	–	–	–	–	–	–	–	(12,197)	(17,712)	(18,500)	(19,397)
Other expenditure	(93,061)	(4,872)	(7,457)	(21,313)	(21,313)	(21,313)	(21,313)	(21,313)	(21,313)	(21,313)	(21,313)	132,597	(143,294)	(136,873)	(158,989)
Cash Payments by Type	**(139,811)**	**(139,028)**	**(149,892)**	**(176,172)**	**(176,172)**	**(176,172)**	**(176,172)**	**(176,172)**	**(176,172)**	**(176,172)**	**(176,172)**	**(123,124)**	**(1,961,229)**	**(2,075,851)**	**(2,226,652)**
Other Cash Flows/Payments by Type															
Capital assets	(2,648)	(5,290)	(8,077)	(20,169)	(8,420)	(9,420)	(51,558)	(8,420)	(8,420)	(21,169)	(9,420)	395,474	(242,464)	(294,445)	(308,168)
Retention (Capital)	–	–		–	–	–	–	–	–	–	–	–			
Repayment of borrowing	–	(1,535)	(1,987)	4,327	4,327	4,327	4,327	4,327	4,327	4,327	4,327	(92,566)	(61,471)	(78,879)	(93,722)
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**(142,459)**	**(145,852)**	**(159,956)**	**(192,014)**	**(180,264)**	**(181,264)**	**(223,402)**	**(180,264)**	**(180,264)**	**(193,014)**	**(181,264)**	**179,785**	**(2,265,165)**	**(2,449,175)**	**(2,628,542)**
NET INCREASE/(DECREASE) IN CASH HELD	**102,435**	**12,065**	**14,439**	**10,894**	**22,644**	**21,644**	**(20,494)**	**22,644**	**22,644**	**9,894**	**21,644**	**223,548**	**(21,484)**	**(59,956)**	**(110,769)**
Cash/cash equivalents at the month/year beginning:	958,116	1,060,551	1,072,616	1,087,055	1,097,949	1,120,593	1,142,237	1,121,743	1,144,387	1,167,031	1,176,926	1,198,570	958,116	936,632	876,676
Cash/cash equivalents at the month/year end:	1,060,551	1,072,616	1,087,055	1,097,949	1,120,593	1,142,237	1,121,743	1,144,387	1,167,031	1,176,926	1,198,570	1,422,118	936,632	876,676	765,907

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC2 Debtors' age analysis

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

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2026/27											
R thousands		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	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	29,013	1,344	1,518	723	908	596	5,630	12,136	51,867	19,993	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	52,126	4,511	1,515	1,159	1,211	998	7,640	10,391	79,550	21,398	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	36,298	1,003	523	443	415	385	1,979	9,268	50,315	12,491	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	14,332	707	523	440	397	356	2,823	4,458	24,037	8,474	–	–
Receivables from Exchange Transactions - Waste Management	1600	13,401	706	531	436	389	367	2,897	4,613	23,340	8,702	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	987	63	60	55	65	34	256	323	1,843	734	–	–
Interest on Arrear Debtor Accounts	1810	1,019	163	157	155	183	184	1,940	16,837	20,638	19,299	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(19,591)	657	626	526	438	583	2,783	9,344	(4,635)	13,674	–	–
Total By Income Source	**2000**	**127,585**	**9,154**	**5,454**	**3,938**	**4,006**	**3,502**	**25,948**	**67,370**	**246,956**	**104,764**	**–**	**–**
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,083	206	160	136	132	115	637	3,986	6,455	5,006	–	–
Commercial	2300	19,256	2,486	65	61	59	62	368	4,131	26,488	4,681	–	–
Households	2400	109,366	6,454	5,226	3,738	3,812	3,322	24,890	56,764	213,573	92,526	–	–
Other	2500	(2,120)	8	2	3	3	3	53	2,489	440	2,551	–	–
Total By Customer Group	**2600**	**127,585**	**9,154**	**5,454**	**3,938**	**4,006**	**3,502**	**25,948**	**67,370**	**246,956**	**104,764**	**–**	**–**

The debtors' 12-month rolling average payment rate is 98,58% at the end of September 2026.

Government Debt

	Rates					Services					Total Debt
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	0-30 Days	30-60 Days	60-90 Days	>90 Days	Total	
National: Public Works	281,083	50,851	59,750	2,609,720	3,001,405	379,892	41,295	41,679	1,598,849	2,061,715	R5,063,120
National: Human Settlements	-	-	-	-	-	3,393	1,560	1,706	117,319	123,978	R123,978
Provincial: Public Works, Roads and Transport	-	39,667	-	502,785	542,451	-349,318	288	-	25,977	-323,053	R219,399
Provincial: Education	-	-	-	-	-	747,790	58,016	-	-	805,807	R805,807
Provincial: Health	-	-	-	-	-	93,863	1,979	1,957	82,419	180,217	R180,217
Provincial: Housing and Local Government	-	-	-	-	-	-	-	-	5,158	5,158	R5,158
Other Municipalities	-	-	-	-	-	-	-	-	16,289	16,289	R16,289
Provincial: Other Departments	-	1,113	-	-	1,113	25,146	-	-	15,224	40,370	R41,483
TOTAL OUTSTANDING	**281,083**	**91,631**	**59,750**	**3,112,505**	**3,544,969**	**900,767**	**103,137**	**45,342**	**1,861,235**	**2,910,481**	**6,455,450**

Summary of Indigent Households

	Indigent Households	Other Households	Total Households
2026			
July	7,435	32,259	39,694
August	7,398	32,296	39,694
September	7,433	32,259	39,692
October			
November			
December			
2027			
January			
February			
March			
April			
May			
June			

Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
7433			10 KL	7433	0	7433	waterborne
Free Basic Electricity				**Free Bacic Refuse Removal**			
Beneficiaries provided by Eskom	Beneficiaries provided by Municipality	Non-grid energy Beneficiaries	level of Service (e.g. 50 Kwh per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
97	7336		70kWh	7433	0	7433	Total monthly levy

Creditors' analysis

Supporting Table SC4

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

Description	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
R thousands		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	7,616	–	–	–	–	–	–	–	7,616	6,653
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	–	–	–	–	–	–	–	–	–	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**7,616**	–	–	–	–	–	–	–	**7,616**	6,653

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

The payment of creditors is within requirements of the MFMA.

Investment portfolio analysis

Supporting Table SC15

WC032 Overstrand - Supporting Table SC15 Monthly Budget Statement - Investment particulars by type - M03 September

Investment type	2025/26	Budget Year 2026/27							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Investments									
Bank Repurchase Agreements									
Total Bank Repurchase Agreements	-	-	-	-	-	-	-	–	-
Bankers Acceptance Certificate									
Total Bankers Acceptance Certificate	-	-	-	-	-	-	-	–	-
Deposit Taking Institutions									
ABSA	–	310,271	310,271	–	410,269	310,271	99,997	**32%**	310,271
STANDARD BANK	–	100,000	100,000	–	400,000	100,000	300,000	**300%**	100,000
NEDBANK	–	100,000	100,000	–	100,000	100,000	–	–	100,000
Total Deposit Taking Institutions	-	**510,271,264**	**510,271,264**	-	**910,268,566**	**510,271,264**	**399,997,302**	**78%**	**510,271,264**
Derivative Financial Assets									
Total Derivative Financial Assets	-	-	-	-	-	-	-	–	-
Guaranteed Endowment Policies (Sinking)									
LIBERTY	–	–	–	–	–	–	–	–	–
MOMENTUM	–	–	–	–	–	–	–	–	–
Total Guaranteed Endowment Policies (Sinking)	-	-	-	-	-	-	-	–	-
Interest Rate Swaps									
Total Interest Rate Swaps	-	-	-	-	-	-	-	–	-
Listed/Unlisted Bonds and Stocks									
Total Listed/Unlisted Bonds and Stocks	-	-	-	-	-	-	-	–	-
Municipal Bonds									
Total Municipal Bonds	-	-	-	-	-	-	-	–	-
National Government Securities									
Total National Government Securities	-	-	-	-	-	-	-	–	-
Negotiable Certificate of Deposits									
Total Negotiable Certificate of Deposits	-	-	-	-	-	-	-	–	-
Unamortised Debt Expense									
Total Unamortised Debt Expense	-	-	-	-	-	-	-	–	-
Unamortised Preference Share Expense									
Total Unamortised Preference Share Expense	-	-	-	-	-	-	-	–	-
Total Investments	-	**510,271,264**	**510,271,264**	-	**910,268,566**	**510,271,264**	**399,997,302**	**78%**	**510,271,264**

Supporting Table SC16

WC032 Overstrand - Supporting Table SC16

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
Parent municipality													
ABSA 9331734880	Liquidity plus	Liquidity plus	Yes	Variable	Yes	No	No		10,270	54	(55)		**10,269**
Standard Bank 288434005-046	184 days	FIXED DEP	Yes	Fixed	Yes	No	No	30/09/2026	100,000	3,882	(103,882)		–
Standard Bank 288434005-047	183 days	FIXED DEP	Yes	Fixed	Yes	No	No	22/10/2026	100,000				**100,000**
Standard Bank 288434005-048	184 days	FIXED DEP	Yes	Fixed	Yes	No	No	26/11/2026	100,000				**100,000**
Standard Bank 288434005-049	184 days	FIXED DEP	Yes	Fixed	Yes	No	No	20/01/2027	100,000				**100,000**
ABSA 2082159516	271 days	FIXED DEP	Yes	Fixed	Yes	No	No	29/04/2027	100,000				**100,000**
Standard Bank 288434005-050	184 days	FIXED DEP	Yes	Fixed	Yes	No	No	29/01/2027	100,000				**100,000**
ABSA 2082550196	271 days	FIXED DEP	Yes	Fixed	Yes	No	No	19/05/2027	100,000				**100,000**
Nedbank 03/788153451/280	273 days	FIXED DEP	Yes	Fixed	Yes	No	No	19/05/2027	100,000				**100,000**
ABSA 2082554629	272 days	FIXED DEP	Yes	Fixed	Yes	No	No	25/05/2027	100,000				**100,000**
ABSA 2082579667	273 days	FIXED DEP	Yes	Fixed	Yes	No	No	30/06/2027				100,000	**100,000**
Municipality sub-total									**910,270**	**3,935**	**(103,937)**	**100,000**	**910,269**
TOTAL INVESTMENTS AND INTEREST									**910,270**	**3,935**	**(103,937)**	**100,000**	**910,269**

Surplus cash not immediately required is invested in call and short-term investments.

Long-term investments relate to the sinking fund investments.

Supporting Table SC17

WC032 Overstrand - Supporting Table SC17 Monthly Budget Statement - Borrowing - M03 September

Borrowing - Categorised by type R thousand	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Borrowings									
Annuity and Bullet Loans									
Banks	–	341,959	341,959	(1,987)	288,660	341,959	(53,299)	-16%	341,959
Development Bank of South Africa	–	52,821	52,821		84,999	52,821	32,178	61%	52,821
Foreign Government and International Organisations	–	–	–	–	–	–	–	–	–
General Public	–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation	–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds	–	–	–	–	–	–	–	–	–
Municipal Pension Funds	–	–	–	–	–	–	–	–	–
Other Public Pension Funds	–	–	–	–	–	–	–	–	–
Private Enterprises	–	–	–	–	–	–	–	–	–
Public Corporations	–	–	–	–	–	–	–	–	–
Public Investments Commissioners	–	–	–	–	–	–	–	–	–
Total Annuity and Bullet Loans	-	394,780	394,780	(1,987)	373,659	394,780	(21,121)	-5%	394,780
Bankers Acceptance Certificate									
Total Bankers Acceptance Certificate	-	-	-	-	-	-	-	–	-
Concessionary Loan	–	–	–	–	–	–	–	–	–
Derivative Financial Liability									
Total Derivative Financial Liability	-	-	-	-	-	-	-	–	-
Finance Lease Liability									
Total Finance Lease Liability	-	-	-	-	-	-	-	–	-
Government Loans	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions	–	–	–	–	–	–	–	–	–
Local Registered Stock									
Total Registered Stock	-	-	-	-	-	-	-	–	-
Marketable Bonds									
Total Marketable Bonds	-	-	-	-	-	-	-	–	-
Non-annuity Loans									
Total Non-annuity Loans	-	-	-	-	-	-	-	–	-
Non-marketable Bonds									
Total Non-marketable Bonds	-	-	-	-	-	-	-	–	-
PPP Liabilities									
Total PPP Liabilities	-	-	-	-	-	-	-	–	-
Securities									
Total Securities	-	-	-	-	-	-	-	–	-
Interest Rate Swaps	–	–	–	–	–	–	–	–	–
Total Borrowings	-	394,780	394,780	(1,987)	373,659	394,780	(21,121)	-5%	394,780

Allocation and grant receipts and expenditure

Supporting Table SC18 – Grant receipts

WC032 Overstrand - Supporting Table SC18 Monthly Budget Statement - Transfers and grant receipts - M03 September

Description	2025/26	Budget Year 2026/27							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
RECEIPTS									
Operating									
National Government									
Monetary Allocations									
Operational Revenue:General Revenue:Equitable Share	–	188,321	188,321	–	78,467	78,467	–	–	188,321
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	–	2,062	2,062		515	515	–	–	2,062
Local Government Financial Management Grant [Schedule 5B]	–	1,900	1,900		1,900	1,900	–	–	1,900
Municipal Infrastructure Grant [Schedule 5B]	–	200	200	200	200	200	–	–	200
Total Monetary Allocations	–	**192,483**	**192,483**	**200**	**81,082**	**81,082**	–	–	**192,483**
Allocations In-Kind									
Water Services Operating Subsidy Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
National Treasury	–	–	–	–	–	–	–	–	–
Total Allocations In-Kind	–	–	–	–	–	–	–	–	–
Total Operating/National Government	–	**192,483**	**192,483**	**200**	**81,082**	**81,082**	–	–	**192,483**
Provincial Government									
Monetary Allocations									
Title Deeds Restoration Grant	–	250	250				–	–	250
Community Library Services Grant	–	9,288	9,288		3,223	3,223	–	–	9,288
Thusong Services Centres Grant	–	150	150				–	–	150
Resource funding for the establish & support of K9 Unit	–	4,473	4,473	4,473	4,473	4,473	–	–	4,473
Community Development Workers	–	78	78				–	–	78
Financial Management Capability Grant	–	–	–				–	–	–
Maintenance & Construction of Transport Infrastructure	–	140	140				–	–	140
Resource funding for the est of Law Enforcement Rural Safety Unit	–	4,516	4,516	4,516	4,516	4,516	–	–	4,516
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	–	–	–	–	–	–	–	–
Total Monetary Allocations	–	**18,895**	**18,895**	**8,989**	**12,212**	**12,212**	–	–	**18,895**
Allocations In-Kind									
Total Allocations In-Kind	–	–	–	–	–	–	–	–	–
Total Operating/Provincial Government	–	**18,895**	**18,895**	**8,989**	**12,212**	**12,212**	–	–	**18,895**
District Municipalities									
Total Operating/District Municipalities	–	–	–	–	–	–	–	–	–
Other Grant Providers									
Monetary Allocations									
Departmental Agencies and Accounts	–	3,722	3,722	–	–		–	–	3,722
Foreign Government and International Organisations	–	212	212	200	200	200	–	–	212
Total Monetary Allocations	–	**3,934**	**3,934**	**200**	**200**	**200**	–	–	**3,934**
Allocations In-kind									
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers	–	**3,934**	**3,934**	**200**	**200**	**200**	–	–	**3,934**
Total Operating	–	**215,312**	**215,312**	**9,389**	**93,494**	**93,494**	–	–	**215,312**
Capital									
National Government									
Monetary Allocations									
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	–	30,139	30,139		6,000	6,000	–	–	30,139
Municipal Infrastructure Grant [Schedule 5B]	–	26,368	26,368	6,671	12,869	12,869	–	–	26,368
Water Services Infrastructure Grant [Schedule 5B]	–	26,242	26,242		2,000	2,000	–	–	26,242
Total Monetary Allocations	–	**82,749**	**82,749**	**6,671**	**20,869**	**20,869**	–	–	**82,749**
Allocations In-Kind									
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Capital/National Government	–	**82,749**	**82,749**	**6,671**	**20,869**	**20,869**	–	–	**82,749**
Provincial Government									
Monetary Allocations									
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	7,110	7,110				–	–	7,110
Regional Socio Economic Projects	–	700	700				–	–	700
Municipal Fire Service Capacity Support Grant	–	1,025	1,025		1,025	1,025	–	–	1,025
Total Monetary Allocations	–	**8,835**	**8,835**	–	**1,025**	**1,025**	–	–	**8,835**
Allocations In-kind									
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government	–	**8,835**	**8,835**	–	**1,025**	**1,025**	–	–	**8,835**
District Municipalities									
Total Capital/District Municipalities	–	–	–	–	–	–	–	–	–
Other Grant Providers									
Total Capital/Other Grant Providers	–	–	–	–	–	–	–	–	–
Total Capital	–	**91,584**	**91,584**	**6,671**	**21,894**	**21,894**	–	–	**91,584**
TOTAL RECEIPTS OF TRANSFERS AND GRANTS	–	**306,896**	**306,896**	**16,060**	**115,388**	**115,388**	–	–	**306,896**

Grant receipts are monitored according to the payment schedule. Year to date actuals only reflects actual receipts for 2026/2027.

Supporting Table SC19 – Grant expenditure

WC032 Overstrand - Supporting Table SC19 Monthly Budget Statement - Expenditure on transfers and grant programme - M03 September

Description	2025/26	Budget Year 2026/27							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
EXPENDITURE									
Operating									
National Government									
Monetary Allocations									
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	–	2,062	2,062	213	503	503	–	–	2,062
Local Government Financial Management Grant [Schedule 5B]	–	1,900	1,900	40	119	119	–	–	1,900
Municipal Infrastructure Grant [Schedule 5B]	–	200	200	10	37	37	–	–	200
Total Monetary Allocations	–	**4,162**	**4,162**	**263**	**659**	**659**	–	–	**4,162**
Allocations In-Kind									
Water Services Operating Subsidy Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
National Treasury	–	–	–	–	–	–	–	–	–
Total Allocations In-Kind	–	–	–	–	–	–	–	–	–
Total Operating/National Government	–	**4,162**	**4,162**	**263**	**659**	**659**	–	–	**4,162**
Provincial Government									
Monetary Allocations									
Title Deeds Restoration Grant	–	250	250		–	–	–	–	250
Community Library Services Grant	–	9,288	9,288	895	2,649	2,649	–	–	9,288
Thusong Services Centres Grant	–	150	150				–	–	150
Resource funding for the establish & support of K9 Unit	–	4,473	4,473	329	980	980	–	–	4,473
Community Development Workers	–	78	78				–	–	78
Financial Management Capability Grant	–	–	–				–	–	–
Maintenance & Construction of Transport Infrastructure	–	140	140		–	–	–	–	140
Resource funding for the est of Law Enforcement Rural Safety Unit	–	4,516	4,516	323	894	894	–	–	4,516
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	1,847	1,847	120	120	120	–	–	1,847
Municipal Fire Service Capacity Support Grant	–	–	–		–	–	–	–	–
Municipal Service Delivery & Capacity Building Grant	–	–	–		–	–	–	–	–
Total Monetary Allocations	–	**20,742**	**20,742**	**1,667**	**4,644**	**4,644**	–	–	**20,742**
Allocations In-Kind									
Total Allocations In-Kind	–	–	–	–	–	–	–	–	–
Total Operating/Provincial Government	–	**20,742**	**20,742**	**1,667**	**4,644**	**4,644**	–	–	**20,742**
District Municipalities									
Total Operating/District Municipalities	–	–	–	–	–	–	–	–	–
Other Grant Providers									
Monetary Allocations									
Departmental Agencies and Accounts	–	3,722	3,722		–		–	–	3,722
Foreign Government and International Organisations	–	408	408	41	116	116	–	–	408
Total Monetary Allocations	–	**4,129**	**4,129**	**41**	**116**	**116**	–	–	**4,129**
Allocations In-kind									
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers	–	**4,129**	**4,129**	**41**	**116**	**116**	–	–	**4,129**
Total Operating	–	**29,033**	**29,033**	**1,972**	**5,419**	**5,419**	–	–	**29,033**
Capital									
National Government									
Monetary Allocations									
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	–	30,139	30,139		–	–	–	–	30,139
Municipal Infrastructure Grant [Schedule 5B]	–	26,368	26,368	779	4,544	4,544	–	–	26,368
Water Services Infrastructure Grant [Schedule 5B]	–	26,242	26,242	1,156	3,973	3,973	–	–	26,242
Total Monetary Allocations	–	**82,749**	**82,749**	**1,934**	**8,518**	**8,518**	–	–	**82,749**
Allocations In-Kind									
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Capital/National Government	–	**82,749**	**82,749**	**1,934**	**8,518**	**8,518**	–	–	**82,749**
Provincial Government									
Monetary Allocations									
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	7,110	7,110				–	–	7,110
Municipal Infrastructure Grant [Schedule 5B]	–	–	–				–	–	–
Regional Socio Economic Projects	–	700	700				–	–	700
Baboon Management	–	–	–	–	–	–	–	–	–
Municipal Fire Service Capacity Support Grant	–	1,025	1,025	–	–	–	–	–	1,025
Total Monetary Allocations	–	**8,835**	**8,835**	**–**	**–**	**–**	**–**	**–**	**8,835**
Allocations In-kind		–	–	–	–	–			
Total Allocations In-kind	–						–	–	–
Total Capital/Provincial Government	–	**8,835**	**8,835**	**–**	**–**	**–**	**–**	**–**	**8,835**
District Municipalities									
Total Capital/District Municipalities	–	–	–	–	–	–	–	–	–
Other Grant Providers									
Total Capital/Other Grant Providers	–	–	–	–	–	–	–	–	–
Total Capital	–	**91,584**	**91,584**	**1,934**	**8,518**	**8,518**	–	–	**91,584**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	–	**120,617**	**120,617**	**3,906**	**13,936**	**13,936**	–	–	**120,617**

Grant expenditure is monitored against grant receipts.

Supporting Table SC20 – Reconciliation of Transfers, grant receipts & unspent funds

WC032 Overstrand - Supporting Table SC20 Monthly Budget Statement - Reconciliation of transfers, grant receipts and unspent funds - M03 September

Description	2025/26	Budget Year 2026/27							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Operating transfers and grants:									
National Government									
Balance unspent at beginning of the year	–	–	–	–	–				
Current year receipts	–	(4,162)	(4,162)	(200)	(2,615)	(2,615)	–	–	(4,162)
Repayment of grants	–	–	–			–	–	–	–
Conditions met - transferred to revenue	–	–	–	263	659	659	–	–	–
Conditions still to be met - transferred to liabilities	–	(4,162)	(4,162)	63	(1,956)	(1,956)	–	–	(4,162)
Provincial Government:									
Balance unspent at beginning of the year	–								
Current year receipts	–	(18,895)	(18,895)	(8,989)	(12,212)	(12,212)	–	–	(18,895)
Repayment of grants	–	–	–			–	–	–	–
Conditions met - transferred to revenue	–	–	–	1,547	4,644	4,644	–	–	–
Conditions still to be met - transferred to liabilities	–	(18,895)	(18,895)	(7,442)	(7,568)	(7,568)	–	–	(18,895)
District Municipality:									
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Other grant providers:									
Balance unspent at beginning of the year	–								
Current year receipts	–	(3,934)	(3,934)	(200)	(200)	(200)	–	–	(3,934)
Repayment of grants	–	–	–			–	–	–	–
Conditions met - transferred to revenue	–	–	–	41	116	116	–	–	–
Conditions still to be met - transferred to liabilities	–	(3,934)	(3,934)	(159)	(85)	(85)	–	–	(3,934)
Total operating transfers and grants revenue	**–**	**–**	**–**	**1,852**	**5,419**	**5,419**	**–**	**–**	**–**
Total operating transfers and grants - CTBM	**–**	**(26,991)**	**(26,991)**	**(7,537)**	**(9,608)**	**(9,608)**	**–**	**–**	**(26,991)**
Capital transfers and grants:									
National Government									
Balance unspent at beginning of the year	–								
Current year receipts	–	(82,749)	(82,749)	(6,671)	(20,869)	(20,869)	–	–	(82,749)
Repayment of grants	–	–	–			–	–	–	–
Conditions met - transferred to revenue	–	–	–	1,934	8,518	8,518	–	–	–
Conditions still to be met - transferred to liabilities	–	(82,749)	(82,749)	(4,737)	(12,351)	(12,351)	–	–	(82,749)
Provincial Government:									
Balance unspent at beginning of the year	–								
Current year receipts	–	(8,835)	(8,835)	–	(1,025)	(1,025)	–	–	(8,835)
Repayment of grants	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	(8,835)	(8,835)	–	(1,025)	(1,025)	–	–	(8,835)
District Municipality:									
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Other grant providers:									
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total capital transfers and grants - CTBM	**–**	**(91,584)**	**(91,584)**	**(4,737)**	**(13,376)**	**(13,376)**	**–**	**–**	**(91,584)**
TOTAL TRANSFERS AND GRANTS REVENUE	**–**	**–**	**–**	**1,852**	**5,419**	**5,419**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS - CTBM	**–**	**(118,575)**	**(118,575)**	**(12,274)**	**(22,984)**	**(22,984)**	**–**	**–**	**(118,575)**

Supporting Table SC21 Transfers and grants made by the municipality

WC032 Overstrand - Supporting Table SC21 Monthly Budget Statement - Transfers and grants made by the municipality - M03 September

Description	2025/26	Budget Year 2026/27							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Monetary Transfers to Organisations									
Private Enterprises									
Operational	–	17,712	17,712	1,355	4,160	2,952	1,208	41%	17,712
Capital	–	–	–	–	–	–	–	–	–
Public Corporations									
Operational	–	–	–	–	–	–	–	–	–
Capital	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Organisations	**–**	**17,712**	**17,712**	**1,355**	**4,160**	**2,952**	**1,208**	**41%**	**17,712**
TOTAL Monetary TRANSFERS AND GRANTS	**–**	**17,712**	**17,712**	**1,355**	**4,160**	**2,952**	**1,208**	**41%**	**17,712**
TOTAL TRANSFERS AND GRANTS	**–**	**17,712**	**17,712**	**1,355**	**4,160**	**2,952**	**1,208**	**41%**	**17,712**

Expenditure on councillor allowances and employee benefits

Supporting Table SC22

WC032 Overstrand - Supporting Table SC22 Monthly Budget Statement - Summary councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	2025/26	Budget Year 2026/27							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Allowances and Service Related Benefits									
Basic Salary	–	14,084	14,084	1,090	3,270	3,521	(251)	-7%	14,084
Cell phone Allowance	–	1,316	1,316	106	317	329	(12)	-4%	1,316
Housing Allowance	–	–	–	–	–	–	–	–	–
In-kind Benefits	–	–	–	–	–	–	–	–	–
Market Related Non-pensionable Allowance	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	–	–	–	–	–	–	–	–	–
Office-bearer Allowance	–	–	–	–	–	–	–	–	–
Out of pocket Expenses	–	–	–	–	–	–	–	–	–
Travelling Allowance	–	–	–	–	–	–	–	–	–
Use of Personal Facilities	–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits	**–**	**15,400**	**15,400**	**1,196**	**3,587**	**3,850**	**(263)**	**-7%**	**15,400**
Social Contributions									
Total Social Contributions	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Councillors	**–**	**15,400**	**15,400**	**1,196**	**3,587**	**3,850**	**(263)**	**-7%**	**15,400**
% increase		–	–						–
Senior Managers of the Municipality									
Salaries and Allowances									
Basic Salary	–	13,340	13,340	1,204	3,013	3,335	(322)	-10%	13,340
Bonuses	–	229	229	–	–	57	(57)	–	229
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–	–	–
Cellular and Telephone	–	221	221	18	46	55	(9)	-17%	221
Total Allowance	**–**	**221**	**221**	**18**	**46**	**55**	**(9)**	**-17%**	**221**
Service Related Benefits									
Total Service Related Benefits	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Salaries and Allowances	**–**	**13,789**	**13,789**	**1,222**	**3,059**	**3,447**	**(389)**	**-11%**	**13,789**
Social Contributions									
Total Social Contributions	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Post-retirement Benefit									
Total Post-retirement Benefit	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Sub Total - Senior Managers of Municipality	**–**	**13,789**	**13,789**	**1,222**	**3,059**	**3,447**	**(389)**	**-11%**	**13,789**
% increase		–	–						–
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	–	418,420	418,330	30,087	88,915	91,108	(2,193)	-2%	418,505
Bonuses	–	612	612	51	153	153	0	0%	612
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–	–	–
Cellular and Telephone	–	2,218	2,221	189	556	555	1	0%	2,221
Housing Benefits	–	10,799	10,810	889	2,646	2,702	(57)	-2%	10,795
Non-pensionable	–	54	54	1	3	14	(11)	-81%	54
Travel or Motor Vehicle	–	7,652	7,739	850	2,447	1,913	534	28%	7,652
Voluntary Work	–	–	–	–	–	–	–	–	–
Total Allowance	**–**	**20,724**	**20,824**	**1,930**	**5,651**	**5,184**	**467**	**9%**	**20,722**
Service Related Benefits									
Acting	–	2,425	2,440	84	187	310	(123)	-40%	2,425
Bonus	–	25,559	25,549	10	30	30	–	–	25,549
Long Service Award	–	4,638	4,638	387	1,160	1,160	–	–	4,638
Overtime	–	53,191	53,172	4,121	7,649	8,393	(744)	-9%	53,172
Scarcity	–	4,691	4,691	388	1,144	1,173	(29)	-2%	4,691
Standby Allowance	–	19,006	18,982	1,677	3,280	3,446	(165)	-5%	18,982
Leave gratuity	–	3,648	3,648	304	912	912	0	0%	3,648
Long Term Service Award	–	–	–	–	–	–	–	–	–
Total Service Related Benefits	**–**	**113,158**	**113,121**	**6,971**	**14,362**	**15,423**	**(1,061)**	**-7%**	**113,106**
Total Salaries and Allowances	**–**	**552,914**	**552,887**	**39,039**	**109,081**	**111,869**	**(2,788)**	**-2%**	**552,945**
Social Contributions									
Bargaining Council	–	202	201	15	45	50	(5)	-10%	201
Group Life Insurance	–	6,285	6,284	522	1,554	1,571	(17)	-1%	6,284
Medical	–	20,818	20,814	1,742	5,189	5,203	(14)	-0%	20,814
Pension	–	57,751	57,750	4,727	14,075	14,238	(163)	-1%	57,720
Unemployment Insurance	–	2,999	3,030	218	649	757	(108)	-14%	3,002
Total Social Contributions	**–**	**88,055**	**88,079**	**7,224**	**21,513**	**21,820**	**(307)**	**-1%**	**88,021**
Post-retirement Benefit									
Medical	–	20,258	20,258	1,688	5,065	5,064	0	0%	20,258
Total Post-retirement Benefit	**–**	**20,258**	**20,258**	**1,688**	**5,065**	**5,064**	**0**	**0%**	**20,258**
Sub Total - Other Municipal Staff	**–**	**661,227**	**661,224**	**47,951**	**135,658**	**138,753**	**(3,095)**	**-2%**	**661,224**
TOTAL SALARY, ALLOWANCES & BENEFITS	**–**	**690,416**	**690,413**	**50,369**	**142,304**	**146,050**	**(3,746)**	**-3%**	**690,413**
TOTAL MANAGERS AND STAFF	**–**	**675,017**	**675,014**	**49,173**	**138,717**	**142,200**	**(3,484)**	**-2%**	**675,014**

Supporting Table SC23

WC032 Overstrand - Supporting Table SC23 Monthly Budget Statement - Salaries, allowances & benefits (political office

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	No.	Salary	Contributions 1.	Allowances	Service Related Benefits	Bonuses	Total Package 2.
Councillors							
Speaker	1	70,019	–	3,917	–	–	73,936
Chief Whip	–	–	–	–	–	–	–
Executive Mayor	1	87,524	–	3,917	–	–	91,441
Deputy Executive Mayor	1	70,019	–	3,917	–	–	73,936
Executive Committee	5	328,364	–	19,585	–	–	347,949
Total for all other councillors	21	534,116	–	74,423	–	–	608,539
Section 79 Committee Chairperson	–	–	–	–	–	–	–
Total Councillors	**29**	**1,090,042**	**–**	**105,759**	**–**	**–**	**1,195,801**
Senior Managers of the Municipality							
Municipal Manager (MM)	1	204,444	–	3,917	–	–	208,361
Chief Finance Officer	1	150,913	–	2,415	–	–	153,328
Corporate Services	1	186,013	–	2,160	–	–	188,173
Infrastructure Services	1	200,927	–	2,415	–	–	203,342
Public Safety	1	150,913	–	2,415	–	–	153,328
Planning & development	1	–	–	–	–	–	–
Community Services	1	131,816	–	2,415	–	–	134,231
Acting MM	1	178,766	–	2,160	–	–	180,926
Total Senior Managers of the Municipality	**8**	**1,203,791**	**–**	**17,897**	**–**	**–**	**1,221,688**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	**37**	**2,293,833**	**–**	**123,656**	**–**	**–**	**2,417,489**

SDBIP

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

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M03 Septemt

Strategic Objective	MTDP Service Outcome	IUDF	2025/26	Budget Year 2026/27							
R thousand			Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD Variance	YTD %	Full Year
The provision of democratic, accountable and ethical governance	Good Governance	1		273,755	273,713	26,815	91,659	92,835	(1,176)	-1%	404,488
The provision and maintenance of municipal services	Basic Service Delivery	2		1,332,926	1,332,926	99,903	220,848	229,450	(8,602)	-4%	1,193,651
The encouragement of structured community participation in the matters of the municipality	Good Governance	3		275	275	–	46	46	(0)	-0%	275
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		318,116	318,116	21,431	53,960	57,529	(3,569)	-6%	321,257
The promotion of tourism, economic and social development	Economic Development and Social upliftmnent	5		273,910	273,952	19,542	54,860	57,256	(2,396)	-4%	279,310
Allocations to other priorities				–	–				–		
Total Expenditure			–	2,198,982	2,198,982	167,690	421,373	437,116	(15,743)		2,198,982

Supporting Table SC6

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M03 September

Strategic Objective	MTDP Service Outcome	IUDF	2025/26	Budget Year 2026/27							
R thousand			Audited	Original Budget	Adjusted	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year
The provision of democratic, accountable and ethical governance	Good Governance	1		4,170	4,326	707	820	1,032	(212)	-21%	4,326
The provision and maintenance of municipal services	Basic Service Delivery	2		163,436	185,643	5,689	9,670	23,911	(14,241)	-60%	185,643
The encouragement of structured community participation in the matters of the municipality	Good Governance	3		3,475	3,854			47	(47)	-100%	3,854
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		36,105	36,903	1,239	3,111	4,968	(1,856)	-37%	36,903
The promotion of tourism, economic and social development	Economic Development and Social upliftment	5		35,278	37,703	442	2,414	7,051	(4,638)	-66%	37,703
Allocations to other priorities			–	–	–				–		
Total Capital Expenditure			–	242,464	268,429	8,077	16,015	37,009	(20,994)		268,429

Financial Performance

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - Performance Indicators - M03 September

Description of financial indicator	Basis of calculation	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	9.9%	9.9%	10.6%	9.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	41.7%	44.5%	32.2%	44.5%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	19.4%	19.4%	15.2%	19.4%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	12221.5%	12221.5%	2643.5%	12221.5%
Liquidity						
Current Ratio	Current assets/current liabilities	0.0%	284.5%	277.5%	505.3%	277.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	223.3%	216.3%	413.0%	216.3%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	9.7%	9.7%	38.8%	9.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	Annual Indicator	100.0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		7.1%	7.1%	Annual Indicator	7.1%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		27.3%	27.3%	Annual Indicator	27.3%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	32.3%	32.3%	25.0%	32.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	16.8%	16.8%	11.2%	16.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	10.4%	10.4%	8.0%	10.4%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		14.2	14.2	Annual Indicator	14.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		5.5%	5.5%	Annual Indicator	5.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.6	4.6	Annual Indicator	4.6

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	–	4,096	8,420	2,648	2,648	8,420	5,772	69%	1%
August	–	6,596	8,420	5,290	7,938	16,840	8,902	53%	3%
September	–	14,659	20,169	8,077	16,015	37,009	20,994	57%	7%
October	–	9,096	8,420	–	16,015	45,429	29,414	65%	7%
November	–	7,096	9,420	–	16,015	54,848	38,834	71%	7%
December	–	41,687	51,558	–	16,015	106,406	90,391	85%	7%
January	–	4,096	8,420	–	16,015	114,826	98,811	86%	7%
February	–	9,096	8,420	–	16,015	123,246	107,231	87%	7%
March	–	18,159	21,169	–	16,015	144,415	128,400	89%	7%
April	–	5,746	9,420	–	16,015	153,835	137,820	90%	7%
May	–	5,846	9,170	–	16,015	163,005	146,990	90%	7%
June	–	116,294	105,425	–	16,015	268,429	252,414	94%	7%
Total Capital expenditure	**–**	**242,464**	**268,429**	**16,015**					

Top 10 Capital Projects

Nr.	Local Area	Ward	Project description	Project Manager	Original Budget R'000	Amended Budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Kleinmond	Multi-ward KN	REFURBISHMENT OF BUFFELS RIVER WTW	H Blignaut	45,892,000	46,395,480	4,209,533	Construction (Contract SC2588/2025) in progress.	Construction.	None.	Not applicable
2	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS + ESDM	G Lotter	30,139,000	30,139,000	0	Construction.	Construction (Contract SC2587/2025).	None.	Not applicable.
3	Overstrand	Overstrand	OVERSTRAND MV/LV UPGRADE REPLACEMENT	G Lotter	20,100,000	20,100,000	0	Tender phase.	Evaluation & Adjudication in process (SC2644/2026)	None.	Not applicable.
4	Mount Pleas	Ward 04	REHABILITATE ROADS (Angelier Street)	D Hendriks	12,748,994	12,748,994	1,673,444	Under construction.	Under construction.	Not applicable.	Not applicable.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	H Blignaut	12,600,000	12,890,613	0	Tender phase.	Tender Specification meeting was held on 16 Sept 2026.	None.	Not applicable
6	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	H Blignaut	10,740,000	17,594,961	1,688,737	Construction (Contract SC2585/2025) in progress.	Construction.	Construction progress is behind approved program.	Issues are being addressed with the contractor in terms of the contract.
7	Hermanus	Ward 03	NEW STILL STREET 66KV 11KV SUBSTATION	G Lotter	10,000,000	10,000,000	0	Tender phase.	Specification submitted to Supply Chain Management.	None.	Not applicable.
8	Proteadorp	Ward 09	REHABILITATE ROADS & NEW SIDEWALKS PROTEADORP	D Hendriks	8,220,152	8,220,152	355,693	Tender evaluation stage.	Tender evaluation stage	Not applicable.	Not applicable.
9	Overstrand	Overstrand	VEHICLES-PUBLIC SAFETY	J Vorster	7,500,000	7,500,000	643,610	Orders for procurement of vehicles has been generated through RT57-2022 and are awaiting for delivery.	Not applicable.	Not applicable.	Not applicable.
10	Overstrand	Overstrand	LCH SERVICES	D Hendriks	7,110,200	7,110,200	0	Planning phase.	Planning phase.	Not applicable.	Not applicable.
Totals					**165,050,346**	**172,699,400**	**8,571,016**				

Supporting Table SC13a

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

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	–	**57,668**	**72,528**	**2,536**	**3,205**	**7,496**	(4,290)	**-57%**	**72,528**
Roads Infrastructure	–	1,754	1,834	–	–	125	(125)	–	1,834
Roads	–	1,754	1,834	–	–	125	(125)	–	1,834
Storm water Infrastructure	–	500	4,744	–	–	–	–	–	4,744
Drainage Collection	–	500	500	–	–	–	–	–	500
Storm water Conveyance	–	–	4,244	–	–	–	–	–	4,244
Electrical Infrastructure	–	40,389	40,389	–	–	2,500	(2,500)	–	40,389
MV Substations	–	10,250	10,250	–	–	2,500	(2,500)	–	10,250
MV Networks	–	30,139	30,139	–	–	–	–	–	30,139
Water Supply Infrastructure	–	12,700	20,285	2,536	3,205	4,052	(847)	**-21%**	20,285
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	–	6,000	8,958	2,259	2,824	2,240	585	**26%**	8,958
Reservoirs	–	3,000	3,000	–	–	375	(375)	–	3,000
Water Treatment Works	–	–	1,877	–	–	–	–	–	1,877
Bulk Mains	–	700	700	–	–	–	–	–	700
Distribution	–	3,000	5,750	277	381	1,438	(1,056)	**-73%**	5,750
Sanitation Infrastructure	–	2,325	3,399	–	–	819	(819)	–	3,399
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	2,200	3,274	–	–	819	(819)	–	3,274
Waste Water Treatment Works	–	125	125	–	–	–	–	–	125
Solid Waste Infrastructure	–	–	1,877	–	–	–	–	–	1,877
Waste Processing Facilities	–	–	1,140	–	–	–	–	–	1,140
Waste Drop-off Points	–	–	737	–	–	–	–	–	737
Community Assets	–	**8,987**	**11,330**	–	–	**1,068**	**(1,068)**	–	**11,330**
Community Facilities	–	8,166	10,509	–	–	925	(925)	–	10,509
Halls	–	250	250	–	–	62	(62)	–	250
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	200	1,543	–	–	–	–	–	1,543
Clinics/Care Centres	–	82	82	–	–	–	–	–	82
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	3,247	3,247	–	–	688	(688)	–	3,247
Parks	–	3,478	3,478	–	–	–	–	–	3,478
Public Open Space	–	209	508	–	–	–	–	–	508
Stalls	–	700	700	–	–	175	(175)	–	700
Taxi Ranks/Bus Terminals	–	–	701	–	–	–	–	–	701
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	821	821	–	–	143	(143)	–	821
Outdoor Facilities	–	821	821	–	–	143	(143)	–	821
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	**9,515**	**9,672**	–	–	**2,418**	**(2,418)**	–	**9,672**
Operational Buildings	–	2,405	2,562	–	–	640	(640)	–	2,562
Workshops	–	2,405	2,562	–	–	640	(640)	–	2,562
Housing	–	7,110	7,110	–	–	1,778	(1,778)	–	7,110
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	7,110	7,110	–	–	1,778	(1,778)	–	7,110
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	–	**3,700**	**3,700**	**707**	**815**	**925**	**(110)**	-12%	**3,700**
Computer Equipment	–	3,700	3,700	707	815	925	(110)	-12%	3,700
Furniture and Office Equipment	–	**2,505**	**3,161**	**259**	**264**	**788**	**(524)**	-66%	**3,161**
Furniture and Office Equipment	–	2,505	3,161	259	264	788	(524)	-66%	3,161
Machinery and Equipment	–	**470**	**470**	–	–	–	–	–	**470**
Machinery and Equipment	–	470	470	–	–	–	–	–	470
Transport Assets	–	**17,000**	**17,000**	**1,185**	**1,185**	**1,250**	**(65)**	-5%	**17,000**
Transport Assets	–	17,000	17,000	1,185	1,185	1,250	(65)	-5%	17,000
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	–	–	**300**	–	–	–	–	–	**300**
Mature	–	–	300	–	–	–	–	–	300
Policing and Protection	–	–	300	–	–	–	–	–	300
Immature	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	–	**99,844**	**118,160**	**4,687**	**5,469**	**13,944**	**8,475**	**61%**	**118,160**

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03									
Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	–	**86,456**	**87,250**	**1,575**	**6,364**	**13,797**	(7,433)	**-54%**	**87,250**
Roads Infrastructure	–	23,764	23,764	183	2,154	4,661	(2,507)	**-54%**	23,764
Roads	–	23,764	23,764	183	2,154	4,661	(2,507)	**-54%**	23,764
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	2,000	2,000	–	–	500	(500)	–	2,000
MV Switching Stations	–	2,000	2,000	–	–	500	(500)	–	2,000
Water Supply Infrastructure	–	59,992	60,786	1,392	4,210	8,636	(4,426)	**-51%**	60,786
Pump Stations	–	500	500	–	–	125	(125)	–	500
Distribution	–	59,492	60,286	1,392	4,210	8,511	(4,301)	**-51%**	60,286
Sanitation Infrastructure	–	700	700	–	–	–	–	–	700
Pump Station	–	700	700	–	–	–	–	–	700
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–
Community Assets	–	–	–	–	–	–	–	–	–
Community Facilities	–	–	–	–	–	–	–	–	–
Halls	–	–	–	–	–	–	–	–	–
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	**500**	**500**	**–**	**–**	**125**	**(125)**	**–**	**500**
Operational Buildings	–	500	500	–	–	125	(125)	–	500
Depots	–	500	500	–	–	125	(125)	–	500
Capital Spares	–	–	–	–	–	–	–	–	–
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 renewal of existing assets	–	**86,956**	**87,750**	**1,575**	**6,364**	**13,922**	**7,558**	**54%**	**87,750**

Supporting Table SC13c

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

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	–	**206,443**	**206,487**	**14,304**	**38,865**	**51,600**	(12,735)	**-25%**	**206,487**
Roads Infrastructure	–	93,111	93,111	7,129	19,617	23,278	(3,661)	**-16%**	93,111
Roads	–	93,111	93,111	7,129	19,617	23,278	(3,661)	**-16%**	93,111
Storm water Infrastructure	–	13,615	13,615	708	1,948	3,404	(1,455)	**-43%**	13,615
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	13,615	13,615	708	1,948	3,404	(1,455)	**-43%**	13,615
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	51,844	51,826	2,878	8,177	12,935	(4,758)	**-37%**	51,826
LV Networks	–	51,844	51,826	2,878	8,177	12,935	(4,758)	**-37%**	51,826
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	24,096	24,096	1,391	3,950	6,024	(2,074)	**-34%**	24,096
Distribution	–	22,947	22,947	1,391	3,950	5,737	(1,787)	**-31%**	22,947
Distribution Points	–	1,148	1,148	–	–	287	(287)	–	1,148
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	–	11,936	12,036	1,248	2,856	3,009	(153)	**-5%**	12,036
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	9,338	9,338	801	2,178	2,335	(156)	**-7%**	9,338
Waste Water Treatment Works	–	2,598	2,698	447	677	674	3	**0%**	2,698
Outfall Sewers	–	–	–	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	–	11,842	11,804	949	2,318	2,951	(633)	**-21%**	11,804
Landfill Sites	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	–	–	–	–	–	–	–	–	–
Waste Processing Facilities	–	3,274	3,274	243	431	819	(387)	**-47%**	3,274
Waste Drop-off Points	–	8,568	8,530	706	1,886	2,133	(246)	**-12%**	8,530
Community Assets	–	**68,729**	**68,284**	**5,135**	**13,083**	**17,071**	**(3,988)**	**-23%**	**68,284**
Community Facilities	–	52,724	52,709	4,207	10,728	13,177	(2,450)	**-19%**	52,709
Halls	–	6,387	6,387	438	1,253	1,597	(343)	-22%	6,387
Cemeteries/Crematoria	–	3,686	3,686	185	516	922	(405)	-44%	3,686
Police	–	–	–	–	–	–	–	–	–
Parks	–	33,466	33,451	2,884	7,213	8,363	(1,149)	-14%	33,451
Public Open Space	–	5,145	5,145	435	964	1,286	(322)	-25%	5,145
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	4,040	4,040	266	780	1,010	(230)	-23%	4,040
Sport and Recreation Facilities	–	16,005	15,575	928	2,356	3,894	(1,538)	**-40%**	15,575
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	16,005	15,575	928	2,356	3,894	(1,538)	-40%	15,575
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	**23,244**	**23,394**	**416**	**560**	**5,848**	**(5,288)**	**-90%**	**23,394**
Operational Buildings	–	23,244	23,394	416	560	5,848	(5,288)	**-90%**	23,394
Municipal Offices	–	23,244	23,394	416	560	5,848	(5,288)	-90%	23,394
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	**11,057**	**11,057**	**340**	**3,754**	**2,764**	**989**	36%	**11,057**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	11,057	11,057	340	3,754	2,764	989	**36%**	11,057
Computer Software and Applications	–	11,057	11,057	340	3,754	2,764	989	36%	11,057
Computer Equipment	–	**2,546**	**2,546**	**97**	**265**	**636**	**(371)**	-58%	**2,546**
Computer Equipment	–	2,546	2,546	97	265	636	(371)	-58%	2,546
Furniture and Office Equipment	–	**1,737**	**1,946**	**254**	**256**	**486**	**(230)**	-47%	**1,946**
Furniture and Office Equipment	–	1,737	1,946	254	256	486	(230)	-47%	1,946
Machinery and Equipment	–	**6,009**	**6,044**	**259**	**864**	**1,511**	**(647)**	-43%	**6,044**
Machinery and Equipment	–	6,009	6,044	259	864	1,511	(647)	-43%	6,044
Transport Assets	–	**32,777**	**32,777**	**1,304**	**4,819**	**8,194**	**(3,375)**	-41%	**32,777**
Transport Assets	–	32,777	32,777	1,304	4,819	8,194	(3,375)	-41%	32,777
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	–	**352,543**	**352,535**	**22,109**	**62,466**	**88,112**	**25,645**	**29%**	**352,535**

Supporting Table SC13d

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

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	–	**145,698**	**145,698**	**12,142**	**36,425**	**36,425**	0	**0%**	**145,698**
Roads Infrastructure	–	52,180	52,180	4,348	13,045	13,045	0	**0%**	52,180
Roads	–	52,180	52,180	4,348	13,045	13,045	0	**0%**	52,180
Storm water Infrastructure	–	9,344	9,344	779	2,336	2,336	0	**0%**	9,344
Drainage Collection	–	9,344	9,344	779	2,336	2,336	0	**0%**	9,344
Electrical Infrastructure	–	29,606	29,606	2,467	7,402	7,402	0	**0%**	29,606
LV Networks	–	29,606	29,606	2,467	7,402	7,402	0	**0%**	29,606
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	27,355	27,355	2,280	6,839	6,839	0	**0%**	27,355
Distribution	–	27,355	27,355	2,280	6,839	6,839	0	**0%**	27,355
Sanitation Infrastructure	–	23,706	23,706	1,975	5,926	5,926	0	**0%**	23,706
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works	–	23,706	23,706	1,975	5,926	5,926	0	**0%**	23,706
Solid Waste Infrastructure	–	3,507	3,507	292	877	877	0	**0%**	3,507
Landfill Sites	–	3,507	3,507	292	877	877	0	**0%**	3,507
Community Assets	–	**15,959**	**15,959**	**1,330**	**3,990**	**3,990**	**0**	**0%**	**15,959**
Community Facilities	–	15,959	15,959	1,330	3,990	3,990	0	**0%**	15,959
Halls	–	15,959	15,959	1,330	3,990	3,990	0	0%	15,959
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	**3,715**	**3,715**	**310**	**929**	**929**	**0**	**0%**	**3,715**
Operational Buildings	–	3,715	3,715	310	929	929	0	**0%**	3,715
Municipal Offices	–	3,715	3,715	310	929	929	0	0%	3,715
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	**305**	**305**	**25**	**76**	**76**	**0**	0%	**305**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	305	305	25	76	76	0	**0%**	305
Computer Software and Applications	–	305	305	25	76	76	0	0%	305
Computer Equipment	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	**2,675**	**2,675**	**223**	**669**	**669**	**0**	0%	**2,675**
Furniture and Office Equipment	–	2,675	2,675	223	669	669	0	0%	2,675
Machinery and Equipment	–	**1,702**	**1,702**	**142**	**425**	**425**	**0**	0%	**1,702**
Machinery and Equipment	–	1,702	1,702	142	425	425	0	0%	1,702
Transport Assets	–	**5,447**	**5,447**	**454**	**1,362**	**1,362**	**0**	0%	**5,447**
Transport Assets	–	5,447	5,447	454	1,362	1,362	0	0%	5,447
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	–	**71**	**71**	**6**	**18**	**18**	**(0)**	**-0%**	**71**
Mature	–	71	71	6	18	18	(0)	-0%	71
Policing and Protection	–	71	71	6	18	18	0	0%	71
Total Depreciation	–	**175,572**	**175,572**	**14,631**	**43,893**	**43,893**	**(0)**	**-0%**	**175,572**

Supporting Table SC13e

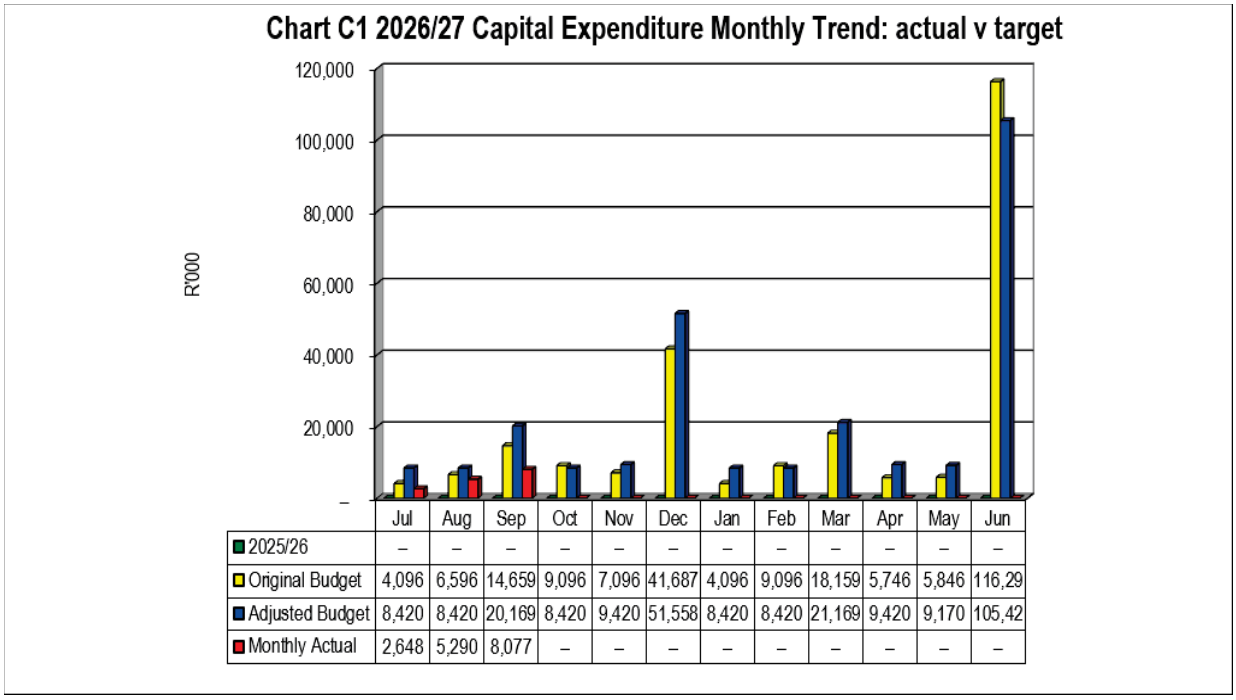
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Cl									
Infrastructure	–	**39,900**	**46,755**	**1,219**	**1,714**	**6,389**	(4,675)	**-73%**	**46,755**
Roads Infrastructure	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	2,000	2,000	–	–	500	(500)	–	2,000
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	2,000	2,000	–	–	500	(500)	–	2,000
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	20,100	20,100	–	–	–	–	–	20,100
MV Networks	–	20,100	20,100	–	–	–	–	–	20,100
Water Supply Infrastructure	–	800	800	25	25	125	(100)	**-80%**	800
Distribution	–	800	800	25	25	125	(100)	**-80%**	800
Sanitation Infrastructure	–	14,800	21,655	1,194	1,689	5,214	(3,525)	**-68%**	21,655
Pump Station	–	10,740	17,595	1,194	1,689	4,399	(2,710)	**-62%**	17,595
Reticulation	–	800	800	–	–	–	–	–	800
Waste Water Treatment Works	–	3,260	3,260	–	–	815	(815)	–	3,260
Solid Waste Infrastructure	–	2,200	2,200	–	–	550	(550)	–	2,200
Waste Drop-off Points	–	2,200	2,200	–	–	550	(550)	–	2,200
Community Assets	–	**14,765**	**14,765**	**596**	**2,468**	**2,754**	**(286)**	**-10%**	**14,765**
Community Facilities	–	3,750	3,750	–	–	–	–	–	3,750
Halls	–	–	–	–	–	–	–	–	–
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	3,750	3,750	–	–	–	–	–	3,750
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	11,015	11,015	596	2,468	2,754	(286)	**-10%**	11,015
Outdoor Facilities	–	11,015	11,015	596	2,468	2,754	(286)	-10%	11,015
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	**1,000**	**1,000**	–	–	–	–	–	**1,000**
Operational Buildings	–	1,000	1,000	–	–	–	–	–	1,000
Municipal Offices	–	1,000	1,000	–	–	–	–	–	1,000
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	–	**55,665**	**62,520**	**1,815**	**4,182**	**9,142**	**4,961**	**54%**	**62,520**

Other supporting documentation

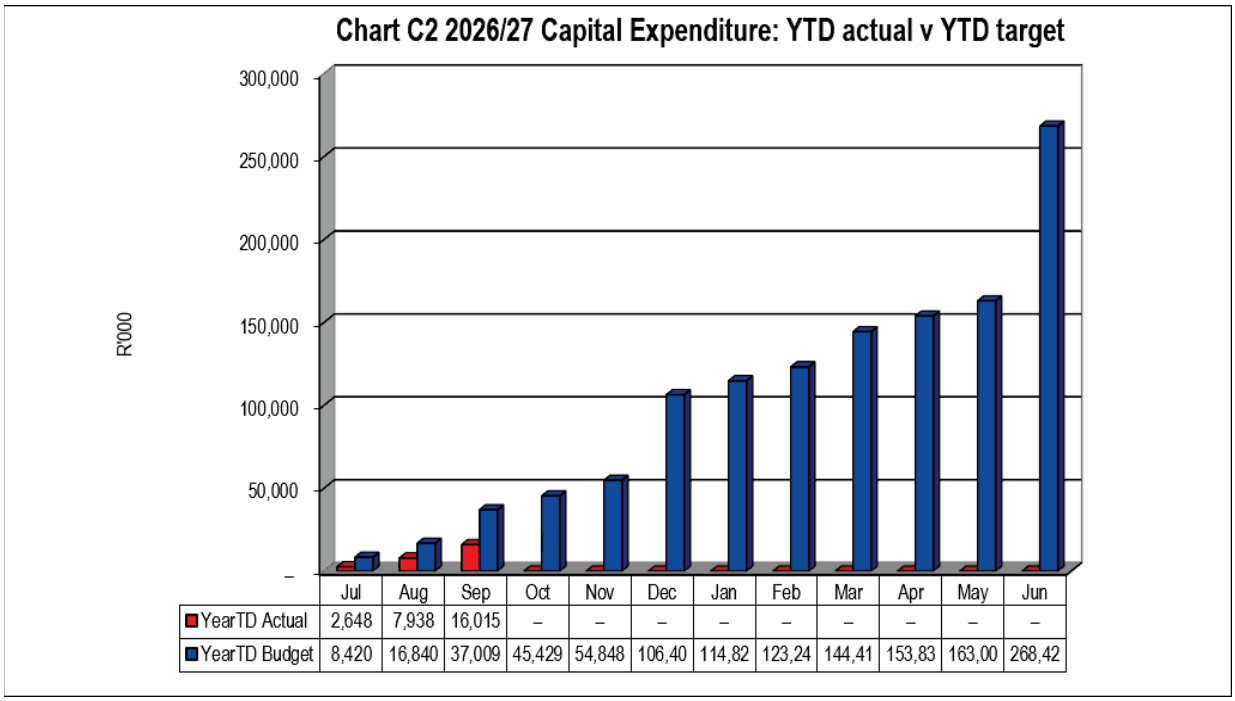
Section 71 charts

Capital expenditure monthly trend - actual vs target



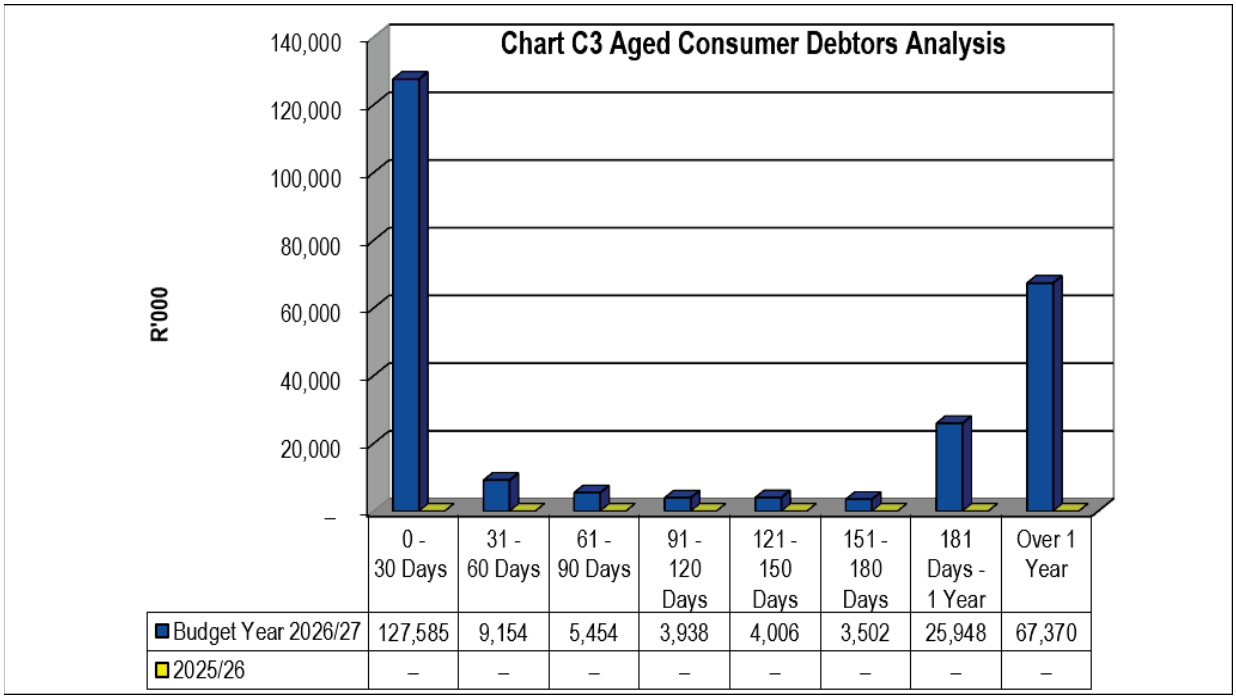
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2025/26	–	–	–	–	–	–	–	–	–	–	–	–
Original Budget	4,096	6,596	14,659	9,096	7,096	41,687	4,096	9,096	18,159	5,746	5,846	116,29
Adjusted Budget	8,420	8,420	20,169	8,420	9,420	51,558	8,420	8,420	21,169	9,420	9,170	105,42
Monthly Actual	2,648	5,290	8,077	–	–	–	–	–	–	–	–	–

Capital expenditure – YTD actual vs YTD trend



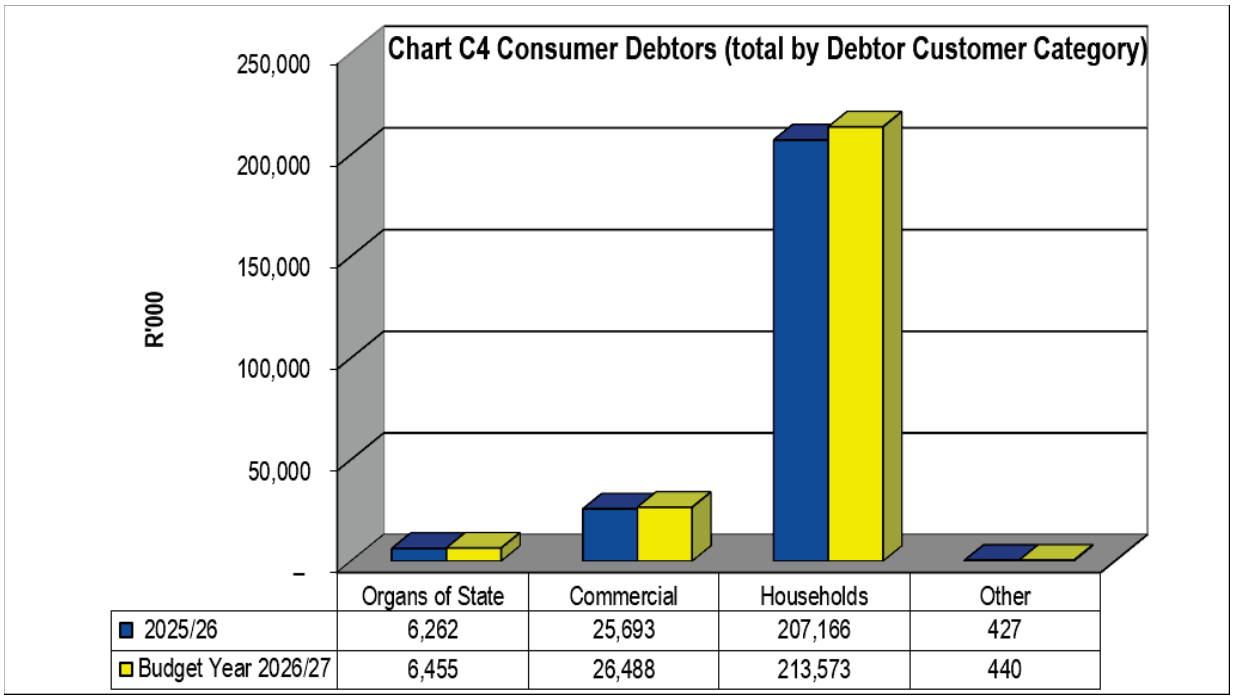
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD Actual	2,648	7,938	16,015	–	–	–	–	–	–	–	–	–
YearTD Budget	8,420	16,840	37,009	45,429	54,848	106,40	114,82	123,24	144,41	153,83	163,00	268,42

Debtors Age Analysis



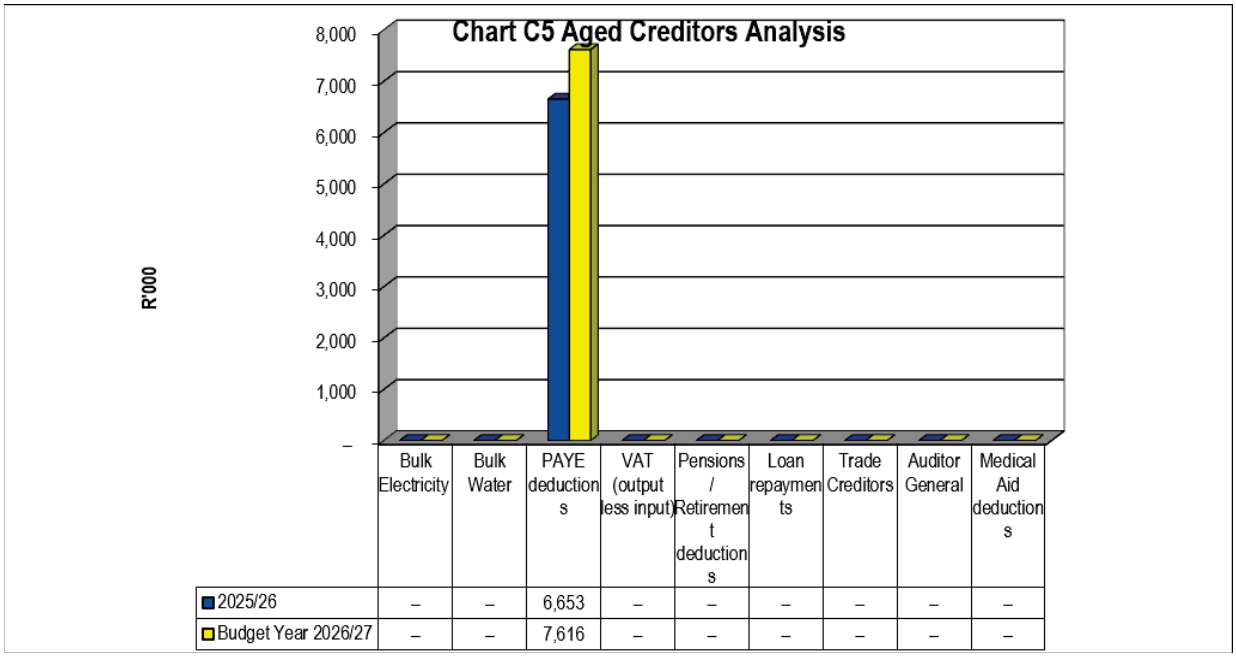
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year
Budget Year 2026/27	127,585	9,154	5,454	3,938	4,006	3,502	25,948	67,370
2025/26	–	–	–	–	–	–	–	–

Debtors by Type



	Organs of State	Commercial	Households	Other
2025/26	6,262	25,693	207,166	427
Budget Year 2026/27	6,455	26,488	213,573	440

Creditor Payments



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Medical Aid deductions
2025/26	–	–	6,653	–	–	–	–	–	–
Budget Year 2026/27	–	–	7,616	–	–	–	–	–	–

Municipal manager's quality certification

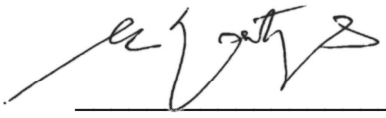
I, E.W. Jantjies, the Acting Municipal Manager of Overstrand Municipality, hereby certify that the –

- **Quarterly Budget Report**

for the period ending September 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: **E.W. Jantjies**

Acting Municipal Manager of Overstrand Municipality (WC032)

Signature: 

Date: 20 October 2026

Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

Service Delivery and Budget Implementation Plan (SDBIP)

1st Quarterly report: 1 July – 30 September 2026

The sections below provide an executive summary of service delivery performance in terms of the top level SDBIP for the **first quarter of the 2026/27 financial year**, 1 July 2026 to 30 September 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 first quarter (July -September 2026).

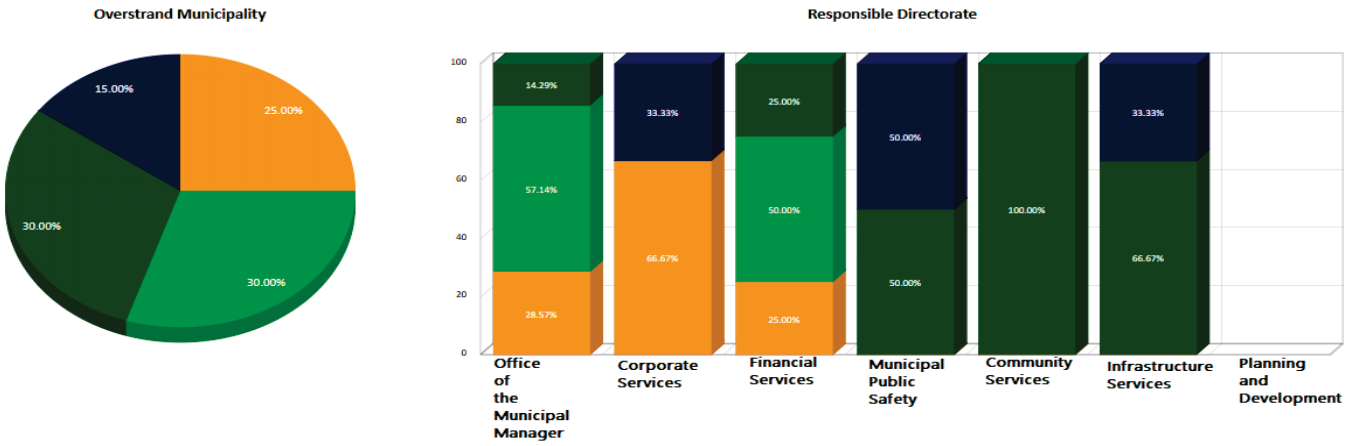


Figure 1: Top layer SDBIP performance for 1st quarter (1 July - 30 September 2026)

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	-	-	-	-	-	-	-	-
Almost Met	5 (25.00%)	2 (28.57%)	2 (66.67%)	1 (25.00%)	-	-	-	-
Met	6 (30.00%)	4 (57.14%)	-	2 (50.00%)	-	-	-	-
Well Met	6 (30.00%)	1 (14.29%)	-	1 (25.00%)	1 (50.00%)	1 (100.00%)	2 (66.67%)	-
Extremely Well Met	3 (15.00%)	-	1 (33.33%)	-	1 (50.00%)	-	1 (33.33%)	-
Total:	**20***	**7**	**3**	**4**	**2**	**1**	**3**	***0**
	100%	**35.00%**	**15.00%**	**20.00%**	**10.00%**	**5.00%**	**15.00%**	**0.00%**
**No targets set for Planning & Development for this quarter as Director's post is still vacant.*								

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

Overall, the municipality met 15 (75%) of a total number of 20 Top Layer key performance indicators (KPIs) that were measured for the period, 01 July 2026 – 30 September 2026. 5 (25%) of KPIs were almost met and 0 of the indicators were not met. 22 KPIs had no targets or actuals in the reporting period.

1.2 TOP LAYER SDBIP REPORT: 1 JULY – 30 SEPTEMBER 2026 (1st Quarter)

Office of the Municipal Manager

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Original Annual Target	Revised Annual Target	Reason for KPI Changes	Quarter ending September 2026				Overall Performance for Quarter ending September 2026 (1st Quarter)		
										Target	Actual	R	Performance Comment	Target	Actual	R
TL6	The encouragement of structured community participation in the matters of the municipality	Ward committee meetings held to facilitate consistent and regular communication with residents	Number of ward committee meetings per annum	Municipal Manager	83	Minutes of the ward committee meetings held	70	N/A	N/A	14	11	0	Target almost met.	**14**	**11**	0
TL 6 Corrective Measures			Joint ward committee meetings were held in August 2026 therefore the target could not be met. Last official ward committee meetings were held in August '26 due to upcoming LG elections, where after new ward committees must be elected. Although no official ward committee meetings are taking place now, ward committee members are still expected to continue with their activities until the upcoming LG elections. The target will be reached in the 3rd quarter after the new ward committees have been established.													
TL7	The provision of democratic, accountable and ethical governance	Submit 4 progress reports on the revision of the top 10 risks as a corrective action to the Top Management Team (1 previous financial year & 3 current financial year)	Number of progress reports submitted	Municipal Manager	4	TMT minutes where item served	4	N/A	N/A	1	1	G	Target met	**1**	**1**	G
TL29	The provision and maintenance of municipal services	Percentage of a municipality's capital budget actually spent on capital projects identified for the financial year in terms of the municipality's IDP {(Actual amount spent on projects as identified for the year in the IDP/Total amount budgeted on capital projects)X100} (MPPMR Reg 10 (c))	% of the capital budget spent	Municipal Manager	86.35%	Expenditure report from SAMRAS	95%	N/A	N/A	5%	5.97%	G2	Target well met	**5%**	**5.97%**	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Original Annual Target	Revised Annual Target	Reason for KPI Changes	Quarter ending September 2026				Overall Performance for Quarter ending September 2026 (1st Quarter)		
										Target	Actual	R	Performance Comment	Target	Actual	R
TL34	The provision of democratic, accountable and ethical governance	Sign section 56 performance agreements with all directors by the end of July 2026	Number of agreements signed	Municipal Manager	5	Cover page and signature section of the performance agreements.	5	N/A	N/A	5	4	0	Target almost met	**5**	**4**	0
TL 34 Corrective Measures			Performance agreements of 4 directors signed D Adonis & D Louw 23 June 2026, D Arrison 19 June 2026 and S Muller 24 June 2026. Appointment of Director Community Services was delayed, waiting on concurrence from Minister. Actively follow up on concurrence from Minister.													
TL36	The provision of democratic, accountable and ethical governance	Bi-annual formal performance appraisals of the Municipal Manager and Senior Managers reporting to the Municipal Manager for the previous financial period (April to June 2026) to be completed by September 2026, and for the current period (October to December 2026) to be completed by February 2027.	Number of appraisals	Municipal Manager	8	Signed appraisals	9	N/A	N/A	3	3	G	Target met, 25.9.2026	**3**	**3**	G
TL37	The provision of democratic, accountable and ethical governance	Draft the annual report and submit to the Auditor-General by end August 2026	Draft Annual report submitted	Municipal Manager	1	Confirmation of receipt of the report	1	N/A	N/A	1	1	G	Target met, 31.8.2026	**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 2027	Final IDP submitted	Municipal Manager	1	Council resolution of the approved IDP	1	N/A	N/A	0	0	NA		**0**	**0**	NA
TL41	The provision of democratic, accountable and ethical governance	Submit the Final MTREF Budget by the end of May 2027	Final Budget submitted	Municipal Manager	1	Minutes of Meeting where the MTREF was tabled	1	N/A	N/A	0	0	NA		**0**	**0**	NA

Corporate Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Original Annual Target	Revised Annual Target	Reason for KPI Changes	Quarter ending September 2026				Overall Performance for Quarter ending September 2026 (1st Quarter)		
										Target	Actual	R	Performance Comment	Target	Actual	R
TL17	The provision of democratic, accountable and ethical governance	The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan (Actual expenditure divided by the budget allocated) (MPPMR Reg 10 (f))	% of the training budget spent on implementation of the WSP	Director: Corporate Services	99.92%	Expenditure reports from SAMRAS system	100%	N/A	N/A	20%	78.72%	B	Target extremely well met.	**20%**	**78.72%**	B
TL18	The provision of democratic, accountable and ethical governance	92% of the approved and funded organogram filled {(actual number of posts filled dived by the funded posts budgeted) x100}	% filled	Director: Corporate Services	82.19%	HR statistics on filled and vacant posts	92%	N/A	N/A	92%	84.84%	0	Target almost met.	**92%**	**84.84%**	0
TL 18 Corrective Measures			The underperformance is influenced by various factors such as resignations, pension, disability, death etc. that impacts the filling of posts. The KPI will be reviewed during the mid-year review in January 2027. In their previous performance assessment, Provincial Treasury also recommended that the target be revised to a more achievable level.													
TL19	The provision of democratic, accountable and ethical governance	The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan (MPPMR Reg 10 (e))	The number of people from EE target groups employed based on staff mobility	Director: Corporate Services	62	Monthly report to respective Directors. Extract from Payday	75	N/A	N/A	75	69	0	Target almost met.	**75**	**69**	0
TL 19 Corrective Measures			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).													

Finance

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Original Annual Target	Revised Annual Target	Reason for KPI Changes	Quarter ending September 2026				Overall Performance for Quarter ending September 2026 (1st Quarter)		
										Target	Actual	R	Performance Comment	Target	Actual	R
TL9	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure) (MPPMR Reg 10 (g))	Ratio achieved	CFO	6.29	Latest actual ratio available	4.60	N/A	N/A	0	0	NA		**0**	**0**	NA
TL10	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year) (MPPMR Reg 10 (g))	Ratio achieved	CFO	35.98	Latest actual ratio available	16	N/A	N/A	0	0	NA		**0**	**0**	NA
TL11	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPMR Reg 10 (g))	% achieved	CFO	14.84%	Latest actual ratio available	14%	N/A	N/A	0%	0%	NA		**0%**	**0%**	NA

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Original Annual Target	Revised Annual Target	Reason for KPI Changes	Quarter ending September 2026				Overall Performance for Quarter ending September 2026 (1st Quarter)		
										Target	Actual	R	Performance Comment	Target	Actual	R
TL12	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by end August 2026	Financial statements submitted	CFO	1	AFS submitted to the AG	1	N/A	N/A	1	1	G	Target met, 31.8.2026	**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 2026	Reviewed long term financial plan submitted	CFO	1	Reviewed long term financial plan	1	N/A	N/A	0	0	NA		**0**	**0**	NA
TL14	The provision of democratic, accountable and ethical governance	Report monthly to the MM on the status of 30/60/90 days debtor payments	Number of reports submitted	CFO	12	Email sent to MM	12	N/A	N/A	3	3	G	Target met	**3**	**3**	G
TL28	The provision and maintenance of municipal services	Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements (MPPMR Reg 10 (b))	Number of Indigent households	CFO	5 646	Monthly summary from the indigent register	7 800	N/A	N/A	7 800	7 433	0	Target almost met	**7 800**	**7 433**	0
TL 28 Corrective Measures			The target of 7,800 indigent households was based on the number of registered indigents reflected in February 2026. Subsequent Computer Assisted Audit Techniques (CAATs) testing identified approximately 160 indigent registrations that did not meet the qualifying criteria and were therefore removed from the indigent register. As a result, the target will be reviewed and adjusted during the mid-year performance assessment process to ensure that it accurately reflects the verified indigent database. Furthermore, the Municipality continues to conduct monthly outreach programmes and actively encourages households whose indigent applications have expired to reapply, thereby supporting the maintenance of an accurate and up-to-date indigent register.														
TL33	The provision of democratic, accountable and ethical governance	Achieve a debt recovery rate not less than 98% (Receipts/total billed for the 12-month period x 100)	% Recovered	CFO	98.11%	Calculation of 12-month rolling average	98%	N/A	N/A	98%	98.58%	G2	Target well met.	**98%**	**98.58%**	G2

Municipal Public Safety

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Original Annual Target	Revised Annual Target	Reason for KPI Changes	Quarter ending September 2026				Overall Performance for Quarter ending September 2026 (1st Quarter)		
										Target	Actual	R	Performance Comment	Target	Actual	R
TL20	The creation and maintenance of a safe and healthy environment	Annually review and submit the draft Disaster Management Plan to Council by the end of March	Reviewed plan submitted	Director: Municipal Public Safety	1	Council minutes noting the draft Reviewed Disaster Management Plan	1	N/A	N/A	0	0	NA		**0**	**0**	NA
TL21	The creation and maintenance of a safe and healthy environment	Annually arrange public awareness sessions on Municipal Public Safety by 30 June	Number of sessions held	Director: Municipal Public Safety	158	Quarterly statistical report	150	N/A	N/A	37	41	G2	Target well met	**37**	**41**	G2
TL22	The creation and maintenance of a safe and healthy environment	Collect R20,000,000 Public Safety Income by 30 June 2027 (actual revenue, less fines accrual, plus	R-value of public safety collected income	Director: Municipal Public Safety	R0	SAMRAS report and Journal for fines impairment	R20 000 000	N/A	N/A	R5 000 000	R7 676 506	B	Target extremely well met.	**R5 000 000**	**R7 676 506**	B

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Original Annual Target	Revised Annual Target	Reason for KPI Changes	Quarter ending September 2026				Overall Performance for Quarter ending September 2026 (1st Quarter)		
										Target	Actual	R	Performance Comment	Target	Actual	R
		three months fines receipts).														

Community Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Original Annual Target	Revised Annual Target	Reason for KPI Changes	Quarter ending September 2026				Overall Performance for Quarter ending September 2026 (1st Quarter)		
										Target	Actual	R	Performance Comment	Target	Actual	R
TL1	The provision of democratic, accountable and ethical governance	100% of the operational conditional grant (Libraries & CDW's) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries & CDW's)	Director: Community Services	100%	Year to date expenses (SAMRAS report)	100%	N/A	N/A	20%	23.15%	G2	Target well met	**20%**	**23.15%**	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Original Annual Target	Revised Annual Target	Reason for KPI Changes	Quarter ending September 2026				Overall Performance for Quarter ending September 2026 (1st Quarter)		
										Target	Actual	R	Performance Comment	Target	Actual	R
TL25	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all formal households at least once a week (A household is defined as a residential unit billed for the particular services rendered by way of the financial system (SAMRAS)) (MPPMR Reg 10 (a))	Number of formal households for which refuse is removed at least once a week	Director: Community Services	37 594	Yearly statistics provided by finance department (SAMRAS)	37 780	N/A	N/A	0	0	NA		**0**	**0**	NA
TL26	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week (MPPMR Reg 10 (a))	Number of weekly removal of refuse in informal households (Once per week = 52 weeks per annum	Director: Community Services	52	Bi- annual eMIS report on the weekly refuse removal.	52	N/A	N/A	0	0	NA		**0**	**0**	NA

Infrastructure Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Original Annual Target	Revised Annual Target	Reason for KPI Changes	Quarter ending September 2026				Overall Performance for Quarter ending September 2026 (1st Quarter)		
										Target	Actual	R	Performance Comment	Target	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	Chief Engineer: Infrastructure Services	114 813	Consultants reseal statistical report	78 000	130 000	Due to a capturing error, the target for Quarter 4 was set at 13 000 instead of 130 000	0	0	NA		**0**	**0**	NA
TL3	The provision and maintenance of municipal services	Quality of effluent comply 75% with general or special limit in terms of the Water Act (Act 36 of 1998)	% compliance	Chief Engineer: Infrastructure Services	78.30%	Report from Directorate Infrastructure (WSA) compiled from independent laboratory test results	75%	N/A	N/A	75%	88.93%	G2	Target well met.	**75%**	**88.93%**	G2
TL4	The provision and maintenance of municipal services	Quality of potable water comply 95% with SANS 241	% compliance with SANS 241	Chief Engineer: Infrastructure Services	98.29%	Independent Laboratory test result	95%	N/A	N/A	95%	97.61%	G2	Target well met.	**95%**	**97.61%**	G2
TL5	The provision and maintenance of municipal services	Limit unaccounted water to less than 33% {(Number of kilolitre water purified - Number of kilolitre water sold)/Number of kilolitre purified x 100)}	% of water unaccounted for	Chief Engineer: Infrastructure Services	31.21%	Consolidated report_ SAMRAS (DB4) GFS and Infrastructure (water purified)	32%	N/A	N/A	0%	0%	NA		**0%**	**0%**	NA
TL15	The provision and maintenance of municipal services	Limit electricity losses to 7.8% or less {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) x 100}	% of electricity unaccounted for	Chief Engineer: Infrastructure Services	7.14%	Electricity losses Excel spreadsheet from Manager: Costing and Reports in	7.80%	N/A	N/A	0%	0%	NA		**0%**	**0%**	NA

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Original Annual Target	Revised Annual Target	Reason for KPI Changes	Quarter ending September 2026				Overall Performance for Quarter ending September 2026 (1st Quarter)		
										Target	Actual	R	Performance Comment	Target	Actual	R
						Finance Directorate										
TL16	The provision and maintenance of municipal services	Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	Chief Engineer: Infrastructure Services	1	Letter of submission of Water Services Audit to DWS	1	N/A	N/A	0	0	NA		**0**	**0**	NA
TL23	The provision and maintenance of municipal services	Provision of water to informal households (excluding invaded state-owned land and private land) based on the standard of 1 water point to 25 households (MPPMR Reg 10 (a))	The number of taps installed in relation to the number of informal households (excluding invaded land unsuitable for housing and private land)	Chief Engineer: Infrastructure Services	396	Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land). Report on the GPS coordinates on the number of taps to informal households (excluding invaded land unsuitable for housing and private land)	262	N/A	N/A	0	0	NA		**0**	**0**	NA

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Original Annual Target	Revised Annual Target	Reason for KPI Changes	Quarter ending September 2026				Overall Performance for Quarter ending September 2026 (1st Quarter)		
										Target	Actual	R	Performance Comment	Target	Actual	R
TL24	The provision and maintenance of municipal services	Provision of cleaned piped water to all formal households within 200 m from households (MPPMR Reg 10 (a))	No of formal households that meet agreed service standards for piped water	Chief Engineer: Infrastructure Services	33 753	Yearly statistics provided by finance department (SAMRAS)	35 114	N/A	N/A	0	0	NA		**0**	**0**	NA
TL27	The provision and maintenance of municipal services	Provision of Electricity: Number of metered electrical connections in formal areas (Eskom Areas excluded) (Definition: Refers to residential households (RE) and pensioners (PR) as per Finance departments billed households) (MPPMR Reg 10 (a))	Number of formal households that meet agreed service standards	Chief Engineer: Infrastructure Services	24 832	Based on number of households billed by department of finance	25 000	N/A	N/A	0	0	NA		**0**	**0**	NA
TL30	The provision and maintenance of municipal services	The provision of sanitation services to informal households (excluding invaded state-owned land and private land) based on the standard of 1 toilet to 5 households (MPPMR Reg 10 (a))	The number of toilet structures provided in relation to the number of informal households (excluding invaded land unsuitable for housing and private land)	Chief Engineer: Infrastructure Services	726	Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land). Report on the GPS coordinates for the number of the toilets to informal households (excluding invaded land	785	N/A	N/A	0	0	NA		**0**	**0**	NA

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Original Annual Target	Revised Annual Target	Reason for KPI Changes	Quarter ending September 2026				Overall Performance for Quarter ending September 2026 (1st Quarter)		
										Target	Actual	R	Performance Comment	Target	Actual	R
						unsuitable for housing and private land)										
TL31	The provision and maintenance of municipal services	Provision of sanitation services to formal residential households (A household is defined as a residential unit billed for the particular services rendered by way of the financial system (SAMRAS)) (MPPMR Reg 10 (a))	No of formal residential households which are billed for sewerage in accordance to the SAMRAS financial system	Chief Engineer: Infrastructure Services	34 685	Yearly statistics provided by the Department of Finance	36 289	N/A	N/A	0	0	NA		**0**	**0**	NA
TL32	The provision and maintenance of municipal services	100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2027 (Actual MIG expenditure/Allocation received)	% expenditure of allocated MIG funds	Chief Engineer: Infrastructure Services	100%	Monthly MIG report	100%	N/A	N/A	5%	19.80%	B	Target extremely well met.	**5%**	**19.80%**	B
TL38	The provision and maintenance of municipal services	Provision of water to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of taps installed for informal households on invaded land with available funding	Chief Engineer: Infrastructure Services	81	Report on the GPS coordinates on the number of taps installed for informal households on invaded land	80	N/A	N/A	0	0	NA		**0**	**0**	NA
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	The number of toilets provided for informal households on invaded land with available funding	Chief Engineer: Infrastructure Services	133	Report on the GPS coordinates for the number of toilets provided for informal	105	N/A	N/A	0	0	NA		**0**	**0**	NA

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Original Annual Target	Revised Annual Target	Reason for KPI Changes	Quarter ending September 2026				Overall Performance for Quarter ending September 2026 (1st Quarter)		
										Target	Actual	R	Performance Comment	Target	Actual	R
		of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).				households on invaded land										

Planning & Development

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Original Annual Target	Revised Annual Target	Reason for KPI Changes	Quarter ending September 2026				Overall Performance for Quarter ending September 2026 (1st Quarter)		
										Target	Actual	R	Performance Comment	Target	Actual	R
TL8	The promotion of tourism, economic and social development	The number of job opportunities created through the EPWP programme and as per set targets (as per grant agreement - FTE's, translates to 560 work opportunities) (MPPMR Reg 10 (d))	Number of temporary jobs created	Director: Planning and Development	822	Internally verified list of beneficiaries appointed	560	N/A	N/A	0	0	NA		**0**	**0**	NA
TL42	The promotion of tourism, economic and social development	Support 180 SMME's in terms of the SMME Development Programme by 30 June 2027	Number of SMME's supported	Director: Planning and Development	176	Internally verified list of SMME'S supported	180	N/A	N/A	0	0	NA		**0**	**0**	NA

RECOMMENDATION TO THE COUNCIL:

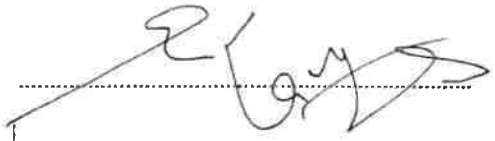
that the content of the report for the first quarter of the 2026/27 financial year on the top-level Service Delivery and Budget Implementation Plan **be noted.**

APPENDIX 2

KPI AMENDMENTS TO THE TOP LAYER SDBIP 2026/2027 - 2nd Adjustments Budget 2026/2027
October 2026

Directorate	TOP LAYER KPI NO.	DEPT KPI No.	Current KPI Description	Request made by	Change made	Original	After amendment	Reason
Municipal Public Safety	**TL22**	**D359**	Collect R20,000,000 Public Safety Income by 30 June 2027 (actual revenue, less fines accrual, plus three months fines receipts)	Strategic Support Services	Source of Evidence	SAMRAS reports & Journal for fines impairments	SAMRAS reports & ~~Journal for fines impairments~~	The calculation for collection of Public Safety income has changed and no longer requires the inclusion of the Joural for fines impairments.

APPROVAL BY ACTING MUNICIPAL MANAGER: EW JANTJIES



DATE: 13/10/2026

APPROVAL BY EXECUTIVE MAYOR: A KLAAS



DATE: 14/10/2026

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 01/07/2026			**R271 324.05**
Add: Overstrand Budget Allocation 2026/2027			**R1 450 000.00**
Donations received:			
Quarter 1	Donations received	50.00	**R50.00**
Amounts withdrawn:			
Quarter 1	COHEN G OVERBERG NETBALL FEDERATION PROJ FUNDS	-5 750.00	
	TAFU-NWONKWO C:FOOD 4 THOUGHT COMMUNITY PROJECTS	-10 000.00	
	COHEN G: STUDY FEES JACOBS SN - UNIVERSITY OF WE	-7 338.84	
	NUTT R:DONATION-HAWSTON SEC SCHL-MENTOOR L	-2 300.00	
	AFRICA A:DONATION-GRIEKWA NATIONALE KONFERENSIE	-5 000.00	
	AFRICA A:DONATION-FREEWORLD TRAVEL-SMUTS K	-5 000.00	
	NOMATITI M: ACCESSORIES FOR CRECHE - THULA THULA	-25 000.00	
	AFRICA A: STUDY FEES LAVERLOT DL - SANTS PRIVATE	-5 000.00	
	COHEN G KLEINMOND RUBY FOOTBALL KLUB MAYORS FUND	-20 000.00	
	HYBRE LOMBARD OVERSTRAND WHALE BOXING CLUB FUND	-5 000.00	
	TAFU-NWONKWO C: SOUP KITCHEN - ST PETERS CHURCH	-2 000.00	
	GILLION E SA KINCKBOXING ASSOCIATION MAYOR FUNDS	-5 000.00	
	KLAAS A OVERSTRAND FASHION WEEK (PTY)LTD MAYOR F	-50 000.00	
	KLAAS A LIVING FOR CHRIST FIRE MINISTRIES MAYOR	-10 000.00	
	WILLIAMS S JONKERS M -OBO MATAO MAYORS FUND	-5 000.00	
	FOURIE S JONKERS M -OBO MATAO MAYORS FUND	-5 000.00	
	TAFU-NWONKWO: DONATION TO ELDERLY - APOST FAITH	-6 000.00	
	GILLION E:DONATION-HERM VISUAL ART&DESIGN CENTRE	-2 500.00	
	GILLION E: ALEXANDER K - SA KICKBOXING ASSOCIATI	-5 000.00	
	KOMANI A: FEMALE HYGIENE PROD - EFC WORD PRAYER&	-30 000.00	
	RESANDT C: ALEXANDER K - SA KICKBOXIN ASSOCIATIO	-10 000.00	
	LOMBARD H: ALEXANDER K - SA KICKBOXING ASSOCIATI	-5 000.00	
	KLAAS A: SUNDAY SCHOOL BIBLE CLASS - LOUW CX	-16 000.00	
	FOURIE S: TREE POPPERS - PEARLY BEACH CONSERVANC	-4 390.00	
	WILLIAMS S: MIKAYLA WHEELCHAIR - OVERSTRAND ASSO	-8 500.00	
	WILLIAMS S: NETBALL TRANSAPORT - DIVERSITY FC KL	-2 100.00	
	AFRICA A:DONATION-HAWSTON RUGBY CLUB	-2 500.00	
	KLAAS A:DONATION-HAWSTON RUGBY CLUB	-2 500.00	
	NUTT R:DONATION-HAWSTON RUGBY CLUB	-5 000.00	
	GILLION E:DONATION-HAWSTON RUGBY CLUB	-5 000.00	
	GILLION E:DONATION-HAWSTON SECONDARY SCHL	-7 000.00	
	BEYI S:TOURISM EXCURSION DONATION-GANSB ACADEMIA	-5 000.00	
	DE CONING R:TOURISM EXCURSION DONATION-GANSB ACA	-5 000.00	
	NAMATITI M:TOURISM EXCURSION DONATION-GANSB ACAD	-5 000.00	
	ERF8808-HZW,DAMAGE OF CABLE, COUNCIL FUND PAID.	-6 468.60	
	GILLION E:DONATION-HAWSTON PRIMARY SCHOOL	-3 000.00	
	LOMBARD H OVERSTRAND WHALE BOXING CLUB-PROJECT	-5 000.00	
	AFRICA A:DONATION-SUSTAINABLE FUTURES TRUST	-5 000.00	
	AFRICA A:FUNDING FOR TRAINING-SOUTH AFR SEA CADE	-3 000.00	
	DEES R:DONATION-SA KICKBOXING ASS-KYLE ALEXANDER	-6 000.00	
	NOMBULA B:DONATION-FREEWORLD TRAVEL	-3 500.00	
	NQINATA N ASSEMBLY OF GOD GANSBAAI-FUNDS	-17 458.69	
	NOMBULA B THE APOSTOLIC FAITH MISSION OF SA-FUND	-3 000.00	
	NOMATITI M RAISING UP GENERATION OF POWER REVIVA	-15 000.00	
	WILLIAMS S MOTHERS UNION FUNDS	-10 000.00	
	AFRICA A:DONATION-HAWSTON PRIMERE SKOOL	-3 000.00	
	AFRIKA A:DONATION-VGK IN SA-(HAWSTON KERK)	-2 000.00	
	KLAAS A:DONATION-HERMANUS CRICKET CLUB	-10 000.00	
	KLAAS A:DONATION-BLUE OCEAN GROUP	-10 690.00	
	AFRICA A OVERBERG WHEELCHAIR ASSOCIATION FUND	-5 000.00	
	TAFU-NWONKWO C: BUILDING MATERIAL - ZWE COMM WEL	-2 000.00	
	NWONKWO C OVERSTRAND APD PROJECT FUNDS	-2 000.00	
	AFRICA A- OVERSTRAND ASSOCIATION FOR PERSONS WIT	-2 100.00	
	NOMBULA B:DONATION FOR SOCCER KITS-GOLDEN BOYS F	-5 000.00	
	NTSABO L:ACADEMIC SUPPORT FOR MATRIX-HEAL THE W	-31 566.93	
	DEES R: GIRLS HOLIDAY PROGRAMME - SUSTAINABLE FU	-5 000.00	
	NORMATITI M: MATRIC ATTIRE DRESSES - THULA THULA	-5 000.00	
	DEES R: FIRST AID TRAINING - SA SEA CADETS TS BI	-7 200.00	
	SIHLAHLA M: MAYILE L SQUASH - GARDEN ROUTE JR OP	-2 000.00	
	KOMANI A-LIVING FOR CHRIST FIRE MINISTRIES ZWELI	-10 000.00	

AFRICA A -BOLAND LAERSKOLE RUGBY FUNDS	-2 000.00		
AFRICA A KLEINMOND RUGBY FOOTBALL KLUB	-2 200.00		
WILLIAMS S HANDAVET MUSIC PROJECT- FUNDS	-6 000.00		
AFRICA A- FISHERHAVEN RATEPAYERS ASSOCIATION FUN	-3 500.00		
COUNCIL CARE PROJECT,AID PD MUN ACC,205008940000	-4 000.00	-491 563.06	**-R491 563.06**
Closing Balance 30 September 2026			**R1 229 810.99**

ANNEXURE C 1/3

OVERSTRAND MUNICIPALITY - REPORTING ON THE MUNICIPAL COST CONTAINMENT REGULATIONS, 2019
SEPTEMBER 2026

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

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

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

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

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

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

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

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

ANNEXURE C 2/3

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

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

	Budget	Q1 (Actual)	Q2 (Actual)	Q3 (Actual)	Q4 (Actual)	Savings
Measures	**R**	**R**	**R**	**R**	**R**	**R**
Use of Consultants	**49 549 235**	5 351 962				
Vehicles used for political office-bearers	**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.)	**946 889**	236 241				
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.)	**432 043**	139 317				

Sponsorships, events and catering	**1 933 591**	195 071				
Communication	**6 760 037**	1 140 518				
Other related expenditure items	**0**	0	0	0	0	
Total	**59 621 795**	7 063 111				

OVERSTRAND MUNICIPALITY

mSCOA ROADMAP AND mSCOA IMPLEMENTATION – SEPTEMBER 2026

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

1. **mSCOA ROADMAP**

2. **POST IMPLEMENTATION STATUS OF THE mSCOA PROJECT AND STATUS REGARDING THE PROGRESS RELATING TO THE FRAMEWORK FOR MINIMUM BUSINESS REQUIREMENTS AND PROCESSES BY NATIONAL TREASURY**

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1. Executive Summary

The purpose of this submission to Council is to:

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

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

2. Roadmap

The process of compiling a roadmap in terms of the criteria below is in progress, subject to a report compiled by the Divisional Manager: Business Architecture and Customer Relations (Business Analyst) on the status of the core financial and business process systems of the overstrand municipality and recommendations on a way forward to be considered by the Top Management Team.

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

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

Although the budget was 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 summary for the 2025/2026 financial year

All financial and non-financial datastrings for the year was 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.

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.

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.

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

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

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

3. Status summary for the 2024/2025 financial year

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

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

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

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

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

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

The Solvem presentation at this Usergroup furthermore also include confirmation of a relationship between sister companies, being R Data with their Promun system, Solvem with the SAMRAS system and lastly Inzalo, with their system, referred to as EMS (enterprise Management System). The service offering thus referenced as the best of three top systems in the SA LG market, which would allow the following -

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

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

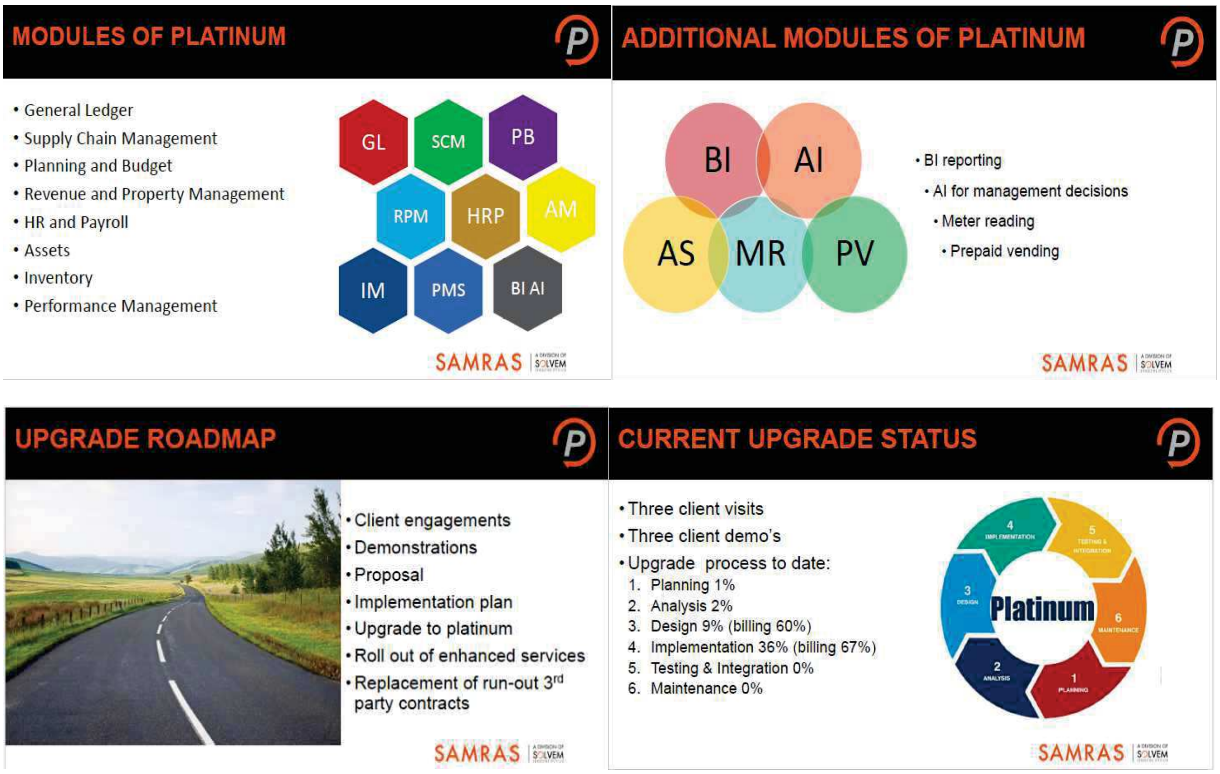
Feedback shared regarding financial systems evaluation done by the National Treasury-

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

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

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

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



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.