



FINANCIAL YEAR 2025/26

SECTION 52

QUARTERLY REPORT BY EXECUTIVE MAYOR

for the period ending

30 June 2026

(Pre-liminary information)

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1) Legislative Framework

Section 71 of the MFMA and Section 28 of Government Notice 32141 dated 17 April 2009, regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Budget and Reporting Regulations" necessitate that specific financial particular be reported on and in the format prescribed, hence this report to meet legislative compliance.

"Section 52(d) of the MFMA states that, the executive mayor of a municipality must within 30 days of the end of each quarter submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

However, section 71 of the MFMA states that, the accounting officer of a municipality must by no later than **10 working days after the end of each month** submit to the mayor of the municipality and the relevant treasury a statement in the prescribed format on the implementation of the municipality's approved budget".

"Section 28 of the Government Notice 32141, the monthly budget statement of a municipality must be in the format specified in Schedule C and include all required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act".

Section 54 of the MFMA requires the Mayor to consider the **Section 71 report** and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

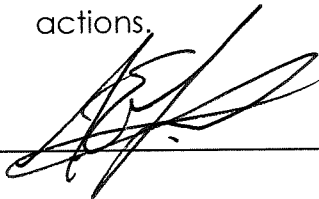
Report to the Executive Mayor

In accordance with Section 52(d) of the Municipal Finance Management Act, I submit the required statement on implementation of the budget and the financial state of affairs of the municipality as at **30 June 2026**.

Service Delivery and Budget Implementation Plan (non-financial performance) for the **fourth** quarter, **1 April 2026 – 30 June 2026** is also included.

Recommendations

- The content of this report and supporting documentation for the **fourth quarter** ended **30 June 2026** is noted.
- It be noted that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the budget.
- It be noted that any material variances will receive remedial and corrective actions.



Ald A Franken
Executive Mayor

Date: 24/07/2026

2) Municipal Manager's Quality Certificate

I, **EO Philips, (Acting)Municipal Manager** of Overberg District Municipality, hereby certify that –

(mark as appropriate)

- ☐ The monthly budget statement
- ☒ **Quarterly report on the implementation of the budget and financial state affairs of the municipality**
- ☐ Mid- year budget and performance assessment

for the quarter ending **30 June 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. EO Philips**

(Acting)Municipal Manager of **Overberg District Municipality DC3**

Signature _____

Date 23.07.26

PART 1

3) EXECUTIVE SUMMARY

The Executive Mayor is required by **Section 52(d)** of the Municipal Finance Management Act (MFMA) to submit a report on implementation of the budget and the financial state of affairs of the Municipality, to the Council within 30 days after the end of each quarter.

Important notice:

The information as presented in the report reflect the pre-liminary performance for the year ending 30 June 2026. Numerous year-end transactions will still be required that is applicable for the June 2026 period. This is in preparation of the draft Annual Financial statements for submission to the Auditor General on 31st of August as per MFMA.

Consolidated Performance

The following table summarises the overall position on the capital and operating budgets.

	Capital Expenditure	Operating Expenditure	Operating Revenue
Budget	R 30 301 949	R311 235 823	R311 284 870
Budget to date (BTD)	R 30 301 949	R311 235 823	R311 284 870
Year to date (YTD)	R 24 992 988	R297 164 675	R285 988 592
Variance to SDBIP	-R 5 308 961	-R 14 071 148	-R 25 296 278
YTD% Variance to SDBIP	-18%	-4.5%	-8%
% of Annual Budget	82%	95%	92%
Comment			

Capital expenditures

- An adjustment capital budget was approved in June 2026 by council. The main reason was to account for the Donated Fire services vehicles as well as alignment of the Karwyderskraal capital project based on project implementation.
- The municipal capital budget can be split into 2 components. Karwyderskraal Landfill site (1) – R23.5m of the total budget and the remaining projects accounting for R6.8m of the total value.

- Analysing the capital spending on this basis provide a more detail and accurate situational analysis of the spending on the capital projects.
- The year-to-date performance of 82% is positive based on the pre-liminary information, with numerous year-end transactions that is still required. This is currently still below the National Treasury norm of 95% spending.
- Including the Karwyderskraal year-end commitment (June invoice $\pm$ R3m due in July) the capital spending is closer to the 95% norm.

Operational expenditures

- Year to date spending of 95% reported for the period ending 30 June 2026.
- The challenges experienced with the Roads department new agreement for 2026/27 that was received and signed late, slow-down spending over the last quarter impacting the final year-end performance.
- Cautious monitoring of fuel and other cost categories that was significantly impacted by the extreme events experienced also affected the performance.
- Year-end transactions that are still required, will impact the final totals reported.

Operational Revenues

- Total revenues of R285.98m reported at end of June 2026 reflected a 92% revenue recognised to date. Roads Agency invoice payment for April, May was only received in July, hence not reflecting on the summary. Refer to cash and Liquidity management section.
- Monthly billing for all services rendered were recorded timeously and no risks were identified.

4) Capital Programme Budget Report 2025/2026

OVERBERG DISRICT MUNICIPALITY - CAPITAL BUDGET FOR 2025/26						
	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS	% Spent
DIRECTORATE: MUNICIPAL MANAGER OFFICE						
		COMMITTEE, RECORDS, COUNCIL SUPPRT				
1	CRR	DC3_Furniture and Office Equipment	R33 001	R32 368	R0	
		TOTAL	R33 001	R32 368	R0	98%
		PERFORMANCE AND RISK MANAGEMENT				
21	CRR	DC3_Computer Equipment	R1 627	R1 627	R0	100%
		TOTAL	R1 627	R1 627	R0	100%
		IDP AND COMMUNICATION				
15	CRR	DC3_Sound Equipment	R20 000	R18 087	R0	90%
		TOTAL	R20 000	R18 087	R0	90%
DIRECTORATE: CORPORATE SERVICES						
		CORPORATE SERVICES : EXECUTIVE				
29	CRR	DC3_Aircon	R32 000	R26 626	R0	83%
		TOTAL	R32 000	R26 626	R0	83%
		CORPORATE SERVICES : SUPPORT SERV				
1	CRR	DC3_Septic tank	R152 200	R152 200	R0	100%
2	CRR	DC3_Fencing - Head Office	R114 800	R114 800	R0	100%
28	CRR	DC3_Dehumidifier	R13 999	R12 172	R0	87%
		TOTAL	R280 999	R279 172	R0	99%
		ICT SERVICES				
12	CRR	DC3_Fingerprint system	R0	R0	R0	
13	CRR	DC3_Council Chamber Hybrid System	R600 000	R0	R0	0%
14	CRR	DC3_Computer Equipment	R101 200	R97 389	R0	96%
		TOTAL	R701 200	R97 389	R0	14%
DIRECTORATE: FINANCIAL SERVICES						
	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS	
		Supply Chain Management				
23	CRR	DC3_Camera System	R42 000	R0	R0	0%
		TOTAL	R42 000	R0	R0	0%

OVERBERG DISTRICT MUNICIPALITY - CAPITAL BUDGET FOR 2025/26						
	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS	% Spent
DIRECTORATE: COMMUNITY SERVICES						
LED, TOURISM, RESORTS AND EPWP						
16	CRR	DC3 Machinery and Equipment	R254 000	R61 110	R105 000	24%
17	CRR	DC3 Furniture and Office Equipment	R132 553	R127 445	R0	96%
25	CRR	DC3 Electrical DB Boxes	R106 447	R106 446	R0	100%
27	CRR	DC3 Chalet Upgrade	R130 000	R130 000	R0	100%
		TOTAL	R623 000	R425 002	R105 000	68%
EMERGENCY SERVICES						
3	CRR	DC3 Vehicle Refurbishment	R400 000	R381 759	R0	95%
4	CRR	DC3 Bunker Gear	R371 766	R316 220	R0	85%
5	CRR	DC3 Training Centre Training Management Sys	R250 000	R0	R144 705	0%
6	CRR	DC3 Rescue Equipment	R467 590	R236 896	R0	51%
7	GRANTS	DC3 Capacity Project	R500 000	R421 409	R45 546	84%
24	GRANTS	DC3 Water Truck	R447 983	R447 983	R0	100%
24	CRR	DC3 Water Truck	R120 517	R120 516	R0	100%
30	CRR	DC3 Vehicle Replacement	R460 644	R460 547	R0	100%
31	5	DC3 Donated Vehicles	R1 286 630	R1 286 630	R0	100%
		TOTAL	R4 305 130	R3 671 961	R190 251	85%
ENVIRONMENTAL MANAGEMENT SERVICES						
8	CRR	DC3 Vehicle - Rollbar and rubberised loadbin	R15 000	R12 649	R0	84%
9	CRR	DC3 Inspections and data gatehering-Tablets	R16 000	R15 000	R0	94%
10	CRR	DC3 Spillkit (Sect 30)	R7 000	R0	R0	0%
		TOTAL	R38 000	R27 649	R0	73%
	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS	
MUNICIPAL HEALTH SERVICES						
18	CRR	DC3 Vehicle	R511 400	R499 269	R0	98%
19	CRR	DC3 Furniture and Office Equipment	R213 592	R206 357	R0	97%
		TOTAL	R724 992	R705 626	R0	97%
SOLID WASTE MANAGEMENT						
22	LOANS	DC3 Cell 5	R23 500 000	R19 707 482	R3 115 348	84%
		TOTAL	R23 500 000	R19 707 482	R3 115 348	84%
		GRAND TOTAL	R30 301 949.00	R24 992 988	R3 410 599	82%
	Type	Funding Sources	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS	
	CRR	Capital Replacement Reserve	R4 567 336	R3 129 484	R249 705	69%
	2	Revenue	R0	R0	R0	
	LOANS	External Loans	R23 500 000	R19 707 482	R3 115 348	84%
	GRANTS	Grants	R947 983	R869 392	R45 546	92%
	5	Donated Assets	R1 286 630	R1 286 630	R0	100%
		TOTAL	R30 301 949	R24 992 988	R3 410 599	82%

Discussion:

As per table above it can be seen that most capital projects were complete / or implemented except for the following –

Council chamber Hybrid system –	Tender was advertised twice (2). No successful award could be made and tender has been cancelled.
Camera system -	Project funding was insufficient, and no formal SCM award could be made.
Spillkit -	Spending was complete. Based on the requirement for reporting as an asset, spending allocated to operational budget and reported.

Capital commitments that were not finalized at year-end will be reflected in the Annual financial statements. This is due to the delivery of equipment that was not done by 30 June 2026.

Capital spending of 94% reported considering the year-end commitments

5) Variance analysis – Operational and Capital Budget

ODM budget – Revenue by source (Excluding Roads)

SUMMARY INCOME & EXPENDITURE 2025/2026 EXCLUDING ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	% Spent
SERVICES CHARGES - REFUSE	R 18 821 064	R 1 320 280	R 18 584 333	R 18 821 064	98.74%
SERVICES CHARGES - SEWERAGE	R 900 000	R 67 170	R 849 204	R 900 000	94.36%
SALE OF GOODS AND SERVICES	R 13 328 224	R 201 401	R 10 729 381	R 13 328 224	80.50%
RENT OF FACILITIES&EQUIPMENT	R 16 164 520	R 1 340 860	R 16 216 084	R 16 164 520	100.32%
INTEREST EARNED-EXTERNAL INVES	R 8 352 000	R 924 040	R 7 090 690	R 8 352 000	84.90%
INTEREST EARNED-OUTST DEBTORS	R 322 000	R 5 655	R 13 506	R 322 000	4.19%
LICENSES & PERMITS	R 1 344 500	R 118 173	R 1 125 524	R 1 344 500	83.71%
INCOME FOR AGENCY SERVICES	R 13 950 699	R 1 202 096	R 13 950 699	R 13 950 699	100.00%
GRANT&SUBSIDIES (OPERATING)	R 100 599 341	R 2 663 141	R 94 380 171	R 100 599 341	93.82%
GRANT&SUBSIDIES (CAPITAL)	R 2 234 613	R 1 430 959	R 2 223 567	R 2 234 613	99.51%
OTHER REVENUE	R 2 278 761	R 469 262	R 1 965 949	R 2 278 761	86.27%
PROFIT ON SALE	R 2 660 000	R -	R -	R 2 660 000	0.00%
TOTAL	R 180 955 722	R 9 743 036	R 167 129 107	R 180 955 722	92.36%

Reasons for variance:

Year to date revenue amounts at R167.12m from the total budget of R180.95m. This represents 92.36% of budgeted amounts. ***More details below as part of the explanations.***

Services Charges – Refuse

For the year-to-date performance a total of 98% reported at year-end. The budget was reviewed and revised from the original budget approved by Council in May 2025. The functioning of the Regional Landfill site is productive, and the management of the facility is done to ensure substantial benefits can be derived to Council.

Services Charges - Sewerage

The billing of the customers at the municipal resorts relates to the semi-permanent residents as well as ad hoc pumping of septic tanks at Die Dam. The sanitation levy at Uilenkraalsmond is also included in this category the difference related to ad-hoc sewerage pumping at Die Dam being less than expected.

Sale of Goods and Services:

Year to date performance for the period ending 30 June 2026 is reflected at 80.50% of budgeted amount.

Fire Services

The municipality billed the local municipalities as per the SLA agreements for annually fires support services. Billing is done bi-annually to account for cashflow consideration. The participating municipalities Cape Agulhas / Theewaterskloof and Swellendam municipality.

All municipal invoices have been distributed and at reporting date the municipality received all funds relating to the SLA with the local municipalities.

Resorts

Revenue from camping fees was better than projected and initially budgeted. This is positive and indicate that the municipal resorts is still delivering value for money.

The department is in process with the appointed consultant to complete a "feasibility study". This report when finalised with will guide council in the strategic direction of the management of the resorts.

Interest Earned-External Investments

Details relating to interest received on cash resources is explained on **page 20** of the report in more details. Year to date actual performance versus total budget amounts to 84.90%, as recorded on 30 June 2026.

Interest revenue has in the past been a significant contributor to the municipal revenues due to the active monitoring of cash balances and the investment of access funds into high interest investment vehicles on a daily/weekly basis.

The reduced performance for the lower than budgeted interest revenues is mainly due to the following –

- Budgeted provisions based on historical trends
- Karwyderkraal landfill site (CELL A5) – The delays in the funding (external loans) due to tender and specification challenges and bridge funding reduce the funds available for investment.
- The Roads Agency new SLA agreement – The delays in the 2026/27 agreement finalisation, resulted in the subsidizing of roads for the periods, April, May and June. This contributes to the lower available cash balances for investments.

At reporting date, the municipality have received the cash advance of Roads per SLA as well as payment of invoices for April and May 2026. The impact will however only be accounted with final year-end transactions and in the next cycle of reporting.

Interest Earned-Outstanding Debtors

The low outstanding balances also contributes to amounts reported. Lower than anticipated interest revenues is positive and “show” that debtors are managed and collectively more prudently and on time.

Licenses & Permits

The fire and health services are accountable for the revenues relating to licenses and permits. Municipal Health services indicated that the revenue is expected to be lower due to slower implementation of revenue enhancement programmes.

Fire Department is engaging with building control sections at local municipalities ensuring compliance is adhered to for fire certificates on commercial buildings currently not complying. The co-operation between the local municipality's and ODM will assist in better billing and completeness of revenue.

Grant & Subsidies (Operating)

Grants and subsidies reflect operational transfers received from National and Provincial departments. These allocations are predominantly for project plans submitted as well as recurring grants on a yearly basis. Revenue is recognised when expenditure is incurred. **Refer to page 25 for grant performance.**

Grant & Subsidies (Capital)

All capital grant spending has been recognised to date.

Profit on sale

The municipality awaits response from SANParks (IGR transaction) on the possible sale of identified investment properties; process is still pending. SANParks valuers visited the properties, as they wish to table an offer to council with their intentions to acquire identified properties.

A new investment strategy is currently being complete for implementation.

ODM budget – Expenditure by type (Excluding Roads)

SUMMARY INCOME & EXPENDITURE 2025/2026 EXCLUDING ROADS AGENCY

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	% Spent
EMPLOYEE COSTS-WAGES&SALARIES	R 101 549 525.00	R 7 807 896.77	R 99 965 596.72	R 101 549 525.00	98.44%
REMUNERATION OF COUNCILLORS	R 7 136 333.00	R 592 151.62	R 7 105 687.07	R 7 136 333.00	99.57%
BAD DEBTS	R 100 000.00	R -	R -	R 100 000.00	0.00%
DEPRECIATION	R 3 669 786.00	R 308 065.50	R 3 707 219.91	R 3 669 786.00	101.02%
OTHER MATERIAL	R 4 760 549.00	R 378 836.38	R 4 212 792.20	R 4 760 549.00	88.49%
INTEREST EXPENSE - EXTERNAL	R 1 097 236.00	R 67 076.34	R 817 714.08	R 1 097 236.00	74.52%
CONTRACTED SERVICES	R 33 123 302.00	R 3 895 465.81	R 25 285 672.95	R 33 123 302.00	76.34%
GENERAL EXPENSES - OTHER	R 27 235 331.00	R 3 429 851.80	R 24 866 606.37	R 27 235 331.00	91.30%
TOTAL	R 178 672 062.00	R 16 479 344.22	R 165 961 289.30	R 178 672 062.00	92.89%

Expenditure by type:

Total operating expenditures of R165.9m reported against adjusted figures of R178.6m. This reflects a 92.89% were recorded at the end of the 12th period. Numerous year-end transactions still need to be processed with the finalisation and preparation of the annual financial statements for 2025/26.

Reasons for variance:

Employee Costs-Wages & Salaries

Employee related cost accounts for the largest spending category (year to date) ending June 2026. This category recorded an actual expenditure of R99.96m.

Year-end post-retirement and provision transactions will still impact the reported and final information.

Bad Debts

Bad debt provision will only be accounted for as part of the AFS preparation where all debtors will be assessed. This is in line with the new GRAP 104 for implementation.

Interest Expense – External

Interest expenses are the repayment on current obligations as per loan agreements. The balance of the expenditures is accounted for with the year-end transactions that is required for the compilation of the AFS.

Contracted Services

The bulk of the contracted services are allocated towards the service delivery departments (Municipal health services, Emergency services and the rural roads programme). These services are being utilised on a month-to-month basis and depend on timing and related activities. Spending relating to grants funds received from Provincial and National departments is also allocated towards this category. This is due to the nature of the projects being implemented.

Below budget performance is mainly attributed to the following -

- R1.5m for resort feasibility study, await phased results and progress from consultants to start part payments for project.
- Rural Roads program with projected underspend of R1m as per business plan and tender received.
- Star rating project of Municipal Health estimated saving R500 000.00.
- Other services used ad-hoc e.g. helicopter usage at Fire Department contributes towards this line item as well as a reduction in consulting fees for administration and finance.

A large part of the under performance of this category is the following items.

Expenditure	Budget to date	Expenditure to date	Explanation
Feasibility Holiday Homes	R1 500 000	R0	Project funding was reduced with the adjustment budget. The appointment SCM tender was less than anticipated and budgeted. Project funding of R1.5m received from Province in 24/25 R750,000 (Roll-over) and 25/26. Project commence in June 2026 with anticipated of R325 450.00. Roll-over of unspent funds anticipated for the grant funded project per PT roll-over process.
Municipal Health: Revenue Enhancement	R1 947 165	R1 006 024	Spending difference resulted from the roll-over of grant funding. Contract appointments were made later than expected and rollovers on this committed cost will materialise. Final reconciliation

			after contract payment is made in July for June. Roll-over of unspent funds anticipated for the grant funded project per PT roll-over process.
Municipal Health: Star Rating	R1 240 000	R321 782	Grant implementation slower than expected. Roll-over of unspent funds anticipated for the grant funded project per PT roll-over process.

General expenditures – Other

General expenditures include all other minor expenditures not highlighted above. Overall, the final expenditure will only reflect as invoices for June is still being transacted.

Numerous year-end transactions still need to be processed with AFS preparation.

Roads Revenue and expenditure Budget performance

SUMMARY INCOME & EXPENDITURE 2025/2026 ROADS AGENCY						
Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	Variance	
SALE OF GOODS AND SERVICES	R 132 563 761.00	R 25 292 334.51	R 121 082 448.18	R 132 563 761.00	91.3%	
TOTAL	R 132 563 761.00	R 25 292 370.34	R 121 083 051.81	R 132 563 761.00	91.3%	
Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance	
EMPLOYEE COSTS-WAGES&SALARIES	R 70 478 000.00	R 5 577 572.06	R 70 484 461.65	R 70 478 000.00	100.0%	
OTHER MATERIAL	R 41 057 935.00	R 3 382 688.24	R 41 250 133.47	R 41 057 935.00	100.5%	
INTEREST EXPENSE - EXTERNAL	R 305 000.00	R 26 666.67	R 320 000.04	R 305 000.00	104.9%	
CONTRACTED SERVICES	R 3 775 851.00	R 389 022.92	R 3 166 801.50	R 3 775 851.00	83.9%	
GRANTS & SUBSIDIES PAID	R 751 640.00	R -	R 751 639.99	R 751 640.00	100.0%	
GENERAL EXPENSES - OTHER	R 16 195 335.00	R 1 145 885.68	R 15 230 348.71	R 16 195 335.00	94.0%	
TOTAL	R 132 563 761.00	R 10 521 835.57	R 131 203 385.36	R 132 563 761.00	99.0%	

Revenue by source

Revenue from roads is based on the expenditure incurred and reported to the Department. The Roads agency function new financial year commenced on the 1st of April annually lapsing proportionally over the municipal financial year.

The R10m underperformance is mainly the June 2026, claim that was not received at the end of 30 June 2026 for reporting purposes.

Expenditure by type

A prerequisite of the agency function is that all spending relating to the Roads should only be for the account of the department infrastructure. To date this have been the basis of the reporting and separate recordkeeping is kept of all roads spending.

Important comment

To date the municipality has been subsidising the roads department expenditure since no advance was received before June when a payment was received. The advance is temporarily played off against the invoice claims submitted in the operational cycle. This delay in payment has placed significant strain on the municipal cash reserves impacting the investment interest revenue significantly.

As on 30 June claims for April and May was not received. Administration is continuously monitoring the situation and the proposal to temporarily work on the previous MOA (2016/17) was approved until more clarity is obtained regarding the new SLA.

At this reporting date the administration can report that claims for April and May 2026 has been received as well as advances as per the SLA agreement

6) Section 66 - Staff benefits (Payroll) for quarter ending 30 June 2026

PURPOSE

To take note of the Expenditure on Staff Benefits report for the period ended 30 June 2026.

BACKGROUND

Section 66 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) requires the Accounting Officer to report to Council on expenditure incurred by the municipality on staff salaries, wages, allowances, and benefits.

66. The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely—

- (a) salaries and wages;
- (b) contributions for pensions and medical aid;
- (c) travel, motor car, accommodation, subsistence and other allowances;
- (d) housing benefits and allowances;
- (e) overtime payments;
- (f) loans and advances; and
- (g) any other type of benefit or allowance related to staff.

Comments

Please be advised that the information included in the S66 is payroll information and may differ from the schedules included in the S52 tables.

Expenditure on staff benefits - categories	Budget 2025/2026	YTD Total	% Spent	01 July to 30 September 2025	01 October to 31 December 2025	01 January to 31 March 2026	01 April to 30 June 2026
Salaries & Wages Section 66(a)	106 248 811	106 616 717	100.3%	26 596 723	26 250 588	27 345 527	26 423 879
Contributions for Pension & Medical Scheme Section 66(b)	27 639 986	24 937 297	90.2%	6 178 973	6 078 790	6 387 420	6 292 113
Transport Allowance Section 66(c)	6 509 154	5 143 859	79.0%	1 289 101	1 264 009	1 264 009	1 326 740
Housing Benefits & Allowances Section 66(d)	390 438	349 601	89.5%	82 773	85 116	99 432	82 280
Overtime, Shifts & Standby Payments Section 66(e)	7 509 213	9 069 455	120.8%	1 768 896	2 323 001	2 601 825	2 375 733
*** Fire Services	6 409 213	7 732 178	120.6%	1 500 532	1 989 907	2 243 695	1 998 044
*** LED. Tourism/Resorts	600 000	845 192	140.9%	184 881	191 990	223 824	244 497
*** Roads Services	500 000	492 084	98.4%	83 483	141 103	134 306	133 192
Loans & Advances Section 66(f)	-	-	-	-	-	-	-
Other related staff benefits or allowances Section 66(g)	23 050 768	18 718 086	81.2%	2 983 016	11 130 239	2 805 963	3 093 971
*** Operational Allowance	1 185 760	1 669 537	140.8%	399 201	398 514	484 955	386 867
*** Annual bonus	9 616 866	8 868 115	92.2%	89 974	8 262 382	7 094	508 664
*** Bargaining Council	65 127	58 032	89.1%	14 909	14 772	14 119	14 232
*** Group Assurance	6 148 423	5 689 420	92.5%	1 431 229	1 406 744	1 418 632	1 432 816
*** Long service bonus	Provision	490 944		174 681	31 747	163 636	120 880
*** Paid out accumulated leave	Provision	804 159		286 768	346 854	125 327	45 211
*** SARS- Levies	3 106 168	1 636 407	52.7%	384 108	465 540	397 525	389 234
*** SARS- UIF	2 928 424	796 574	27.2%	202 145	203 686	194 676	196 068
	171 348 370	164 835 015	96.2%	38 899 482	47 131 743	40 504 177	39 594 717

Reconciliation between the Section 71 and Section 66 information

Section 71 employee related cost	170,450,058
Section 66 MFMA information	164,835,015
Differences	5,615,043
Outsourced labour not included in the S66	4 562 965
Provisions / Other obligations	1 052 078

7) Investment register 30 June 2026



MONTHLY INVESTMENT REPORT							
REPORTING MONTH:		June 2026					
INSTITUTION	Account Type	Account number	Balance as at 01 Jun 26	Movements for the month		Interest capitalised	Balance as at 30 Jun 26
				Call Investments made	Call Investments withdrawn		Rate
Call Investments (Operational)							
Nedbank	Call Account (Main)	037881714042	3 643 148.81	16 000 000.00	- 13 700 000.00	22 694.13	5 965 712.94
Absa Bank	Investment Tracker (Main)	9358892970	3 749 066.04	4 500 000.00	- 3 500 000.00	93 980.58	4 843 046.62
Total for operational Investments			R 7 392 214.85	R 20 500 000.00	R -17 200 000.00	R 116 544.71	R 10 808 759.56
Call Investments (Committed)							
Nedbank	Call Account (KWIK Rehab)	037881183454	8 670 435.94	116 962.03	-	49 018.35	8 836 416.32
Nedbank	Call Account (CRRF)	037881185767	1 012 130.01	-	-	5 737.19	1 017 867.20
Absa Bank	Investment Tracker (Special)	9374585345	33 776 762.13	-	- 8 000 000.00	227 508.86	26 004 270.99
Total for Committed Investments			R 43 459 328.08	R 116 962.03	R -8 000 000.00	R 282 264.40	R 35 858 554.51
TOTAL 1			R 50 851 542.93	R 20 616 962.03	R -25 200 000.00	R 398 809.11	R 46 667 314.07
Current Accounts							
Nedbank	Primary Bank Account	1176524496	1 209 293.73	205 698.85	-	-	1 414 992.58
Absa Bank	Cheque Account	1780000062	14 781.43	50 833.21	-	-	65 614.64
Total for Bank Accounts			R 1 224 075.16	R 256 532.06	R -	R -	R 1 480 607.22
TOTAL 2			R 52 075 618.09	R 20 873 494.09	R -25 200 000.00	R 398 809.11	R 48 147 921.29
DATE		2026/06/13.					
CHIEF FINANCIAL OFFICER		Stanley.					

The depleting of the cash balances with the subsidizing of the Roads and the Karwyderskraal project has significantly impacted municipal investment revenues. At reporting date, the position has improved with the road's claims of April and May, as well as advances being received from Department of Infrastructure.

8) External borrowing – 30 June 2026

CASH FLOW REPORT IN TERMS OF PROVINCIAL CIRCULAR 10 & 50

Name of municipality Overberg District Municipality

SUMMARY OF EXTERNAL LOANS FOR MONTH

Lending Institution	Balance 01/06/2026	Interest Capitalised June 2026	Repayments June 2026	Balance 30/06/2026	Percentage	Sinking Funds	Loan Draw Downs
Standard Bank	R 1 826 990.19	R 17 891.49	R 467 596.70	R 1 377 284.98	11.17%		R -
Total	1 826 990.19	17 891.49	467 596.70	1 377 284.98		-	-

No risk currently experienced with the repayment of external borrowings as required

9) Bank reconciliation

Overberg R S C ***L***
Cashbook Reconciliation for June 2026

CASHBOOK

Balance B/fwd - 1 June 2026	1224075.16
Revenue: 40101010031	59978855.58
Expenditure: 40101010032	59722323.52-

Other:

CASHBOOK BALANCE - 30 June 2026	1480607.22
---------------------------------	------------

=====

BANK STATEMENT

Balance as per bank statement as at 30 June 2026	30/06/2026	1480607.22✓
---	------------	-------------

PLUS:

Receipts not cleared in bank	
Other	0

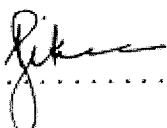
LESS:

Uncleared ACB	
Outstanding cheques	
Bank transactions not on GL	0 0.00

Cash Book balance	-----
as at 30 June 2026	1480607.22✓
	=====

Difference	0.00✓
------------	-------

Verified by: S Zikmann

Signature:  On (dd/mm/ccyy) 03/07/2026

10) Cash Position and Liquidity

The available cash as of 30 June 2026 is calculated as follows:

Item Description	Amounts
Balance as per CFA	R 48 147 921
Interest	R -
Sub total	R 48 147 921
Unspent conditional grants and funds	-R 3 170 250
Consumer and Sundry deposits	-R 8 160
Sinking fund investments	R -
External loans unspent	R -
EFF Accumulated Depreciation	R -
Provision for bonuses	R -
Capital Replacement reserve	R -
VAT Refund (Roads Expenses prev years)	-R 43 500 000
Rehabilitation provision (KWK)	-R 8 836 416
Performance Bonus Provison	R -
Set aside for retention	R -
Capital Replacement Reserve Fund	R -
Set aside for Creditor payments	-R 1 500 000
Provision for leave Payment	-R 650 000
Capital Funding Required	
Loan Repayments	R -
Cash Surplus (Deficit)	-R9 516 905

Positive cash balance for reporting month

July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X

The management deficit is based on calculating the operating cash-flow considering all obligations (statutory and non-statutory monthly. This is the effect of the Roads as well as other cash strains on the municipal finances. Continuous monitoring of the above is done by finance and reported as needed.

The Roads function non-payment resulted in this unfortunate outcome. SARS contingent liability is also considering in the calculation as reflected.

The current legislated actual obligations of the municipality are the following –

- Unspent grant obligations
- Loan obligations

The cash calculation is performed to ensure prudently.

Based on the above cash position, the liquidity is determined below:

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R3 170 250
External Loans unspent	R0
1 (one) Month Operational Expenditure	R27 001 180
Provisions	R650 000
Capital Replacement Reserve	R0
Loan repayments	R0
Commitments for creditor payments	R1 508 160
Total Liquidity Requirement	R32 329 589
ACTUAL LIQUIDITY AVAILABLE	-R5 669 102
Total Investments	R46 667 314
Capital Replacement Reserve Fund	R0
VAT Refund (ABSA Deposit plus)	-R43 500 000
Rehabilitation provision (KWK)	-R8 836 416
Balance of Investments	-R5 669 102
Cash book - Bank Balance	R1 480 607
Equitable share received in advance	R0
Roads Invoice claim June 2026	R6 083 039
Consumer Debtors (current – 60 days)	R5 590 858
Total Liquidity Available	R7 485 401

Negative cash flow, over **R9.95 million** was calculated and total liquidity available of **R7.48 million** liquidity as evident as on 30 June 2026.

The actual revenue accounted for should also be measured against the actual expenditure monthly, going forward.

For June 2026, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R285 988 592	R 292 071 631	R6 083 039
Actual Expenditure	-R 297 164 675	- R 297 164 675	
Surplus (Shortfall)	(R 11 176 083)	(R5 093 044)	

The revenue adjustment is calculated as follows:

Equitable share received for June 2026	-R0
Roads Revenue invoice for June 2026 (Nett amount advances minus claims not settled at reporting date)	R6 083 039

11) Debtors Analysis

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

Description		NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands															
Debtors Age Analysis By Income Source															
	Trade and Other Receivables from Exchange Transactions - Water	1200	10	5	4	8	3	7	27	133	198	178			
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	77	12	4	1	1	1	1	5	102	11			
	Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-			
	Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-			
	Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-			
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-			
	Interest on Arrear Debtor Accounts	1810	-	2	1	1	1	1	6	70	84	80			
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
	Other	1900	3 196	1 796	98	72	62	81	179	882	6 365	1 276			
Total By Income Source		2000	3 283	1 814	107	83	68	90	214	1 090	6 749	1 546			
2024/25 - totals only															
Debtors Age Analysis By Customer Group															
	Organs of State	2200	1 767	1 589	-	-	12	26	-	-	3 395	39			
	Commercial	2300	108	18	0	0	-	5	16	131	278	152			
	Households	2400	1 407	207	107	82	56	59	199	959	3 075	1 355			
	Other	2500	-	-	-	-	-	-	-	-	-	-			
Total By Customer Group		2600	3 283	1 814	107	83	68	90	214	1 090	6 749	1 546			

Debtors' analysis

The outstanding debtors decreased from month to month due to the current amount column declining from last month's R6.550 million to R3.283 million. This is due to the bi-annual billing for fire services rendered to the local municipalities paid before 30 June 2026. This in effect reduces the outstanding debtor's figure to R9.870 million to R6.749M for the period to date.

The largest portion of the current accounts consist of “organs of state” amounting to R1.767 million payable by the local municipalities making use of the landfill facility and fire services throughout the period and TASK administration services.

The resorts collection rate is 95% for the month and 89% average for the YTD. The impact on the rising costs on fuel and affordability is reflecting in the collection ratio, as well as the peak seasons to enjoy the facility concluded hence, priority will only reflect with improved payment volumes, closer to the festive period.

1. Organs of state

Significant amounts from TWK Municipality were settled in July 2026 (late payment) – R1 574 416.07 million (31-60 days). Task administration shared services payments from SWD muni’s outstanding clarity regarding payment was done, await payments R51,186.60.(120-180 days)

Remuneration for secondment of Municipal Manager – R149 972.13 to department of community safety and policing (30-60days)

2. Commercial

Karwyderskraal – One user handed over to debt collectors in July – R124 754.78 (90 days and over)

3. Households

Resorts -3 Late Estate matters (R109 459) (90 days and over), Water user (R224 892) -User department continuously notified to engage and legal procedure to follow. Hand overs to date Total amount transferred to debt collectors amounts to R1 072 303.03 (120 days and over)

12) Creditors Analysis

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

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

The Municipality is fully compliant with respect to creditors payments.

Creditors outstanding are only applicable where service / goods are not delivered in full, hence part payments on goods received are made.

Year-end creditor provisions and transactions still need to be processed.

13) Grant allocation and spending

Grants Allocations and spending YTD

Grant	Prior year Grants liability	Roll over 24/25 Approved	Grants Repaid	Allocation 25/26	Actual Receipt	Roll overs approved + actual receipt	Spend to date	% Spent on Total Funds	Unspent Grants to date	Committed	Total Committed and Spent
FMG	R -	R -	R -	R 1 000 000.00	R 1 000 000.00	R 1 000 000.00	R 1 000 000.00	100.00%	R -	R -	R 1 000 000.00
EPWP	R -	R -	R -	R 1 500 000.00	R 1 500 000.00	R 1 500 000.00	R 1 500 000.00	100.00%	R -	R -	R 1 500 000.00
CDW	R -	R -	R -	R 57 000.00	R 57 000.00	R 57 000.00	R 57 000.00	100.00%	R -	R -	R 57 000.00
RRAMS	R 2 081 563.00	R -	R 2 081 563.00	R 2 951 650.00	R 2 175 000.00	R 2 175 000.00	R 2 175 000.00	100.00%	R -	R -	R 2 175 000.00
WOSA	R 73 260.00	R -	R 73 260.00	R 1 000 000.00	R 1 000 000.00	R 1 000 000.00	R 918 945.40	91.89%	R 81 054.60	R -	R 918 945.40
CAPACITY PROJECT	R -	R -	R -	R 500 000.00	R 500 000.00	R 500 000.00	R 484 620.17	96.92%	R 15 379.83	R -	R 484 620.17
WC FMCG (WEB AUTO)	R 563 103.00	R -	R 563 103.00	R -	R -	R -	R -	0.00%	R -	R -	R -
WC FMCG (MUN HEALTH REV)	R 527 165.00	R 527 165.00	R -	R 1 420 000.00	R 1 420 000.00	R 1 947 165.00	R 1 006 024.26	51.67%	R 941 140.74	R -	R 1 006 024.26
WC FMCG (CREMATORIUM)	R -	R -	R -	R 300 000.00	R 300 000.00	R 300 000.00	R 300 000.00	100.00%	R -	R -	R 300 000.00
WC FMCG (HOLIDAY HOMES)	R 750 000.00	R 750 000.00	R -	R 750 000.00	R 750 000.00	R 1 500 000.00	R -	0.00%	R 1 500 000.00	R 325 450.00	R 325 450.00
WC FMCG (STAR RATING)	R -	R -	R -	R 1 305 000.00	R 1 305 000.00	R 1 305 000.00	R 372 325.50	28.53%	R 932 674.50	R 21 552.37	R 393 877.87
WC FMCG (COLLABORATOR)	R 300 000.00	R -	R -	R -	R -	R -	R -	0.00%	R -	R -	R -
WC FMCG (BURSARIES)	R 126 396.00	R -	R 126 396.00	R -	R -	R -	R -	0.00%	R -	R -	R -
Municipal Service Delivery and Capacity Building Grant (INTERNSHIP DISASTER)	R 153 899.00	R 153 899.00	R -	R -	R -	R 153 899.00	R153 899.00	100.00%	R -	R -	R 153 899.00
Municipal Service Delivery and Capacity Building Grant (MSR)	R 370 277.00	R 370 277.00	R -	R -	R -	R 370 277.00	R 370 277.00	100.00%	R -	R -	R 370 277.00
FIRE SERVICE CAPACITY GRANT	R 92 441.00	R -	R -	R -	R -	R -	R0.00	0.00%	R -	R -	R -
WCPT Water resilience grant	R 447 983.00	R 447 983.00	R -	R -	R -	R 447 983.00	R 447 983.00	100.00%	R -	R -	R 447 983.00
Total Conditional Grants	R 5 486 087.00	R 2 249 324.00	R 3 236 763.00	R 10 783 650.00	R 10 007 000.00	R 12 256 324.00	R 9 086 074.33	74.13%	R 3 170 249.67	R 347 002.37	R 9 433 076.70

Unspent grants are mostly applicable to the multi-year projects. The current balances are explained as follows –

- **WC FMCG Feasibility study** – Consultant is process of implementation. Tendered amounts were less than available budgeted funds. Project will be concluded before mid-year review end December 2026. Commitment of R325,450 at year-end due.
- **WC FMCG Municipal health revenue** – multi-year project in implementation, continue in 2026/27
- **WC FMCG Star rating project** – multi-year project in implementation, continue in 2026/27



Western Cape Government

2025/26 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT (WC FMCG)

NON-FINANCIAL QUARTERLY RETURN FORM

(April – June 2026)

Overberg District Municipality

Expenditure Summary

Project Description	Amount Transferred	Expenditure as at end June 2026	Balance	% Spent
Revenue Enhancement and Optimisation: Municipal Health Services	R 1 947 165.00	R1 006 024.26	R R941 140.74	51.67%
Total	R 1 947 165.00	R1 006 024.26	R R941 140.74	51.67%

**2025/26 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)**

NON-FINANCIAL QUARTERLY RETURN FORM

(January – March 2026)

REVENUE ENHANCEMENT PROJECT

Revenue Enhancement and Optimisation: Municipal Health Services

Planned activities and outputs to date

Inputs/Activities	Outputs	Performance Indicators	Revised Delivery Date	Achieved (Y/N)
3 x Community Service EHP's	Recruitment and Appointment	One-year contracts concluded	1/7/ 2024 Revised 1/11/2024 Revised 1/01/2025	Y
Team of EPWP Workers	Recruitment and Appointment	4 months contract ending 30/11/2024	1/7/ 2024 Revised 1/8/2024	Y
Registration of Premises	New registrations on data base	Target of additional 1536 premises registered	31/12/2025 Revised 30/6/2025 Revised 31/12/2025 Revised 30/06/2026	N
Registration of Premises	New registrations on data base	Total target of 3072 additional premises	30/6/ 2025 Revised	N Y

Inputs/Activities	Outputs	Performance Indicators	Revised Delivery Date	Achieved (Y/N)
		registered	31/12/2025 Revised 30/06/2026	
Inspection of premises	Revenue from additional inspections	Target revenue of additional premises inspected	30/6/ 2025 Revised 30/06/2026	N Y
Inspection of premises	Revenue from additional inspections	Target revenue of additional premises inspected	30/6/2026	Y

The above table must show the planned quarterly activities and outputs as captured in the implementation plan and whether they have been achieved.

Challenges

If the activities and outputs, as per the implementation plan have not been achieved, challenges that contributed to non-achievement must be captured here.

The 3 x Community Service EHP's was only appointed on 1 December 2024.

13 x EPWP workers however (to be financed from the co-funding) commenced with the project on 1 August 2024 with their contracts ending on 30 November whilst the CS EHP's who started on 1 January 2025 started the verification process.

Measures to address the challenges

Indicate the measures that will be taken or implemented to address the challenges highlighted above.

The project team will endeavour to catch up the work to meet the revised timelines as indicated in the activity schedule above.

Projected expenditure at year end

With the challenges, if any, experienced and measures that will be taken to address such challenges you are expected to indicate expenditure that will be achieved by 30 June.

Potential risk(s) and mitigation efforts

Indicate the potential risks that can affect the achievement of intended expenditure as captured above, including the risk severity. Indicate the measures that will be taken to mitigate the risks identified.

Not having the information captured on time.

Results

In addition to above stated progress against the project indicators, is the project on track to achieve the overall impact as defined within the implementation plan? Please provide evidence in support of any claims.

- *A Total of 5542 premises database collected and captured.*
- *Total of 1276 Certificates issued to all uncertified premises identified during data capturing.*
- *MHS Electronic system & MHS - Bylaw reviewed currently under SCM process*



**Western Cape
Government**

**2025/26 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)**

NON-FINANCIAL QUARTERLY RETURN FORM

(April – June 2026)

Overberg District Municipality

Expenditure Summary

Project Description	Amount Transferred	Expenditure as at end June 2026	Balance	% Spent
MHS Revenue, Compliance & Tourism Enhancement	R 1 305 000.00	R372 325.50	R R932 674.50	28.53%
Total	R 1 305 000.00	R372 325.50	R 1 273 720.22	28.53%

**2025/26 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)**

NON-FINANCIAL QUARTERLY RETURN FORM

(April – June 2026)

REVENUE ENHANCEMENT PROJECT

MHS Revenue, Compliance & Tourism Enhancement

Planned activities and outputs to date

Inputs/Activities	Outputs	Performance Indicators	Revised Delivery Date	Achieved (Y/N)
4 x Environmental Health Practitioners	Recruitment & Selection	Two-year contracts concluded	30/09/2025	N
			Revised	N
			30/11/2025	Y
			Revised 30/06/2026	
Purchase of Personal Protective Equipment	Procurement	Issue PPE to participants	30/10/2025	Y
			Revised	N
			31/01/2026	Y
			Revised 30/06/2026	
District Launch of the Project	Marketing of project	Number of participating Premises attended	1/11/2025	N
			Revised	N
			31/03/2026	Y
Registration of Premises participating	Registered Premises	Number of Premises registered	30/11/2025	N
			Revised	N
			31/03/2026	Y
Training of Food	Issue Training	Number of food	31/01/2026	N

Inputs/Activities	Outputs	Performance Indicators	Revised Delivery Date	Achieved (Y/N)
Handlers	Certificates	handlers trained	Revised 30/04/2026	
Inspection of premises to determine compliance	Number of premises inspected	Number of food premises inspected	28/2/ 2026 Revised 31/04/2026	N
Development of QR Codes	Premises with QR codes	Number QR Code issued	31/03/2026 Revised 31/05/2026	N
Issue Star Rating Certificates	Star Rated Premises	Number of Star Rating Certificates Issued	30/6/2026 Revised 31/06/2026	

The above table must show the planned quarterly activities and outputs as captured in the implementation plan and whether they have been achieved.

Challenges

If the activities and outputs, as per the implementation plan have not been achieved, challenges that contributed to non-achievement must be captured here.

4 x Environmental Health Practitioners to be appointed in due course.

4 x Environmental Health Practitioners was appointed and started on the 5th of January 2026.

Measures to address the challenges

Indicate the measures that will be taken or implemented to address the challenges highlighted above.

The project team will endeavour to catch up the work to meet the revised timelines as indicated in the activity schedule above.

Projected expenditure at year end

With the challenges, if any, experienced and measures that will be taken to address such challenges you are expected to indicate expenditure that will be achieved by 30 June.

Potential risk(s) and mitigation efforts

Indicate the potential risks that can affect the achievement of intended expenditure as captured above, including the risk severity. Indicate the measures will be taken to mitigate the risks identified.

None.

Results

In addition to above stated progress against the project indicators, is the project on track to achieve the overall impact as defined within the implementation plan? Please provide evidence in support of any claims.

Total of 785 Certificates issued with 34 food safety trainings conducted with 446 persons trained as Food Handlers.



**Western Cape
Government**

**2025/26 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)**

NON-FINANCIAL QUARTERLY RETURN FORM

(April – June 2026)

Overberg District Municipality

Expenditure Summary

Project Description	Amount Transferred	Expenditure as at end June 2026	Balance	% Spent
Revenue Enhancement: Feasible study for the establishment of a crematorium	R 300 000.00	R300 000.00	R0	100%
Total	R 300 000.00	R300 000.00	R 0	100%

**2025/26 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)**

NON-FINANCIAL QUARTERLY RETURN FORM

(April – June 2026)

REVENUE ENHANCEMENT PROJECT

Feasible study for the establishment of a crematorium

Planned activities and outputs to date

Inputs/Activities	Outputs	Performance Indicators	Revised Delivery Dates	Achieved (Y/N)
Phase 1 - Feasibility study	Compile specification for formal quotation	Bid specification. Advertisement on SCM website Readvertisement	31/7/2024 Aug/Sept 2024 Oct/Nov 2024	Y Y
Phase 1 - Feasibility study	Appoint a consultant	Appointment letter	31/8/2024 Rev 31/12/2024 Revised 28/02/2025	N Y
Phase 1 - Feasibility study	Facilitate/Host workshops	Dates and Minutes	30/11/2024 Rev 31/1/2025 Rev 30/4/2025	N N
Phase 1 - Feasibility study	Deliver report with recommendations	Final draft report	31/12/2025 Rev 28/2/2025 Rev 30/4/2025 Rev 30/6/2025	N N N Y

Inputs/Activities	Outputs	Performance Indicators	Revised Delivery Dates	Achieved (Y/N)
Phase 1 - Feasibility study	Report to Council with recommendations	Item on Council Agenda	31/1/2025	N
			Rev 31/3/2025	N
			Rev 30/4/2025	N
			Rev 28/7/2025	Y
Phase 2 – (2025/26) Request for proposals	This will be determined by the report of the consultant and the resolution by Council	Cost to compile RFP specifications and possible revenue streams	31/3/2025	N
			Rev	
			30/4/2025	N
			Rev	
			30/6/2025	N
			Revised	
			31 December 2025	N
			Revised	
			28 February 2026	Y

The above table must show the planned quarterly activities and outputs as captured in the implementation plan and whether they have been achieved.

Challenges

If the activities and outputs, as per the implementation plan have not been achieved, challenges that contributed to non-achievement must be captured here.

Tender 13 - 2024

The bid specification was approved on 31 July 2024 and the municipality when out in August 2024 with the tender advert which closed on Wednesday, 25 September 2024. A compulsory virtual briefing meeting was held on Friday, 06 September 2024 where the specifications / terms of reference pertaining this contract was discussed. Only bids from those who attended the briefing session will be considered.

The session was attended by various interested bidders; however, no tenders were received from these suppliers.

Tender 22-2024

Tenders were received for the above tender which needs to be evaluated during January 2025. Discussion needs to be had with SCM regarding the tenders as a phased approach needs to be had as the municipality will be receiving monies over more than one financial year.

Measures to address the challenges

Indicate the measures that will be taken or implemented to address the challenges highlighted above.

Tender 22-2024

The tender will be readvertised (T22-2024): with closing date **25 November 2024** and the interested bidders that attended the previous briefing session, will be targeted.

New tenderer was appointed during April and the first report during June and the further research to be done during the 2025/26 financial year.

Projected expenditure at year end

With the challenges, if any, experienced and measures that will be taken to address such challenges you are expected to indicate expenditure that will be achieved by 30 June.

Potential risk(s) and mitigation efforts

Indicate the potential risks that can affect the achievement of intended expenditure as capture above, including the risk severity. Indicate the measures will be taken to mitigate the risks identified.

If no interested supplier is appointed with the re advertisement, then the grant will have to requested to be roll-over.

Results

In addition to above stated progress against the project indicators, is the project on track to achieve the overall impact as defined within the implementation plan? Please provide evidence in support of any claims.

Project is a delayed as no supplier was found in the first round on bidding. New tender will be advertised – see Tender 22-2024 on website https://odm.org.za/download_tender/7869

Tender is in the committee process to be evaluated and adjudicated during the 3rd Quarter of the financial.



Western Cape Government

2025/26 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT (WC FMCG)

NON-FINANCIAL QUARTERLY RETURN FORM

(April – June 2026)

Overberg District Municipality

Expenditure Summary

Project Description	Amount Transferred	Expenditure as at end March 2026	Balance	% Spent
Feasibility Study & Business Plan for the Uilenkraalsmond Holiday Resort ownership restructuring.	R 1 500 000.00	R325 450.00	R1 500 000.00	21.69%
Total	R 1 500 000.00	R325 450.00	R 1 500 000.00	21.69%

**2025/26 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)**

NON-FINANCIAL QUARTERLY RETURN FORM

(January – March 2025)

REVENUE ENHANCEMENT PROJECT

Feasibility Study & Business Plan for the Uilenkraalsmond Holiday Resort ownership restructuring.

Planned activities and outputs to date:

Inputs/Activities	Outputs	Performance Indicators	Revised Delivery Date	Achieved (Y/N)
Feasibility study and business plan	Compile tender specifications.	Bid specification. Advertisement on SCM website	31/7/2024	Y
			Aug/Sept 2024	Y
Feasibility study and business plan	Appoint a consultant.	Appointment letter	31/8/2024	N
			Revised	N
			31/10/2024	N
			Revised	N
			28/2/2025	N
			Revised	Y
			31/05/2025	
			Revised	
Feasibility study and business plan	Deliver report with recommendations	Final report draft	31/10/2024	N
			Revised	

Inputs/Activities	Outputs	Performance Indicators	Revised Delivery Date	Achieved (Y/N)
			28/2/2025	N
			Revised	N
			31/05/2025	
			Revised	
			31/05/2026	
			Revised	
			31/12/2026	
Feasibility study and business plan	Report to Council with recommendations	Item on Council Agenda	30/11/2024	N
			Revised	N
			31/3/2025	N
			Revised	
			31/05/2025	
			Revised	
			31/05/2026	
			Revised	
			31/12/2026	
Feasibility study and business plan	Final Business plan	Letter to DPW	31/12/2024	N
			Revised	N
			31/5/2025	
			Revised	
			31/5/2026	
			Revised	
			31/12/2026	

The above table must show the planned quarterly activities and outputs as captured in the implementation plan and whether they have been achieved.

Challenges

If the activities and outputs, as per the implementation plan have not been achieved, challenges that contributed to non-achievement must be captured here.

Tender 12 - 2024

The bid specification was approved on 31 July 2024 and the municipality when out in August 2024 with the tender advert which closed on Wednesday, 25 September 2024. A compulsory virtual briefing meeting was held on Friday, 06 September 2024 where the specifications / terms of reference pertaining this contract was discussed. Only bids from those who attended the briefing session will be considered.

The session was attended by various interested bidders; from whom some bids were received. The technical evaluation of the bids had been done and BEC is scheduled to make a recommendation to the BAC on 29 October 2024. The aims is to do finalize the SCM process by the end of October 2024.

A new tender was advertised during April 2025 which is aimed to conclude during May 2025 after which the project will resume.

New specifications have been drawn up during the first quarter of financial year 2025/26 it will be tabled to the Bid Specification Committee during October 2025

Measures to address the challenges

Indicate the measures that will be taken or implemented to address the challenges highlighted above.

Should a successful bidder not be appointed, then the municipality will have to re advertise.

Projected expenditure at year end

With the challenges, if any, experienced and measures that will be taken to address such challenges you are expected to indicate expenditure that will be achieved by 30 June.

Grant funding of R750 000.00 is to be fully expensed by 30 June 2025, subject to a successful bidder appointed.

Potential risk(s) and mitigation efforts

Indicate the potential risks that can affect the achievement of intended expenditure as capture above, including the risk severity. Indicate the measures will be taken to mitigate the risks identified.

If the SCM process is delayed, the all the grant funding committed might not be spend before 30 June 2026 and a request for a roll over will have to be submitted.

Partial expenditure of R325 450 for the month of June 2026 previously rolled-over monies of R324 550 will need to be repaid to Provincial Treasury and a roll over application will be submitted for the R750 000 allocated for the 2025/26 financial year.

Results

In addition to above stated progress against the project indicators, is the project on track to achieve the overall impact as defined within the implementation plan? Please provide evidence in support of any claims.

The SCM process has not been completed resulting from a non-responsive bidder during the T12-2024 process. The specification was again set out by SCM and is to be advertised in Quarter 4.

Tender is still in process goals to be revised in second year of business plan.

14) Cost containment report for the period ending 30 June 2026

In accordance with Local Government: Municipal Cost Containment Regulation (MCCR) that were promulgated on 7 June 2019 and came into effect on 1 July 2019, in conjunction with the MFMA Circular No 97, herewith the report released as on **30 June 2026**.

Overberg District Municipality approved a Cost Containment Policy on 27 May 2019 based on the "then" Draft Regulations and in guidance of the MFMA Circular 82 according to which cost containment measures were already introduced even before the Regulations were promulgated. This policy had been reviewed and aligned with the final MCCR and in guidance with MFMA Circular No 97. These was approved by Council on 30 September 2019.

The following table in the prescribed format, is tabled for information:

MEASURES	COST CONTAINMENT - IN YEAR REPORT						
	ORIGINAL BUDGET 2025/26	ADJUSTED BUDGET 2025/26	Q1	Q2	Q3	Q4	SAVINGS
Use of Consultants	R1 409 593	R1 517 282	R276 800	R372 689	R66 831	R401 415	R399 547
Vehicles used by political office bearers	R0	R0	R0	R0	R0	R0	R0
Travel and Subsistence	R1 749 518	R1 563 316	R369 190	R457 769	R289 489	R394 789	R52 079
Domestic Accommodation	R419 000	R599 802	R19 968	R167 225	R168 987	R160 357	R83 265
Sponsorships, Events & Catering	R336 000	R456 500	R8 889	R88 706	R12 574	R189 016	R157 315
Communication	R53 000	R34 515	R1 500	R6 494	R0	R5 059	R21 462
Other related Expenditure Items	R0	R0	R0	R0	R0	R0	R0
TOTAL	R3 967 111	R4 171 415	R676 347	R1 092 883	R537 881	R1 150 636	R713 668

Below is an additional table which defines what is defined under each measure and indicate the year-to-date expenditure and the projected saving to date.

MEASURES	NOTES	ACTUAL YTD 12 MTHS	PROJECTED OVER 12 MNTHS	PROJECTED SAVING TO DATE
Use of Consultants	Business & Advisory Services	R1 117 735	R1 117 735	R399 547
Vehicles used by political office bearers	No Mayoral vehicle-Councillors receive travel allowances	R0	R0	R0
Travel and Subsistence	Domestic Daily all, Incidental, Food, Air, Transport (own & non employees)	R1 511 237	R1 511 237	R52 079
Domestic Accommodation	Domestic Accommodation resulting from Travel	R516 537	R516 537	R83 265
Sponsorships, Events & Catering	Including Wshops & Seminars	R299 185	R299 185	R157 315
Communication	Advertisements, Publication & Marketing	R13 053	R13 053	R21 462
Other related Expenditure Items	None	R0	R0	R0
TOTAL		R3 457 747	R3 457 747	R713 668

Cost Containment reports are compiled quarterly for the Municipal Manager's attention, which will discuss progressive actions on each cost containment measure.

15) **Section 11 MFMA Withdrawals – 30 June 2026**

PROVINCIAL TREASURY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j)																									
NAME OF MUNICIPALITY:		OVERBERG DISTRICT MUNICIPALITY																							
MUNICIPAL DEMARCATION CODE:		DC3																							
QUARTER ENDED:		June 2026																							
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only - (b) to defray expenditure authorised in terms of section 26(4); (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); (d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section; (e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including - (i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state; (f) to refund money incorrectly paid into a bank account; (g) to refund guarantees, sureties and <i>security</i> deposits; (h) for cash management and <i>investment</i> purposes in accordance with section 13; (i) to defray increased expenditure in terms of section 31; or (j) for such other purposes as may be <i>prescribed</i> .	<table border="1"> <thead> <tr> <th>Amount</th> <th>Reason for withdrawal</th> </tr> </thead> <tbody> <tr><td>R 0.00</td><td></td></tr> <tr><td>R 0.00</td><td></td></tr> <tr><td>R 0.00</td><td></td></tr> <tr><td>R 0.00</td><td></td></tr> <tr><td>R 0.00</td><td></td></tr> <tr><td>R 0.00</td><td></td></tr> <tr><td>R 0.00</td><td></td></tr> <tr><td>R 0.00</td><td></td></tr> <tr><td>R 0.00</td><td></td></tr> <tr><td>R 0.00</td><td></td></tr> <tr><td>R 0.00</td><td></td></tr> </tbody> </table>	Amount	Reason for withdrawal	R 0.00		R 0.00		R 0.00		R 0.00		R 0.00		R 0.00		R 0.00		R 0.00		R 0.00		R 0.00		R 0.00	
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(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -		Name and Surname: S Stanley																							
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and		Rank/Position: CFO																							
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .		Signature: 																							
Tel number	Fax number	Email Address																							
028 425 1157	028 425 1014	cfo@odm.org.za																							

16) mSCOA Roadmap for the quarter ending 30 JUNE 2026

1. INTRODUCTION

In accordance with the Municipal Regulations on a Standard Chart of Accounts (mSCOA), and specifically the requirement for all municipalities to submit quarterly mSCOA implementation progress reports to Council, the attached roadmap is hereby submitted for tabling.

The roadmap provides a structured, milestone-based overview of the municipality's progress towards ensuring full compliance with the latest version of mSCOA as prescribed by National Treasury. The report reflects the current stage of implementation, the review process of the existing financial system, and planned activities toward achieving full system alignment with the prescribed chart of accounts.

2. EXECUTIVE SUMMARY

The municipality is currently in the process of reviewing its core financial management system for compliance with mSCOA Version. A detailed system assessment is underway to determine whether the current system can meet the prescribed standards, or whether procurement of a new compliant system will be required.

The roadmap presented below sets out key activities, timelines, responsible units, and current status updates. The report highlights that while foundational structures such as the mSCOA Steering Committee have been established, critical activities such as vendor compliance verification, system gap analysis, and configuration/testing are still to be executed in the upcoming quarters.

The municipality remains committed to ensuring that its financial systems and operations are fully aligned with mSCOA, to ensure compliance with the MFMA, enhance transparency, and improve the credibility of financial reporting.

Annexure A

Action plan for outstanding milestones not yet achieved.

MILESTONE	DESCRIPTION	RESPONSIBILITY	TARGET DATE	PROGRESS	CHALLENGES
Change Management	mSCOA educational awareness and buy-in throughout ODM Municipality including the varying stakeholders	Accounting Officer	Ongoing	Ongoing	Employees' resistance to change from the old way of doing things and additional functions brought about by mSCOA
SCM Module implementation (including inventory and stores)	Full SCM module implementation	SCM Manager	After regulations promulgated (2027)	Ongoing	Prohibitive costs on the implementation of system to implement the SCM module fully
Salary Module Implementation	Implementation of Salary module and integration of Payday system as per mSCOA requirements	Manager Payroll	After regulations promulgated (2027)	Ongoing	Payday interface to SAMRAS System
Integration of other programmes – third party Performance Management	Implementation and integration of all third parties as per mSCOA requirements and Go-live	Manager Performance and Risk	After regulations promulgated (2027)	Ongoing	Merging of third-party integration, not possible currently
Asset Module Implementation	Implementation and integration of the Assets Module as per mSCOA requirements and Go-live	Manager SCM and Assets	After regulations promulgated (2027)	Ongoing	Currently data cleansing and preparation to be imported to new system from Excell files currently utilised
Section 71 reporting	Issuing and verification of reporting in compliance with legislation as per MFMA and mSCOA compliant,	Senior Manager Finance	30 June 2026	Completed	Introduction of mSCOA charter and new version compromise the quality of work done for the current year

	submission of data strings and C- schedule				
Cash flow mapping	Populating of cash flow tables to the mSCOA data strings in the segments	SAMRAS/SOLVEM Senior Manager Finance	30 June 2026	In progress	SCOA segment not correctly populating cash flow information
Budget as per mSCOA (Adjustment/ B-schedule) & A-Schedule)	Budgeting process based on mSCOA segments and breakdowns to be obtained from all role players	SAMRAS/SOLVEM Senior Manager Finance	30 June 2027	In progress	Introduction of mSCOA charter and new version compromise the quality of work done for the current year.
Budget control	Link to mSCOA funding source	Senior Manager Finance	30 June 2026	Completed	Funding source corrections and alignment
Live mSCOA Monitoring and Evaluation	Constant monitoring, evaluating, clean-up and system enhancements on an ongoing basis, in alignment with National Treasury's mSCOA requirements.	Western Cape Provincial Treasury	Ongoing	Work-in-progress	Ledger integration not populating correctly.
Year-end closure	Implementation of the period and posting and/or rolling of data to the new financial year.	SAMRAS/SOLVEM	30 June 2026	Completed	Dependency on service provider for activating new financial year

Annexure B

As per functioning areas

OVERBERG DISTRICT MUNICIPALITY MSCOA ROADMAP

A	ICT Architecture	MSCOA roadmap 2025-26				MSCOA roadmap 2026-27			
		Responsible department	Status	Implementation date	Responsible department	Status	Implementation date		
1	Hardware	ICT		Jun 26					
2	Servers	ICT			ICT	Ongoing	Engagement with current service provider		
3	Software	ICT							
3.1	System Assessment - Functionality	Finance/ICT	Completed	Q4 2025	Finance/ICT	Update	Engagement with current service provider		
	System Provider and Pilot engagement	Finance/ICT	Completed	Jun 25					
	Support Contract	Municipal Manager	Completed	Jul 25	Finance Review	Completed	During July 2026		
	Meetings/Sessions	CFO/mSCOA Champion	Completed	WIP					
3.2	Due diligence RT 25 - Testing current	CFO/Fin managers	Completed	Aug 25					

	system against MSCO requirements BP's								
	Due diligence	Other municipal functions (BP's)	Completed	Aug 25					
	Due diligence	Final Assessment completed and submitted to Service Provider to review - ICT Due diligence assessment confirmation	Completed	Sept/Nov 2025					
	Meetings/Sessions - outcome on need for new system (Municipal and Service provider findings)	CFO/mSCO A Champion	Completed	Oct 25					
3.3	Vendor Management	Internal finance mSCO engagement and service provider on requirement for a new system Obtain formal confirmation from current vendor regarding mSCO version compatibility and future compliance roadmap	In progress	Q1 2026	CFO	Ongoing	7 July meeting with Solvem		
		Engage on proposed upgraded /new system functionality (AI/BI and BP's)	Completed	Dec 25					
		Pricing estimations on various options for budgeting purposes							
4	Licences required to run the ERP management systems				ICT	Outcome dependant	2027		

B	Governance and Institutional Requirements		MSCOA roadmap 2025-26			MSCOA roadmap 2026-27		
			Responsible department	Status	Implementation date	Responsible department	Status	Implementation date
1	A functioning mSCOA steering committee or equivalent structure to monitor and report on progress against the road map. This committee consist of the heads of all business units and meet regularly (at least quarterly).	MSCOA committee established in 2016, however revived in 2023/2024. TOR also approved	mSCOA Champion	Completed		mSCOA Champion	Completed	Newly formal appointed members. Revised terms of reference charter developed.
		Strengthening the coordination of MSCOA committee	CFO/MM	On-going	Apr 26	mSCOA committee	ongoing	Working Groups established.
		Align ODM roadmap to NT and PT requirements and plan	mSCOA Champion	Completed	Mar 26			
1.1	MSCOA regulations	Committee familiarise themselves with regulatory requirements Status quo until revised	Management				Ongoing	Working Groups established.
1.2	Position papers	Members familiarise themselves on 4 papers	Finance	Completed	2026			
1.3	Business processes documentation	Each specialist familiarises themselves with MSCOA requirements for each field responsible for	Management				Ongoing	Working Groups established.
2	Regular reporting on mSCOA implementation to Management and Executive Committees and Council.	Reporting performed in Sec 52 report quarterly, MSCOA committee	mSCOA Champion	Compliant	Ongoing	mSCOA Champion	Ongoing	Compliant
	Engagement and reporting to stakeholders	PT- Status update on process followed. Assistance and overview of assessment outcome	mSCOA Champion	Completed	Oct 25	mSCOA Champion	Ongoing	quarterly
		PT/NT- Assistance request 1st engagement Jan 2026 Z Khan (Support unit)	CFO/Finance	WIP initiated	Jan 26			

		NT discussions and communication - Una Rautenbach NT TIMELINE and advisory	mSCOA Champion	Completed	Dec 25			
		Outcome assessment on MSCOA compliance report for Council and MM			Apr 26			
3	Appointment of a mSCOA champion to drive the mSCOA implementation at the municipality.	Appointment made : W Crafford (Senior Manager Finance)	CFO/Finance	Completed	2024	mSCOA committee	Ongoing	2026/27
4	Appointment of a suitably qualified System Administrator.	Appointment made : R Gertze (BTO Official) - System support	CFO/Finance	Completed	2024			
5	The development and adoption of the required IT policies and security.	Current status quo as audited by AG	ICT					
6	Establishment of data back-up and disaster recovery procedures.	Review current SOP and mitigation tools used, assess sufficiency to new requirements MSCOA guidelines	ICT			ICT	Assess Ongoing	See if current backup is sufficient vs cloud

C	System Functionality	MSCOA roadmap 2025-26			MSCOA roadmap 2026-27		
		Responsible department	Status	Implementation date	Responsible department	Status	Implementation date
1	The ERP modules and 3rd party systems used. These must give effect to the minimum business processes and system requirements specified in MFMA Circular No. 80. Municipalities must budget adequately to procure the required functionality and upgrade to the mSCOA enabling version of the ERP.	Investigate the ability of the selected system on the ability to integrate to current 3rd party programmes identified (e.g. payday, collab, GIS, Ignite)			mSCOA committee	Pending final regulations	2027 currently limited on current system
2	Seamless and full integration of data in the ERP system, including 3rd party systems used by the municipality and its entities. The ERP system vendor sets the requirements for the integration.				Finance/ICT	Pending	Test if final discussion on new system established

2.1	System demonstration – Test the market	Invite current vendor to perform system demonstration as per response letter received / ICT due diligence exercise outcome	CFO/mSCO A champion	Outstanding	Q2 2026	CFO/mSCO A champion	Outstanding	Q4 2026
		Invite competitive vendors (at least 2) to perform system demonstration as per response letter received / ICT due diligence exercise outcome (Detail system functionality finance)	CFO/mSCO A champion	Outstanding	Q2 2026			Await 2027 Regulations
2.2	System upgrade/procurement	MSCOA regulation to be published compliance to BP's and vendors						
		Letter to PT/NT on outcome of compliant service providers to proceed with new system acquisition						
		Affordability assessment, costing, funding, grant availability				CFO		Costing Analysis way forward affordability 2027
2.3	SCM Procurement process - SYSTEM	Acquire or upgrade of system after regulatory guidance is provided						
2.4	DATA readiness	Cleansing of data management and alignment to MSCOA - Service provider and ODM	System Admin		46113			
2.5	Testing - Configure system	Configuration and testing, posting, and chart segments collectively - accurate reporting				Management		2027
2.6	System live running	Parallel running and monitoring				CFO/Finance		2027

An engagement with ODM's current financial system services provider 7 July 2026 identified various options the way forward including:

- Affordability of module acquired separately;
- ICT server, backup requirements and cloud;
- Financial System integration between various versions of the system when performing upgrades;

- System support in terms of what is available and what is required;
- mSCOA compliance which has reached the 70% mark in term of NT regulations
- Implementation pilot sites background and progress.
- Budget management alignment and maturity after rest of budget improving segment compilation and payroll challenges with the change validation improvement from PT.

17) Asset write-off report for the quarter ending 30 June 2026

Purpose

The purpose is to obtain approval from Council for the write-off of redundant stock and removal of the stock from the store inventory list due to limited usage / slow movement of the stock items.

Legislation

MFMA section 14

Disposal of capital assets

14. (4) A municipal council may delegate to the accounting officer of the municipality its power to make the determinations referred to in subsection (2)(a) and (b) in respect of movable capital assets below a value determined by the council.
75. (1) The accounting officer of a municipality must place on the website referred to in section 21A of the Municipal Systems Act the following documents of the municipality
- (h) an information statement containing a list of assets over a prescribed value that have been disposed of in terms of section 14(2) or (4) during the previous quarter

An item will be tabled to Council as part of the July 2026 meeting with all assets identified for write-off for the financial year 30 June 2026

18) Opcar – Operational clean audit report (2024/25) – 30 June 2026

The municipality received a “unqualified audit opinion for the 2024/25 financial year. The audit process was concluded on time with no delays in the issuance of the audit report.

As part of the yearly audit process conducted by the Auditor General, the auditor communicates audit findings to the municipality highlighting and internal controls and shortcoming in operational procedures and processes. The administration is required to ensure that that COMAFS is addressed to ensure improvement with the next audit process.

Finance is monitoring the implementation of the OPCAR with Internal Audit that is completing review of the information.

Below a summarised version of the current progress on the OPCAR based on the commitments and responses provided to the Auditor General.

NO	COMAF DETAILS	Department	House rules (Y/N)	Status	Notes	Comments
1	Taxes: VAT on the roads function	Finance	No	☐	Ongoing	- Sars issue the muni with letter of intent based on Audit. - ODM formally respond with objection letter. - Awaiting response from Sars
2	Procurement and Contract Management: Contract Awarded to Supplier Without CIDB Registration	SCM	Yes	☐	Finalised	
3	Procurement and Contract Management: Awards to close family members of persons in the service of the state	SCM	Yes	☐	Finalised	
4	Procurement and Contract Management: Declaration of interest (MBD 4)	SCM	Yes	☐	Finalised	
5	Procurement and Contract Management: Internal Control Deficiency Registers	SCM	Yes	☐	Finalised	
6	Disclosure: Classification of expenditure disclosure	BTO	Yes	☐	Finalised	
7	Procurement and Contract Management: Procurement process not followed	Finance	No	☐	Finalised	No shared services engagement going forward. ODM embark on SCM process with new tender. Supplier liquidated and no cost incurred
8	Property, Plant and Equipment: Capitalisation inclusive of VAT	BTO	Yes	☐	Finalised	
9	Property, Plant and Equipment: Capitalisation Restoration Cost	BTO	Yes	☐	Finalised	
10	ICT related controls	ICT	Yes	☐	Ongoing	Department implement all actions. Outcome will be tested with next audit
11	Governance: Internal control deficiencies	Internal Audit	No	☐	Finalised	Audit committee - Oversight will be done with for 2025/26
12	Procurement and Contract Management: Pricing schedule limiting competition	Finance	No	☐	Finalised	No limitation on future procurement. Outstanding based on AG processes
13	Procurement and Contract Management: Supply Chain Management Policy	SCM	Yes	☐	Finalised	
14	Consequence Management: No evidence of investigations conducted	Management	No	☐	Finalised	Did not agree with AF COMAF. New items tabled to Council in Feb 2026. Proposed tabling to MPAC in March 2026.
15	Procurement and Contract Management: Deviations not justifiable	Management	No	☐	Finalised	
16	Disclosure Note: Disclosure notes not accurate or incomplete	BTO	Yes	☐	Finalised	
17	Procurement and Contract Management: Awards to consultants	Management	Yes	☐	Ongoing	NT issue Circular to address audit finding
18	Asset Management: Disposal of capital assets	Assets	Yes	☐	Finalised	
19	Disclosure: Completeness of contingent liabilities	Finance	Yes	☐	Finalised	
20	Internal Control Deficiency: Rental of Facilities and Equipment	Resorts/BTO	Yes	☐	Ongoing	Currently being address by Resorts. Status check required
21	HR Management - Declarations / KPI acting officials	HR / Strategic	No	☐	Ongoing	Performance / HR - This needs to be evaluated to determine if implemented.
22	Property Plant Equipment: Unreturned Equipment on Employee Exist	Assets/ICT	Yes	☐	Finalised	
23	Disclosure: Irregular Expenditure disclosure	BTO	Yes	☐	Finalised	
24	Employee Benefits: Leave provision not accurate	Finance/HR	Yes	☐	Ongoing	New calculation done with AFS for 2025/26
25	Internal Control Deficiency: Monitoring of fuel usage on Fleet Vehicles	Assets	Yes	☐	Ongoing	Internal audit review. Test during audit
				25		

19) MFMA Municipal Reg on Financial Misconduct and criminal proceedings

PURPOSE

To take note of the quarterly report on Financial Misconduct.

BACKGROUND

In terms of the MFMA Municipal Regulations on Financial Misconduct Procedure and Criminal Proceedings, Sub-regulation 3 (1), all allegations of financial misconduct must be investigated.

ATTACHMENT

Certificate issued by the CFO for the period ended 30 June 2026.

RECOMMENDATION

That the certificate in terms of the MFMA Municipal Regulations on Financial Misconduct Procedure and Criminal Proceedings for the period ended 30 June 2026 be noted.

**CERTIFICATE IN TERMS OF THE MFMA – MUNICIPAL REGULATIONS ON
FINANCIAL MISCONDUCT PROCEDURES AND CRIMINAL PROCEEDINGS**

(Period ending 30 June 2026)

1. LEGAL FRAMEWORK

In terms of the MFMA Municipal Regulations on Financial Misconduct Procedure and Criminal Proceedings, Sub-regulation 3(1), all allegations of financial misconduct must be investigated.

Sub-regulation 3 (2) of the mentioned Regulations provides that: "The mayor, the accounting officer or chairperson of the board of directors, as the case may be, must table an allegation referred to in sub-regulation (1) before the municipal council or, board of directors in the case of municipal entities, not later than seven days after receipt thereof or at the next sitting of the council or the board of directors."

2. DECLARATION

I the undersigned in my capacity as Chief Financial Officer hereby declare the following:

No allegations of any financial misconduct were recorded or brought under my attention in terms of Sub-regulation 3(1) of the MFMA Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings for the period ended 30 June 2026.


S STANLEY
SIGNATURE

20) Prevention and Combating of Corrupt Activities report

PURPOSE

To take note of the quarterly report on Fraud and Corrupt activities

BACKGROUND

In terms of Section 3 of the Prevention and Combating of Corrupt Activities, 2004 (No 12 of 2004), the Chief Finance Officer must report the following to the Accounting Officer (Municipal Manager):

- Acts or actions as highlighted and/or classified as potential corrupt activities in terms of the mentioned act; and
- No acts or actions as highlighted and/or classified as potential corrupt activities in terms of the mentioned act.

ATTACHMENT

Certificate issued by the CFO for the period ending **30 June 2026**.

RECOMMENDATION

That the certificate in terms of the Prevention and Combating of Corrupt Activities, 2004 (No 12 of 2004) for the period ending **30 June 2026** be noted.

2. DECLARATION

I the undersigned in my capacity as Chief Financial Officer hereby declare the following:

No acts or actions as highlighted and/or classified as a potential corrupt activity as per Section 3 of the Prevention and Combating of Corrupt Activities Act, 2004 (No 12 of 2004), regarding the activities of the Municipality by members of the public, services providers to the Municipality and/or Officials of the Municipality were recorded or brought under my attention for the period ending 30 June 2026.


SIGNATURE

S STANLEY

PART 2 - IN YEAR BUDGET STATEMENT TABLES

0 - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	18 771	19 721	1 387	19 434	19 721	(288)	-1%	19 721
Investment revenue	-	9 202	8 352	924	7 091	8 352	(1 261)	-15%	8 352
Transfers and subsidies - Operational	-	98 798	100 599	2 663	94 380	100 599	(6 219)	(0)	100 599
Other own revenue	-	180 041	182 612	28 630	165 084	182 612	(17 528)	-10%	182 612
Total Revenue (excluding capital transfers and contributions)	-	306 812	311 285	33 604	285 989	311 285	(25 296)	-8%	311 285
Employee costs	-	173 064	172 028	13 385	170 450	172 028	(1 577)	-1%	172 028
Remuneration of Councillors	-	7 136	7 136	592	7 106	7 136	(31)	-0%	7 136
Depreciation and amortisation	-	3 697	3 670	308	3 707	3 670	37	1%	3 670
Interest	-	1 427	1 402	94	1 138	1 402	(265)	-19%	1 402
Inventory consumed and bulk purchases	-	44 121	45 818	3 762	45 463	45 818	(355)	-1%	45 818
Transfers and subsidies	-	1 000	752	-	752	752	(0)	-0%	752
Other expenditure	-	76 322	80 430	8 860	68 549	80 430	(11 880)	-15%	80 430
Total Expenditure	-	306 767	311 236	27 001	297 165	311 236	(14 071)	-5%	311 236
Surplus/(Deficit)	-	45	49	6 603	(11 176)	49	(11 225)	-22886%	49
Transfers and subsidies - capital (monetary)	-	500	948	140	933	948	(15)	-2%	948
Transfers and subsidies - capital (in-kind)	-	-	1 287	1 291	1 291	1 287	4	0%	1 287
Surplus/(Deficit) after capital transfers & contributions	-	545	2 284	8 034	(8 953)	2 284	(11 236)	-492%	2 284
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	545	2 284	8 034	(8 953)	2 284	(11 236)	-492%	2 284
Capital expenditure & funds sources									
Capital expenditure	-	14 878	30 302	9 528	24 993	30 302	(5 309)	-18%	30 302
Capital transfers recognised	-	500	948	77	869	948	(79)	-8%	948
Borrowing	-	9 200	23 500	7 204	19 707	23 500	(3 793)	-16%	23 500
Internally generated funds	-	5 178	5 854	2 247	4 416	5 854	(1 438)	-25%	5 854
Total sources of capital funds	-	14 878	30 302	9 528	24 993	30 302	(5 309)	-18%	30 302
Financial position									
Total current assets	-	78 259	85 531		58 998				85 531
Total non current assets	-	138 329	164 286		148 469				164 286
Total current liabilities	-	31 921	33 435		26 751				33 435
Total non current liabilities	-	63 289	92 679		66 954				92 679
Community wealth/Equity	-	121 378	123 703		113 762				123 703
Cash flows									
Net cash from (used) operating	-	2 140	1 241	5 246	(6 107)	7 926	14 033	177%	1 241
Net cash from (used) investing	-	(12 218)	(13 244)	(8 219)	(23 702)	(32 473)	(8 771)	27%	(13 244)
Net cash from (used) financing	-	2 099	27 899	(430)	(5 141)	28 471	33 613	118%	27 899
Cash/cash equivalents at the month/year end	-	64 346	70 590	43 876	43 876	43 876	-	-	94 721
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	3 283	1 814	107	83	68	90	214	1 090	6 749
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	1	1

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		–	114 240	116 504	5 031	105 992	116 504	(10 512)	-9%	116 504
Executive and council		–	34 521	35 121	1 652	32 310	35 121	(2 810)	-8%	35 121
Finance and administration		–	79 720	81 383	3 379	73 682	81 383	(7 702)	-9%	81 383
<i>Community and public safety</i>		–	42 619	45 493	3 391	42 553	45 493	(2 940)	-6%	45 493
Sport and recreation		–	23 795	25 133	1 795	24 132	25 133	(1 002)	-4%	25 133
Public safety		–	14 223	15 860	1 460	14 159	15 860	(1 701)	-11%	15 860
Health		–	4 600	4 500	136	4 262	4 500	(238)	-5%	4 500
<i>Economic and environmental services</i>		–	131 832	132 702	25 292	121 083	132 702	(11 619)	-9%	132 702
Road transport		–	131 694	132 564	25 292	121 083	132 564	(11 481)	-9%	132 564
Environmental protection		–	138	138	–	–	138	(138)	-100%	138
<i>Trading services</i>		–	18 621	18 821	1 320	18 584	18 821	(237)	-1%	18 821
Waste management		–	18 621	18 821	1 320	18 584	18 821	(237)	-1%	18 821
Total Revenue - Functional	2	–	307 312	313 519	35 035	288 212	313 519	(25 307)	-8%	313 519
Expenditure - Functional										
<i>Governance and administration</i>		–	68 556	69 285	7 009	66 964	69 285	(2 320)	-3%	69 285
Executive and council		–	11 682	11 739	1 883	12 414	11 739	675	6%	11 739
Finance and administration		–	54 512	55 183	5 003	53 167	55 183	(2 016)	-4%	55 183
Internal audit		–	2 363	2 363	123	1 383	2 363	(979)	-41%	2 363
<i>Community and public safety</i>		–	92 299	95 120	8 123	85 994	95 120	(9 126)	-10%	95 120
Sport and recreation		–	22 250	22 961	1 887	19 325	22 961	(3 636)	-16%	22 961
Public safety		–	46 060	47 445	4 069	45 901	47 445	(1 544)	-3%	47 445
Health		–	23 989	24 714	2 167	20 769	24 714	(3 945)	-16%	24 714
<i>Economic and environmental services</i>		–	137 524	138 338	10 999	136 823	138 338	(1 515)	-1%	138 338
Planning and development		–	1 898	1 899	171	1 863	1 899	(37)	-2%	1 899
Road transport		–	131 694	132 564	10 522	131 203	132 564	(1 360)	-1%	132 564
Environmental protection		–	3 932	3 875	306	3 757	3 875	(118)	-3%	3 875
<i>Trading services</i>		–	8 387	8 492	870	7 383	8 492	(1 110)	-13%	8 492
Waste management		–	8 387	8 492	870	7 383	8 492	(1 110)	-13%	8 492
Total Expenditure - Functional	3	–	306 767	311 236	27 001	297 165	311 236	(14 071)	-5%	311 236
Surplus/ (Deficit) for the year		–	545	2 284	8 034	(8 953)	2 284	(11 236)	-4.92025	2 284

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		-	34 521	35 121	1 652	32 310	35 121	(2 810)	-8.0%	35 121
Vote 3 - Corporate Services		-	47	240	198	239	240	(2)	-0.7%	240
Vote 4 - Finance		-	79 673	81 143	3 182	73 443	81 143	(7 700)	-9.5%	81 143
Vote 5 - Community Services		-	193 072	197 016	30 004	182 220	197 016	(14 796)	-7.5%	197 016
Total Revenue by Vote	2	-	307 312	313 519	35 035	288 212	313 519	(25 307)	-8.1%	313 519
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	17 772	17 839	2 330	17 477	17 839	(362)	-2.0%	17 839
Vote 3 - Corporate Services		-	20 418	20 360	1 720	19 950	20 360	(410)	-2.0%	20 360
Vote 4 - Finance		-	30 709	31 426	2 973	29 691	31 426	(1 735)	-5.5%	31 426
Vote 5 - Community Services		-	237 868	241 611	19 979	230 046	241 611	(11 565)	-4.8%	241 611
Total Expenditure by Vote	2	-	306 767	311 236	27 001	297 165	311 236	(14 071)	-4.5%	311 236
Surplus/ (Deficit) for the year	2	-	545	2 284	8 034	(8 953)	2 284	(11 236)	-492.0%	2 284

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

Description	Ref	2024/25	Budget Year 2025/26									
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast		
R thousands												
Revenue												
Exchange Revenue												
Service charges - Electricity			-	-	-	-	-	-		-		
Service charges - Water			-	-	-	-	-	-		-		
Service charges - Waste Water Management			150	900	67	849	900	(51)	-6%	900		
Service charges - Waste management			18 621	18 821	1 320	18 584	18 821	(237)	-1%	18 821		
Sale of Goods and Rendering of Services			144 147	145 892	25 494	131 812	145 892	(14 080)	-10%	145 892		
Agency services			13 951	13 951	1 202	13 951	13 951	(0)	0%	13 951		
Interest			-	-	-	-	-	-		-		
Interest earned from Receivables			318	322	6	14	322	(308)	-96%	322		
Interest from Current and Non Current Assets			9 202	8 352	924	7 091	8 352	(1 261)	-15%	8 352		
Dividends			-	-	-	-	-	-		-		
Rent on Land			-	-	-	-	-	-		-		
Rental from Fixed Assets			16 165	16 165	1 341	16 216	16 165	52	0%	16 165		
Licence and permits			1 445	1 345	118	1 126	1 345	(219)	-16%	1 345		
Special rating levies			-	-	-	-	-	-		-		
Operational Revenue			1 356	2 279	469	1 967	2 279	(312)	-14%	2 279		
Non-Exchange Revenue												
Property rates			-	-	-	-	-	-		-		
Surcharges and Taxes			-	-	-	-	-	-		-		
Fines, penalties and forfeits			-	-	-	-	-	-		-		
Licence and permits			-	-	-	-	-	-		-		
Transfers and subsidies - Operational			98 798	100 599	2 663	94 380	100 599	(6 219)	-6%	100 599		
Interest			-	-	-	-	-	-		-		
Fuel Levy			-	-	-	-	-	-		-		
Operational Revenue			-	-	-	-	-	-		-		
Gains on disposal of Assets			2 660	2 660	-	-	2 660	(2 660)	-100%	2 660		
Other Gains			-	-	-	-	-	-		-		
Discontinued Operations			-	-	-	-	-	-		-		
Total Revenue (excluding capital transfers and contributions)			-	306 812	311 285	33 604	285 989	311 285	(25 296)	-8%	311 285	
Expenditure By Type												
Employee related costs				173 064	172 028	13 385	170 450	172 028	(1 577)	-1%	172 028	
Remuneration of councillors				7 136	7 136	592	7 106	7 136	(31)	0%	7 136	
Bulk purchases - electricity				-	-	-	-	-	-		-	
Inventory consumed				44 121	45 818	3 762	45 463	45 818	(356)	-1%	45 818	
Debt impairment				100	100	-	-	100	(100)	-100%	100	
Depreciation and amortisation				3 697	3 670	308	3 707	3 670	37	1%	3 670	
Interest				1 427	1 402	94	1 138	1 402	(265)	-19%	1 402	
Contracted services				35 245	36 899	4 284	28 452	36 899	(8 447)	-23%	36 899	
Transfers and subsidies				1 000	752	-	752	752	(0)	0%	752	
Irrecoverable debts written off				-	-	-	-	-	-		-	
Operational costs				40 976	43 431	4 576	40 097	43 431	(3 334)	-8%	43 431	
Losses on Disposal of Assets				-	-	-	-	-	-		-	
Other Losses				-	-	-	-	-	-		-	
Total Expenditure				-	306 767	311 236	27 001	297 165	311 236	(14 071)	-5%	311 236
Surplus/(Deficit)				-	45	49	6 603	(11 176)	49	(11 225)	(0)	49
Transfers and subsidies - capital (monetary allocations)												
					500	948	140	933	948	(15)	-2%	948
Transfers and subsidies - capital (in-kind)					-	1 287	1 291	1 291	1 287	4	0%	1 287
Surplus/(Deficit) after capital transfers & contributions				-	545	2 284	8 034	(8 953)	2 284	(11 236)	(0)	2 284
Income Tax					-	-	-	-	-	-		-
Surplus/(Deficit) after income tax				-	545	2 284	8 034	(8 953)	2 284	(11 236)	(0)	2 284
Share of Surplus/Deficit attributable to Joint Venture					-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities					-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality				-	545	2 284	8 034	(8 953)	2 284	(11 236)	(0)	2 284
Share of Surplus/Deficit attributable to Associate					-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions					-	-	-	-	-	-		-
Surplus/ (Deficit) for the year				-	545	2 284	8 034	(8 953)	2 284	(11 236)	(0)	2 284

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	-	-	-	-	-	-		-
Vote 4 - Finance		-	-	-	-	-	-	-		-
Vote 5 - Community Services		-	9 200	23 630	7 204	19 837	23 630	(3 793)	-16%	23 630
Total Capital Multi-year expenditure	4,7	-	9 200	23 630	7 204	19 837	23 630	(3 793)	-16%	23 630
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	23	22	(2)	20	22	(2)	-9%	22
Vote 3 - Corporate Services		-	2 675	1 047	2	436	1 047	(612)	-58%	1 047
Vote 4 - Finance		-	42	42	-	-	42	(42)	-100%	42
Vote 5 - Community Services		-	2 938	5 561	2 324	4 700	5 561	(861)	-15%	5 561
Total Capital single-year expenditure	4	-	5 678	6 672	2 324	5 156	6 672	(1 516)	-23%	6 672
Total Capital Expenditure		-	14 878	30 302	9 528	24 993	30 302	(5 309)	-18%	30 302
Capital Expenditure - Functional Classification										
Governance and administration		-	2 720	1 091	2	437	1 091	(654)	-60%	1 091
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	2 720	1 091	2	437	1 091	(654)	-60%	1 091
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	2 700	5 653	2 324	4 803	5 653	(851)	-15%	5 653
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	250	623	50	425	623	(198)	-32%	623
Public safety		-	1 700	4 305	2 262	3 672	4 305	(633)	-15%	4 305
Housing		-	-	-	-	-	-	-		-
Health		-	750	725	12	706	725	(19)	-3%	725
Economic and environmental services		-	258	58	(2)	46	58	(12)	-21%	58
Planning and development		-	20	20	(2)	18	20	(2)	-10%	20
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	238	38	-	28	38	(10)	-27%	38
Trading services		-	9 200	23 500	7 204	19 707	23 500	(3 793)	-16%	23 500
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	9 200	23 500	7 204	19 707	23 500	(3 793)	-16%	23 500
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	-	14 878	30 302	9 528	24 993	30 302	(5 309)	-18%	30 302
Funded by:										
National Government		-	-	-	-	-	-	-		-
Provincial Government		-	500	948	77	869	948	(79)	-8%	948
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov		-	-	-	-	-	-	-		-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises,		-	-	-	-	-	-	-		-
Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		-	500	948	77	869	948	(79)	-8%	948
Borrowing	6	-	9 200	23 500	7 204	19 707	23 500	(3 793)	-16%	23 500
Internally generated funds		-	5 178	5 854	2 247	4 416	5 854	(1 438)	-25%	5 854
Total Capital Funding		-	14 878	30 302	9 528	24 993	30 302	(5 309)	-18%	30 302

0 - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents			64 346	70 590	43 876	70 590
Trade and other receivables from exchange transactions			9 303	9 703	8 911	9 703
Receivables from non-exchange transactions			560	605	1 530	605
Current portion of non-current receivables			2 283	2 317	2 073	2 317
Inventory			1 767	1 263	1 717	1 263
VAT			-	1 053	892	1 053
Other current assets			-	-	-	-
Total current assets		-	78 259	85 531	58 998	85 531
Non current assets						
Investments			-	-	-	-
Investment property			12 782	12 782	12 797	12 782
Property, plant and equipment			101 897	127 148	112 395	127 148
Biological assets			-	-	-	-
Living and non-living resources			-	-	-	-
Heritage assets			-	-	-	-
Intangible assets			600	417	85	417
Trade and other receivables from exchange transactions			-	-	-	-
Non-current receivables from non-exchange transactions			23 051	23 940	23 192	23 940
Other non-current assets			-	-	-	-
Total non current assets		-	138 329	164 286	148 469	164 286
TOTAL ASSETS		-	216 588	249 817	207 467	249 817
LIABILITIES						
Current liabilities						
Bank overdraft			-	-	-	-
Financial liabilities			2 297	2 297	-	2 297
Consumer deposits			8	8	8	8
Trade and other payables from exchange transactions			6 940	5 915	621	5 915
Trade and other payables from non-exchange transactions			2 527	3 303	10 559	3 303
Provision			19 765	20 828	15 563	20 828
VAT			384	1 084	-	1 084
Other current liabilities			-	-	-	-
Total current liabilities		-	31 921	33 435	26 751	33 435
Non current liabilities						
Financial liabilities			7 820	32 120	1 377	32 120
Provision			55 469	60 559	65 577	60 559
Long term portion of trade payables			-	-	-	-
Other non-current liabilities			-	-	-	-
Total non current liabilities		-	63 289	92 679	66 954	92 679
TOTAL LIABILITIES		-	95 210	126 115	93 705	126 115
NET ASSETS	2	-	121 378	123 703	113 762	123 703
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)			100 378	102 703	92 762	102 703
Reserves and funds			21 000	21 000	21 000	21 000
Other			-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	121 378	123 703	113 762	123 703

0 - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			-	-	-	-	-	-		-
Service charges			18 771	19 746	1 387	19 434	18 085	1 349	7%	19 746
Other revenue			177 063	178 036	30 384	167 015	163 955	3 061	2%	178 036
Transfers and Subsidies - Operational			98 798	98 798	152	96 121	95 969	152	0%	98 798
Transfers and Subsidies - Capital			500	500	-	500	500	-		500
Interest			9 520	9 524	927	7 131	8 389	(1 258)	-15%	9 524
Dividends			-	-	-	-	-	-		-
Payments										
Suppliers and employees			(299 252)	(302 114)	(26 914)	(293 901)	(276 713)	17 189	-6%	(302 114)
Interest			(460)	(1 427)	(38)	(469)	(1 186)	(716)	60%	(1 427)
Transfers and Subsidies			(2 800)	(1 821)	(652)	(1 937)	(1 072)	864	-81%	(1 821)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	2 140	1 241	5 246	(6 107)	7 926	14 033	177%	1 241
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			2 660	2 660	-	-	-	-		2 660
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-
Decrease (increase) in non-current investments			-	-	-	-	-	-		-
Payments										
Capital assets			(14 878)	(15 904)	(8 219)	(23 702)	(32 473)	(8 771)	27%	(15 904)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(12 218)	(13 244)	(8 219)	(23 702)	(32 473)	(8 771)	27%	(13 244)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-	-	-	-	-		-
Borrowing long term/refinancing			9 200	33 500	-	-	33 500	(33 500)	-100%	33 500
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-
Payments										
Repayment of borrowing			(7 101)	(5 601)	(430)	(5 141)	(5 029)	113	-2%	(5 601)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	2 099	27 899	(430)	(5 141)	28 471	33 613	118%	27 899
NET INCREASE/ (DECREASE) IN CASH HELD		-	(7 979)	(8 236)	(3 403)	(34 951)	3 925			15 895
Cash/cash equivalents at beginning:			72 325	78 826	47 278	78 826	78 826			78 826
Cash/cash equivalents at month/year end:		-	64 346	70 590	43 876	43 876	43 876			94 721

PART 3 – SUPPORTING DOCUMENTATION

0 - Supporting Table SC5 Monthly Budget Statement - ii

Investments by maturity Name of institution & investment ID	Ref	Type of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands							
Municipality							
Nedbank - 037881714042		Call Account (Main)	10 504	162	(20 700)	16 000	5 966
Absa - 9358892970		Investment Tracker (Main)	33 373	470	(33 500)	4 500	4 843
Nedbank - 037881183454		Call Account (KWK Rehab)	8 220	141	–	475	8 836
Nedbank - 037881185767		Call Account (CRRF)	1 001	17	–	–	1 018
Absa - 9374585345		Investment Tracker (Special)	43 227	733	(19 000)	1 045	26 004
							–
							–
Municipality sub-total			96 325	1 523	(73 200)	22 020	46 667
TOTAL INVESTMENTS AND INT	2		96 325	1 523	(73 200)	22 020	46 667

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	93 966	93 966	–	90 952	90 952	–		93 966
Local Government Equitable Share			88 359	88 359	–	86 277	86 277	–		88 359
Finance Management			1 000	1 000	–	1 000	1 000	–		1 000
EPWP Incentive			1 500	1 500	–	1 500	1 500	–		1 500
Rural Roads Asset Management Grant			3 107	3 107	–	2 175	2 175	–		3 107
	3							–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	4 832	4 832	–	4 832	4 832	–		4 832
CDW Operational Support Grant			57	57	–	57	57	–		57
Human Capacity Building Grant			1 000	1 000	–	1 000	1 000	–		1 000
Fire Safety Plan			3 775	3 775	–	3 775	3 775	–		3 775
Municipal Service Delivery and Capacity Building Grant			–	–	–			–		
	4							–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	152	337	185	152	82.3%	–
SETA			–	–	152	337	185	152	82.3%	
								–		
								–		
								–		
								–		
								–		
Total Operating Transfers and Grants	5	–	98 798	98 798	152	96 121	95 969	152	0.2%	98 798
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
								–		
								–		
								–		
								–		
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	500	500	–	500	500	–		500
Fire Service Capacity Building Grant			500	500	–	500	500	–		500
MUNICIPAL WATER RESILIANE GRANT								–		–
								–		
								–		
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
								–		
								–		
								–		
Total Capital Transfers and Grants	5	–	500	500	–	500	500	–		500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	99 298	99 298	152	96 621	96 469	152	0.2%	99 298

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

		Budget Year 2025/26								
Description	Ref	2024/25								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	93 966	93 966	2 026	90 952	93 966	(3 014)	-3.2%	93 966
Local Government Equitable Share			88 359	88 359	-	86 277	88 359	(2 082)	-2.4%	88 359
Finance Management			1 000	1 000	366	1 000	1 000	0	0.0%	1 000
EPWP Incentive			1 500	1 500	163	1 500	1 500	-		1 500
Rural Roads Asset Management Grant			3 107	3 107	1 497	2 175	3 107	(932)	-30.0%	3 107
								-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	4 832	6 633	485	3 171	6 633	(3 463)	-52.2%	6 633
CDW Operational Support Grant			57	57	4	57	57	-		57
Human Capacity Building Grant			1 000	1 000	66	919	1 000	(81)	-8.1%	1 000
Fire Safety Plan			3 775	5 052	416	1 678	5 052	(3 374)	-66.8%	5 052
Municipal Service Delivery and Capacity Building Grant				524	-	516	524	(8)	-1.5%	524
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
[insert description]								-		
Other grant providers:		-	-	-	152	257	-	257	#DIV/0!	-
								-		
SETA			-	-	152	257	-	257	#DIV/0!	-
Total operating expenditure of Transfers and Grants:		-	98 798	100 599	2 663	94 380	100 599	(6 219)	-6.2%	100 599
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
								-		
								-		
								-		
Other capital transfers [insert description]								-		
Provincial Government:		-	500	948	140	933	948	(15)	-1.6%	948
Fire Service Capacity Building Grant			500	500	140	485	500	(15)	-3.1%	500
MUNICIPAL WATER RESILIENCE GRANT				448	-	448	448	-		448
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		-	500	948	140	933	948	(15)	-1.6%	948
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS										
		-	99 298	101 547	2 803	95 313	101 547	(6 235)	-6.1%	101 547

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

Supporting Table 600 Monthly Budget Statement - Councillor and staff benefits - Q4 Fourth Quarter										
Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 993	4 993	416	4 977	4 993	(17)	0%	4 993
Pension and UIF Contributions			97	97	5	89	97	(8)	-8%	97
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 576	1 576	131	1 572	1 576	(3)	0%	1 576
Cellphone Allowance			470	470	39	467	470	(3)	-1%	470
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors		-	7 136	7 136	592	7 106	7 136	(31)	0%	7 136
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4 701	4 701	390	5 917	4 701	1 215	26%	4 701
Pension and UIF Contributions			675	675	50	681	675	6	1%	675
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			246	246	20	238	246	(8)	-3%	246
Cellphone Allowance			78	78	10	152	78	74	95%	78
Housing Allowances			3	3	0	19	3	16	530%	3
Other benefits and allowances			-	-	5	52	-	52	#DIV/0!	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			79	79	19	77	79	(2)	-2%	79
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	5 783	5 783	494	7 136	5 783	1 353	23%	5 783
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			111 164	111 179	8 551	109 703	111 179	(1 476)	-1%	111 179
Pension and UIF Contributions			20 173	20 294	1 587	18 826	20 294	(1 467)	-7%	20 294
Medical Aid Contributions			7 703	7 473	555	6 415	7 473	(1 058)	-14%	7 473
Overtime			1 950	1 735	449	4 010	1 735	2 275	131%	1 735
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			6 263	5 603	420	4 908	5 603	(695)	-12%	5 603
Cellphone Allowance			482	482	36	428	482	(54)	-11%	482
Housing Allowances			387	387	27	330	387	(57)	-15%	387
Other benefits and allowances			11 823	11 748	912	10 790	11 748	(958)	-8%	11 748
Payments in lieu of leave			220	200	29	783	200	583	291%	200
Long service awards			601	601	54	652	601	51	8%	601
Post-retirement benefit obligations	2		5 967	5 995	498	5 975	5 995	(20)	0%	5 995
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			547	547	31	494	547	(53)	-10%	547
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	167 281	166 245	13 150	163 314	166 245	(2 931)	-2%	166 245
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	180 200	179 164	14 236	177 556	179 164	(1 608)	-1%	179 164
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	180 200	179 164	14 236	177 556	179 164	(1 608)	-1%	179 164
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	173 064	172 028	13 644	170 450	172 028	(1 577)	-1%	172 028

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

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		42	—	—	—	42	42	100.0%	0%
August		42	—	—	—	83	83	100.0%	0%
September		1 248	7	7	7	91	83	91.9%	0%
October		1 312	1 950	1 950	1 957	2 040	83	4.1%	13%
November		1 490	231	231	2 188	2 272	83	3.7%	15%
December		1 476	7	7	2 195	2 279	83	3.7%	15%
January		1 576	29	29	2 224	2 307	83	3.6%	15%
February		1 937	42	42	2 266	2 350	83	3.5%	15%
March		2 387	855	855	3 121	3 205	83	2.6%	21%
April		1 447	1 082	1 082	4 203	4 286	83	1.9%	28%
May		962	11 280	11 280	15 483	15 566	83	0.5%	0
June		962	14 819	8 219	23 702	30 385	6 683	22.0%	0
Total Capital expenditure	—	14 878	30 302	23 702	23 702	30 302			

21) PART 4 – TOP LAYER SDBIP

1/26, 9:09 AM

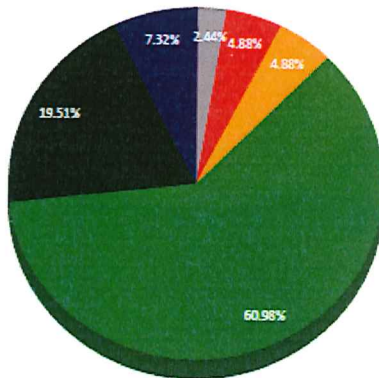
www.Action4u.co.za

Top Layer KPI Report

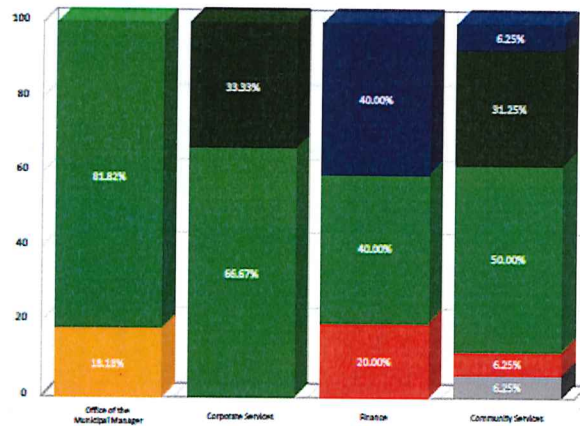
Quarter ending September 2025 - Quarter ending June 2026

Report drawn on 21 July 2026 at 09:09

Overberg District Municipality



Responsible Directorate



	Overberg District Municipality	Responsible Directorate					
		Council	Office of the Municipal Manager	Corporate Services	Finance	Community Services	[Unspecified]
Not Yet Applicable	1 (2.44%)	-	-	-	-	1 (6.25%)	-
Not Met	2 (4.88%)	-	-	-	1 (20.00%)	1 (6.25%)	-
Almost Met	2 (4.88%)	-	2 (18.18%)	-	-	-	-
Met	25 (60.98%)	-	9 (81.82%)	6 (66.67%)	2 (40.00%)	8 (50.00%)	-
Well Met	8 (19.51%)	-	-	3 (33.33%)	-	5 (31.25%)	-
Extremely Well Met	3 (7.32%)	-	-	-	2 (40.00%)	1 (6.25%)	-
Did Not Occur	-	-	-	-	-	-	-
Not Yet Updated	-	-	-	-	-	-	-
Under Review	-	-	-	-	-	-	-
Total:	41	-	11	9	5	16	-
	100%	-	26.83%	21.95%	12.20%	39.02%	-

General summary: KPI's met within directorate (Top Layer)
Overberg District Municipality

2025/26: Top Layer KPI Report - Quarter 4 ending June 2026

2025/26: Top Layer KPI Report - Quarter 4 ending June 2026																	
Internal Ref / Indicat or Code	KPI Name	Description of Unit of Measurement	Baseline	Original Annual Target	Revised Annual Target	Quarter ending June 2026								Overall Performance for Quarter ending September 2025 to Quarter ending June 2026			Comments
						Original Target	Target Adjustments	Target	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R		
TL1	People from employment equity target groups employed in vacancies arise in the three highest levels of management in compliance with the approved Employment Equity plan for the financial year. (Reg)	Number of people from employment equity target groups employed in vacancies that arise in the three highest levels of management per annum.	4	1	1	0	0	0	0	0	N/A			1	1	G	
TL2	Percentage of Capital budget actually spent on capital projects by 30 June. (Reg)	% of capital budget actually spent on capital projects for the annum (Actual amount spent on capital projects/Total capital budget)	85.12%	90%	90%	90%	0%	90%	82.48%	O	Preliminary figures Budget: R30301949 Expenditure: R24992988 Financial year-end transactions not yet completed.	Final figures to be calculated when year-end transactions is completed.	90%	82.48%	O		
TL3	Coordinate the functioning of the Audit & Performance Audit Committee during the financial year.	Number of quarterly meetings held per annum	4	4	4	1	0	1	1	G	Meeting held on 25 June 2026		4	4	G		
TL4	Develop a Risk-based Audit Plan for the next financial year and table to the Audit & Performance Audit Committee by 30 June.	Risk-based audit plan developed and tabled	1	1	1	1	0	1	1	G	Tabled on 25/06/2026, Item Q4D		1	1	G		
TL5	Execute audit projects in terms of the Risk Base Audit Plan (RBAP).	Number of audits executed per annum	21	16	16	4	0	4	5	G2	Audits executed: Dora Performance Management Q2 Performance management Q3 SCM Written Price Quotations Unauthorized Bank Transactions		16	14	O	Additional staff appointed - Starting date 1 August 2026	
TL6	Facilitate IDP Awareness initiatives in the district.	Number of IDP awareness initiatives facilitated per annum	2	2	2	1	0	1	1	G	Awareness held on 24 June 2026		2	2	G		

TL7	Facilitate District GR (IDP Managers & PPCOMM) engagement with local Municipalities.	Number engagements facilitated per annum	8	8	8	2	0	2	2	2	2	G	District IDP Managers Forum held on 10 June 2026 District PPCOMM held on 5 June 2026			8	8	G	
TL8	Publishing quarterly an External Newsletter to stakeholders.	Number External Newsletters published per annum.	2	4	4	1	0	1	1	1	1	G	Newsletter published on 30 June 2026			4	4	G	
TL9	Prepare Top Layer Service Delivery Budget Implementation plan (SDBIP) for approval by the Mayor within 28 days after the adoption of the Budget.	Top Layer SDBIP Submitted to the Mayor for approval.	1	1	1	1	0	1	1	1	1	G	Mayor approved 2026/2027 TL SDBIP on 22 June 2026			1	1	G	
TL10	Review annually the TL SDBIP to inform Council should a revised TL SDBIP be necessary and table the report to Council.	Report (Sec 72) tabled to Council by January.	1	1	1	0	0	0	0	0	0	N/A				1	1	G	
TL11	Compilation and submission of Draft Annual Performance Report to the Auditor-General by 31 August	Annual Performance Report submitted	1	1	1	0	0	0	0	0	0	N/A				1	1	G	
TL12	Review and update the Staff Establishment as per the MSRP and table to Council by 31 May	Number of reviewed staff establishment tabled per annum	1	1	1	1	0	1	1	1	1	G	Council approved reviewed the Staff Establishment on 25 May 2026, Item A65			1	1	G	
TL13	Interact quarterly with staff on strategic HR-related matters	Number of staff interactions held per annum	3	4	4	1	0	1	1	1	1	G	Quarterly HR Roadshow conducted 2 June - 30 June 2026			4	4	G	
TL14	Percentage of Municipal training budget to be spent on the implementation of the Workplace Skills Plan by 30 June (RegL).	% of Municipal Training Budget spent per annum on the WSP (Actual spent on Training/Total Training Budget).	0.55%	0.37%	90%	0.37%	89.63%	90%	94%	94%	94%	G2	Preliminary figures: Budget: R1220000 Spending: R1145990.28 = 94%			0.37%	94%	G2	
TL15	Create temporary work opportunities through the municipality's EWMP programme by 30 June	Number of temporary EWMP work opportunities created per annum	135	172	96	172	-76	96	118	118	G2	Preliminary figures Additional opportunities created due to additional funds received for EHP Project.			172	118	G2		

TL16	Conduct annual sexual harassment awareness campaign with staff	Number of awareness campaigns per annum	2	1	1	0	0	0	0	0	0	N/A							
TL17	Table quarterly progress report on Electronic Document Management System to Corporate Services Portfolio Committee.	Number of progress reports tabled per annum.	4	4	4	1	0	1	1	1	1	G	Tabled on 8 June 2026, Item 6.2.2				4	4	G
TL18	Bi-annual submission of updated Remedial Action Plan to WC Archives & Record Services.	Number of updated plans submitted per annum to WCARS.	2	2	2	1	0	1	1	1	1	G	Updated Remedial Action Plan submit to WCARS on 09 June 2026				2	2	G
TL19	Percentage Capital budget actually spend on building maintenance capital projects by 30 June	% of building maintenance capital budget actually spent on capital projects. (Actual spend on capital projects/total building capital budget)	90%	90%	90%	90%	0%	90%	99.30%	G2	All capital projects on building maintenance plan implemented.						90%	99.30%	G2
TL20	Review and quarterly table ICT Remediation Plan to ICT Steering Committee.	Number of reviewed plans tabled per annum.	4	4	4	1	0	1	1	1	1	G	ICT Remediation plan updated and tabled to ICT Steering Committee on 28 May 2026, Item 7.5				4	4	G
TL21	Measured financial viability in terms of the municipality's ability to meet its service debt obligations by 30 June (Debt coverage) (Reg)	The number of times the municipality was able to meet its Debt obligation ((Total operating revenue received - operating grants)/debt service payments))	12.06	7	7	7	0	7	28	B	Preliminary figures: (R374383592- R216074501)/R5616160 -28 The municipality is in the final stage of paying its current loan. The loan for the development of KWK Cell 5 did not realised by year-end which impacted on the results.						7	28	B

1L22	Measured financial viability in terms of the available cash to cover fixed operating expenditure by 30 June (Cost coverage) (Reg)	Number of months cash were available to cover fixed operating expenditure (All available cash at a particular time + investments)/monthly fixed operating expenditure)	3.48	3	3	3	0	3	2	R	Preliminary figures: R48147921/R24454788 -2 The loan for the construction of Cell 5 at Karwyderskraal did not realised as plan and investments funds were used to ensure project implementation. A delay in the roads subsidy occurred in the 4th quarter - claimed payments were only received in July.	To finalised the loan for the development of Cell 5 at Karwyderskraal and roads claim received.	3	2	R	To finalised the loan for the development of Cell 5 at Karwyderskraal and roads claim received.
1L23	Measured financial viability in terms of percentage outstanding service debtors by 30 June (Service Debtors) (Reg)	% Outstanding service debtors per annum (Total outstanding service debtors/annual revenue received for services)	11.52%	20%	12%	20%	-8%	12%	2%	B	Preliminary figures: R289528/R18584333 -2% Service Debtors relates to the payment towards waste management (KWK). The continues monitoring and follow-ups resulted in good performance.	To finalised the loan for the development of Cell 5 at Karwyderskraal and roads claim received.	2%	B		
1L24	Report bi-annually to Council on the performance of service providers for quotations and tenders above R30000	Number of reports submitted to Council per annum	2	2	2	1	0	1	1	G	Report tabled to Council on 30 March 2026, Item A55		2	2	G	
1L25	Invite service providers to register on the suppliers database by 30 June	Invitation placed on ODM website and in external media	1	1	1	1	0	1	1	G	Invite place on ODM web-site 29 January 2026 and in external media on 28 January 2026.		1	1	G	
1L26	Take domestic drinking water samples in towns and communities to monitor water quality	Number of samples taken per annum	915	1 056	913	264	-42	222	255	G2	April - 85 May - 85 June - 85 Additional sampling was requested in the TWK area due to community risk and private requests. Additional samples were also taken from Jolo tanks following floods during the quarter.		1 056	978	G2	

TL27	Take food samples to monitor the quality of Food to the FCD Act and legislative requirements	Number of samples taken per annum	485	576	576	144	0	144	0	144	152	G2	April - 49 May - 49 June - 54 Additional samples were taken during the quarter in response to private requests and investigations. Flood-related power outages in some areas also required additional food sampling.		576	655	G2
TL28	Take water sample at Sewerage Final Outflow to monitor water quality	Number of samples taken per annum	196	284	257	71	-8	63	72	G2	April - 24 May - 24 June - 24 Additional samples were taken in the TWK area due to community risk, and the added human capacity contributed to overperformance.	284	270	G2			
TL29	Report annually to the Community Services Portfolio Committee on the outcome of Karvyderskraal Landfill site adherence to the permit conditions	Report submitted to the Community Portfolio Committee per annum	1	1	1	0	0	0	0	N/A		1	1	G			
TL30	Submit feasibility study report for a crematorium at Karvyderskraal to Council.	Number of reports submitted per annum	0	1	1	0	0	0	0	N/A		1	1	G			
TL31	Appoint a service provider for the construction of Cell 5 at Karvyderskraal Landfill site.	Number of service providers appointed per annum	0	1	1	0	0	0	0	N/A		1	1	G			
TL32	Report the draft outcome of the climate change needs and response assessment for the Overberg district to Council by June.	Draft outcome submitted to Council	0	1	0	1	-1	0	0	N/A	KPI target was amended and approved by Council on 30 March 2026. The Draft Technical Guidelines provided by DFFE, which set out requirements will only be finalised by February 2027	1	0	N/A			
TL33	Table Disaster Risk Management Plan review to Council by June.	Reviewed Disaster Risk Management plan tabled to Council.	1	1	1	1	0	1	1	G	Tabled to Council on 26 June 2026, Item A73	1	1	G			
TL34	Table Disaster Management Framework review to Council by June.	Reviewed Disaster Management Framework tabled to Council	1	1	1	1	0	1	1	G	Tabled to Council on 26 June 2026, Item A74	1	1	G			

11.35	Present annually the revised Festive and Fire Season Readiness Plan to the DCF/tech.	Number of revised plans submitted per annum	1	1	1	0	0	0	0	0	0	N/A			1	1	G
11.36	Present annually the revised Winter Readiness Plan to the Community Services Portfolio Committee.	Number of revised plans submitted	1	1	1	0	0	0	0	0	0	N/A			1	1	G
11.37	Rollout training programmes by the fire services training centre.	Number of fire training programmes rolled out by fire training centre.	1	2	2	1	1	1	2	3	B	Training presented on: 25/05/2026 02/05/2026 09/05/2026 Overperformance was due to additional request received.			2	3	B
11.38	Report quarterly on the progress in respect of social development Implementation plan to the Community Services Portfolio Committee.	Number of progress reports tabled per annum.	1	4	4	1	0	1	1	1	G	Report was tabled to Portfolio Committee on 8 June 2026, Item 9.5			4	4	G
11.39	Kilometres of gravel roads to be regravelled	Number of kilometres road regravelled per annum	31.44	48.86	48.86	13.8	0	13.8	9.39	R	9.39 km roads were regravelled during the quarter. The underperformance was due to diesel supply shortage and flood damages experience during the quarter.		Year-to-date target was exceeded		48.86	52.12	G2
11.40	Kilometres of gravel roads to be bladed	Number of kilometres roads bladed per annum	6 606.53	6 500	6 500	1 800	0	1 800	1 593.40	O	1 593.40 km roads were bladed during the quarter. The redeployment of resources for the repair of flood damages resulted in underperformance during the quarter.		Year-to-date target was exceeded the year.		6 500	7 010.66	G2
11.41	Submit feasibility study which incorporate an inception report on the resort function to Council.	Number of reports tabled per annum	0	1	1	0	0	0	0	0	N/A				1	0	R
																	Services provider was appointed and started with the project.

General summary: KPI's met within directorate (Top Layer)

Expenditure per Vote (Ref. Table C3) – '000

Vote 1 – Municipal Manager

Underspending is largely because of the vacancy in the Internal Audit department where the process of filling the vacancy is in process.

8 KPI's were measured during the quarter of which 1 KPI (TL 2 Capital spending) was not met. Final Calculation will be done when year-end transactions are completed.

YTD Budget: R 17 839	Actual: R 17 477	Variance: -2.0%
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Vote 3 – Corporate Service

Spending within the directorate is in line with the budgeted figures.

7 KPI's were measured during the quarter of which 3 KPI's were well met.

YTD Budget: R 20 360	Actual: R 19 950	Variance: -2.0%
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Vote 4 – Finance

The directorate's expenditure is well below the projected budget for the period to date. The variance consists of the RRAMS monies included in the budget that was not received by the municipality.

5 KPI's were measured during the quarter of which 1 KPI was not met (TL22 – Cost Coverage). Reasons were provided why KPI was not met.

YTD Budget: R 31 426	Actual: R 29 691	Variance: -5.5%
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Vote 5 – Community Services

10 KPI's were measure during the quarter.

The following findings for the directorate was identified:

Roads Services – 2 KPI's were set for the period. Both KPI's indicate that it was not met during the quarter, however the year-to-date actual exceed the annual target. The

fourth quarter underperformance was due to extensive rain received in May which resulted in flood damages to roads. The diesel shortage also effects the roads regravelling program.

Municipal Health Services – 3 KPI's were measured. All targets were extremely well met due to additional samples taken because of the flooding and the requests of additional samples to be taken.

Environmental Management Services – 0 KPI's were measured during the quarter.

Emergency Services – 4 KPI's were measured and met.

The underspending in the section is predominantly visible in the Municipal Health Services and LED, Tourism and Resorts resulting from a delay in conditional grant projects that will need to be rolled over to the 2026/27 financial year.

YTD Budget: R 241 611	Actual: R 230 046	Variance: -15.3%
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Conclusion

Overall, the YTD Operating Expenditure amounts to 95.48% of the annual budge

