

FINANCIAL YEAR 2026/27

SECTION 52

QUARTERLY REPORT BY EXECUTIVE MAYOR

for the period ending

30 September 2026

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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 September 2026**.

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

Recommendations

- The content of this report and supporting documentation for the **First quarter** ended **30 September 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: 27/10/2026

2) Municipal Manager's Quality Certificate

I, **R Bosman, 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 September 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. R Bosman**

Municipal Manager of **Overberg District Municipality DC3**

Signature ---

Digitally signed by Richard Bosman
Date: 2026.10.27 11:58:50 +02'00'

Date----------

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.

Consolidated Performance

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

	Capital Expenditure	Operating Expenditure	Operating Revenue
Budget	R 28 426 100	R324 133 208	R325 194 653
Budget to date (BTD)	R 7 106 525	R78 703 272	R91 538 297
Year to date (YTD)	R 6 806 555	R69 298 307	R104 277 298
Variance to SDBIP	-R 299 970	-R 9 404 965	R 12 739 001
YTD% Variance to SDBIP	-4%	-11.9%	14%
% of Annual Budget	24%	21%	32%
Commitments	R 3 516 327	R2 464 063	

Capital expenditures

- Capital spending for the 1st quarter reflects at 24% of budgeted amounts.
- The bulk of the spending relates to the multi-year Regional wasteful site project (Karwyderkraal Cell 5A) and the procurement of vehicles in the Emergency services unit.
- ICT and LED projects also contribute to the performance.
- Capital spending is slightly below SDBIP projections of 25% but taking into account the commitments reported information reflects at 36% that is positive to date.

Operational expenditures

- Year to date operational expenditures reported at 21% of total budget with a year-to-date variance of -12%.
- The variance can be attribute mostly to the following categories, Contracted services, Interest and other operational cost.

- Prudent financial management will be implemented for the financial year.

Operational Revenues

- Total revenues of R104.27m reported at the end of September 2026 reflects a 32% revenue recognised to date, which is significantly higher than projected.
- Positive variance attributed to Waste management services, and rendering of goods and services that reported positive based on year-to date comparisons.

4) Capital Programme Budget Report 2026/2027

OVERBERG DISRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2026/27 - 2028/29								
	UKEY Description1	Department	FUNDING TYPE	DESCRIPTION	BUDGET 2026/27	ACTUAL YTD SPENDING	COMMITMENTS	% Spent
DIRECTORATE: CORPORATE SERVICES								
CORPORATE SERVICES								
1	20260706002992	Corporate Support	CRR	DC3_Trailer	25 000	-	20 870	0%
				TOTAL	R25 000	R0	R20 870	0.00%
ICT SERVICES								
2	20260706003082	ICT SERVICES	CRR	DC3_Computers and Computer Equipment	650 000	372 400	3 130	88%
3	20260706003085	ICT SERVICES	CRR	DC3_Network cable roll stand	13 000	-	-	R0
4	20260706003079	ICT SERVICES	CRR	DC3_Alarm and cameras	200 000	-	-	R0
				TOTAL	R663 000	R372 400	R3 130	56.17%
DIRECTORATE: COMMUNITY SERVICES								
EMERGENCY SERVICES								
5	20260706003009	EMERGENCY SERVICES	CRR	New Vehicle	2 000 000	1 640 093	-	82%
6	20260706003012	EMERGENCY SERVICES	CRR	Refurbishing of vehicles	200 000	-	-	0%
7	20260706003052	EMERGENCY SERVICES	CRR	Bunker Clothing	800 000	-	-	0%
8	20260706003012	EMERGENCY SERVICES	CRR	Office Furniture and Appliances	200 000	-	-	0%
9	20260706003049	EMERGENCY SERVICES	CRR	DC3_Rescue Equipment	150 000	-	-	0%
10	20260706003003	EMERGENCY SERVICES	GRANTS	Water Resilience Grant	1 500 000	-	-	0%
11	20260706003006	EMERGENCY SERVICES	GRANTS	Fire Capicity Grant	1 288 000	-	-	0%
				TOTAL	R5 649 000	R1 640 093	R0	29.03%
ENVIRONMENTAL MANAGEMENT SERVICES								
12	20260706002986	ENVIRONMENTAL MANAGEMENT SERVICES	CRR	4x4 fitment of bullbar and winch	35 000	-	-	0%
13	20260706002989	ENVIRONMENTAL MANAGEMENT SERVICES	CRR	Towbar	10 000	-	-	0%
14	20260706003043	ENVIRONMENTAL MANAGEMENT SERVICES	CRR	Off road tire pump	3 000	-	-	0%
15	20260706003046	ENVIRONMENTAL MANAGEMENT SERVICES	CRR	Measuring wheel	2 700	-	-	0%
				TOTAL	R50 700	R0	R0	0.00%
LED, TOURISM, RESORTS AND EPWP								
16	20260706003137	LED, TOURISM, RESORTS AND EPWP	CRR	Gas Conversion(Ablution x2)	180 000	105 000	-	58.33%
				TOTAL	R180 000	R105 000	R0	58.33%

OVERBERG DISRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2026/27 - 2028/29								
	UKEY Description1	Department	FUNDING TYPE	DESCRIPTION	BUDGET 2026/27	ACTUAL YTD SPENDING	COMMITMENTS	% Spent
MUNICIPAL HEALTH SERVICES								
17	20260706003088	MUNICIPAL HEALTH SERVICES	CRR	Furniture	30 000	-	-	
18	20260706003125	MUNICIPAL HEALTH SERVICES	CRR	Building	1 198 400	-	-	
				TOTAL	R1 228 400	R0	R0	0.00%
SOLID WASTE MANAGEMENT								
19	20260706003023	SOLID WASTE MANAGEMENT	LOANS	DC3_Cell 5	20 800 000	4 689 062	3 492 327	22.54%
				TOTAL	R20 800 000	R4 689 062	R3 492 327	22.54%
				GRAND TOTAL	R28 596 100	R6 806 555	R3 516 327	23.80%
			Type	Funding Sources	BUDGET 2026/27	ACTUAL YTD SPENDING	COMMITMENTS	% Spent
			CRR	Capital Replacement Reserve	R4 997 100	2 117 493	24 000	42.37%
			LOANS	External Loans	R20 800 000	4 689 062	3 492 327	22.54%
			GRANTS	Grants	R2 799 000	-	-	0.00%
			5	Private Contributions	R0	-	-	0.00%
				TOTAL	R28 596 100	R6 806 555	R3 516 327	23.80%

***Key* Capital project explanation:**

SOLID WASTE MANAGEMENT

Karwyderskraal Cell 5A Development, Road upgrade and organic waste diversion expansion.

The project is a multi-disciplinary project with key stakeholders of Overstrand, Theewaterskloof and Cape Agulhas municipality.

Grant funded projects

The grant funded projects is undergoing a administrative process whereas the municipality and relevant department finalised the project plan. These projects will however be procurement on National treasury's transversal tenders, and no procurement risk is currently anticipated at this stage.

Other capital projects

The other capital projects although small in budget provisions is currently being procured per the procurement plan. Limited risk for completion is anticipated at this stage.

5) Variance analysis – Operational and Capital Budget

ODM budget – Revenue by source (Excluding Roads)

SUMMARY INCOME & EXPENDITURE 2026/2027 EXCLUDING ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	YTD variance
SERVICES CHARGES - REFUSE	R 20 150 321.00	R 1 752 155.25	R 5 989 190.03	R 5 037 580.25	18.89%
SERVICES CHARGES - SEWERAGE	R 990 000.00	R 76 609.25	R 226 890.37	R 247 500.00	-8.33%
SALE OF GOODS AND SERVICES	R 17 872 302.00	R 539 414.21	R 1 311 068.93	R 1 547 250.50	-15.26%
RENT OF FACILITIES&EQUIPMENT	R 18 377 000.00	R 1 469 931.39	R 4 409 794.17	R 4 388 250.00	0.49%
INTEREST EARNED-EXTERNAL INVES	R 9 500 000.00	R 538 675.09	R 823 662.78	R 1 950 000.00	-57.76%
INTEREST EARNED-OUTST DEBTORS	R 353 800.00	R -	R -	R 36 000.00	-100.00%
LICENSES & PERMITS	R 1 531 170.00	R 130 585.34	R 371 006.63	R 382 792.50	-3.08%
INCOME FOR AGENCY SERVICES	R 14 605 528.00	R 1 202 096.27	R 3 606 288.81	R 3 651 382.00	-1.23%
GRANT&SUBSIDIES (OPERATING)	R 97 424 000.00	R 408 841.48	R 38 006 863.42	R 38 951 090.00	-2.42%
GRANT&SUBSIDIES (CAPITAL)	R 2 799 000.00	R -	R -	R -	0.00%
OTHER REVENUE	R 1 760 889.00	R 145 350.97	R 945 594.35	R 354 041.25	167.09%
PROFIT ON SALE	R 2 660 000.00	R -	R -	R -	0.00%
Total	R 188 024 010.00	R 6 263 659.25	R 55 690 359.49	R 56 545 886.50	-1.51%

Reasons for variance:

Year to date revenue amounts at R55.69m from the total budget of R188.02m. This represents 29.62% of budgeted amounts. ***More details below as part of the explanations.***

Services Charges – Refuse

Revenue from the Regional waste facility contributes to the positive year to date variance. The management of the waste function is being done and improved continuously. At this stage the new cell A5 is being developed and build, and the A4 cell is still in operation.

The main contributors to the revenue source are the 3 local municipalities per the SLA agreement in place.

Services Charges - Sewerage

A slight negative variance is reported year to date. The revenue stream is usage dependent with the pumping of septic tanks from the semi-permanent residents as the main users of the infrastructure. Traditional low occupancy over the 1st quarter contributes to the variance. This should improve over the 2nd quarter.

Sale of Goods and Services:

Year to date performance has a negative variance of 15.26%. This is mostly attributed to the following main categories of revenues.

Fire Services

Resorts – Camping fees

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. The budgeted amount for revenue is R10m and will be invoiced Oct and Apr for payment for Dec and Jun.

Resorts – camping fees

A historical trend at the resorts remains with the increase in bookings for the holiday seasons. Campers are required to ensure paying of deposits before September to secure the booking. This reflects the positive performance for the month of September.

Interest Earned-External Investments

The biggest revenue risk currently is the interest from external investments. The municipality budgeted R9.5m with actual year to date performance of R1,368,223 (Reported revenue of R822,741 plus September interest of R545,482 recorded in October 2026.

Year to date of 14% reflected. The administration will have to review the budget projections with mid-year adjustment budget to ensure realistic, anticipated revenues reflected.

Interest Earned-Outstanding Debtors

Interest is levied on outstanding balances at month-end. Currently the low outstanding debtors balance of the municipality result in the limited interest levied on debtors.

Licenses & Permits

Revenue from license and permits has a negligible variance of 3.08%. Although this is a small category of revenue, the unlocking of Revenue enhancement strategies can significantly boost the collection.

Implementing of improved managed in the Municipal Health services and Fire services department should be a focus area for the financial year.

This will be closely monitored to ensure positive improvements in compliance and revenue potential is maximised.

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 an annual basis. Revenue is recorded when expenditure is incurred. ***Refer to page 21 for grant performance.***

Application for grant rollovers was submitted on the 31st of August to provincial treasury.

New allocations will be included in the next Adjustment budget.

Grant & Subsidies (Capital)

Capital grant revenues are recognised as spending commence on the project.

Profit on sale

Although a small % of total revenues the municipality needs to ensure that the administrative processes are in place to achieve the targeted revenues. The high time-consuming process with the unlocking of revenue from time sale of land can hamper the achievement of projected revenues. The administration is implementing measures to address and overcome these challenges.

ODM budget – Expenditure by type (Excluding Roads)

SUMMARY INCOME & EXPENDITURE 2026/2027 EXCLUDING ROADS AGENCY

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Commitment	YTD variance
EMPLOYEE COSTS-WAGES&SALARIES	R 109 776 209.00	R 7 989 206.13	R 25 097 556.74	R 26 024 072.25	R -	-3.56%
REMUNERATION OF COUNCILLORS	R 7 422 516.00	R 587 604.06	R 1 793 900.03	R 1 855 629.00	R -	-3.33%
BAD DEBTS	R 100 000.00	R -	R -	R -	R -	0.00%
DEPRECIATION	R 3 727 000.00	R 335 916.67	R 931 750.01	R 931 750.00	R -	0.00%
OTHER MATERIAL	R 4 244 771.00	R 303 158.83	R 776 758.09	R 1 057 771.25	R 56 553.94	-26.57%
INTEREST EXPENSE - EXTERNAL	R 3 137 236.00	R 194 660.28	R 276 049.20	R 784 309.00	R -	-64.80%
CONTRACTED SERVICES	R 28 706 227.00	R 2 563 510.56	R 4 559 151.06	R 6 893 634.25	R 661 974.97	-33.86%
GENERAL EXPENSES - OTHER	R 27 049 606.00	R 1 689 075.78	R 5 293 799.38	R 8 490 070.50	R 88 259.84	-37.65%
Total	R 184 163 565.00	R 13 663 132.31	R 38 728 964.51	R 46 037 236.25	R 806 788.75	21.03%

Expenditure by type:

Total operating expenditures of R38.72m reported against budgeted figures of R184.16m. This reflects a 21.03% total recorded at the end of the 3rd period. More costs e.g. Audit costs and increased fuel operating cost will increase spending in the coming months.

Reasons for variance:

Employee Costs-Wages & Salaries / Remuneration of councillors

The variance can be attributed to vacancies not filled and finalised, and savings made during the reported period.

Employee related cost accounts for the largest spending category (year to date) ending September 2026. This category recorded an actual expenditure of R25.09m.

Bad Debts

Transactions are processed as debt is tabled to Council for write-off with year-end preparations.

Interest Expense – External

Interest payments are done monthly. Interest for Loan for Cell 4 has been recorded during the month and the loan has concluded, the new loan will now be recorded in future.

Contracted Services

Slow spending for Contracted services spending reported. This is a historical trend with only committed obligations settled as needed.

Numerous commitments are already reflected as follows –

- Karwyderskraal Cell 5A development. Contractor cost of R985 619.62 have been paid July resulting in a difference in actually paid and expected payment R1 399 770.33.
- Other commitments mainly relate to Maintenance that require outsourcing like preventive and corrective maintenance on vehicles, buildings and equipment.

- Another year on RRAMS where only a fraction of the grant will be expensed due to low tender awarded, are currently being reviewed by finance and roads to submit a revised business plan to expand the project.

General expenditures – Other

General expenditures include all other minor expenditures not highlighted above.

Roads Revenue and expenditure Budget performance

SUMMARY INCOME & EXPENDITURE 2026/2027 ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	Commitment	YTD variance
SALE OF GOODS AND SERVICES	R 139 969 643.00	R 19 568 542.68	R 48 586 819.90	R 34 992 410.75	R -	38.85%
Total	**R 139 969 643.00**	**R 19 568 599.93**	**R 48 586 938.64**	**R 34 992 410.75**	R -	34.71%

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Commitment	YTD variance
EMPLOYEE COSTS-WAGES&SALARIES	R 76 233 000.00	R 5 925 453.59	R 17 770 008.37	R 17 958 250.00	R -	-1.05%
DEPRECIATION	R 123 000.00	R -20 500.00	R -	R 30 750.00	R -	-100.00%
OTHER MATERIAL	R 42 210 000.00	R 5 413 051.35	R 11 357 677.00	R 10 552 500.00	R 716 683.49	7.63%
INTEREST EXPENSE - EXTERNAL	R 350 000.00	R -	R -	R 87 500.00	R -	-100.00%
CONTRACTED SERVICES	R 5 353 143.00	R 329 563.43	R 337 057.98	R 1 104 535.75	R 841 374.98	-69.48%
GRANTS & SUBSIDIES PAID	R 1 000 000.00	R 243 810.00	R 243 810.00	R 250 000.00	R -	-2.48%
GENERAL EXPENSES - OTHER	R 14 700 500.00	R 308 525.15	R 860 789.23	R 2 682 500.00	R 99 216.18	-67.91%
Total	**R 139 969 643.00**	**R 12 199 903.52**	**R 30 569 342.58**	**R 32 666 035.75**	**R 1 657 274.65**	-6.42%

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.

Revenues are recorded on the receipt of payment from the Provincial Department of Infrastructure.

Expenditure by type

Other Material

The roads department is a high material usage department which has resulted in a variance that is higher than budgeted for to the 30th of September 2026.

Contracted Services

Spending have commenced after the finalisation of SCM contracts. The variance 69.48% under the budgeted amount, however when considering the commitments the spending would be R 1 178 432.96 which would be higher than the budgeted amount.

General Expenses – Other

General expenditures include all other minor expenditures not highlighted above. It also includes expenditures that get expensed during the next month but is incurred during the previous month that creates a mismatch e.g. municipal account, telephone accounts and printing costs.

6) Section 66 – Employee Staff benefits – 30 September 2026

PURPOSE

To take note of the Expenditure on Staff Benefits report for the period ended September 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.

Expenditure on staff benefits - categories	Budget 2026/2027	YTD	% Spent	01 July to 30 September 2026	01 October to 31 December 2026	01 January to 31 March 2027	01 April to 30 June 2027
Salaries & Wages Section 66(a)	117 769 172	28 181 272	23.9%	28 181 272	-	-	-
Contributions for Pension & Medical Scheme Section 66(b)	28 100 778	6 638 057	23.6%	6 638 057	-	-	-
Transport Allowance Section 66(c)	5 940 720	1 368 972	23.0%	1 368 972	-	-	-
Housing Benefits & Allowances Section 66(d)	452 484	90 050	19.9%	90 050	-	-	-
Overtime, Shifts & Standby Payments Section 66(e)	7 886 054	1 898 400	24.1%	1 898 400	-	-	-
*** Fire Services	6 986 054	1 635 872	23.4%	1 635 872	-	-	-
*** LED.Tourism/Resorts	600 000	203 802	34.0%	203 802	-	-	-
*** Roads Services	300 000	58 726	19.6%	58 726	-	-	-
Loans & Advances Section 66(f)	-			-	-	-	-
Other related staff benefits or allowances Section 66(g)	19 430 924	3 497 227	18.0%	3 497 227	-	-	-
***Operational Allowance	800 402	424 432	53.0%	424 432	-	-	-
***Annual bonus	10 079 920	186 709	1.9%	186 709	-	-	-
***Bargaining Council	64 862	15 267	23.5%	15 267	-	-	-
***Group Assurance	6 409 276	1 521 756	23.7%	1 521 756	-	-	-
***SARS - Levies	1 148 534	410 736	35.8%	410 736	-	-	-
***SARS - UIF	927 930	202 027	21.8%	202 027	-	-	-
***Long Service Aonus	Provision	387 236		387 236	-	-	-
***Accum. Leave Payout (P)	Provision	349 064		349 064	-	-	-
	179 580 132	**41 673 978**	**22.1%**	**41 673 978**	**-**	**-**	**-**

Reconciliation between the Section 71 and Section 66 information

Section 71 employee related cost	R 42 414 650
Section 66 MFMA information	R 41 673 978
Differences	R 740 672
Post-Retirement Medical	(-R 1 683 565)
Salaries and Wages	(-R110 793)
Pension and Medical	(-R50 528)
Other related Staff benefits of Allowances	R1 104 214

7) Investment register 30 June 2026

MONTHLY INVESTMENT REPORT	
REPORTING MONTH:	September 2026

INSTITUTION	Account Type	Account number	Balance as at 01-Sept-26	Movements for the month		Interest capitalised	Balance as at 30-Sept-26	Rate
				Call Investments made	Call Investments withdrawn			
Call Investments (Operational)								
Nedbank	Call Account (Main)	037881714042	4 888 180.78	31 500 000.00	- 21 700 000.00	72 012.07	14 760 192.85	7.15%
Absa Bank	Investment Tracker (Main)	9358892970	42 200 764.43	-	- 10 000 000.00	266 914.86	32 467 679.29	7.95%
	Total for operational Investments		**R 47 088 945.21**	**R 31 500 000.00**	**R -31 700 000.00**	**R 338 926.93**	**R 47 227 872.14**	
Call Investments (Committed)								
Nedbank	Call Account (KWK Rehab)	037881183454	9 181 009.12	145 127.39	-	53 714.85	9 379 851.36	7.15%
Nedbank	Call Account (CRRF)	037881185767	1 029 638.61	26 700 000.00	- 4 600 000.00	6 033.84	23 135 672.45	7.15%
Absa Bank	Investment Tracker (Special)	9374585345	22 863 043.38	22 500 000.00	-	146 806.71	45 509 850.09	7.95%
	Total for Committed Investments		**R 33 073 691.11**	**R 49 345 127.39**	**R -4 600 000.00**	**R 206 555.40**	**R 78 025 373.90**	
	Total of All Investments		**R 80 162 636.32**	**R 80 845 127.39**	**R -36 300 000.00**	**R 545 482.33**	**R 125 253 246.04**	
Currunt Accounts								
Nedbank	Primary Bank Account	1176524496	1 853 965.82	788 552.19		-	2 642 518.01	
Absa Bank	Cheque Account	1780000062	40 615.50	35 339.16		-	75 954.66	
	Total for Bank Accounts		**R 1 894 581.32**	**R 823 891.35**	**R -**	**R -**	**R 2 718 472.67**	
	TOTAL		**R 82 057 217.64**	**R 81 669 018.74**	**R -36 300 000.00**	**R 545 482.33**	**R 127 971 718.71**	

DATE	13 - 10 - 2026.
CHIEF FINANCIAL OFFICER	

8) External borrowing – 30 September 2026

CASH FLOW REPORT IN TERMS OF PROVINCIAL CIRCULAR 10 & 50

Name of municipality Overberg District Municipality

SUMMARY OF EXTERNAL LOANS FOR MONTH

Lending Institition	Balance 01/09/2026	Interest Capitalised Sept 2026	Repayments September 2026	Balance 30/09/2026	Percentage	Sinking Funds	Loan Draw Downs
Standard Bank	R 462 921.70	R 4 675.00	R 467 596.70	R -	11.17%		R -
Nedbank	R 49 200 000.00	R 356 113.64	R 723 518.67	R 48 832 594.97	9.11%		
Total	**49 662 921.70**	**360 788.64**	**1 191 115.37**	**48 832 594.97**		**-**	**-**

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

9) Bank reconciliation

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

CASHBOOK

Balance B/fwd - 1 September 2026			1894581.32
Revenue: 40101010031			113173729.98
Expenditure: 40101010032			112349838.63-
Other:			
CASHBOOK BALANCE - 30 September 2026			2718472.67
BANK STATEMENT			
Balance as per bank statement as at 30 September 2026	30/09/2026		2718472.67 ✓
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 September 2026			2718472.67 ✓
Difference			0.00 ✓

Verified by: S Zikmann .....

Signature: ..... On (dd/mm/ccyy) 06/10/2026

10) Cash Position and Liquidity

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

Item Description	Amounts
Balance as per CFA	R 127 971 719
Interest	R -
Sub total	R 127 971 719
Unspent conditional grants and funds	-R 2 709 421
Consumer and Sundry deposits	-R 8 160
Sinking fund investments	R -
External loans unspent	R -
EFF Accumulated Depreciation	R -
Provision for bonusses	R -
Capital Replacement reserve	-R 5 172 900
VAT Refund (Roads Expenses prev years)	-R 43 500 000
Rehabilitation provision (KWK)	-R 9 379 851
Performance Bonus Provison	R -
Set aside for retention	R -
Capital Replacement Reserve Fund	-R 2 709 607
Set aside for Creditor payments	-R 1 500 000
Provision for leave Payment	-R 650 000
Capital Funding Required	
Loan Repayments	-R 702 689
Cash Surplus (Deficit)	**R61 639 091**

Positive cash balance for reporting month

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

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R2 709 421
External Loans unspend	R0
1 (one) Month Operational Expenditure	R25 921 593
Provisions	R650 000
Capital Replacement Reserve	R7 882 507
Loan repayments	-R702 689
Commitments for creditor payments	R1 508 160
Total Liquidity Requirement	**R37 968 993**
ACTUAL LIQUIDITY AVAILABLE	R69 663 787
Total Investments	R125 253 246
Capital Replacement Reserve Fund	-R2 709 607
VAT Refund (ABSA Deposit plus)	-R43 500 000
Rehabilitation provision (KWK)	-R9 379 851
Balance of Investments	**R69 663 787**
Cash book - Bank Balance	R2 718 473
Equitable share received in advance	-R15 048 917
Roads Invoice claim September 2026	R13 454 220
Consumer Debtors (current – 60 days)	R4 566 947
Total Liquidity Available	**R75 354 510**

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	R104 277 298	R102 822 601	-R1 454 697
Actual Expenditure	-R 69 298 307	-R 69 298 307	
Surplus (Shortfall)	**R34 978 991**	**R33 524 294**	

The revenue adjustment is calculated as follows:

Equitable share received for September 2026	-R15 048 917
Roads Revenue invoice for September 2026 (Nett amount advances minus claims not settled at reporting date)	**R13 454 220**
Net Effect	-R1 454 697

11) Debtors Analysis

DC3 Overberg - Supporting Table SC2 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2026/27											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	11	5	6	5	5	4	32	146	213	192		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	86	10	3	2	1	1	3	7	113	14		
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	8	76	91	88		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	3 675	263	101	78	58	53	241	936	5 404	1 366		
Total By Income Source	**2000**	**3 772**	**279**	**111**	**87**	**65**	**60**	**284**	**1 164**	**5 822**	**1 660**	**–**	**–**
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 102	23	–	–	–	–	–	–	2 125	–		
Commercial	2300	63	19	5	2	2	0	18	134	244	157		
Households	2400	1 608	236	106	84	63	60	266	1 030	3 453	1 503		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**3 772**	**279**	**111**	**87**	**65**	**60**	**284**	**1 164**	**5 822**	**1 660**	**–**	**–**

Notes

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

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description R thousands	NT Code	Budget Year 2026/27									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	(1 198)	–	–	–	–	–	–	–	(1 198)	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	4 127	–	–	–	–	–	–	–	4 127	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	1	1	
Medical Aid deductions	0950									–	
Total By Customer Type	**1000**	**2 929**	**–**	**–**	**–**	**–**	**–**	**–**	**1**	**2 930**	**–**

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	Rolled-Over 25/26 Approved	Grants Repaid	Allocation 26/27	Actual Receipt	Rollovers approved + actual receipt	Spend to date	% Spent on Total Funds	Unspent Grants to date	Committed	Total Commited and Spent
FMG	R -	R -	R -	R 1 200 000.00	R 1 200 000.00	R 1 200 000.00	R 97 208.58	8.10%	R 1 102 796.42	R -	R 97 208.58
EPWP	R -	R -	R -	R 1 500 000.00	R 884 000.00	R 884 000.00	R 272 464.44	70.95%	R 111 535.56	R -	R 272 464.44
CDW	R -	R -	R -	R 59 000.00	R -	R -	R 1 999.04	#DIV/0!	-R 1 999.04	R -	R 1 999.04
RRAMS	R -	R -	R -	R 3 249 000.00	R 2 252 000.00	R 2 252 000.00	R 99 547.54	3.07%	R 2 152 452.46	R -	R 99 547.54
WOSA	R 81 054.60	R -	R -	R 1 250 000.00	R -	R -	R 212 947.88	#DIV/0!	-R 212 947.88	R -	R 212 947.88
CAPACITY PROJECT	R 15 379.83	R -	R -	R -	R -	R -	R -	#DIV/0!	R -	R -	R -
WC FMCG (MUN HEALTH REV)	R 941 140.74	R -	R -	R -	R -	R -	R 208 523.94	#DIV/0!	-R 208 523.94	R -	R 208 523.94
WC FMCG (HOLIDAY HOMES)	R 1 174 550.00	R -	R -	R -	R -	R -	R -	#DIV/0!	R -	R -	R -
WC FMCG(STAR RATING)	R 932 674.50	R -	R -	R -	R -	R -	R 255 496.26	#DIV/0!	-R 255 496.26	R -	R 255 496.26
SDCBG (Disaster Management)	R -	R -	R -	R -	R -	R -	R 19 026.79	#DIV/0!	-R 19 026.79	R -	R 19 026.79
FIRE SERVICE CAPACITY GRANT	R -	R -	R -	R 1 299 000.00		R -	R -	0.00%	R -	R -	R -
WCPT Water resilience grant	R -	R -	R -	R 1 500 000.00	R -	R -	R -	#DIV/0!	R -	R -	R -
Total Conditional Grants	R 3 144 799.67	R -	R -	R 10 037 000.00	R 3 846 000.00	R 3 846 000.00	R 1 136 579.42	#DIV/0!	R 2 709 420.58	R -	R 1 136 579.42

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

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 September 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:

	COST CONTAINMENT - IN YEAR REPORT						
MEASURES	ORIGINAL BUDGET 2025/26	ADJUSTED BUDGET 2025/26	Q1	Q2	Q3	Q4	SAVINGS
Use of Consultants	R4 902 814.00	R4 902 814.00	R736 135.92	R0.00	R0.00	R0.00	R4 166 678.08
Vehicles used by political office bearers	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Travel and Subsistance	R1 527 003.00	R1 527 003.00	R352 536.82	R0.00	R0.00	R0.00	R1 174 466.18
Domestic Accommodation	R440 205.00	R440 205.00	R59 580.98	R0.00	R0.00	R0.00	R0.00
Sponsorships, Events & Catering	R492 720.00	R492 720.00	R15 967.46	R0.00	R0.00	R0.00	R476 752.54
Communication	R458 450.00	R458 450.00	R50 186.27	R0.00	R0.00	R0.00	R0.00
Other related Expenditure Items	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
TOTAL	**R7 821 192**	**R7 821 192**	**R1 214 407**	**R0**	**R0**	**R0**	**R6 606 785**

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	R736 135.92	R2 944 544	R1 958 270
Vehicles used by political office bearers	No Mayoral vehicle-Councillors receive travel allowances	R -	R0	R0
Travel and Subsistance	Domestic Daily all, Incidental, Food, Air, Transport (own & non employees)	R352 536.82	R1 410 147	R116 856
Domestic Accommodation	Domestic Accommodation resulting from Travel	R 59 580.98	R238 324	R201 881
Sponsorships, Events & Catering	Including Wshops & Seminars	R 15 967.46	R63 870	R428 850
Communication	Advertisments, Publication & Marketing	R 50 186.27	R200 745	R257 705
Other related Expenditure Items	None	R -	R0	R0
TOTAL		**R1 214 407**	**R4 857 630**	**R2 963 562**

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 September 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:	September 2026	
MFMA section 11. (1) Only the *accounting officer* or the *chief financial officer* of a *municipality*, or any other senior financial *official* of the *municipality* acting on the written authority of the *accounting officer* may withdraw money or authorise the withdrawal of money from any of the *municipality* bank accounts, and may do so only -	**Amount**	**Reason for withdrawal**
(b) to defray expenditure authorised in terms of section 26(4);	R 0.00	
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	R 0.00	
(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;	R 0.00	
(e) to pay over to a person or organ of state money received by the *municipality* on behalf of that person or organ of state, including -	R 0.00	
(i) money collected by the *municipality* on behalf of that person or organ of state by agreement; or	R 0.00	
(ii) any insurance or other payments received by the *municipality* for that person or organ of state;	R 0.00	
(f) to refund money incorrectly paid into a bank account;	R 0.00	
(g) to refund guarantees, sureties and *security* deposits;	R 0.00	
(h) for cash management and *investment* purposes in accordance with section 13;	R 0.00	
(i) to defray increased expenditure in terms of section 31; or	R 0.00	
(j) for such other purposes as may be *prescribed*.	R 0.00	
(4) The *accounting officer* must within 30 days after the end of each *quarter* -	**Name and Surname:**	S Stanley
(a) table in the *municipal council* a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that *quarter*; and	**Rank/Position:**	CFO
(b) submit a copy of the report to the relevant *provincial treasury* and the *Auditor-General*.	**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 September 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 G0-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, submission of data strings and	Senior Manager Finance	30 June 2026	Completed	Introduction of mSCOA charter and new version compromise the quality of work done for the current year

	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**	**Implement ation date**	**Responsible department**	**Status**	**Implementation date**
1	Hardware	Perform preliminary assessment and requirements for mSCOA system as per current regulatory requirements for system – Demonstration	ICT		Jun 26			
		Internal assessment of current vs required hardware - future planning in capital budget	ICT					
2	Servers	Obtain server requirements from current service provider for new MSCOA system functionality	ICT			ICT	Ongoing	Engagement with current service provider
		Cloud vs Server assessment (Safety, security and cost analysis / requirements)	ICT					
3	Software	Depending on the system selected by the municipality						
3.1	System Assessment - Functionality	Conduct a formal review of the municipality's current financial system to determine its compliance with the latest mSCOA version.	Finance/ICT	Completed	Q4 2025	Finance/ICT	Update	Engagement with current service provider
	System Provider and Pilot engagement	Vendor site visit – George municipality (High level overview of functionality of new system	Finance/ICT	Completed	Jun 25			
	Support Contract	New 25/26 Vendor support contract signed	Municipal Manager	Completed	Jul 25	Finance Review	Completed	During July 2026
	Meetings/Sessions	Internal finance mSCOA engagement to track process, identified risk and mitigation	CFO/mSCOA Champion	Completed	WIP			
3.2	Due diligence RT 25 - Testing current system against MSCOA	Finance functions as per Regulation 5 assessment	CFO/Fin managers	Completed	Aug 25			

	requirements BP's							
	Due diligence	Other municipal functions (BP's)	Departmental Managers	Completed	Aug 25			
	Due diligence	Final Assessment completed and submitted to Service Provider to review - ICT Due diligence assessment confirmation	CFO/mSCOA Champion	Completed	Sept/Nov 2025			
	Meetings/Sessions - outcome on need for new system (Municipal and Service provider findings)	Internal finance mSCOA engagement and service provider on requirement for a new system	CFO/mSCOA Champion	Completed	Oct 25			
3.3	Vendor Management	Obtain formal confirmation from current vendor regarding mSCOA version compatibility and future compliance roadmap	CFO	In progress	Q1 2026	CFO	Ongoing	7 July meeting with Solvem
		Engage on proposed upgraded /new system functionality (AI/BI and BP"S)	Finance/ICT	Completed	Dec 25			
		Pricing estimations on various options for budgeting purposes	Finance/ICT					
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 securities**.	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 discission 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/mSCOA champion	Outstanding	Q2 2026	CFO/mSCOA 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/mSCOA 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
2.3	SCM Procurement process - SYSTEM	Acquire or upgrade of system after regulatory guidance is provided						2027
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 S 2026

18) Opcar – Operational clean audit report (2024/25) – 30 September 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	Houserules (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 September 2026.

RECOMMENDATION

That the certificate in terms of the MFMA Municipal Regulations on Financial Misconduct Procedure and Criminal Proceedings for the period ended 30 September 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 Reulations 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 September 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 September 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

DC3 Overberg - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	21 140	21 140	1 829	6 216	5 285	931	18%	–
Investment revenue	–	9 500	9 500	539	824	1 950	(1 126)	-58%	–
Transfers and subsidies - Operational	–	97 424	97 424	409	38 007	38 951	(944)	(0)	–
Other own revenue	–	197 130	197 130	23 056	59 231	45 352	13 879	31%	–
Total Revenue (excluding capital transfers and contributions)	–	325 195	325 195	25 832	104 277	91 538	12 739	14%	–
Employee costs	–	186 009	186 009	13 915	42 868	43 982	(1 115)	-3%	–
Remuneration of Councillors	–	7 423	7 423	588	1 794	1 856	(62)	-3%	–
Depreciation, amortisation and impairment	–	3 850	3 850	315	932	963	(31)	-3%	–
Interest, Dividends and Rent on Land	–	3 487	3 487	195	276	872	(596)	-68%	–
Inventory consumed and bulk purchases	–	46 455	46 455	5 716	12 134	11 610	524	5%	–
Transfers and subsidies	–	1 000	1 000	244	244	250	(6)	-2%	–
Other expenditure	–	75 909	75 909	4 891	11 051	19 171	(8 120)	-42%	–
Total Expenditure	–	324 133	324 133	25 863	69 298	78 703	(9 405)	-12%	–
Surplus/(Deficit)	–	1 061	1 061	(31)	34 979	12 835	22 144	173%	–
Transfers and subsidies - capital (monetary allocations)	–	2 799	2 799	–	–	–	–		–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	3 860	3 860	(31)	34 979	12 835	22 144	173%	–
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	3 860	3 860	(31)	34 979	12 835	22 144	173%	–
Capital expenditure & funds sources									
Capital expenditure	–	28 426	28 426	4 220	6 807	7 107	(300)	-4%	–
Capital transfers recognised	–	2 799	2 799	–	–	700	(700)	-100%	–
Borrowing	–	20 800	20 800	4 220	4 689	5 200	(511)	-10%	–
Internally generated funds	–	4 827	4 827	–	2 117	1 207	911	75%	–
Total sources of capital funds	–	28 426	28 426	4 220	6 807	7 107	(300)	-4%	–
Financial position									
Total current assets	–	83 350	83 350		136 038				83 350
Total non current assets	–	189 751	189 751		166 047				189 751
Total current liabilities	–	35 100	35 100		20 155				35 100
Total non current liabilities	–	110 438	110 438		127 858				110 438
Community wealth/Equity	–	127 563	127 563		154 072				127 563
Cash flows									
Net cash from (used) operating	–	7 376	7 376	(679)	(679)	19 368	20 046	104%	7 376
Net cash from (used) investing	–	(25 766)	(25 766)	(4 220)	(4 220)	(4 738)	(517)	11%	(25 766)
Net cash from (used) financing	–	16 205	16 205	48 497	48 497	(1 638)	(50 135)	3061%	16 205
Cash/cash equivalents at the month/year end	–	68 406	68 406	91 746	114 189	83 583	(30 606)	-37%	68 406
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	3 772	279	111	87	65	60	284	1 164	5 822
Creditors Age Analysis									
Total Creditors	2 929	–	–	–	–	–	–	1	2 930

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		–	**115 295**	**115 295**	**1 829**	**42 787**	**40 345**	2 442	6%	–
Executive and council		–	34 208	34 208	1 202	3 606	10 767	(7 161)	-67%	–
Finance and administration		–	81 087	81 087	627	39 181	29 578	9 603	32%	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**52 441**	**52 441**	**2 682**	**6 914**	**11 157**	(4 243)	-38%	–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	28 183	28 183	2 438	6 254	6 254	(0)	0%	–
Public safety		–	19 538	19 538	95	236	3 214	(2 978)	-93%	–
Housing		–	–	–	–	–	–	–		–
Health		–	4 719	4 719	148	424	1 689	(1 265)	-75%	–
Economic and environmental services		–	**140 107**	**140 107**	**19 569**	**48 587**	**34 999**	13 588	39%	–
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	139 970	139 970	19 569	48 587	34 992	13 595	39%	–
Environmental protection		–	138	138	–	–	7	(7)	-100%	–
Trading services		–	**20 150**	**20 150**	**1 752**	**5 989**	**5 038**	**952**	19%	–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	20 150	20 150	1 752	5 989	5 038	952	19%	–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	–	**327 994**	**327 994**	**25 832**	**104 277**	**91 538**	**12 739**	**14%**	–
Expenditure - Functional										
Governance and administration		–	**72 397**	**72 397**	**5 189**	**16 037**	**19 121**	(3 085)	-16%	–
Executive and council		–	12 302	12 302	899	2 743	2 775	(32)	-1%	–
Finance and administration		–	58 190	58 190	4 144	12 908	15 892	(2 984)	-19%	–
Internal audit		–	1 905	1 905	146	386	454	(69)	-15%	–
Community and public safety		–	**92 285**	**92 285**	**7 288**	**19 811**	**22 206**	(2 395)	-11%	–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	20 075	20 075	2 095	4 432	5 018	(585)	-12%	–
Public safety		–	49 824	49 824	3 368	10 224	11 658	(1 434)	-12%	–
Housing		–	–	–	–	–	–	–		–
Health		–	22 386	22 386	1 825	5 155	5 530	(375)	-7%	–
Economic and environmental services		–	**146 056**	**146 056**	**12 662**	**31 907**	**34 061**	(2 155)	-6%	–
Planning and development		–	1 989	1 989	151	450	470	(20)	-4%	–
Road transport		–	139 970	139 970	12 200	30 569	32 666	(2 097)	-6%	–
Environmental protection		–	4 098	4 098	311	888	926	(38)	-4%	–
Trading services		–	**13 395**	**13 395**	**724**	**1 544**	**3 315**	**(1 771)**	-53%	–
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	13 395	13 395	724	1 544	3 315	(1 771)	-53%	–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	**324 133**	**324 133**	**25 863**	**69 298**	**78 703**	**(9 405)**	-12%	–
Surplus/ (Deficit) for the year		–	**3 860**	**3 860**	**(31)**	**34 979**	**12 835**	**22 144**	**1.7252764**	–

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Municipal Manager		–	34 208	34 208	1 202	3 606	10 767	(7 161)	-66.5%	–
Vote 3 - Corporate Services		–	541	541	4	62	135	(73)	-54.1%	–
Vote 4 - Finance		–	80 547	80 547	623	39 119	29 443	9 676	32.9%	–
Vote 5 - Community Services		–	212 699	212 699	24 003	61 490	51 193	10 297	20.1%	–
Total Revenue by Vote	2	–	327 994	327 994	25 832	104 277	91 538	12 739	13.9%	–
Expenditure by Vote	1									
Vote 1 - Municipal Manager		–	18 114	18 114	1 376	4 017	4 154	(138)	-3.3%	–
Vote 3 - Corporate Services		–	22 589	22 589	1 580	5 116	6 942	(1 827)	-26.3%	–
Vote 4 - Finance		–	31 884	31 884	2 270	6 896	8 089	(1 192)	-14.7%	–
Vote 5 - Community Services		–	251 546	251 546	20 638	53 270	59 518	(6 248)	-10.5%	–
Total Expenditure by Vote	2	–	324 133	324 133	25 863	69 298	78 703	(9 405)	-11.9%	–
Surplus/ (Deficit) for the year	2	–	3 860	3 860	(31)	34 979	12 835	22 144	172.5%	–

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity			–	–	–	–	–	–		
Service charges - Water			–	–	–	–	–	–		
Service charges - Waste Water Management			990	990	77	227	248	(21)	-8%	
Service charges - Waste management			20 150	20 150	1 752	5 989	5 038	952	19%	
Sales of Goods and Rendering of Services			157 842	157 842	20 108	49 898	36 540	13 358	37%	
Agency services			14 606	14 606	1 202	3 606	3 651	(45)	-1%	
Interest			–	–	–	–	–	–		
Interest earned from Receivables			354	354	–	–	36	(36)	-100%	
Interest earned from Current and Non Current Assets			9 500	9 500	539	824	1 950	(1 126)	-58%	
Dividends			–	–	–	–	–	–		
Rent on Land			–	–	–	–	–	–		
Rental from Fixed Assets			18 377	18 377	1 470	4 410	4 388	22	0%	
Licences or Permits			1 531	1 531	131	371	383	(12)	-3%	
Special rating levies			–	–	–	–	–	–		
Construction Contract Revenue			–	–	–	–	–	–		
Development Charges			–	–	–	–	–	–		
Operational Revenue			1 761	1 761	145	946	354	592	167%	
Non-Exchange Revenue								–		
Property rates			–	–	–	–	–	–		
Surcharges and Taxes			–	–	–	–	–	–		
Fines, penalties and forfeits			–	–	–	–	–	–		
Licence and permits			–	–	–	–	–	–		
Transfer and subsidies - Operational			97 424	97 424	409	38 007	38 951	(944)	-2%	
Interest			–	–	–	–	–	–		
Fuel Levy			–	–	–	–	–	–		
Operational Revenue			–	–	–	–	–	–		
Gains on disposal of Fixed and Intangible Assets			2 660	2 660	–	–	–	–		
Other Gains			–	–	–	–	–	–		
Discontinued Operations			–	–	–	–	–	–		
Total Revenue (excluding capital transfers and contributions)		–	325 195	325 195	25 832	104 277	91 538	12 739	14%	–
Expenditure By Type										
Employee related costs			186 009	186 009	13 915	42 868	43 982	(1 115)	-3%	
Remuneration of councillors			7 423	7 423	588	1 794	1 856	(62)	-3%	
Bulk purchases - electricity			–	–	–	–	–	–		
Inventory consumed			46 455	46 455	5 716	12 134	11 610	524	5%	
Debt impairment			100	100	–	–	–	–		
Depreciation, amortisation and impairment			3 850	3 850	315	932	963	(31)	-3%	
Interest, Dividends and Rent on Land			3 487	3 487	195	276	872	(596)	-68%	
Contracted services			34 059	34 059	2 893	4 896	7 998	(3 102)	-39%	
Transfers and subsidies			1 000	1 000	244	244	250	(6)	-2%	
Irrecoverable debts written off			–	–	–	–	–	–		
Operational Cost			41 750	41 750	1 998	6 155	11 173	(5 018)	-45%	
Disposal of Fixed and Intangible Assets			–	–	–	–	–	–		
Other Losses			–	–	–	–	–	–		
Total Expenditure		–	324 133	324 133	25 863	69 298	78 703	(9 405)	-12%	–
Surplus/(Deficit)		–	1 061	1 061	(31)	34 979	12 835	22 144	0	–
Transfers and subsidies - capital (monetary allocations)			2 799	2 799	–	–	–	–		
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		–	3 860	3 860	(31)	34 979	12 835	22 144	0	–
Income Tax								–		
Surplus/(Deficit) after income tax		–	3 860	3 860	(31)	34 979	12 835	22 144	0	–
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		–	3 860	3 860	(31)	34 979	12 835	22 144	0	–
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		–	3 860	3 860	(31)	34 979	12 835	22 144	0	–

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Management Services		–	–	–	–	–	–	–		–
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
Vote 4 - Finance		–	–	–	–	–	–	–		–
Vote 5 - Community Services		–	20 800	20 800	4 220	4 689	5 200	(511)	-10%	–
Total Capital Multi-year expenditure	4,7	–	**20 800**	**20 800**	**4 220**	**4 689**	**5 200**	**(511)**	**-10%**	–
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 2 - Management Services		–	–	–	–	–	–	–		–
Vote 3 - Corporate Services		–	688	688	–	372	172	200	117%	–
Vote 4 - Finance		–	–	–	–	–	–	–		–
Vote 5 - Community Services		–	6 938	6 938	–	1 745	1 735	11	1%	–
Total Capital single-year expenditure	4	–	7 626	7 626	–	2 117	1 907	**211**	**11%**	–
Total Capital Expenditure		–	**28 426**	**28 426**	**4 220**	**6 807**	**7 107**	**(300)**	**-4%**	–
Capital Expenditure - Functional Classification										
Governance and administration		–	**688**	**688**	–	–	–	–		–
Executive and council			–	–	–	–	–	–		
Finance and administration			688	688	–	–	–	–		
Internal audit			–	–	–	–	–	–		
Community and public safety		–	**6 887**	**6 887**	–	**1 745**	**1 722**	23	1%	–
Community and social services			–	–	–	–	–	–		
Sport and recreation			180	180	–	105	45	60	133%	
Public safety			5 479	5 479	–	1 640	1 370	270	20%	
Housing			–	–	–	–	–	–		
Health			1 228	1 228	–	–	307	(307)	-100%	
Economic and environmental services		–	**51**	**51**	–	–	**13**	(13)	-100%	–
Planning and development			–	–	–	–	–	–		
Road transport			–	–	–	–	–	–		
Environmental protection			51	51	–	–	13	(13)	-100%	
Trading services		–	–	–	–	**105**	**1 415**	(1 310)	-93%	–
Energy sources			–	–	–	–	1 370	(1 370)	-100%	
Water management			–	–	–	105	45	60	133%	
Waste water management			–	–	–	–	–	–		
Waste management			–	–	–	–	–	–		
Other			–	–	–	–	–	–		
Total Capital Expenditure - Functional Classification	3	–	**7 626**	**7 626**	–	**1 850**	**3 149**	**(1 299)**	**-41%**	–
Funded by:										
National Government			–	–	–	–	–	–		
Provincial Government			2 799	2 799	–	–	700	(700)	-100%	
District Municipality			–	–	–	–	–	–		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)			–	–	–	–	–	–		
Transfers recognised - capital		–	**2 799**	**2 799**	–	–	**700**	**(700)**	**-100%**	–
Borrowing	6		20 800	20 800	4 220	4 689	5 200	(511)	-10%	
Internally generated funds			4 827	4 827	–	2 117	1 207	911	75%	
Total Capital Funding		–	**28 426**	**28 426**	**4 220**	**6 807**	**7 107**	**(300)**	**-4%**	–

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents			68 406	68 406	127 426	68 406
Short term Investments			–	–	–	–
Trade and other receivables from exchange transactions			9 963	9 963	6 005	9 963
Receivables from non-exchange transactions			605	605	(84)	605
Current portion of non-current receivables			2 320	2 320	–	2 320
Inventory			1 263	1 263	1 372	1 263
VAT Receivable			793	793	608	793
Other current assets			–	–	712	–
Total current assets		–	**83 350**	**83 350**	**136 038**	**83 350**
Non current assets						
Investments			–	–	–	–
Investment property			12 701	12 701	12 776	12 701
Property, plant and equipment			151 957	151 957	122 932	151 957
Biological assets			–	–	–	–
Living resources			–	–	–	–
Heritage assets			–	–	–	–
Intangible assets			265	265	123	265
Trade and other receivables from exchange transactions			–	–	–	–
Non-current receivables from non-exchange transactions			24 829	24 829	30 215	24 829
Other non-current assets			–	–	–	–
Total non current assets		–	**189 751**	**189 751**	**166 047**	**189 751**
TOTAL ASSETS		–	**273 101**	**273 101**	**302 085**	**273 101**
LIABILITIES						
Current liabilities						
Bank overdraft			–	–	–	–
Financial liabilities			2 920	2 920	(724)	2 920
Consumer deposits			8	8	8	8
Trade and other payables from exchange transactions			6 999	6 999	3 747	6 999
Trade and other payables from non-exchange transactions			3 303	3 303	644	3 303
Provision			17 158	17 158	15 005	17 158
VAT Payable			–	–	1 038	–
Other current liabilities			4 711	4 711	437	4 711
Total current liabilities		–	**35 100**	**35 100**	**20 155**	**35 100**
Non current liabilities						
Financial liabilities			47 703	47 703	49 663	47 703
Provision			3 576	3 576	17 632	3 576
Long term portion of trade payables			–	–	–	–
Other non-current liabilities			59 160	59 160	60 563	59 160
Total non current liabilities		–	**110 438**	**110 438**	**127 858**	**110 438**
TOTAL LIABILITIES		–	**145 538**	**145 538**	**148 013**	**145 538**
NET ASSETS	2	–	**127 563**	**127 563**	**154 072**	**127 563**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)			106 563	106 563	133 072	106 563
Reserves and funds			21 000	21 000	21 000	21 000
Other			–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	**127 563**	**127 563**	**154 072**	**127 563**

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			–	–	–			–		–
Service charges			21 140	21 140	1 829	1 829	3 523	(1 695)	-48%	21 140
Other revenue			194 017	194 017	23 574	23 574	32 336	(8 762)	-27%	194 017
Transfers and Subsidies - Operational			97 424	97 424	–	–	32 475	(32 475)	-100%	97 424
Transfers and Subsidies - Capital			2 799	2 799	–	–	–	–		2 799
Interest			9 854	9 854	539	539	1 642	(1 104)	-67%	9 854
Dividends								–		–
Payments										
Suppliers and employees			(314 358)	(314 358)	(26 864)	(26 864)	(49 205)	(22 341)	45%	(314 358)
Finance charges			(2 500)	(2 500)	–	–	(1 237)	(1 237)	100%	(2 500)
Transfers and Subsidies			(1 000)	(1 000)	244	244	(167)	(410)	246%	(1 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	7 376	7 376	(679)	(679)	19 368	20 046	104%	7 376
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					–	–	–	–		–
Insurance Refund - Capital					–	–	–	–		–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments					–	–	–	–		–
Payments										
Capital assets			(28 426)	(28 426)	(4 220)	(4 220)	(4 738)	(517)	11%	(28 426)
Retention (Capital)								–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(25 766)	(25 766)	(4 220)	(4 220)	(4 738)	(517)	11%	(25 766)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		–
Borrowing long term/refinancing			20 800	20 800	49 200	49 200	–	49 200	#DIV/0!	20 800
Increase (decrease) in consumer deposits								–		–
Payments										
Repayment of borrowing			(4 595)	(4 595)	(703)	(703)	(1 638)	(935)	57%	(4 595)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	16 205	16 205	48 497	48 497	(1 638)	(50 135)	3061%	16 205
NET INCREASE/ (DECREASE) IN CASH HELD		–	(2 185)	(2 185)	43 598	43 598	12 992			(2 185)
Cash/cash equivalents at beginning:			70 590	70 590	48 148	70 590	70 590			70 590
Cash/cash equivalents at month/year end:		–	68 406	68 406	91 746	114 189	83 583			68 406

PART 3 – SUPPORTING DOCUMENTATION

DC3 Overberg - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - Q1 First Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months						
Municipality								
Nedbank - 037881714042			Call Account	4 888	72	(21 700)	31 500	14 760
Nedbank - 037881183454			Call Account (KWK Rehab)	42 201	267	(10 000)	–	32 468
Nedbank - 037881185767			Call Account (CRRF)	9 181	54	–	145	9 380
Absa Bank - 9358892970			Investment Tracker (Main)	1 030	6	(4 600)	26 700	23 136
Absa Bank - 9374585345			Investment Tracker (Special)	22 863	147	–	22 500	45 510
								–
								–
Municipality sub-total				80 163	545	(36 300)	80 845	125 253
TOTAL INVESTMENTS AND INTEREST	2			80 163	545	(36 300)	80 845	125 253

DC3 Overberg - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS	1.2									
Operating										
National Government										
Monetary Allocations								–		
Local Government Equitable Share			89 652	89 652	–	37 355	37 355	–		89 652
Finance Management			1 200	1 200	1 200	1 200	1 200	–		1 200
EPWP Incentive			1 534	1 534	384	384	384	–		1 534
Rural Roads Asset Management Grant			3 249	3 249	2 262	2 262	2 262	–		3 249
Total Monetary Allocations		-	95 635	95 635	3 846	41 201	41 201	–		95 635
Total Operating/National Government		-	95 635	95 635	3 846	41 201	41 201	–		95 635
Provincial Government								–		
Monetary Allocations								–		
CDW Operational Support Grant			59	59	–	–	–	–		59
Human Capacity Building Grant			1 430	1 430	–	–	–	–		1 430
Total Monetary Allocations		-	1 489	1 489	-	-	-	–		1 489
Total Operating/Provincial Government		-	1 489	1 489	-	-	-	–		1 489
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]								–		
Total Monetary Allocations		-	-	-	-	-	-	–		-
Allocations In-kind								–		
Other transfers/grants [insert description]								–		
Total Allocations In-kind		-	-	-	-	-	-	–		-
Total Operating/District Municipalities		-	-	-	-	-	-	–		-
Other Grant Providers								–		
Monetary Allocations								–		
SETA			300	300		27		27	#DIV/0!	300
Total Monetary Allocations		-	300	300	-	27	-	27	#DIV/0!	300
Allocations In-kind								27	#DIV/0!	
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-	27	#DIV/0!	-
Total Operating/Other Grant Providers		-	300	300	-	27	-			300
Total Operating	5	-	97 424	97 424	3 846	41 228	41 201			97 424
Capital										
National Government										
Monetary Allocations										
Total Monetary Allocations		-	-	-	-	-	-			-
Total Capital/National Government		-	-	-	-	-	-			-
Provincial Government										
Monetary Allocations										
Fire Service Capacity Building Grant			1 299	1 299						1 299
MUNICIPAL WATER RESILIANCE GRANT			1 500	1 500						1 500
Total Monetary Allocations		-	2 799	2 799	-	-	-			2 799
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-			-
Total Capital/Provincial Government		-	2 799	2 799	-	-	-			2 799
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-			-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-			-
Total Capital/District Municipalities		-	-	-	-	-	-			-
Other Grant Providers										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		-	-	-	-	-	-			-
Allocations In-kind										
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-			-
Total Capital/Other Grant Providers		-	-	-	-	-	-			-
Total Capital	5	-	2 799	2 799	-	-	-			2 799
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		-	100 223	100 223	3 846	41 228	41 201			100 223

DC3 Overberg - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share			89 652	89 652	–	37 355	37 654	(299)	-0.8%	
Finance Management			1 200	1 200	37	97	225	(128)	-56.8%	
EPWP Incentive			1 534	1 534	339	272	225	47	21.1%	
Rural Roads Asset Management Grant			3 249	3 249	70	70	400	(330)	-82.6%	
Total Monetary Allocations		-	**95 635**	**95 635**	**446**	**37 794**	**38 504**	**(710)**	-1.8%	-
Total National Government		-	**95 635**	**95 635**	**446**	**37 794**	**38 504**	**(710)**	-1.8%	-
Provincial Government								–		
Monetary Allocations								–		
CDW Operational Support Grant			59	59	2	2	15	(13)	-88.7%	
Human Capacity Building Grant			1 430	1 430	75	232	358	(126)	-35.2%	
Total Monetary Allocations		-	**1 489**	**1 489**	**77**	**233**	**372**	(139)	-37.3%	-
Total Provincial Government		-	**1 489**	**1 489**	**77**	**233**	**372**	**(139)**	-37.3%	-
Monetary Allocations										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind								–		
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Operating/District Municipalities		-	-	-	-	-	-	-		-
Other Grant Providers										
Monetary Allocations										
SETA			300	300	–	–	75	(75)	-100.0%	
Total Monetary Allocations		-	**300**	**300**	-	-	**75**	**(75)**	**(0)**	-
Allocations In-kind										
Other transfers/grants [insert description]								–		
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Operating/Other Grant Providers		-	**300**	**300**	-	-	**75**	**(75)**	**(0)**	-
Total operating expenditure of Transfers and Grants		-	**97 424**	**97 424**	**522**	**38 028**	**38 951**	**(924)**	**(0)**	-
Capital										
National Government										
Monetary Allocations										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Total National Government		-	-	-	-	-	-	-		-
Provincial Government										
Monetary Allocations										
Fire Service Capacity Building Grant			1 299	1 299	–	–	–	–		
MUNICIPAL WATER RESILIANCE GRANT			1 500	1 500	–	–	–	–		
Total Monetary Allocations		-	**2 799**	**2 799**	-	-	-	-		-
Total Provincial Government		-	**2 799**	**2 799**	-	-	-	-		-
District Municipalities										
Monetary Allocations										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind										
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Capital/District Municipalities		-	-	-	-	-	-	-		-
Other Grant Providers										
Monetary Allocations										
Total Monetary Allocations		-	-	-	-	-	-	-		-
Allocations In-kind										
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	**2 799**	**2 799**	-	-	-	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	**100 223**	**100 223**	**522**	**38 028**	**38 951**	**(924)**		-

DC3 Overberg - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary			5 208	5 208	411	1 244	1 302	(57)	-4%	
Cell phone Allowance			470	470	38	116	118	(1)	-1%	
Housing Allowance			–	–	–	–	–	–		
In-kind Benefits			–	–	–	–	–	–		
Market Related Non-pensionable Allowance			–	–	–	–	–	–		
Motor Vehicle Allowance			1 644	1 644	133	417	411	6	1%	
Office-bearer Allowance			–	–	–	–	–	–		
Out of pocket Expenses			–	–	–	–	–	–		
Travelling Allowance			–	–	–	–	–	–		
Use of Personal Facilities			–	–	–	–	–	–		
Total Allowances and Service Related Benefits		-	7 321	7 321	582	1 778	1 830	(53)	-3%	-
Social Contributions										
Medial Aid Benefits			–	–	–	–	–	–		
Pension Fund Contributions			101	101	5	16	25	(9)	-36%	
Total Social Contributions		-	101	101	5	16	25	(9)	-36%	-
Total Councillors		-	7 423	7 423	588	1 794	1 856	(62)	-3%	-
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary			5 057	5 057	396	1 400	1 264	135	11%	
Bonuses			568	568	–	–	–	–		
Allowance								–		
Accommodation, Travel and Incidental			–	–	–	–	–	–		
Cellular and Telephone	3		120	120	10	30	30	–		
Housing Benefits	3		6	6	1	5	2	4	241%	
Non-pensionable			–	–	–	–	–	–		
Travel or Motor Vehicle	3		257	257	20	59	64	(5)	-7%	
Voluntary Work			–	–	–	–	–			
Total Allowance		-	383	383	31	95	96	(1)	-1%	-
Service Related Benefits										
Acting	3		140	140	–	43	35	8	23%	
Total Service Related Benefits		-	140	140	-	43	35	8	23%	-
Total Salaries and Allowances		-	6 148	6 148	427	1 538	1 395	143	10%	-
Social Contributions										
Bargaining Council			–	–	–	–	–	–		
Group Life Insurance			64	64	5	15	16	(1)	-5%	
Medical			–	–	–	–	–	–		
Pension			621	621	52	184	155	29	19%	
Unemployment Insurance			9	9	1	2	2	(0)	-8%	
Total Social Contributions		-	694	694	58	201	173	28	16%	-
Post-retirement Benefit	6									
Sub Total - Senior Managers of Municipality		-	6 842	6 842	485	1 739	1 568	170	11%	-
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary			113 107	113 107	8 660	26 917	28 277	(1 359)	-5%	
Bonuses			9 512	9 512	82	187	–	187	#DIV/0!	
Allowance										
Accommodation, Travel and Incidental			–	–	–	–	–	–		
Cellular and Telephone	3		502	502	36	107	126	(19)	-15%	
Housing Benefits	3		446	446	28	85	112	(27)	-24%	
Non-pensionable			–	–	–	–	–	–		
Travel or Motor Vehicle	3		5 684	5 684	473	1 310	1 421	(111)	-8%	
Voluntary Work			–	–	–	–	–	–		
Total Allowance		-	6 633	6 633	537	1 501	1 658	(157)	-9%	-
Service Related Benefits										
Acting	3		150	150	27	68	38	30	81%	
Bonus	3		–	–	–	–	–	–		
Danger Allowance	3		–	–	–	–	–	–		
Entertainment	3		–	–	–	–	–	–		
Fire Brigade			–	–	–	–	–	–		
In-kind Benefits	3		–	–	–	–	–	–		
Leave Pay	3		250	250	13	26	63	(36)	-58%	
Lifeguard/Duty Squads			–	–	–	–	–	–		
Long Service Award			–	–	–	–	–	–		
Overtime			2 050	2 050	205	644	513	132	26%	
Scarcity	3		–	–	–	–	–	–		
Standby Allowance	3		5 886	5 886	473	1 254	1 472	(218)	-15%	
Tools Allowance	3		–	–	–	–	–	–		
Uniform/Special/Protective Clothing	3		–	–	–	–	–	–		
Leave gratuity			–	–	–	–	–	–		
Long Term Service Award			601	601	64	193	150	43	29%	
Total Service Related Benefits		-	8 937	8 937	782	2 186	2 234	(49)	-2%	-
Total Salaries and Allowances		-	138 189	138 189	10 061	30 791	32 169	(1 378)	-4%	-
Social Contributions										
Bargaining Council			66	66	5	15	17	(1)	-8%	
Group Life Insurance			6 345	6 345	498	1 507	1 586	(80)	-5%	
Medical			13 618	13 618	1 120	3 368	3 404	(36)	-1%	
Pension			20 027	20 027	1 592	4 820	5 007	(187)	-4%	
Unemployment Insurance			923	923	66	200	231	(31)	-13%	
Total Social Contributions		-	40 979	40 979	3 281	9 910	10 245	(335)	-3%	-
Post-retirement Benefit	6									
Total Post-retirement Benefit		-	-	-	-	-	-	-		-
Costs Capitalised to PPE								–		
Sub Total - Other Municipal Staff		-	179 168	179 168	13 342	40 701	42 414	(1 713)		-
% increase	4									
Total Parent Municipality		-	193 432	193 432	14 414	44 234	45 838	(1 604)	-3%	-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	193 432	193 432	14 414	44 234	45 838	(1 604)		-
% increase	4									
TOTAL MANAGERS AND STAFF	5,7	-	186 009	186 009	13 827	42 440	43 982	(1 542)		-

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

Month	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July		28 426	28 426	1 640	1 640	2 369	729	30.8%	6%
August		–	–	946	2 586	4 738	2 152	45.4%	9%
September				4 220	6 807	7 107	300	4.2%	24%
October						7 107	–		
November						7 107	–		
December						7 107	–		
January						7 107	–		
February						7 107	–		
March						7 107	–		
April						7 107	–		
May						7 107	–		
June						7 107	–		
Total Capital expenditure	–	28 426	28 426	6 807					

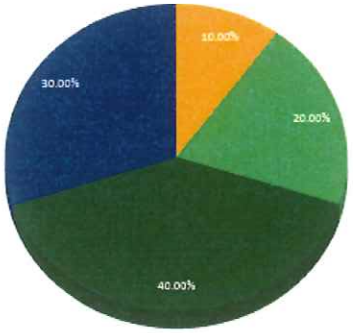
21) PART 4 – TOP LAYER SDBIP

Top Layer KPI Report

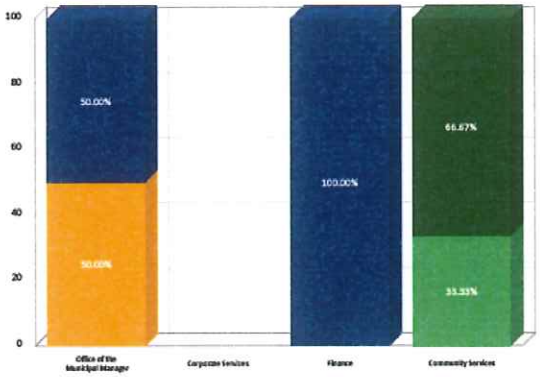
Quarter ending September 2026 - Quarter ending September 2026

Report drawn on 19 October 2026 at 10:05

Overberg District Municipality



Responsible Directorate



	Overberg District Municipality	Responsible Directorate					
		Council	Office of the Municipal Manager	Corporate Services	Finance	Community Services	[Unspecified]
Not Met	-	-	-	-	-	-	-
Almost Met	1 (10.00%)	-	1 (50.00%)	-	-	-	-
Met	2 (20.00%)	-	-	-	-	2 (33.33%)	-
Well Met	4 (40.00%)	-	-	-	-	4 (66.67%)	-
Extremely Well Met	3 (30.00%)	-	1 (50.00%)	-	2 (100.00%)	-	-
Did Not Occur	-	-	-	-	-	-	-
Not Yet Updated	-	-	-	-	-	-	-
Under Review	-	-	-	-	-	-	-
Total:	10*	-	2	0	2	6	-
	100%	-	20.00%	0.00%	20.00%	60.00%	-

** Excludes 26 KPIs which had no targets/actuals for the period selected.*

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

Overberg District Municipality

2026-2027: Top Layer KPI Report - First quarter ending September 2026

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Original Annual Target	Target	Actual	R	Performance Comment	Corrective Measures	Overall Performance for Quarter ending September 2026 to: Original Target	Actual	R
TL1	Office of the Municipal Manager	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 positions filled in the three highest levels of management per annum	2	0	0	NA			0	0	NA
TL2	Office of the Municipal Manager	Percentage of the capital budget spend on capital projects by 30 June (Reg)	% of capital budget spent (Actual amount spent on capital projects/Total amount budgeted for capital projects)	90%	25%	24%	O	Budget: R28 426 100 YTD Budget: R7 106 525 YTD Actual: R6 806 555 Capital spending is slightly below SDBIP projections of 25% but considering the commitments reported information reflects at 36% that is positive to date.	With commitments YTD actual reflects 36%	25%	24%	O
TL3	Office of the Municipal Manager	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	0	0	NA			0	0	NA
TL4	Office of the Municipal Manager	Complete 90% of the Risk Based Audit Plan (RBAP) for the financial year by 30 June	Percentage of RBAP completed (Number of audits and tasks completed for the period identified in the RBAP/Number of audits and tasks identified in the RBAP)	90%	10%	15%	B	YTD: 3/20 audits conducted PDO Quarter 1 Follow up Risk Management Tariffs Additional capacity was added to the department.		10%	15%	B
TL5	Office of the Municipal Manager	Draft a five year IDP and submit to Council for consideration by 31 March	IDP drafted and submitted	1	0	0	NA			0	0	NA
TL6	Office of the Municipal Manager	Develop a District IDP Framework Plan and submit to Council for consideration by 31 March	Plan developed and submitted	1	0	0	NA			0	0	NA
TL7	Office of the Municipal Manager	Conduct Strategic Risk assessment with Mayco by May	Risk assessment conducted	1	0	0	NA			0	0	NA

TL8	Office of the Municipal Manager	Submit Top-layer SDBIP 2027/2028 to the Mayor for approval within 28 days after adoption of the IDP and budget	TL SDBIP submitted	1	0	0	NA			**0**	**0**	NA
TL9	Corporate Services	Review and update the Staff Establishment as per the MSR and table to Council by 31 May	Reviewed staff establishment tabled per annum	1	0	0	NA			**0**	**0**	NA
TL10	Corporate Services	Percentage of the municipal training budget spent on implementing the workplace skills plan by 30 June (Reg)	% of the municipal training budget spent ((Actual total training expenditure divided by total training budget)x100)	90%	0%	0%	NA			**0%**	**0%**	NA
TL11	Corporate Services	Develop a five year Workplace Skills Plan and submit to Council for consideration by 31 March	Plan developed and submitted to Council	1	0	0	NA			**0**	**0**	NA
TL12	Corporate Services	Review the HR Strategy and submit to Council for consideration by 30 June	Strategy reviewed and submitted to Council	1	0	0	NA			**0**	**0**	NA
TL13	Corporate Services	Conduct a skills audit for the Administration (excluding senior management) by 31 December	% of the skills audit conducted (Number of staff skills audit completed/Total number of staff on 31 December)	100%	0%	0%	NA			**0%**	**0%**	NA
TL14	Corporate Services	Create temporary work opportunities through the municipality's EPWP programme by 30 June	Number of temporary EPWP work opportunities created per annum	96	0	0	NA			**0**	**0**	NA
TL15	Corporate Services	Review the Council Rules of Order and submit to Council for consideration by the end of March	Rules of Order reviewed and submitted to Council	1	0	0	NA			**0**	**0**	NA
TL16	Corporate Services	Review the Delegation Register and submit to Council for consideration by 31 May	Delegation register reviewed and submitted to Council	1	0	0	NA			**0**	**0**	NA
TL17	Finance	Measure financial viability in terms of the municipality's ability to meet it's service debt obligations by 30 June (Debt coverage) (Reg)	The number of times the municipality was able to meet it's Debt obligation ((Total operating revenue received - operating grants)/debt service payments))	7	0	0	NA			**0**	**0**	NA
TL18	Finance	Measure 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	3	4.79	B	Cashflow positive for the quarter R110342729/R23023082 The cash depleted at 2025/2026 year-end has been restored.		**3**	**4.79**	B
TL19	Finance	Measure 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)	12%	12%	0%	B	No waste management outstanding debtors reported at 30 September 2026		**12%**	**0%**	B

TL20	Finance	Develop a Revenue Enhancement Plan and submit to Council for consideration by 31 March	Plan developed and submitted for consideration to Council	1	0	0	NA			**0**	**0**	NA
TL21	Community Services	Take domestic drinking water samples in towns and communities to monitor water quality	Number of samples taken per annum	1 068	267	278	G2	Additional samples were taken in Overstrand municipal area due to water quality challenges of discoloration due to unknown cause and a private request.		**267**	**278**	G2
TL22	Community Services	Take food samples to monitor the quality of Food ito the FCD Act and legislative requirements	Number of samples taken per annum	696	174	186	G2	Additional private sampling request resulted in overperformance.		**174**	**186**	G2
TL23	Community Services	Take water samples at Sewerage Final Outflow to monitor water quality	Number of samples taken per annum	288	72	77	G2	Additional sampling point was added in the TWK area and 2 additional samples were taken in the Overstrand area due to a complaint received.		**72**	**77**	G2
TL24	Community Services	Spend 90% of the capital budget allocated for the refurbishment of the municipal health services building at Caledon depo by 30 June	% of the capital budget spent (Total amount of the capital project budget spent/Total amount of capital project)	90%	0%	0%	NA			**0%**	**0%**	NA
TL25	Community Services	Conduct an assessment to determine the extent of public health premises in the Overberg region and submit to Council for consideration by 30 June	Assessment conducted and report submitted	1	0	0	NA			**0**	**0**	NA
TL26	Community Services	Achieve a 95% compliance audit outcome for the Karwyderskraal Regional Landfill Facility for the annum	% compliance audit outcome achieved for the financial year	95%	0%	0%	NA			**0%**	**0%**	NA
TL27	Community Services	Complete the construction of Cell 5 portion, the access road and expansion of compost facility at Karwyderskraal Landfill site by 31 March	Project completed	1	0	0	NA			**0**	**0**	NA
TL28	Community Services	Develop a climate change needs and response assessment for ODM and submit to Council for consideration by 30 June	Climate change needs and response assessment developed and submitted to Council	1	0	0	NA			**0**	**0**	NA
TL29	Community Services	Table Disaster Risk Management Plan review to Council by 30 June	Reviewed Disaster Risk Management Plan tabled to Council	1	0	0	NA			**0**	**0**	NA
TL30	Community Services	Purchase a fire truck by 30 April	Number of trucks purchased	1	0	0	NA			**0**	**0**	NA
TL31	Community Services	Kilometres of gravel roads to be regravelled	Number of kilometres road regravelled per annum	50	12.5	13.5	G2	*Preliminary figures: Overperformance was due to the availability of all essential plants.		**12.5**	**13.5**	G2

TL32	Community Services	Kilometres of gravel roads to be bladed	Number of kilometres gravel road bladed per annum	6 500	1 625	1 625	G	* Preliminary Figures: 1625 km (Progress is monitored Manually) Unable to report on Actual Progress Accurately. WCG Dept of Infrastructure launched new IMMS System.		**1 625**	**1 625**	G
TL33	Community Services	Kilometres of roads resealed per annum	Number of kilometres of roads resealed	19.81	0	0	NA			**0**	**0**	NA
TL34	Community Services	Square meters of black top patching completed per annum	Number of square meters completed	1 700	400	400	G	* Preliminary figure: 400 square meters Unable to report on actual progress accurately. WCG Dept of Infrastructure launched new IMMS System.		**400**	**400**	G
TL35	Community Services	Complete a feasibility study with scenario plans for the resorts and submit to Council for consideration by 31 December	Feasibility study completed and submitted to Council.	1	0	0	NA			**0**	**0**	NA
TL36	Community Services	Develop a Regional Economic Integration Plan and submit to Council for consideration by 30 June	Plan developed and submitted for consideration to Council	1	0	0	NA			**0**	**0**	NA

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

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

- Vote 1 – Municipal Manager

Underspending is because of overall spending on various line items within the directorate.

2 KPIs were measured during the quarter of which 1 KPI (TL2 – Capital Budget spending) was almost met and TL 5 was well met.

YTD Budget: R 4 154	Actual: R 4 017	Variance: -3.3%

- Vote 3 – Corporate Service

Underspending was mostly because of spending on computer licences and specialised security systems that will happen later than anticipated.

No KPI measures during the Quarter. Most of the KPI targets are set from the second quarter.

YTD Budget: R 6 942	Actual: R 5 116	Variance: -26.3%

- Vote 4 – Finance

The directorate's expenditure is well below the projected budget for the period to date. The variance consists of the RRAMS project being less than amount allocated by national treasury. Further variance is caused by vacancies within the directorate.

2 KPIs were measured during the quarter of which both were well met. TL19 (Service Debtors) No debtors were outstanding in relation to waste management.

Underspending in the directorate

YTD Budget: R 8 089	Actual: R 6 896	Variance: -14.7%

- Vote 5 – Community Services

6 KPI's were measure during the quarter.
The following findings for the directorate was identified:

Roads Services – 3 KPIs - Preliminary figures were provided as the municipality was unable to report on actual progress accurately. WCG Dept of Infrastructure launched new IMMS System.

WCG Dept of Infrastructure launched new IMMS System at the beginning of the financial year. The System unfortunately have extensive errors and bugs that are in the process of being resolved / addressed. The updated figures will be corrected as soon as the system ready. The preliminary figures indicated currently that all 3 KPIs were met during the quarter.

Municipal Health Services – 3 KPI's were measured and all were well met.

The underspending in the section is predominantly visible in the Solid Wate Department where municipal services are paid the following month and the Roads department where projects that will need to be rolled over to the 2026/27 financial year has yet to begin.

YTD Budget: R 59 518	Actual: R 53 270	Variance: -10.5%

Conclusion

Overall, the YTD Operating Expenditure amounts to 21%of the annual budget.