



# **FINANCIAL YEAR 2024/25**

## **SECTION 52**

### **QUARTERLY REPORT BY EXECUTIVE MAYOR**

**for the period ending**

**30 September 2025**

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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.

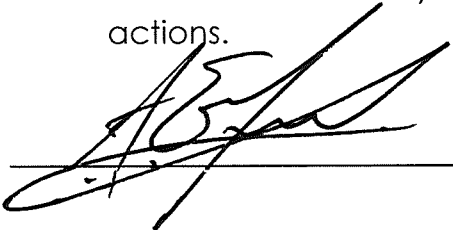
**Report to the Executive Mayor**

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 2025**.

Service Delivery and Budget Implementation Plan (non-financial performance) for the **first** quarter, **July 2025 – September 2025** is also included.

**Recommendations**

- The content of this report and supporting documentation for the **first quarter** ended **September 2025** 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.



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Ald A Franken  
Executive Mayor

Date: 24/10/2025

2) Municipal Manager's Quality Certificate

I, **RG Bosman, Municipal Manager** of Overberg District Municipality, hereby certify that –

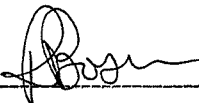
(mark as appropriate)

- 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 **September 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. RG Bosman**

Municipal Manager of **Overberg District Municipality DC3**

Signature  \_\_\_\_\_

Date 23/10/2025 \_\_\_\_\_

## 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
<b>Budget</b>	R 15 904 274	R307 545 993	R308 538 885
<b>Budget to date (BTD)</b>	R 1 032 000	R69 684 367	R88 995 138
<b>Year to date (YTD)</b>	R 7 378	R69 314 574	R81 579 967
<b>Variance to SDBIP</b>	-R 1 024 622	-R 369 793	-R 7 415 171
<b>YTD% Variance to SDBIP</b>	-99%	-1%	-8%
<b>% of Annual Budget</b>	0%	23%	26%

#### **Capital expenditures**

- To date the municipal capital spending is still reflecting very little spending to date. A large number of the capital projects is in SCM or planning phase. The largest key capital project is Kawyderskraal landfill site, and is in implementation phase, although legislated approvals is still outstanding.
- Finance will address this capital performance as part of the bi-monthly internal Project committee meeting (PCM) to address any challenges.

#### **Operational expenditures**

- Actual spending of R69.31m reported as of 30 September 2025.
- The bulk of these expenditures are accounted for as Employee related cost totalling R39.76m of the actuals recorded amount to date.
- Spending will be monitored over the periods going forward and challenges will also be addressed in the monthly project steering committee meeting.

### **Operational Revenues**

- The municipality received all legislated government allocations as per the National and Provincial gazette as promulgated. Grants is recorded as liabilities, whereafter revenue is recognised as expenditures incurred.
- Monthly billing is processed and currently no risk experienced with the revenue budget to date.
- Revenue is reported at 26% of Approved budgeted amounts on 30 September 2025.

### **Adjustment budget**

The administration table an adjustment budget during September 2025. This information will be included as part of the October monthly budget report.

4) Capital Programme Budget Report 2025/2026

**OVERBERG DISTRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28**

UKEY Description1	UKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
<b>DIRECTORATE: MUNICIPAL MANAGER OFFICE</b>						
			<b>COMMITTEE, RECORDS, COUNCIL SUPPRT</b>			
50101001901	20240707990087	CRR	DC3 Furniture and Office Equipment	R35 000	R0	R0
			TOTAL	R35 000	R0	R0
			<b>PERFORMANCE AND RISK MANAGEMENT</b>			
50101002181	20250704001467	CRR	DC3 Computer Equipment	R2 500	R1 627	R0
			TOTAL	R2 500	R1 627	R0
			<b>IDP AND COMMUNICATION</b>			
50101002151	20250704001458	CRR	DC3 Sound Equipment	R20 000	R0	R0
			TOTAL	R20 000	R0	R0
<b>DIRECTORATE: CORPORATE SERVICES</b>						
			<b>CORPORATE SERVICES : SUPPORT SERV</b>			
		CRR	DC3 Aircons			
50102000081	20240300963417	CRR	DC3 Septic tank	R160 000	R0	R0
50102000091	20251000970713	CRR	DC3 Fencing - Head Office	R105 000	R0	R0
			TOTAL	R265 000	R0	R0
			<b>ICT SERVICES</b>			
50101001891	20240707990084	CRR	DC3 Fingerprint system	R500 000	R0	R0
50101002111	20250704001446	CRR	DC3 Council Chamber Hybrid System	R600 000	R0	R0
50101002001	20240707990117	CRR	DC3 Computer Equipment	R155 000	R4 881	R0
			TOTAL	R1 255 000.00	R4 881.00	R0.00



**OVERBERG DISTRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28**

UKEY Description1	UKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
<b>DIRECTORATE: FINANCIAL SERVICES</b>						
			Supply Chain Management			
50101002121	20250704001449	CRR	DC3. Camera System	R42 000	R0	R0
			<b>TOTAL</b>	<b>R42 000</b>	<b>R0</b>	<b>R0</b>
<b>DIRECTORATE: COMMUNITY SERVICES</b>						
<b>LED, TOURISM, RESORTS AND EPWP</b>						
50101001821	20240707990059	CRR	DC3 Machinery and Equipment	R150 000	R0	R16 790
50101002131	20250704001452	CRR	DC3 Furniture and Office Equipment	R100 000	R870	R11 242
50101001741	20240707990044	CRR	DC3 Electrical DB Boxes	R123 000	R0	R0
50101001841	20240707990065	CRR	DC3 Access Control - Resort Uitenhage/Amsondi	R100 000	R0	R0
50101002231	20250704001490	CRR	DC3 Chalet Upgrade	R150 000	R0	R0
			<b>TOTAL</b>	<b>R623 000</b>	<b>R870</b>	<b>R28 033</b>
<b>EMERGENCY SERVICES</b>						
50101001641	20240707990029	CRR	DC3 Vehicle Refurbishment	R400 000	R0	R197 408
50101001761	20240707990050	CRR	DC3 Bunker Gear	R400 000	R0	R61 182
50101002051	20250704001428	CRR	DC3 Training Centre Training Management System	R250 000	R0	R0
50101001801	20240707990056	CRR	DC3 Rescue Equipment	R150 000	R0	R0
50101001421	20230709985500	GRANTS	DC3 Capacity Project	R500 000	R0	R0
50101001601	20240300963414	GRANTS	DC3 Water Truck	R447 983	R0	R0
50101002251	20251000970710	CRR	DC3 Water Truck	R205 791	R0	R0
			<b>TOTAL</b>	<b>R2 353 774</b>	<b>R0</b>	<b>R258 590</b>
<b>ENVIRONMENTAL MANAGEMENT SERVICES</b>						
50101002081	20250704001437	CRR	DC3 Vehicle - Rollbar and rubberised loadbin	R11 000	R0	R0
50101002171	20250704001464	CRR	DC3 Inspections and data gathering-Tablets	R20 000	R0	R15 502
50101002101	20250704001443	CRR	DC3 Spillkit (Sect 30)	R7 000	R0	R5 586
50101002071	20250704001434	CRR	DC3 Weighbridge software program	R200 000	R0	R0
			<b>TOTAL</b>	<b>R238 000</b>	<b>R0</b>	<b>R21 088</b>

## OVERBERG DISTRICT MUNICIPALITY - MULTI YEAR CAPITAL BUDGET FOR 2025/26 - 2027/28

UKEY Description1	UKEY Description2	FUNDING TYPE	DESCRIPTION	BUDGET 2025/26	ACTUAL YTD SPENDING	COMMITMENTS
			<b>MUNICIPAL HEALTH SERVICES</b>			
50101002091	20250704001440	CRR	DC3_Vehicle	R600 000	R0	R0
50101002141	20250704001455	CRR	DC3_Furniture and Office Equipment	R150 000	R0	R0
50101002161	20250704001461	CRR	DC3_Office Refurbishment	R1 120 000	R0	R0
			<b>TOTAL</b>	<b>R1 870 000</b>	<b>R0</b>	<b>R0</b>
			<b>SOLID WASTE MANAGEMENT</b>			
50101001751	20240707990047	LOANS	DC3_Cell 5	R9 200 000	R0	R865 909
			<b>TOTAL</b>	<b>R9 200 000</b>	<b>R0</b>	<b>R865 909</b>
			<b>GRAND TOTAL</b>	<b>R15 904 274.00</b>	<b>R7 378.00</b>	<b>R1 173 618.83</b>
			<b>Funding Sources</b>	<b>BUDGET 2025/26</b>	<b>ACTUAL YTD SPENDING</b>	<b>COMMITMENTS</b>
		CRR	Capital Replacement Reserve	R5 756 291	R7 378	R307 710
		2	Revenue	R0	R0	R0
		LOANS	External Loans	R9 200 000	R0	R865 909
		GRANTS	Grants	R947 983	R0	R0
		5	Private Contributions	R0	R0	R0
			<b>TOTAL</b>	<b>R15 904 274</b>	<b>R7 378</b>	<b>R1 173 619</b>

**Discussion:**

Actual spending to date is R7,378 of the budgeted amount. Committed for the period amounts to R1 173 619.00. Most of the commitments is for the Solid Waste (Kawyerskraal) and Emergency services (Fire)

**Key Capital project explanation:**

<b>Department</b>	<b>Project description</b>	<b>Approved Budget</b>	<b>Adjustment Budget</b>	<b>YTD expenditure</b>	<b>Commitments</b>	<b>Explanation</b>
SOLID WASTE MANAGEMENT	DC3_Cell 5 (External borrowings)	R9 200 000		R0.00	R865 909	SCM tender is in the process of being evaluated and awarded. BEC meeting schedule in October . Proposed final before end of October 2025. Implementation spending in process.
MUNICIPAL HEALTH SERVICES	DC3_Office Refurbishment	R1 120 000		R0.00	R0.00	Department is busy appointing a civil engineer to evaluate the facility to determine process going forward.
ICT SERVICES	DC3_Fingerprint system	R500 000		R0.00	R0.00	Project in specifications stage
ICT SERVICES	DC3_Council Chamber Hybrid System	R600 000		R0.00	R0.00	Project in specifications stage
EMERGENCY SERVICES	DC3_Capacity project (Grant funded)	R500,000		R0	R0	RFQ has been sent out for spending on the hazmat project.

## 5) Variance analysis – Operational and Capital Budget

### ODM budget – Revenue by source (Excluding Roads)

<b>SUMMARY INCOME &amp; EXPENDITURE 2025/2026 EXCLUDING ROADS AGENCY</b>						
Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	Variance	
SERVICES CHARGES - REFUSE	R 18 621 064.00	R 1 598 813.57	R 4 864 237.61	R 4 800 988.04	1.32%	
SERVICES CHARGES - SEWERAGE	R 900 000.00	R 11 937.44	R 22 382.70	R 99 400.73	-77.48%	
SERVICES CHARGES - WATER	R 25 000.00	R -	R -	R 2 500.00	-100.00%	
SALE OF GOODS AND SERVICES	R 12 453 224.00	R 1 219 591.73	R 1 960 112.61	R 1 911 791.19	2.53%	
RENT OF FACILITIES&EQUIPMENT	R 16 164 520.00	R 1 342 601.71	R 4 135 640.04	R 4 130 186.50	0.13%	
INTEREST EARNED-EXTERNAL INVES	R 9 202 000.00	R 1 247 385.47	R 1 250 225.50	R 922 756.03	35.49%	
INTEREST EARNED-OUTST DEBTORS	R 322 000.00	R 3 012.18	R 24 341.43	R 51 396.33	-52.64%	
LICENSES & PERMITS	R 1 444 500.00	R 105 269.45	R 282 939.97	R 304 353.47	-7.04%	
INCOME FOR AGENCY SERVICES	R 13 950 699.00	R 1 149 378.88	R 3 448 136.64	R 3 463 951.88	-0.46%	
GRANT&SUBSIDIES (OPERATING)	R 98 798 000.00	R 816 441.35	R 37 855 861.92	R 43 215 278.51	-12.40%	
GRANT&SUBSIDIES (CAPITAL)	R 947 983.00	R -	R -	R 94 798.30	-100.00%	
OTHER REVENUE	R 1 355 699.00	R 81 472.64	R 237 777.47	R 276 244.25	-13.92%	
PROFIT ON SALE	R 2 660 000.00	R -	R -	R 266 000.00	-100.00%	
	R 176 844 689.00	R 7 575 904.42	R 54 081 655.89	R 59 539 645.22	-9.17%	

#### Reasons for variance:

Total income to date is lower than anticipated with a variance of 9.17%. Year to date revenue reflects at R54m of a total budget of R176.84m. This represents almost 30.5% of budgeted amounts. **More details below as part of the explanations.**

#### **Services Charges – Refuse**

One of the main income contributors is Refuse services at the Kawyderskraal landfill site. Performance for the period reflect positive with more revenues recorded at month end than anticipated when compared to year-to-date budgets.

#### **Services Charges - Sewerage**

The income from sewerage services will only increase during the upcoming summer season when more semi-permanent residents will be visiting the resorts facilities. The income from the infrastructure levy has been added during the adjustment budget amount pertaining the this will be journalised during October to also reflect.

## **Sale of Goods and Services:**

### **Emergency services**

Services to B-municipalities are billed Bi-annually during October and February which affects the average monthly receivables.

### **Resorts**

Resorts generally start receiving advance monies for peak season. Bookings at Die Dam and Uilenkraalsmond resulting in an increase in the receivables, furthermore it is expected to increase gradually getting closer to festive season.

### **Interest Earned-External Investments**

Interest received on short term investments amounts for July and August has been recorded the amount for September reflects in the liquidity, refer to page 16 monthly investment report. The amount that will be recorded in next monthly report.

### **Interest Earned-Outstanding Debtors**

Interest on outstanding debtors has decreased due to debt collection initiatives resulting in less interest being charged.

### **Licenses & Permits**

The fire and health services are accountable for the revenues relating to licenses and permits. Revenue is recognised as services are rendered. This can fluctuate based on the performance of the departments. Monitoring of the revenue category and review will be done if required

### **Grant & Subsidies (Operating)**

Grants and subsidies reflect to operational transfers received from National and Provincial departments. These allocations are predominantly for project plans submitted as well as recurring grants on a yearly basis.

## Profit on sale

Budget of R2.6m for the sale of municipal properties not required for service delivery was included in the budget. A new strategy was developed, and proposal will be tabled at the property committee on the way forward. KPI to submit the strategy report to Municipal Manager's office is end of October 2025.

## ODM budget – Expenditure by type (Excluding Roads)

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance
EMPLOYEE COSTS-WAGES&SALARIES	R 101 395 626.00	R 7 781 692.33	R 23 016 785.90	R 23 851 146.81	-3.50%
REMUNERATION OF COUNCILLORS	R 7 136 333.00	R 571 668.35	R 1 717 495.55	R 1 744 877.78	-1.57%
BAD DEBTS	R 100 000.00	R -	R -	R 10 000.00	-100.00%
DEPRECIATION	R 3 696 786.00	R 308 065.50	R 924 196.50	R 924 196.50	0.00%
OTHER MATERIAL	R 4 403 020.00	R 222 859.77	R 612 519.30	R 790 995.58	-22.56%
INTEREST EXPENSE - EXTERNAL	R 1 097 236.00	R 29 000.00	R 87 000.00	R 161 923.60	-46.27%
CONTRACTED SERVICES	R 30 982 300.00	R 1 397 770.25	R 3 830 301.36	R 5 287 508.00	-27.56%
GRANTS & SUBSIDIES PAID	R -	R -	R 274 550.04	R 247 095.04	11.11%
GENERAL EXPENSES - OTHER	R 27 040 496.00	R 3 343 565.63	R 6 127 146.70	R 5 209 272.56	17.62%
	R 175 851 797.00	R 13 654 621.83	R 36 589 995.35	R 38 227 015.87	-4.28%

## Expenditure by type:

Total expenditures of 20% were recorded at the end of the quarter. The quarter reflects a slow start to the financial year and this is reflected in the spending percentages.

## Reasons for variance:

### Employee Costs-Wages & Salaries

Employee related cost account for the biggest spending category year to date ending 30 September 2025. A total of 63% of the year to date spending is accounted under this category. This is normal business performance reflected to date. Administration is continuously monitoring the employee cost category to ensure that spending is limited and within controls.

### Bad debts

The municipality do not write-off debts during the financial year. All efforts are taken to ensure that monies due to the municipality is collected optimally.

## Interest Expense – External

Interest expenses is the repayment of current obligations as per loan agreements. No challenges anticipated at this stage of the financial year.

## Contracted Services

The bulk of the contracted services are allocated towards the service delivery departments – (Municipal health services, Emergency services). These services are being utilised on a month-to-month basis and depend on timing and related activities. Monitoring and reviewing these expenditures is continuously implemented.

## Grants and subsidies paid

Grant and subsidies paid represent the financial obligations that the municipality paid relating to cash transfers to external parties (TASK arbitration Award). The correction of the transaction needs to be processed. The municipality account for the obligation as part of Liabilities in the Annual financial statements. Correction of the transaction needs to be processed.

## General expenditures – Other

General expenditures reflect all other expenditures not highlighted above. These will be monitored going forward. Year to date spending of 22% is recorded at 30 September 2025.

## Roads Revenue and expenditure Budget performance

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	Variance
SALE OF GOODS AND SERVICES	R 131 694 196.00	R 9 402 610.92	R 27 498 148.38	R 29 455 403.31	-6.64%
	R 131 694 196.00	R 9 402 673.99	R 27 498 310.99	R 29 455 492.90	-6.64%
Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance
EMPLOYEE COSTS-WAGES&SALARIES	R 71 568 000.00	R 5 611 945.20	R 16 741 374.90	R 17 173 286.73	-2.52%
OTHER MATERIAL	R 40 016 196.00	R 5 347 597.36	R 10 699 602.54	R 8 818 424.26	21.33%
INTEREST EXPENSE - EXTERNAL	R 330 000.00	R 26 666.67	R 80 000.01	R 81 000.01	-1.23%
CONTRACTED SERVICES	R 5 230 000.00	R 25 625.60	R 116 990.10	R 605 228.05	-80.67%
GRANTS & SUBSIDIES PAID	R 895 000.00	R 166 840.00	R 239 940.00	R 155 290.00	54.51%
GENERAL EXPENSES - OTHER	R 13 655 000.00	R 1 225 979.90	R 4 846 671.30	R 4 624 122.26	4.81%
	R 131 694 196.00	R 12 404 654.73	R 32 724 578.85	R 31 457 351.31	4.03%
<b>Total</b>	R -	R -3 001 980.74	R -5 226 267.86	R -2 001 858.41	

## **Revenue by source**

### **Reasons for variances:**

The Provincial roads budget is implemented from the period 1 April to 31 March annually. The municipal budget is implemented from 1 July to 30 June the following year.

Revenue recognition is done when funding is received. The invoice being processed for the September expenditure amounting to R13m is still to be billed to the Provincial department of Infrastructure.

The funding of the function is based on an expense and claim process and the monthly report will reflect accordingly.

## **Expenditure by type**

The cost of implementation of the roads agency function reflects a 25% spending for the end of the quarter. Spending normally increases significantly over the warmer summer periods.

## **Salaries and Wages**

Employee related cost is less due to bonuses and notch increases only occurring later in the financial year.

## **Grants and Subsidies paid**

The funds are used to fund the performing of municipal roads functions on behalf of the department. The department partners with external partners to perform the repair of fences next to the departmental roads. These functions are performed per agreement and this is done to optimise the performance of the department. Significant cost and time savings are achieved by implementing these project approaches.



6) Investment register 30 September 2025

MONTHLY INVESTMENT REPORT  
 OVERBERG DISTRICT MUNICIPALITY  
 REPORTING MONTH: September 2025

INSTITUTION	Account Type	Account number	Actual date	Balance as at 01 Sept 25	Movements for the month		Interest capitalised	Costs & Fees	Actual date	Balance as at 30 Sept 25	Interest earned	Rate
					Call Investments made	Call Investments withdrawn						
<b>INVESTMENTS</b>												
Nedbank	Call Account	037881714042		2 650 230,51	10 600 000,00	11 000 000,00	102 920,05			2 252 167,30	102 920,05	0,90%
Nedbank	Call Account (KMK Rohob)	037881163464		7 124 640,22	179 200,70		41 610,13			7 343 304,13	41 607,13	0,90%
Nedbank	Call Account (CRRF)	037881185767		802 417,61			6 640,14			888 057,70	5 640,14	0,90%
Abesa Bank	Investment Tracker (Multi)	9388892970		60 805 186,71		5 000 000,00	320 885,33			45 127 081,04	320 885,33	7,46%
Abesa Bank	Investment Tracker (Special)	8974460346		30 337 210,69			242 674,80			30 579 781,39	242 674,80	7,46%
<b>Total for Investments</b>				<b>R 90 889 686,54</b>	<b>R 10 679 200,70</b>	<b>R -16 000 000,00</b>	<b>R 713 630,25</b>			<b>R 95 262 391,67</b>	<b>R 713 630,25</b>	
<b>Current Accounts</b>												
Nedbank	Primary Bank Account	1176524409		1 977 045,93		1 10 218,00				1 807 226,14		0,00%
Abesa Bank	Cheque Account	1789000062		82 773,21	83 000,89					175 703,20		0,00%
<b>Total for Bank Accounts</b>				<b>R 2 060 719,04</b>	<b>R 83 000,89</b>	<b>R -110 218,00</b>	<b>R -</b>			<b>R 2 043 600,34</b>	<b>R -</b>	
<b>TOTAL</b>				<b>R 101 950 316,88</b>	<b>R 10 772 266,77</b>	<b>R -10 110 218,69</b>	<b>R 713 630,25</b>	<b>R -</b>	<b>R -</b>	<b>R 97 328 901,01</b>	<b>R 713 630,25</b>	

DATE: 14/10/2025

CHIEF FINANCIAL OFFICER: *Stanley*

The finance is continuously monitoring the municipal bank accounts and funds on a daily basis. This is done to ensure that access funds is invested to achieve optimal interest benefits.

7) External borrowing – 30 September 2025

<b><u>CASH FLOW REPORT IN TERMS OF PROVINCIAL CIRCULAR 10 &amp; 50</u></b>							
<b>Name of municipality</b>		<b>Overberg District Municipality</b>					
<b><u>SUMMARY OF EXTERNAL LOANS FOR MONTH</u></b>							
<b>Lending Institution</b>	<b>Balance 01/09/2025</b>	<b>Interest Capitalised September</b>	<b>Repayments September 2025</b>	<b>Balance 30/09/2025</b>	<b>Percentage</b>	<b>Sinking Funds</b>	<b>Loan Draw Downs</b>
Standard Bank	R 5 699 489.04	R 55 814.39	R 411 782.31	R 5 287 706.74	11.17%		R -
<b>Total</b>		<b>55 814.39</b>	<b>411 782.31</b>	<b>5 287 706.74</b>		<b>-</b>	<b>-</b>

The municipal outstanding debt obligation is currently fairly positive with a limited amount of External loans. The current loan has been taken up for the Kawyderskraal landfill site. This function is performed and benefit 3 of the local municipalities in the region.

## 8) Section 66 - Expenditure on Staff benefits: 01 July 2025 to 30 September 2025

### **PURPOSE**

To take note of the Expenditure on Staff Benefits report for the period ended September 2025.

### **BACKGROUND**

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

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

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

### **Comments**

*The information reported below is per the payroll management function in finance.*

The main contributors to the overtime and standby cost is associated with the following functions due to service delivery requirements:

- Emergency fire services
- Resorts

<b>Expenditure on staff benefits - categories</b>	<b>Budget 2025/2026</b>	<b>YTD Total</b>	<b>% Spent</b>	<b>01 July to 30 September 2025</b>
<b>Salaries &amp; Wages Section 66(a)</b>	106 248 811	26 596 723	25.0%	26 596 723
<b>Contributions for Pension &amp; Medical Scheme Section 66(b)</b>	27 639 986	6 178 973	22.4%	6 178 973
<b>Transport Allowance Section 66(c)</b>	6 509 154	1 289 101	19.8%	1 289 101
<b>Housing Benefits &amp; Allowances Section 66(d)</b>	390 438	82 773	21.2%	82 773
<b>Overtime, Shifts &amp; Standby Payments Section 66(e)</b>	7 509 213	1 768 896	23.6%	1 768 896
*** Fire Services	6 409 213	1 500 532	23.4%	1 500 532
*** LED.Tourism/Resorts	600 000	184 881	30.8%	184 881
*** Roads Services	500 000	83 483	16.7%	83 483
<b>Loans &amp; Advances Section 66(f)</b>	-	-		-
<b>Other related staff benefits or allowances Section 66(g)</b>	23 050 768	2 521 567	10.9%	2 983 016
***Operational Allowance	1 185 760	399 201	33.7%	399 201
***Annual bonus	9 616 866	89 974	0.9%	89 974
***Bargaining Council	65 127	14 909	22.9%	14 909
***Group Assurance	6 148 423	1 431 229	23.3%	1 431 229
***Long service bonus	Provision	174 681		174 681
***Paid out accumulated leave	Provision	286 768		286 768
***SARS - Levies	3 106 168	384 108	12.4%	384 108
***SARS - UIF	2 928 424	202 145	6.9%	202 145
	<b>171 348 370</b>	<b>38 438 033</b>	<b>22.4%</b>	<b>38 899 482</b>

## 9) Bank reconciliation

Overberg R S C \*\*\*L\*\*\*  
Cashbook Reconciliation for September 2025

### CASHBOOK

-----

Balance B/fwd - 1 September 2025	2060719.04
Revenue: 40101010031	35960106.48
Expenditure: 40101010032	35977316.18-

Other:

CASHBOOK BALANCE - 30 September 2025	----- 2043509.34 =====
--------------------------------------	------------------------------

### BANK STATEMENT

-----

Balance as per bank statement as at 30 September 2025	30/09/2025	2043509.34
--	------------	------------

PLUS:

Receipts not cleared in bank		
Other	0	

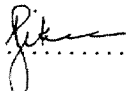
LESS:

Uncleared ACE	3	170166.00 ●
Outstanding cheques		
Bank transactions not on GL	3	170166.00- ●

Cash Book balance as at 30 September 2025	----- 2043509.34 ✓ =====
--	--------------------------------

Difference	0.00 ✓
------------	--------

Verified by: S Zikmann .....

Signature: .....  ..... On (dd/mm/ccyy) ...03/10/2025

**10) Cash Position and Liquidity**

The available cash as of 30 September 2025 is calculated as follows:

Item Description	Amounts
Balance as per CFA	R108 590 301
Interest	R713 538
<b>Sub total</b>	<b>R109 303 839</b>
Unspent conditional grants and funds	-R10 288 122
Consumer and Sundry deposits	-R8 160
Sinking fund investments	R0
External loans unspent	R0
EFF Accumulated Depreciation	R0
Provision for bonuses	R0
Capital Replacement reserve	-R15 243 709
VAT Refund (Roads Expenses prev years)	-R38 579 791
Rehabilitation provision (KWK)	-R7 124 540
Performance Bonus Provison	R0
Set aside for retention	R0
Capital Replacement Reserve Fund	-R5 441 203
Set aside for Creditor payments	-R4 000 000
Provision for leave Payment	-R650 000
Capital Funding Required	
Loan Repayments	-R5 611 160
<b>Cash Surplus (Deficit)</b>	<b>R22 357 153</b>

**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
<b>LIQUIDITY REQUIREMENT</b>	
Unspent Conditional Grants	R10 288 122
External Loans unspent	R0
1 (one) Month Operational Expenditure	R25 903 411
Provisions	R7 774 540
Capital Replacement Reserve	R20 684 912
Loan repayments	R1 870 387
Commitments for creditor payments	R4 008 160
<b>Total Liquidity Requirement</b>	<b>R70 529 532</b>
<b>ACTUAL LIQUIDITY AVAILABLE</b>	<b>R44 136 857</b>
Total Investments	R95 282 392
Capital Replacement Reserve Fund	-R5 441 203
VAT Refund (ABSA Deposit plus)	-R38 579 791
Rehabilitation provision (KWK)	-R7 124 540
<b>Balance of Investments</b>	<b>R44 136 857</b>
Cash book - Bank Balance	R1 893 407
Equitable share received in advance	-R14 678 238
Roads Invoice claim Sep	<b>R13 738 390</b>
Consumer Debtors (current – 60 days)	R 3 679 422
<b>Total Liquidity Available</b>	<b>R48 769 838</b>

**Positive** cash flow, over **R22.36 million** was calculated and total liquidity available of **48.77 million** liquidity as evident as on 30 September 2025.

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

**For September 2025, the calculation is as follows:**

	Original	Adjusted	Adjustment
Actual Revenue	R81 579 967	R80 640 119	-R939 848
Actual Expenditure	<u>R69 314 574</u>	<u>R69 314 574</u>	
<b>Surplus (Shortfall)</b>	<b>R12 265 393</b>	<b>R 11 325 545</b>	

The revenue adjustment is calculated as follows:

Equitable share received for September 2025	-R14 678 238
Roads Revenue invoice for September 2025	<u>R 13 738 390</u>
<b>Nett total revenue received in advance</b>	<b>-R 939 848</b>

## 11) Debtors Analysis

### 0 - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2025/26										Total	Over 1Yr	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Total									
<b>Debtors Age Analysis By Income Source</b>																		
Trade and Other Receivables from Exchange Transactions - Water	1200	7	3	6	6	4	5	36	84	151	135							
Trade and Other Receivables from Exchange Transactions - Electricity	1300	79	8	3	1	1	1	5	13	111	21							
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	-	1	1	0	1	1	50	82	135	134							
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-							
Other	1900	2 955	118	49	46	33	42	1 331	998	5 571	2 450							
<b>Total By Income Source</b>	<b>2000</b>	<b>3 041</b>	<b>129</b>	<b>59</b>	<b>54</b>	<b>39</b>	<b>49</b>	<b>1 421</b>	<b>1 176</b>	<b>5 969</b>	<b>2 739</b>							
<b>2024/25 - totals only</b>																		
<b>Debtors Age Analysis By Customer Group</b>																		
Organs of State	2200	1 603	-	-	-	8	-	-	94	1 705	102							
Commercial	2300	170	0	0	0	-	-	1 198	319	1 689	1 518							
Households	2400	1 268	129	58	54	31	49	223	763	2 575	1 120							
Other	2500	-	-	-	-	-	-	-	-	-	-							
<b>Total By Customer Group</b>	<b>2600</b>	<b>3 041</b>	<b>129</b>	<b>59</b>	<b>54</b>	<b>39</b>	<b>49</b>	<b>1 421</b>	<b>1 176</b>	<b>5 969</b>	<b>2 739</b>							

### Debtors analysis.

The largest portion on the current 0-30 days consist primarily of billing for solid waste volumes being dumped by the three local municipalities (R1.6 million) and semi-permanent billing of R1.27 million. These invoices are payable within 30 days.

A Fire account to the amount of R1.174 million is still outstanding for a fire being billed to an entity (180 days) and handed over to our debt collectors. ODM await feedback, alternatively other avenues will have to be explored

The collection rate for the month at the resorts amounts to **101.826%** for semi-permanent.



Arrears longer than 120 days is handed over to the collection agencies. Some instances where arrears exists like organs of state, there is processes in dealing with the accounts between the municipality and the departments as well as interest portions, where write off requests needs to be submitted to Council for approval. Historical debt will also need to be assessed as per policy for possible debt write-off before year end (December).

Billing is distributed via email and normal mail, the department is also phoning the debtors, to remind them of their arrear accounts.

Interest on arrears also assist in motivating debtors to pay earlier as well as not to incur hand-over costs to collection agencies.

12) Creditors Analysis

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

R thousands	Description	NT Code	Budget Year 2025/26										Total	Over 1 Year	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							
	<b>Creditors Age Analysis By Customer Type</b>																	
	Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	VAT (output less input)	0400	(93)	-	-	-	-	-	-	-	-	-	-	-	-	-	(93)	-
	Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Trade Creditors	0700	147	1 049	-	-	-	-	-	-	-	-	-	-	-	-	-	1 195
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other	0900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
	Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total By Customer Type</b>	<b>1000</b>	<b>54</b>	<b>1 049</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 103</b>

The Municipality is fully compliant with respect to creditors payments.

Creditors outstanding are only applicable where service / goods are not delivered in full, or part delivery is in process.

The bulk of the creditors is within the 30 days outstanding period as per legislation

13) Grant allocation and spending

Grants Allocations and spending YTD										
Grant	Prior year grants liability	Rolled- Over 24/25 approved	Allocation awarded 25/26	Actual Receipt funds to date 25/26	Total funds received to date	Spend to date	Committed	Total committed and spend	% spent on received funds	Balance on funds received to date
FMG	R -	R -	R 1 000 000.00	R 1 000 000.00	R 1 000 000.00	R 352 543.64	R -	R 352 543.64	35.25%	R 647 456.36
EPWP	R -	R -	R 1 500 000.00	R 375 000.00	R 375 000.00	R 223 514.41	R -	R 223 514.41	59.60%	R 1 51 485.59
CDW	R -	R -	R 57 000.00	R -	R -	R -	R -	R -	#DIV/0!	R -
RRAMS	R 2 081 563.00	R -	R 2 951 650.00	R -	R 2 081 563.00	R -	R -	R -	0.00%	R 2 081 563.00
WOSA	R 73 260.00	R -	R 1 000 000.00	R -	R 73 260.00	R 198 320.98	R -	R 198 320.98	270.71%	R 125 060.98
CAPACITY PROJECT	R -	R -	R 500 000.00	R 500 000.00	R 500 000.00	R -	R 61 182.00	R 61 182.00	12.24%	R 438 818.00
WC FMCG (MUN HEALTH REV)	R -	R -	R 1 420 000.00	R 1 420 000.00	R 1 420 000.00	R 260 230.68	R -	R 260 230.68	18.33%	R 1 159 769.32
WC FMCG (CREMATORIUM)	R -	R -	R 300 000.00	R 300 000.00	R 300 000.00	R -	R -	R -	0.00%	R 300 000.00
WC FMCG (HOLIDAY HOMES)	R -	R -	R 750 000.00	R 750 000.00	R 750 000.00	R -	R -	R -	0.00%	R 750 000.00
WC FMCG (STAR RATING)	R -	R -	R 1 305 000.00	R 1 305 000.00	R 1 305 000.00	R 1 572.05	R -	R 1 572.05	0.12%	R 1 303 427.95
WC FMCG TOTAL	R -	R -	R 3 775 000.00	R 3 775 000.00	R 3 775 000.00	R 261 802.73	R -	R 261 802.73	6.94%	R 3 513 197.27
WC FMCG Unspent 2024/25	R 2 266 664.00									R 2 266 664.00
Seta	R 66 465.00	R -	R 250 000.00		R 66 465.00	R 106 050.00	R -	R 106 050.00	159.56%	R 39 585.00
Municipal Service Delivery and Capacity Building Grant	R 524 176.00	R -	R -		R 524 176.00	R158 999.13	R -	R 158 999.13	30.33%	R 365 176.87
FIRE SERVICE CAPACITY GRANT	R 92 441.00	R -	R -		R 92 441.00	R0.00	R -	R -	0.00%	R 92 441.00
WCPT Water resilience grant	R -	R 447 983.00	R -	R 447 983.00	R 895 966.00	R -	R -	R -	0.00%	R 895 966.00
<b>Total Conditional Grants</b>	<b>R 5 104 569.00</b>	<b>R 447 983.00</b>	<b>R 11 033 650.00</b>	<b>R 6 097 983.00</b>	<b>R 9 383 871.00</b>	<b>R 1 301 230.89</b>	<b>R 61 182.00</b>	<b>R 1 362 412.89</b>		<b>R 10 288 122.11</b>

Unspent grants reported of **R10.2m** for the period ending 30 September 2025. A total of R6m of the grants was received for the 2025/26 financial year. The grants is cash-backed in terms of the National treasury requirements. The outcome of the roll-over process is still outstanding.

Some of the grant funding allocated to the municipality is multi-year projects and do not pose any risk with repayments.



# Western Cape Government

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

### NON-FINANCIAL QUARTERLY RETURN FORM

(July – September 2025)

Overberg District Municipality

Expenditure Summary

Project Description	Amount Transferred	Expenditure as at end September 2025	Balance	% Spent
Revenue Enhancement: Feasible study for the establishment of a crematorium	R 300 000.00	R	R 0	0%
<b>Total</b>	<b>R 300 000.00</b>	<b>R 0</b>	<b>R 0</b>	<b>0%</b>

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

**NON-FINANCIAL QUARTERLY RETURN FORM**

**(July – September 2025)**

**REVENUE ENHANCEMENT PROJECT**

**Feasible study for the establishment of a crematorium**

Planned activities and outputs to date

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

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

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

#### Challenges

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

#### Tender 13 - 2024

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

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

#### Tender 22-2024

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

### **Measures to address the challenges**

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

#### Tender 22-2024

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

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

### **Projected expenditure at year end**

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

### **Potential risk(s) and mitigation efforts**

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

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

### **Results**

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

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

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



# Western Cape Government

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

### NON-FINANCIAL QUARTERLY RETURN FORM

(July – September 2025)

Overberg District Municipality

#### Expenditure Summary

Project Description	Amount Transferred	Expenditure as at end September 2025	Balance	% Spent
MHS Revenue, Compliance & Tourism Enhancement	R 1 305 000.00	R 1 807.86	R 1 303 192.14	0.00%
<b>Total</b>	<b>R 1 305 000.00</b>	<b>R 1 807.86</b>	<b>R 1 303 192.14</b>	<b>0.00%</b>



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

**NON-FINANCIAL QUARTERLY RETURN FORM**

**(July – September 2025)**

**REVENUE ENHANCEMENT PROJECT**

MHS Revenue, Compliance & Tourism Enhancement

Planned activities and outputs to date

<b>Inputs/Activities</b>	<b>Outputs</b>	<b>Performance Indicators</b>	<b>Revised Delivery Date</b>	<b>Achieved (Y/N)</b>
4 x Environmental Health Practitioners	Recruitment & Selection	Two-year contracts concluded	30/09/2025 Revised 30/11/2025	N
Purchase of Personal Protective Equipment	Procurement	Issue PPE to participants	30/10/2025	
District Launch of the Project	Marketing of project	Number of participating Premises attended	1/11/2025	
Registration of Premises participating	Registered Premises	Number of Premises registered	30/11/2025	
Training of Food Handlers	Issue Training Certificates	Number of food handlers trained	31/01/2026	
Inspection of premises to determine compliance	Number of premises inspected	Number of food premises inspected	28/2/ 2026	
Development of	Premises with	Number QR	31/03/2026	

Inputs/Activities	Outputs	Performance Indicators	Revised Delivery Date	Achieved (Y/N)
QR Codes	QR codes	Code issued		
Issue Star Rating Certificates	Star Rated Premises	Number of Star Rating Certificates Issued	30/6/2026	

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

**Challenges**

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

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

**Measures to address the challenges**

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

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

**Projected expenditure at year end**

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

**Potential risk(s) and mitigation efforts**

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

None.

**Results**

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

None.



# Western Cape Government

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

### NON-FINANCIAL QUARTERLY RETURN FORM

(July – September 2025)

Overberg District Municipality

#### Expenditure Summary

Project Description	Amount Transferred	Expenditure as at end September 2025	Balance	% Spent
Feasibility Study & Business Plan for the Uilenkraalsmond Holiday Resort ownership restructuring.	R 750 000.00	R0	R750 000.00	0%
<b>Total</b>	<b>R 750 000.00</b>	<b>R0</b>	<b>R 750 000.00</b>	<b>0%</b>

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

**NON-FINANCIAL QUARTERLY RETURN FORM**

**(July – September 2025)**

**REVENUE ENHANCEMENT PROJECT**

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

Planned activities and outputs to date:

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

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

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

### Challenges

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

### Tender 12 - 2024

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

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

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

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

### **Measures to address the challenges**

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

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

### **Projected expenditure at year end**

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

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

### **Potential risk(s) and mitigation efforts**

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

If the SCM process is delayed, the all the grant funding committed might not be spend before 30 June 2025 and a request for a roll over will have to be submitted.

### **Results**

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

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

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



# Western Cape Government

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

### NON-FINANCIAL QUARTERLY RETURN FORM

(July – September 2025)

Overberg District Municipality

#### Expenditure Summary

Project Description	Amount Transferred	Expenditure as at end September 2025	Balance	% Spent
Revenue Enhancement and Optimisation: Municipal Health Services	R 1 420 000.00	R 260 230.68	R 1 159 769.32	18.33%
<b>Total</b>	<b>R 1 000 000.00</b>	<b>R 260 230.68</b>	<b>R 1 159 769.32</b>	<b>18.33%</b>

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

**NON-FINANCIAL QUARTERLY RETURN FORM**

**(July – September 2025)**

**REVENUE ENHANCEMENT PROJECT**

Revenue Enhancement and Optimisation: Municipal Health Services

Planned activities and outputs to date

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



Inputs/Activities		Outputs	Performance Indicators	Revised Delivery Date	Achieved (Y/N)
Inspection premises	of	Revenue from additional inspections	Target revenue of additional premises inspected	30/6/ 2025 Revised 31/03/2026	N
Inspection premises	of	Revenue from additional inspections	Target revenue of additional premises inspected	30/6/2026	

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

**Challenges**

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

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

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

**Measures to address the challenges**

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

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

**Projected expenditure at year end**

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

**Potential risk(s) and mitigation efforts**

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

None.

**Results**

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

None.

#### 14) Cost containment report for the period ending 30 September 2025

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 2025**.

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:

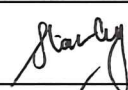
COST CONTAINMENT - IN YEAR REPORT							
MEASURES	ORIGINAL BUDGET 2025/26	ADJUSTED BUDGET 2025/26	Q1	Q2	Q3	Q4	SAVINGS
Use of Consultants	R1 409 593	R1 609 593	R276 800	R0	R0	R0	R1 332 793
Vehicles used by political office bearers	R0	R0	R0	R0	R0	R0	R0
Travel and Subsistence	R1 749 518	R1 763 118	R369 190	R0	R0	R0	R1 393 928
Domestic Accommodation	R419 000	R448 000	R19 968	R0	R0	R0	R428 032
Sponsorships, Events & Catering	R336 000	R353 000	R8 889	R0	R0	R0	R344 111
Communication	R53 000	R53 000	R1 500	R0	R0	R0	R51 500
Other related Expenditure Items	R0	R0	R0	R0	R0	R0	R0
<b>TOTAL</b>	<b>R3 967 111</b>	<b>R4 226 711</b>	<b>R676 347</b>	<b>R0</b>	<b>R0</b>	<b>R0</b>	<b>R3 550 364</b>

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	ACTUAL YTD 3 MTHS	PROJECTED OVER 12 MNTHS	PROJECTED SAVING TO DATE	NOTES
Use of Consultants	R276 800	R1 107 200	R502 393	Accounting, Business & Financial Management
Vehicles used by political office bearers	R0	R0	R0	No Mayoral vehicle-Councillors
Travel and Subsistence	R369 190	R1 476 758	R286 360	Domestic Daily all, Incidental, Food,
Domestic Accommodation	R19 968	R79 872	R368 128	Travel & Sun - Domestic Accommodation
Sponsorships, Events & Catering	R8 889	R35 557	R317 443	Including Wshops&Seminars
Communication	R1 500	R6 000	R47 000	Advertisements, Publication & Marketing?
Other related Expenditure Items	R0	R0	R0	None
<b>TOTAL</b>	<b>R676 347</b>	<b>R2 705 387</b>	<b>R1 521 324</b>	

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 (4) MFMA WITHDRAWALS

<b>PROVINCIAL TREASURY</b>			
<b>Withdrawals from Municipal Bank Accounts</b>			
<b>In accordance with Section 11, Sub-section 1 (b) to (j)</b>			
<b>NAME OF MUNICIPALITY:</b>	OVERBERG DISTRICT MUNICIPALITY		
<b>MUNICIPAL DEMARCATION CODE:</b>	DC3		
<b>QUARTER ENDED:</b>	September 2025		
<b>MFMA section 11.</b> (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only -	<b>Amount</b>	<b>Reason for withdrawal</b>	
	(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 <i>municipality</i> on behalf of that person or organ of state, including -	R 0.00	
	(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	R 0.00	
	(ii) any insurance or other payments received by the <i>municipality</i> 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 <i>security</i> deposits;	R 0.00	
	(h) for cash management and <i>investment</i> 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 <i>prescribed</i> .	R 0.00	
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	<b>Name and Surname:</b>	S Stanley	
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	<b>Rank/Position:</b>	CFO	
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	<b>Signature:</b>		
<b>Tel number</b>	<b>Fax number</b>	<b>Email Address</b>	
028 425 1157	028 425 1014	<a href="mailto:cfo@odm.org.za">cfo@odm.org.za</a>	

## **16) mSCOA Roadmap for the quarter ending 30 September**

### **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. 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.

### 3. mSCOA ROADMAP TABLE

No.	Activity	Description	Responsible Department	Timeline	Due date	Status	Comments
1	System Assessment	Conduct a formal review of the municipality's current financial system to determine its compliance with the latest mSCOA version.	Finance / ICT	Q4 2025		In Progress	Engagement with system vendor underway
1.1	System engagement	Vendor site visit – George municipality (High level overview of functionality of new system)	Finance / ICT		3 June / July 2025	Complete	General assessment of system functionality
	Support contract	New 25/26 Vendor support contract signed	Municipal Manager		31 July 2025		
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		22 July 2025	Complete	Track progress with implementation and engage on requirements
2	Gap Analysis	Identify gaps in current system against mSCOA minimum compliance requirements.	Finance / ICT	Q1 2026		Planned	To inform upgrade or replacement decision
	RT25 Due diligence assessment	Due diligence for all finance related functions as per mSCOA regulation 5	All head of section – Finance		15 Aug 2025	Complete	In process of review
	RT25 Due diligence assessment	Due diligence for all Other municipal functions as per	Departmental managers		31 Aug 2025	Complete	In process of review

No.	Activity	Description	Responsible Department	Timeline	Due date	Status	Comments
		mSCOA regulation 5					
	RT25 Due diligence assessment	Final assessment of due diligence for all finance related functions as per mSCOA regulation 5	mSCOA steercom		30 Sept 2025	In progress	Delayed. Propose date end Oct 2025
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
<b>3</b>	<b>Vendor Engagement</b>	<b>Obtain formal confirmation from current vendor regarding mSCOA version compatibility and future compliance roadmap.</b>	<b>SCM / Finance</b>	<b>Q1 2026</b>		<b>In Progress</b>	<b>Request for updated compliance certificate</b>
	Formal letter to PT mSCOA support unit	Status update on process followed. Assistance and overview of assessment outcome	mSCOA champion		31 Oct 2025		
	Letter to vendor clarifying ICT due diligence assessment	Request vendor to confirm formally relating to the system functionality as per ICT due diligence assessment	Municipal Manager		Nov 2025		
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
<b>4</b>	<b>Project Steering Committee</b>	<b>Establish/strengthen mSCOA Steering Committee to monitor</b>	<b>MM's Office / CFO</b>	<b>Q4 2025</b>		<b>Ongoing</b>	<b>Terms of Reference approved</b>

No.	Activity	Description	Responsible Department	Timeline	Due date	Status	Comments
		<b>progress and coordinate implementation.</b>					
	System demonstration – Test the market	Invite <b>current vendor</b> to perform system demonstration as per response letter received / ICT due diligence exercise outcome	Finance department / Steercom	Q2 - 2026	Nov / Dec 2025		
	System demonstration – Test the market	Invite <b>competitive vendors (at least 2)</b> to perform system demonstration as per response letter received / ICT due diligence exercise outcome (Detail system functionality finance)	Finance department / Steercom	Q2 - 2026	Nov / Dec 2025		
	Legislative input	Submit letter to Provincial and National Treasury to review the process followed with the compliance assessment for input and comments	Municipal Manager / CFO		Feb 2026		
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
<b>5</b>	<b>System Upgrade/Procurement Decision</b>	<b>Based on assessment, decide to either upgrade current system or initiate procurement of a new compliant system.</b>	<b>Finance / SCM</b>	<b>Q3 2026</b>		<b>Pending</b>	<b>Depends on vendor compliance</b>
	Preliminary	Review all information – ICT due	Finance / ICT		March 2026		



No.	Activity	Description	Responsible Department	Timeline	Due date	Status	Comments
	assessment	diligence / Demonstrations					
	Final assessment	Review all information – ICT due diligence / Demonstrations	mSCOA committee		March 2026		
	Council	Submit report to Council of the outcome of the mSCOA compliance assessment.	Municipal Manager		March 2026		
<b>6</b>	<b>SCM procurement</b>	Complete SCM procurement process relating to “Upgrade / New”	CFO		April 2026		
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
<b>7</b>	<b>Data Readiness Review</b>	<b>Review and cleanse current data structures to align with mSCOA segments and definitions.</b>	<b>Finance / ICT / Departments</b>	<b>Q2 – Q3 2026</b>		<b>Planned</b>	<b>Must precede migration or upgrade</b>
	System implementation	Implement the new upgraded system based on outcome of scm process	Management		30 April 2026		
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
<b>8</b>	<b>Training and Change</b>	Rollout of training sessions for all	Corporate	<b>Q3 – Q4</b>	<b>30 April 2026</b>	<b>Not Started</b>	<b>Will follow once system path is</b>

No.	Activity	Description	Responsible Department	Timeline	Due date	Status	Comments
	Management	end-users and affected stakeholders on new chart segments and system usage.	Services / Finance	2026			confirmed
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
9	Configuration & Testing	Configure system with new chart segments, test posting, and run simulations to ensure accurate reporting.	ICT / Finance	Q3 – Q4 2026	30 April 2026	Not Started	Must be finalized before Go-Live
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
9	Go-Live & Parallel Run	Switch to upgraded/new system with mSCOA compliance; run parallel processes to ensure accuracy.	ICT / Finance	Q4 2026	31 May 2026	Not Started	Required by National Treasury
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
10	Quarterly Reporting to NT & Council	Submit regular updates to Council and National Treasury on progress.	CFO's Office	Quarterly		Ongoing	Quarterly as part of S52 report

No.	Activity	Description	Responsible Department	Timeline	Due date	Status	Comments
		challenges, and milestones.					
	Meeting	Internal finance mSOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
11	Audit and Post-Go Live Review	Conduct internal audit and external review of system implementation, stability, and reporting.	Internal Audit / Auditor-General	Q3 2026		Not Started	Ensures alignment with MFMA audit outcomes

Legend – 0%

10%

Legend – 0%

10%

25%

50%

75%

100%

Not started

Planned

Not started

Planned

Started / Actioned

Ongoing

Awaiting approval (Feedback)

Complete

#### 4. GOING FORWARD

1. For the quarter the following activities will be prioritized –

- a. Vendor engagements to test and review current systems
- b. Provincial guidance and support with the Vendor engagement

- c. Formal letter to National Treasury to review the municipal project plan
- d. Ensure officials is educated on the mSCOA requirements internally
- e. Distribute information relating to the mSCOA requirements

17) MFMA Municipal Reg on Financial Misconduct and criminal proceedings

**REPORT ON FINANCIAL MISCONDUCT – QUARTER ENDED SEPTEMBER 2025**

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SGL Stanley – Chief Financial Officer

**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 September 2025.

**RECOMMENDATION**

That the certificate in terms of the MFMA Municipal Regulations on Financial Misconduct Procedure and Criminal Proceedings for the period ended September 2025 be noted.

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

(Period ending 30 September 2025)

**1. LEGAL FRAMEWORK**

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

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

**2. DECLARATION**

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

No allegations of any financial misconduct were recorded or brought under my attention in terms of Sub-regulation 3(1) of the MFMA Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings for the period ended September 2025.

  
\_\_\_\_\_  
SIGNATURE

18) Prevention and Combating of Corrupt Activities report

**REPORT FRAUD AND CORRUPT ACTIVITIES – QUARTER ENDED SEPTEMBER 2025**

SGL Stanley – Chief Financial Officer

**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 SEPTEMBER 2025.

**RECOMMENDATION**

That the certificate in terms of the Prevention and Combating of Corrupt Activities, 2004 (No 12 of 2004) for the period ending September 2025 be noted.

**CERTIFICATE IN TERMS OF THE PREVENTION OF CORRUPT ACTIVITIES, 2004  
(NO 12 OF 2004) (Period ending September 2025)**

**1. LEGAL FRAMEWORK**

Section 3 of the Prevention of Combating of Corrupt Activities Act, 2004 (No 12 of 2004) provides the following definition of a person performing a corrupt act or activity:

"Any person who, directly or indirectly:

- (a) accepts or agrees or offers to accept any gratification from any other person, whether for the benefit of himself or herself or for the benefit of another person; or
- (b) gives or agrees or offers to give to any other person any gratification, whether for the benefit of that other person or for the benefit of another person, in order to act, personally or by influencing another person so to act, in a manner;
  - (i) that amounts to the:
    - (aa) illegal, dishonest, unauthorised, incomplete, or biased; or
    - (bb) misuse or selling of information or material acquired in the course of the, exercise, carrying out or performance of any powers, duties or functions arising out of a constitutional, statutory, contractual or any other legal obligation.
  - (ii) that amounts to-
    - (aa) the abuse of a position of authority.
    - (bb) a breach of trust; or
    - (cc) the violation of a legal duty or a set of rules.
  - (iii) designed to achieve an unjustified result; or
  - (iv) that amounts to any other unauthorised or improper inducement to do or not to do anything.

is guilty of the offence of corruption."



## 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 September 2025.

Please note the existing cases as per the FARMCO risk report.

  
SIGNATURE

S STANLEY

## PART 2 - IN YEAR BUDGET STATEMENT TABLES

0 - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	18 771	19 546	1 611	4 887	4 903	(16)	-0%	19 546
Investment revenue	-	9 202	9 202	1 247	1 250	923	327	35%	9 202
Transfers and subsidies - Operational	-	98 798	98 798	816	37 856	43 215	(5 359)	(0)	98 798
Other own revenue	-	180 041	180 045	13 304	37 587	39 659	(2 272)	-5%	180 045
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>306 812</b>	<b>307 591</b>	<b>16 979</b>	<b>81 580</b>	<b>88 900</b>	<b>(7 320)</b>	<b>-8%</b>	<b>307 591</b>
Employee costs	-	173 064	172 964	13 394	39 758	41 024	(1 266)	-3%	172 964
Remuneration of Councillors	-	7 136	7 136	572	1 717	1 745	(27)	-2%	7 136
Depreciation and amortisation	-	3 697	3 697	308	924	924	-	-	3 697
Interest	-	1 427	1 427	56	167	243	(76)	-31%	1 427
Inventory consumed and bulk purchases	-	44 121	44 419	5 570	11 312	9 609	1 703	18%	44 419
Transfers and subsidies	-	1 000	895	167	514	402	112	26%	895
Other expenditure	-	76 322	77 008	5 993	14 921	15 736	(815)	-5%	77 008
<b>Total Expenditure</b>	-	<b>306 767</b>	<b>307 546</b>	<b>26 059</b>	<b>69 315</b>	<b>69 684</b>	<b>(370)</b>	<b>-1%</b>	<b>307 546</b>
<b>Surplus/(Deficit)</b>	-	<b>45</b>	<b>45</b>	<b>(9 081)</b>	<b>12 265</b>	<b>19 216</b>	<b>(6 951)</b>	<b>-36%</b>	<b>45</b>
Transfers and subsidies - capital (monetary)	-	500	948	-	-	95	(95)	-100%	948
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>545</b>	<b>993</b>	<b>(9 081)</b>	<b>12 265</b>	<b>19 311</b>	<b>(7 045)</b>	<b>-36%</b>	<b>993</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>545</b>	<b>993</b>	<b>(9 081)</b>	<b>12 265</b>	<b>19 311</b>	<b>(7 045)</b>	<b>-36%</b>	<b>993</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	-	14 878	15 904	7	7	1 032	(1 025)	-99%	15 904
Capital transfers recognised	-	500	948	-	-	50	(50)	-100%	948
Borrowing	-	9 200	9 200	-	-	920	(920)	-100%	9 200
Internally generated funds	-	5 178	5 756	7	7	62	(55)	-88%	5 756
<b>Total sources of capital funds</b>	-	<b>14 878</b>	<b>15 904</b>	<b>7</b>	<b>7</b>	<b>1 032</b>	<b>(1 025)</b>	<b>-99%</b>	<b>15 904</b>
<b>Financial position</b>									
Total current assets	-	78 259	77 232	-	117 144	-	-	-	77 232
Total non current assets	-	138 329	139 356	-	124 059	-	-	-	139 356
Total current liabilities	-	31 921	31 473	-	69 833	-	-	-	31 473
Total non current liabilities	-	63 289	63 289	-	59 205	-	-	-	63 289
Community wealth/Equity	-	121 378	121 826	-	112 164	-	-	-	121 826
<b>Cash flows</b>									
Net cash from (used) operating	-	2 140	2 140	(3 616)	19 196	15 967	(3 229)	-20%	2 140
Net cash from (used) investing	-	(12 218)	(13 244)	(7)	(7)	(1 248)	(1 240)	99%	(13 244)
Net cash from (used) financing	-	2 089	2 089	(468)	(1 403)	(1 527)	(124)	8%	2 089
<b>Cash/cash equivalents at the month/year end</b>	-	<b>64 346</b>	<b>63 319</b>	<b>104 499</b>	<b>104 499</b>	<b>85 517</b>	<b>(18 982)</b>	<b>-22%</b>	<b>77 707</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	3 041	129	59	54	39	49	1 421	1 176	5 969
<b>Creditors Age Analysis</b>									
Total Creditors	54	1 049	-	-	-	-	-	1	1 103

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		-	114 240	114 692	3 014	42 549	47 050	(4 502)	-10%	114 692
Executive and council		-	34 521	34 521	1 149	3 448	5 521	(2 073)	-38%	34 521
Finance and administration		-	79 720	80 172	1 865	39 101	41 530	(2 429)	-6%	80 172
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	42 619	43 394	3 024	6 850	7 783	(933)	-12%	43 394
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	23 795	24 570	2 870	6 422	5 654	769	14%	24 570
Public safety		-	14 223	14 223	32	96	1 481	(1 384)	-93%	14 223
Housing		-	-	-	-	-	-	-	-	-
Health		-	4 600	4 600	121	331	649	(318)	-49%	4 600
<i>Economic and environmental services</i>		-	131 832	131 832	9 403	27 498	29 469	(1 971)	-7%	131 832
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	131 694	131 694	9 403	27 498	29 455	(1 957)	-7%	131 694
Environmental protection		-	138	138	-	-	14	(14)	-100%	138
<i>Trading services</i>		-	18 621	18 621	1 538	4 683	4 692	(9)	0%	18 621
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	18 621	18 621	1 538	4 683	4 692	(9)	0%	18 621
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	307 312	308 539	16 979	81 580	88 995	(7 415)	-8%	308 539
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	68 556	69 341	6 554	16 148	15 568	579	4%	69 341
Executive and council		-	11 682	11 682	830	2 633	2 790	(157)	-6%	11 682
Finance and administration		-	54 512	55 297	5 632	13 197	12 338	858	7%	55 297
Internal audit		-	2 363	2 363	92	318	440	(122)	-28%	2 363
<i>Community and public safety</i>		-	92 299	92 043	6 622	18 654	20 033	(1 379)	-7%	92 043
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	22 250	22 230	1 460	4 164	4 657	(493)	-11%	22 230
Public safety		-	46 060	46 270	3 644	10 088	10 426	(338)	-3%	46 270
Housing		-	-	-	-	-	-	-	-	-
Health		-	23 989	23 543	1 518	4 402	4 950	(548)	-11%	23 543
<i>Economic and environmental services</i>		-	137 524	137 774	12 830	33 987	32 819	1 168	4%	137 774
Planning and development		-	1 898	1 898	143	425	444	(19)	-4%	1 898
Road transport		-	131 694	131 694	12 405	32 725	31 457	1 267	4%	131 694
Environmental protection		-	3 932	4 182	282	837	918	(81)	-9%	4 182
<i>Trading services</i>		-	8 387	8 387	53	526	1 264	(738)	-58%	8 387
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	8 387	8 387	53	526	1 264	(738)	-58%	8 387
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	306 767	307 546	26 059	69 315	69 684	(370)	-1%	307 546
<b>Surplus/ (Deficit) for the year</b>		-	545	993	(9 081)	12 265	19 311	(7 045)	-0.36484	993

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		-	34 521	34 521	1 149	3 448	5 521	(2 073)	-37.5%	34 521
Vote 3 - Corporate Services		-	47	47	4	11	11	(0)	-1.6%	47
Vote 4 - Finance		-	79 673	80 125	1 861	39 089	41 518	(2 429)	-5.8%	80 125
Vote 5 - Community Services		-	193 072	193 847	13 965	39 031	41 945	(2 913)	-6.9%	193 847
<b>Total Revenue by Vote</b>	2	-	<b>307 312</b>	<b>308 539</b>	<b>16 979</b>	<b>81 580</b>	<b>88 995</b>	<b>(7 415)</b>	<b>-8.3%</b>	<b>308 539</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	17 772	17 772	1 201	3 793	4 111	(317)	-7.7%	17 772
Vote 3 - Corporate Services		-	20 418	20 818	1 282	4 626	5 091	(465)	-9.1%	20 818
Vote 4 - Finance		-	30 709	31 094	4 130	7 879	6 483	1 395	21.5%	31 094
Vote 5 - Community Services		-	237 868	237 862	19 447	53 016	53 999	(983)	-1.8%	237 862
<b>Total Expenditure by Vote</b>	2	-	<b>306 767</b>	<b>307 546</b>	<b>26 059</b>	<b>69 315</b>	<b>69 684</b>	<b>(370)</b>	<b>-0.5%</b>	<b>307 546</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>545</b>	<b>993</b>	<b>(9 081)</b>	<b>12 265</b>	<b>19 311</b>	<b>(7 045)</b>	<b>-36.5%</b>	<b>993</b>

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

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		-	-	-	-	-	-	(3)	-100%	25
Service charges - Water		-	25	-	-	3	(77)	-77%		900
Service charges - Waste Water Management		150	900	12	22	99	63	1%		18 621
Service charges - Waste management		18 621	18 621	1 599	4 864	4 801	(1 909)	-6%		144 147
Sale of Goods and Rendering of Services		144 147	144 147	10 622	29 458	31 367	(1 909)	-6%		13 951
Agency services		13 951	13 951	1 149	3 448	3 464	(16)	0%		-
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		318	322	3	24	51	(27)	-53%		322
Interest from Current and Non Current Assets		9 202	9 202	1 247	1 250	923	327	35%		-
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		16 165	16 165	1 343	4 136	4 130	5	0%		16 165
Licence and permits		1 445	1 445	105	283	304	(21)	-7%		-
Special rating levies		-	-	-	-	-	-	-		-
Operational Revenue		1 356	1 356	82	238	276	(38)	-14%		-
<b>Non-Exchange Revenue</b>										
Property rates		-	-	-	-	-	-	-		-
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Transfers and subsidies - Operational		98 798	98 798	816	37 856	43 215	(5 359)	-12%		-
Interest		-	-	-	-	-	-	-		-
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		2 660	2 660	-	-	266	(266)	-100%		-
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	306 812	307 591	16 979	81 580	88 900	(7 320)	-8%	307 591
<b>Expenditure By Type</b>										
Employee related costs		-	173 064	172 964	13 394	39 758	41 024	(1 266)	-3%	172 964
Remuneration of councillors		-	7 136	7 136	572	1 717	1 745	(27)	-2%	7 136
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		-	44 121	44 419	5 570	11 312	9 609	1 703	18%	44 419
Debt impairment		-	100	100	-	-	10	(10)	-100%	100
Depreciation and amortisation		-	3 697	3 697	308	924	924	-		3 697
Interest		-	1 427	1 427	56	167	243	(76)	-31%	1 427
Contracted services		-	35 245	36 212	1 423	3 947	5 893	(1 945)	-33%	36 212
Transfers and subsidies		-	1 000	895	167	514	402	112	28%	895
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		-	40 976	40 695	4 570	10 974	9 833	1 140	12%	40 695
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
<b>Total Expenditure</b>		-	306 767	307 546	26 059	69 315	69 684	(370)	-1%	307 546
<b>Surplus/(Deficit)</b>		-	45	45	(9 081)	12 265	19 216	(6 951)	(0)	45
Transfers and subsidies - capital (monetary allocations)		-	500	948	-	-	95	(95)	-100%	948
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	545	993	(9 081)	12 265	19 311	(7 045)	(0)	993
Income Tax		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after income tax</b>		-	545	993	(9 081)	12 265	19 311	(7 045)	(0)	993
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>		-	545	993	(9 081)	12 265	19 311	(7 045)	(0)	993
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>		-	545	993	(9 081)	12 265	19 311	(7 045)	(0)	993

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

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	9 200	9 350	-	-	920	(920)	-100%	9 350
<b>Total Capital Multi-year expenditure</b>	4,7	-	9 200	9 350	-	-	920	(920)	-100%	9 350
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	23	23	2	2	-	2	#DIV/0!	23
Vote 3 - Corporate Services		-	2 675	1 555	5	5	35	(30)	-86%	1 555
Vote 4 - Finance		-	42	42	-	-	-	-	-	42
Vote 5 - Community Services		-	2 938	4 935	1	1	77	(76)	-99%	4 935
<b>Total Capital single-year expenditure</b>	4	-	5 678	6 554	7	7	112	(105)	-93%	6 554
<b>Total Capital Expenditure</b>		-	14 878	15 904	7	7	1 032	(1 025)	-99%	15 904
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	2 720	1 600	7	7	35	(28)	-81%	1 600
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2 720	1 600	7	7	35	(28)	-81%	1 600
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	2 700	4 847	1	1	50	(49)	-98%	4 847
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	250	623	1	1	-	1	#DIV/0!	623
Public safety		-	1 700	2 354	-	-	50	(50)	-100%	2 354
Housing		-	-	-	-	-	-	-	-	-
Health		-	750	1 870	-	-	-	-	-	1 870
<b>Economic and environmental services</b>		-	258	258	-	-	27	(27)	-100%	258
Planning and development		-	20	20	-	-	-	-	-	20
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	238	238	-	-	27	(27)	-100%	238
<b>Trading services</b>		-	9 200	9 200	-	-	920	(920)	-100%	9 200
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 200	9 200	-	-	920	(920)	-100%	9 200
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	14 878	15 904	7	7	1 032	(1 025)	-99%	15 904
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	500	948	-	-	50	(50)	-100%	948
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	500	948	-	-	50	(50)	-100%	948
<b>Borrowing</b>	6	-	9 200	9 200	-	-	920	(920)	-100%	9 200
<b>Internally generated funds</b>		-	5 178	5 756	7	7	62	(55)	-89%	5 756
<b>Total Capital Funding</b>		-	14 878	15 904	7	7	1 032	(1 025)	-99%	15 904

0 - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
<b>R thousands</b>	1						
<b>ASSETS</b>							
<b>Current assets</b>							
Cash and cash equivalents			64 346	63 319	104 499	63 319	
Trade and other receivables from exchange transactions			9 303	9 303	5 951	9 303	
Receivables from non-ex change transactions			560	560	3 276	560	
Current portion of non-current receivables			2 283	2 283	2 073	2 283	
Inventory			1 767	1 767	1 345	1 767	
VAT			-	-	-	-	
Other current assets			-	-	-	-	
<b>Total current assets</b>			-	78 259	77 232	117 144	77 232
<b>Non current assets</b>							
Investments			-	-	-	-	
Investment property			12 782	12 782	12 797	12 782	
Property, plant and equipment			101 897	102 923	90 408	102 923	
Biological assets			-	-	-	-	
Living and non-living resources			-	-	-	-	
Heritage assets			-	-	-	-	
Intangible assets			600	600	67	600	
Trade and other receivables from exchange transactions			-	-	-	-	
Non-current receivables from non-ex change transactions			23 051	23 051	20 787	23 051	
Other non-current assets			-	-	-	-	
<b>Total non current assets</b>			-	138 329	139 356	124 059	139 356
<b>TOTAL ASSETS</b>			-	216 588	216 588	241 203	216 588
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft			-	-	-	-	
Financial liabilities			2 297	2 297	4 106	2 297	
Consumer deposits			8	8	8	8	
Trade and other payables from exchange transactions			6 940	6 940	33 070	6 940	
Trade and other payables from non-ex change transactions			2 527	2 079	14 366	2 079	
Provision			19 765	19 765	13 316	19 765	
VAT			384	384	4 968	384	
Other current liabilities			-	-	-	-	
<b>Total current liabilities</b>			-	31 921	31 473	69 833	31 473
<b>Non current liabilities</b>							
Financial liabilities			7 820	7 820	910	7 820	
Provision			55 469	55 469	58 296	55 469	
Long term portion of trade payables			-	-	-	-	
Other non-current liabilities			-	-	-	-	
<b>Total non current liabilities</b>			-	63 289	63 289	59 205	63 289
<b>TOTAL LIABILITIES</b>			-	95 210	94 762	129 039	94 762
<b>NET ASSETS</b>	2		-	121 378	121 826	112 164	121 826
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated surplus/(deficit)			100 378	100 826	91 164	100 826	
Reserves and funds			21 000	21 000	21 000	21 000	
Other			-	-	-	-	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	121 378	121 826	112 164	121 826

0 - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	Budget Year 2025/26									
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
Receipts											
Property rates			-	-	-	-	-	-		-	
Service charges			18 771	19 546	1 611	4 887	4 840	46	1%	19 546	
Other revenue			177 063	177 063	15 208	41 952	41 499	452	1%	177 063	
Transfers and Subsidies - Operational			98 798	98 798	3 775	41 966	38 191	3 775	10%	98 798	
Transfers and Subsidies - Capital			500	500	-	-	-	-		500	
Interest			9 520	9 524	1 251	1 271	814	457	56%	9 524	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(299 252)	(300 136)	(25 294)	(70 365)	(68 908)	1 457	-2%	(300 136)	
Interest			(460)	(460)	0	0	(38)	(39)	101%	(460)	
Transfers and Subsidies			(2 800)	(2 695)	(167)	(514)	(431)	84	-19%	(2 695)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	2 140	2 140	(3 616)	19 196	15 967	(3 229)	-20%	2 140
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
Receipts											
Proceeds on disposal of PPE			2 660	2 660	-	-	-	-		2 660	
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
Payments											
Capital assets			(14 878)	(15 904)	(7)	(7)	(1 248)	(1 240)	99%	(15 904)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(12 218)	(13 244)	(7)	(7)	(1 248)	(1 240)	99%	(13 244)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
Receipts											
Short term loans			-	-	-	-	-	-		-	
Borrowing long term/refinancing			9 200	9 200	-	-	-	-		9 200	
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-	
Payments											
Repayment of borrowing			(7 101)	(7 101)	(468)	(1 403)	(1 527)	(124)	8%	(7 101)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	2 099	2 099	(468)	(1 403)	(1 527)	(124)	8%	2 099
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	(7 979)	(9 006)	(4 091)	17 786	13 192		(9 006)	
Cash/cash equivalents at beginning:			72 325	72 325	108 590	86 713	72 325			86 713	
Cash/cash equivalents at month/year end:			-	64 346	63 319	104 499	104 499	85 517		77 707	



## PART 3 – SUPPORTING DOCUMENTATION

0 - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

Investments by maturity Name of institution & investment ID	Ref	Type of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands							
<b>Municipality</b>							
Nedbank - 037881714042		Call Account	8 925	338	(49 500)	42 500	2 262
Nedbank - 037881183454		Call Account (KWK Rehab)	6 912	124	-	309	7 345
Nedbank - 037881185767		Call Account (CRRF)	951	17	-	-	968
Absa Bank - 9358892970		Investment Tracker (Main)	21 910	747	(5 000)	28 470	46 127
Absa Bank - 9374585345		Investment Tracker (Special)	37 846	734	-	-	38 580
							-
							-
<b>Municipality sub-total</b>			<b>76 543</b>	<b>1 960</b>	<b>(54 500)</b>	<b>71 279</b>	<b>95 282</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>		<b>76 543</b>	<b>1 960</b>	<b>(54 500)</b>	<b>71 279</b>	<b>95 282</b>

0 - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	93 966	93 966	-	38 191	31 322	6 869	21.9%	93 966
Local Government Equitable Share			88 359	88 359	-	36 816	29 453	7 363	25.0%	88 359
Finance Management			1 000	1 000	-	1 000	333	667	200.0%	1 000
EPWP Incentive			1 500	1 500	-	375	500	(125)	-25.0%	1 500
Rural Roads Asset Management Grant			3 107	3 107	-	-	1 036	(1 036)	-100.0%	3 107
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		-	4 832	4 832	3 775	3 775	1 611	2 164	134.4%	4 832
CDW Operational Support Grant			57	57	-	-	19	(19)	-100.0%	57
Human Capacity Building Grant			1 000	1 000	-	-	333	(333)	-100.0%	1 000
Fire Safety Plan			3 775	3 775	3 775	3 775	1 258	2 517	200.0%	3 775
Other transfers and grants [insert description]								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Total Operating Transfers and Grants</b>	5	-	98 798	98 798	3 775	41 966	32 933	9 033	27.4%	98 798
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
Other capital transfers [insert description]								-		
<b>Provincial Government:</b>		-	500	500	-	-	-	-		500
Fire Service Capacity Building Grant			500	500	-	-	-	-		500
MUNICIPAL WATER RESILIENCE GRANT								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Total Capital Transfers and Grants</b>	5	-	500	500	-	-	-	-		500
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	99 298	99 298	3 775	41 966	32 933	9 033	27.4%	99 298

0 - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	93 966	93 966	401	37 242	42 554	(5 312)	-12.5%	93 966
Local Government Equitable Share			88 359	88 359	-	36 816	41 970	(5 154)	-12.3%	88 359
Finance Management			1 000	1 000	181	353	255	98	38.5%	1 000
EPWP Incentive			1 500	1 500	220	73	18	55	308.5%	1 500
Rural Roads Asset Management Grant			3 107	3 107	-	-	311	(311)	-100.0%	3 107
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	4 832	4 832	416	614	662	(48)	-7.2%	4 832
CDW Operational Support Grant			57	57	-	-	6	(6)	-100.0%	57
Human Capacity Building Grant			1 000	1 000	154	352	278	74	26.4%	1 000
Fire Safety Plan			3 775	3 775	262	262	378	(116)	-30.6%	3 775
								-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Total operating expenditure of Transfers and Grants:</b>		<b>-</b>	<b>98 798</b>	<b>98 798</b>	<b>816</b>	<b>37 856</b>	<b>43 215</b>	<b>(5 359)</b>	<b>-12.4%</b>	<b>98 798</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-		-
								-		
								-		
								-		
Other capital transfers [insert description]								-		
Provincial Government:		-	500	948	-	-	95	(95)	-100.0%	948
Fire Service Capacity Building Grant			500	500	-	-	50	(50)	-100.0%	500
MUNICIPAL WATER RESILIENCE GRANT				448	-	-	45	(45)	-100.0%	448
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
<b>Total capital expenditure of Transfers and Grants</b>		<b>-</b>	<b>500</b>	<b>948</b>	<b>-</b>	<b>-</b>	<b>95</b>	<b>(95)</b>	<b>-100.0%</b>	<b>948</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>-</b>	<b>99 298</b>	<b>99 746</b>	<b>816</b>	<b>37 856</b>	<b>43 310</b>	<b>(5 454)</b>	<b>-12.6%</b>	<b>99 746</b>

0 - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			4 993	4 993	398	1 198	1 219	(21)	-2%	4 993
Pension and UIF Contributions			97	97	8	23	24	(0)	-2%	97
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 576	1 576	126	379	385	(6)	-2%	1 576
Cellphone Allowance			470	470	39	118	118	-	-	470
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>			<b>7 136</b>	<b>7 136</b>	<b>572</b>	<b>1 717</b>	<b>1 745</b>	<b>(27)</b>	<b>-2%</b>	<b>7 136</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			4 701	4 701	306	918	1 021	(103)	-10%	4 701
Pension and UIF Contributions			675	675	39	118	138	(20)	-15%	675
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			246	246	20	59	60	(1)	-1%	246
Cellphone Allowance			78	78	7	20	20	-	-	78
Housing Allowances			3	3	0	1	1	0	2%	3
Other benefits and allowances			-	-	4	11	7	5	67%	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			79	79	-	-	8	(8)	-100%	79
In kind benefits			-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>			<b>5 783</b>	<b>5 783</b>	<b>376</b>	<b>1 127</b>	<b>1 254</b>	<b>(128)</b>	<b>-10%</b>	<b>5 783</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			111 164	111 164	8 542	25 570	26 442	(872)	-3%	111 164
Pension and UIF Contributions			20 173	20 173	1 571	4 738	4 868	(129)	-3%	20 173
Medical Aid Contributions			7 703	7 703	521	1 568	1 713	(144)	-8%	7 703
Overtime			1 950	1 850	193	554	511	44	9%	1 850
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			6 263	6 263	406	1 230	1 368	(138)	-10%	6 263
Cellphone Allowance			482	482	36	109	114	(5)	-4%	482
Housing Allowances			387	387	28	82	87	(5)	-6%	387
Other benefits and allowances			11 823	11 823	915	2 684	2 774	(90)	-3%	11 823
Payments in lieu of leave			220	220	188	265	92	173	188%	220
Long service awards			601	601	54	163	158	5	3%	601
Post-retirement benefit obligations			5 967	5 967	498	1 494	1 493	1	0%	5 967
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			547	547	66	174	152	22	15%	547
In kind benefits			-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>			<b>167 281</b>	<b>167 181</b>	<b>13 018</b>	<b>38 631</b>	<b>39 770</b>	<b>(1 139)</b>	<b>-3%</b>	<b>167 181</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Parent Municipality</b>			<b>180 200</b>	<b>180 100</b>	<b>13 965</b>	<b>41 476</b>	<b>42 769</b>	<b>(1 294)</b>	<b>-3%</b>	<b>180 100</b>
Unpaid salary, allowances & benefits in arrears:										
<b>Total Municipal Entities</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>180 200</b>	<b>180 100</b>	<b>13 965</b>	<b>41 476</b>	<b>42 769</b>	<b>(1 294)</b>	<b>-3%</b>	<b>180 100</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>			<b>173 064</b>	<b>172 964</b>	<b>13 394</b>	<b>39 758</b>	<b>41 024</b>	<b>(1 266)</b>	<b>-3%</b>	<b>172 964</b>

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

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July		42	-	-		42	-		
August		42	-	-		83	-		
September		1 248	1 032	7	#VALUE!	1 115	#VALUE!	#VALUE!	#VALUE!
October		1 312	1 070			2 185	-		
November		1 490	1 248			3 433	-		
December		1 476	1 234			4 667	-		
January		1 576	1 259			5 926	-		
February		1 937	1 870			7 796	-		
March		2 387	2 395			10 191	-		
April		1 447	1 455			11 646	-		
May		962	970			12 616	-		
June		962	3 372			15 988	-		
<b>Total Capital expenditure</b>	-	<b>14 878</b>	<b>15 904</b>	<b>7</b>					

# PART 4 – TOP LAYER SDBIP

10/21/25, 11:50 AM

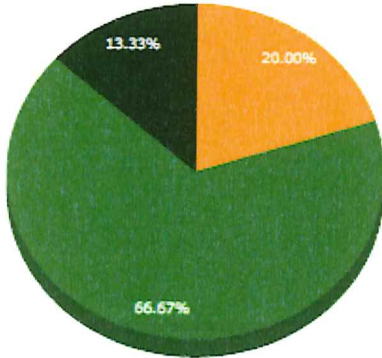
www.Action4u.co.za

## Top Layer KPI Report

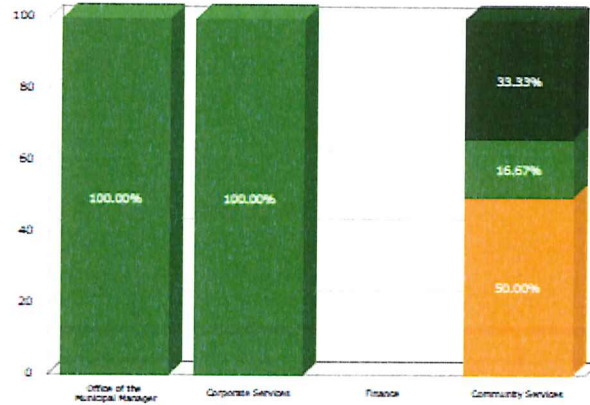
Report drawn on 21 October 2025 at 11:49

for the months of Quarter ending September 2025 to Quarter ending September 2025.

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	3 (20.00%)	-	-	-	-	3 (50.00%)	-
Met	10 (66.67%)	-	6 (100.00%)	3 (100.00%)	-	1 (16.67%)	-
Well Met	2 (13.33%)	-	-	-	-	2 (33.33%)	-
Extremely Well Met	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-
<b>Total:</b>	<b>15*</b>	-	<b>6</b>	<b>3</b>	<b>0</b>	<b>6</b>	-
	<b>100%</b>	-	<b>40.00%</b>	<b>20.00%</b>	<b>0.00%</b>	<b>40.00%</b>	-

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

## Overberg District Municipality

### 2025/26: Top Layer KPI Report - Quarter 1 - ending September 2025

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Original Annual Target	Quarter ending September 2025				Overall Performance for Quarter ending September 2025 to Quarter ending September 2025			
					Original Target	Actual	R	Performance Comment	Corrective Measures	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. (Pleg)	Number of people from employment equity target groups employed in vacancies that arise in the three highest levels of management per annum.	1	1	1	G	Director Community Services appointed with effect from 1 July 2025.		1	1	G
TL2	Office of the Municipal Manager	Percentage of Capital budget actually spent on capital projects by 30 June. (Pleg)	% of capital budget actually spent on capital projects for the annum (Actual amount spent on capital projects/Total capital budget)	90%	0%	0%	N/A			0%	0%	N/A
TL3	Office of the Municipal Manager	Coordinate the functioning of the Audit & Performance Audit Committee during the financial year.	Number of quarterly meetings held per annum	4	1	1	G	Meeting held on 26 September 2025.		1	1	G
TL4	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	N/A			0	0	N/A
TL5	Office of the Municipal Manager	Execute audit projects in terms of the Risk Base Audit Plan (RBAP).	Number of audits executed per annum	16	4	4	G	Audits executed: Extreme weather conditions ICT Controls PMS Quarter 4 Year-end stock take		4	4	G
TL6	Office of the Municipal Manager	Facilitate IDP Awareness initiatives in the district.	Number of IDP awareness initiatives facilitated per annum	2	0	0	N/A			0	0	N/A
TL7	Office of the Municipal Manager	Facilitate District IGR (IDP Managers & PPComm) engagement with Local Municipalities.	Number engagements facilitated per annum	0	2	2	G	District IDP Managers Forum held on 22 August 2025 and District PFCOMMS held on 4 September 2025.		2	2	G
TL8	Office of the Municipal Manager	Publishing quarterly an External Newsletter to stakeholders.	Number External Newsletters published per annum.	4	1	1	G	Newsletter published on 30 September 2025.		1	1	G

TL9	Office of the Municipal Manager	Prepare Top Layer Service Delivery Budget Implementation Plan (SDBIP) for approval by the Mayor within 28 days after the adoption of the Budget.	Top Layer SDBIP Submitted to the Mayor for approval.	1	0	0	0	N/A	0	0	N/A
TL10	Office of the Municipal Manager	Review annually the TL SDBIP to inform Council should a revised TL SDBIP be necessary and table the report to Council.	Report (Sec 72) tabled to Council by January.	1	0	0	0	N/A	0	0	N/A
TL11	Office of the Municipal Manager	Compilation and submission of Draft Annual Performance Report to the Auditor-General by 31 August	Annual Performance Report submitted	1	1	1	1	G	1	1	G
TL12	Corporate Services	Review and update the Staff Establishment as per the MSR and table to Council by 31 May	Number of reviewed staff establishments tabled per annum	1	0	0	0	N/A	0	0	N/A
TL13	Corporate Services	Interact quarterly with staff on strategic HR-related matters	Number of staff interactions held per annum	4	1	1	1	G	1	1	G
TL14	Corporate Services	Percentage of Municipal budget to be spent on the implementation of the Workplace Skills Plan by 30 June (Regl).	% of Municipal Budget spent per annum on the WSP (Actual spent on Training/Total Expenditure Budget).	0.37%	0%	0%	0%	N/A	0%	0%	N/A
TL15	Corporate Services	Create temporary work opportunities through the municipality's EPWP programme by 30 June	Number of temporary EPWP work opportunities created per annum	172	0	0	0	N/A	0	0	N/A
TL16	Corporate Services	Conduct annual sexual harassment awareness campaign with staff	Number of awareness campaigns per annum	1	0	0	0	N/A	0	0	N/A
TL17	Corporate Services	Table quarterly progress report on Electronic Document Management System to Corporate Services Portfolio Committee.	Number of progress reports tabled per annum.	4	1	1	1	G	1	1	G
TL18	Corporate Services	Bi-annual submission of updated Remedial Action Plan to WC Archives & Record Services.	Number of updated plans submitted per annum to WCARS.	2	0	0	0	N/A	0	0	N/A
TL19	Corporate Services	Percentage Capital budget actually spend on building maintenance capital projects by 30 June	% of building maintenance capital budget actually spent on capital projects. (Actual spend on capital projects/Total building capital budget)	90%	0%	0%	0%	N/A	0%	0%	N/A
TL20	Corporate Services	Review and quarterly table ICT Remediation Plan to ICT Steering Committee.	Number of reviewed plans tabled per annum.	4	1	1	1	G	1	1	G
											Report tabled at the Portfolio Corporate Services Portfolio Meeting held on 22 September 2025. Item 6.1.2
											Report tabled to ICT Steering Committee on 25 September 2025. Item 7.4



TL21	Finance	Measured financial viability in terms of the municipality's ability to meet its service debt obligations by 30 June (Debt coverage) (Reg)	The number of times the municipality was able to meet its Debt obligation (Total operating revenue received - operating grants)/debt service payments)	7	0	0	0	N/A			0	0	N/A
TL22	Finance	Measured financial viability in terms of the available cash to cover fixed operating expenditure by 30 June (Cost coverage) (Reg)	Number of months cash were available to cover fixed operating expenditure (All available cash at a particular time + investments)/monthly fixed operating expenditure)	3	0	0	0	N/A			0	0	N/A
TL23	Finance	Measured financial viability in terms of percentage outstanding service debtors by 30 June (Service Debtors) (Reg)	% Outstanding service debtors per annum (Total outstanding service debtors/annual revenue received for services)	20%	0%	0%	0%	N/A			0%	0%	N/A
TL24	Finance	Report bi-annually to Council on the performance of service providers for quotations and tenders above R300000	Number of reports submitted to Council per annum	2	0	0	0	N/A			0	0	N/A
TL25	Finance	Invite service providers to register on the suppliers database by 30 June	Invitation placed on ODM website and its external media	1	0	0	0	N/A			0	0	N/A
TL26	Community Services	Take domestic drinking water samples in towns and communities to monitor water quality	Number of samples taken per annum	1 056	264	243	243	0	July - 79 Aug - 79 Sept - 85 Underperformance was due to the cut of funding of EHP positions.	Target to be reviewed after mid-year to align with available resources.	264	243	0
TL27	Community Services	Take food samples to monitor the quality of Food for the FGD Act and legislative requirements	Number of samples taken per annum	576	144	177	177	G2	July - 45 Aug - 49 Sept - 83 Overperformance was due to extra samples taken in preparation of the G20 summit.		144	177	G2
TL28	Community Services	Take water sample at Sewerage Final Outflow to monitor water quality	Number of samples taken per annum	284	71	65	65	0	July - 21 Aug - 21 Sept - 23 Sampling behind due to cut-off of Smr EHP positions.	Target to be reviewed to align with available resources.	71	65	0
TL29	Community Services	Report annually to the Community Services Portfolio Committee on the outcome of Karwyberskraal Landfill site adherence to the permit conditions	Report submitted to the Community Portfolio Committee per annum	1	0	0	0	N/A			0	0	N/A

TL30	Community Services	Submit feasibility study report for a crematorium at Karwyderskraal to Council.	Number of reports submitted per annum	1	0	0	N/A	0	0	N/A
TL31	Community Services	Appoint a service provider for the construction of Cell 5 at Karwyderskraal Landfill site.	Number of service providers appointed per annum	1	0	0	N/A	0	0	N/A
TL32	Community Services	Report the draft outcome of the climate change needs and response assessment for the Overberg district to Council by June.	Draft outcome submitted to Council	1	0	0	N/A	0	0	N/A
TL33	Community Services	Table Disaster Risk Management Plan review to Council by June.	Reviewed Disaster Risk Management plan tabled to Council.	1	0	0	N/A	0	0	N/A
TL34	Community Services	Table Disaster Management Framework review to Council by June.	Reviewed Disaster Management Framework tabled to Council	1	0	0	N/A	0	0	N/A
TL35	Community Services	Present annually the revised Festive and Fire Season Readiness Plan to the DCFTech.	Number of revised plans submitted per annum	1	0	0	N/A	0	0	N/A
TL36	Community Services	Present annually the revised Winter Readiness Plan to the Community Services Portfolio Committee.	Number of revised plans submitted	1	0	0	N/A	0	0	N/A
TL37	Community Services	Rollout training programmes by the fire services training centre.	Number of fire training programmes rolled out by the training centre.	2	0	0	N/A	0	0	N/A
TL38	Community Services	Report quarterly on the progress in respect of social development implementation plan to the Community Services Portfolio Committee.	Number of progress reports tabled per annum.	4	1	1	G	1	1	G
TL39	Community Services	Kilometres of gravel roads to be regreavelled	Number of kilometres road regreavelled per annum	48.86	13.8	11.46	O	13.8	11.46	O
TL40	Community Services	Kilometres of gravel roads to be bladed	Number of kilometres roads bladed per annum	6.500	1.850	2 009.36	G2	1 850	2 009.36	G2

TL41	Community Services	Submit feasibility study report on the resort function to Council.	Number of reports tabled per annum	1	0	0	0	0	0	0	0	N/A
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Report published 21 October 2025 at 11:20

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

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

- Vote 1 – Municipal Manager

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

6 KPI's were measured during the quarter of which all KPI's were met.

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YTD Budget: R 2 962	Actual: R 2 299	Variance: -12.5%
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- Vote 3 – Corporate Service

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

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

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YTD Budget: R 3 403	Actual: R 3 344	Variance: -1.7%
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- Vote 4 – Finance

The directorate's expenditure is well below the projected budget for the period to date. The variance consists of the RRAMS grant spending that is starting during the second quarter as well as current vacancies.

Zero KPI's were measured on the TL SDBIP during the quarter.

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YTD Budget: R 5 118	Actual: R 3 749	Variance: -26.8%
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- Vote 5 – Community Services

6 KPI's were measure during the quarter.

The following findings for the directorate was identified:

Roads Services – 2 KPI's were set for the period, of which 1 KPI was well met during the quarter. 1 KPI (TL 39) reflect underperformance, which were impacted by the breakdown of critical plant. Corrective measures were put in place to address the backlog.

Municipal Health Services – 3 KPI's were measured and only TL 27 was well met, reasons for the underperformance were provided as well as corrective measures. Overperformance was to the extra samples that were taken in preparation of the G20 Summit.

The underspending in the section is predominantly visible in the Emergency Services, LED, Tourism and Resorts. This is because of the first quarter generally being the slowest in terms of starting to spend the budget.

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YTD Budget: R 39 645	Actual: R 33 570	Variance: -15.3%
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Conclusion

Overall, the YTD Operating Expenditure amounts to 14.1% of the annual budget.