Munisipaliteit • U-Masipala • Municipality

OVERSTRAND

2nd Adjustments Budget 2026/2027

(Additional Grants)

28 October 2026

Prepared in terms of Section 29 of the Local Government: Municipal Finance Management Act (Act 56 of 2003)

Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

ORDINARY MEETING OF THE COUNCIL

GEWONE VERGADERING VAN DIE RAAD

INTLANGANISO YESIQHELO YEBHUNGA

MINUTES / NOTULE /

IMIZUZU

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

7.7
REPORT ON THE PROPOSED 2ND ADJUSTMENTS BUDGET FOR 2026/2027

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

EXECUTIVE SUMMARY

Report prepared in terms of section 28(2)(b) of the Local Government: Municipal Finance Management Act, 2003 (MFMA) for the 2nd Adjustments Budget proposals emanating from additional grant allocations gazetted, which must be approved by Council in terms of legislation.

RESOLVED (SUPPORTED BY 23 COUNCILLORS):

1. that, in terms of section 28 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), the 2nd Adjustments Budget for 2026/2027 **be approved** as set out in the following schedules:

Schedule 1:	Budgeted financial performance (revenue & expenditure by municipal vote)
Schedule 2:	Budgeted financial performance (revenue by source & expenditure by type)
Schedule 3:	Budgeted multi-year capital appropriations by standard classification (vote) and associated funding by source
Schedule 4:	Budgeted financial position
Schedule 5:	Budgeted cash flow
Schedule 6:	Cash backed reserves and acc. surplus reconciliation
Schedule 7:	Asset management
Schedule 8:	Basic service delivery measurement;

2. that the following schedules be noted:

Schedule 9:	Budgeted financial performance (revenue & expenditure by standard classification)
Schedule 10:	Budgeted capital appropriations by municipal vote

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

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

RESPONSIBLE OFFICIAL : **BA KING**
RG LOUW

TARGET DATE FOR IMPLEMENTATION : **1 NOVEMBER 2026**

REPORT ON THE PROPOSED 2ND ADJUSTMENTS BUDGET FOR 2026/2027

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

1. Executive Summary

Report prepared in terms of section 28(2)(b) of the Local Government: Municipal Finance Management Act, 2003 (MFMA) for the 2nd Adjustments Budget proposals emanating from additional grant allocations gazetted, which must be approved by Council in terms of legislation.

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate Financial Services
Financial Accounting

3. Compliance with Strategic Priorities

Provision of democratic, accountable and ethical governance
Provision and maintenance of municipal services

4. Delegated Authority

None

5. Legal Requirements

Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA)

6. Background/Discussion

In terms of Sections 28(2)(b) of the MFMA, the municipality must adjust its budget within 60 days after the National or Provincial Government publishes revised grant allocations for that municipality.

On 11 September 2026, the Western Cape Provincial Government published Extraordinary Gazette 9294 regarding additional allocations to municipalities.

Further details relating to the 2nd Adjustments Budget proposals are listed in Annexure A.

- **Operational Budget Amendments**

  The operational expenditure budget increases by an amount of R1,3m and the revenue budget increases by the same amount of R1,3m.

  Expenditure adjustments:
  Municipal Service Delivery & Capacity Building R800 000

Municipal Energy Resilience	R500 000
Total	**R1300 000**

Revenue adjustments:

Provincial Grants	R1 300 000
Total	**R1 300 000**

The proposed revised Revenue and Expenditure budget for 2026/2027 is included as **Schedule 2**.

- **Capital Budget Amendments**

  None.

- **Financial Position and Cash Flow**

  The budgeted financial position and cash flows have been adjusted in accordance with the 2nd adjustments budget proposals.

Revised Service Delivery and Budget Implementation Plan (SDBIP)

In terms of section 54(c) of the MFMA, the Mayor of a municipality must consider and if necessary, make any revisions to the SDBIP, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with approval of the council following approval of an adjustments budget. The proposed adjustments budget for 2026/27 will serve before Council on 28 October 2026. The SDBIP is revised due to the proposed 2nd adjustments budget for 2026/2027. Changes to the financial figures are stated in the Adjustments Budget report. Changes to the service delivery indicators are included in the supporting documentation form SB3 of the B Schedule, in Annexure B, and the details of changes are listed in Annexure C.

7. Financial Implications

Operating Budget Revenue and Expenditure
Summary:

	CHANGES
EXPENDITURE INCREASE	R1 300 000
REVENUE INCREASE	R1 300 000
CHANGE IN ACCOUNTING SURPLUS/(DEFICIT)	**R0**

Capital Budget

No change.

8. Staff Implications

No staff implications.

9. Comments from other Departments, Divisions and Administrations

None.

10. Schedules & Annexures

Schedule 1: Budgeted financial performance (revenue and expenditure by municipal vote)
Schedule 2: Budgeted financial performance (revenue by source & expenditure by type)
Schedule 3: Budgeted multi-year capital appropriations by standard classification (vote) and associated funding by source
Schedule 4: Budgeted financial position
Schedule 5: Budgeted cash flow
Schedule 6: Cash backed reserves and surplus reconciliation
Schedule 7: Asset management
Schedule 8: Basic service delivery measurement
Schedule 9: Budgeted financial performance (revenue & expenditure by standard classification)
Schedule 10: Budgeted capital appropriations by municipal vote

Annexure A: 2nd Adjustments Budget Proposals
Annexure B: B Schedule (Municipal adjustments budget tables)
Annexure C: KPI Amendments

RECOMMENDATION TO THE COUNCIL:

1. that, in terms of section 28 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), the 2nd Adjustments Budget for 2026/2027 **be approved** as set out in the following schedules:

   Schedule 1: Budgeted financial performance (revenue & expenditure by municipal vote)
   Schedule 2: Budgeted financial performance (revenue by source & expenditure by type)
   Schedule 3: Budgeted multi-year capital appropriations by standard classification (vote) and associated funding by source
   Schedule 4: Budgeted financial position
   Schedule 5: Budgeted cash flow
   Schedule 6: Cash backed reserves and acc. surplus reconciliation
   Schedule 7: Asset management
   Schedule 8: Basic service delivery measurement;

2. that the following schedules be noted:
   Schedule 9: Budgeted financial performance (revenue & expenditure by standard classification)
   Schedule 10: Budgeted capital appropriations by municipal vote

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

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

RESPONSIBLE OFFICIAL : **BA KING**
RG LOUW

TARGET DATE FOR IMPLEMENTATION : **1 NOVEMBER 2026**

SCHEDULE 1

WC032 Overstrand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)-28/10/2026

Vote Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
Revenue by Vote											
Vote 1 - Municipal Council	53 183	53 183	–	–	–	–	–	–	53 183	54 349	50 132
Vote 2 - Office of the Municipal Manager	576	576	–	–	–	–	–	–	576	611	647
Vote 3 - Corporate Services	1 057	1 057	–	–	–	300	–	300	1 357	1 120	1 188
Vote 4 - Financial Services	515 040	515 040	–	–	–		–	–	515 040	541 429	569 341
Vote 5 - Infrastructure Services	1 490 460	1 490 460	–	–	–	500	–	500	1 490 960	1 561 420	1 666 801
Vote 6 - Community Services	41 090	41 090	–	–	–	–	–	–	41 090	44 216	43 492
Vote 7 - Municipal Public Safety	62 292	62 292	–	–	–		–	–	62 292	62 400	63 603
Vote 8 - Planning and Development	20 304	20 304				500	–	500	20 804	14 933	15 651
Total Revenue by Vote	**2 184 003**	**2 184 003**	**–**	**–**	**–**	**1 300**	**–**	**1 300**	**2 185 303**	**2 280 477**	**2 410 855**
Expenditure by Vote											
Vote 1 - Municipal Council	57 064	57 064	–	–	–	–	–	–	57 064	50 823	53 213
Vote 2 - Office of the Municipal Manager	36 841	36 841	–	–	–	–	–	–	36 841	38 672	40 608
Vote 3 - Corporate Services	86 730	86 730	–	–	–	300	–	–	87 030	91 316	96 164
Vote 4 - Financial Services	192 918	192 918	–	–	–	–	–	–	192 918	199 654	210 673
Vote 5 - Infrastructure Services	1 319 627	1 319 627	–	–	–	500	–	–	1 320 127	1 427 221	1 526 044
Vote 6 - Community Services	221 849	221 849	–	–	–	–	–	–	221 849	227 148	238 601
Vote 7 - Municipal Public Safety	207 166	207 166	–	–	–	–	–	–	207 166	217 730	229 089
Vote 8 - Planning and Development	76 787	76 787	–	–	–	500	–	–	77 287	74 158	77 695
Total Expenditure by Vote	**2 198 982**	**2 198 982**	**–**	**–**	**–**	**1 300**	**–**	**1 300**	**2 200 282**	**2 326 722**	**2 472 085**
Surplus/ (Deficit) for the year	**(14 979)**	**(14 979)**	**–**	**–**	**–**	**–**	**–**	**–**	**(14 979)**	**(46 245)**	**(61 231)**

WC032 Overstrand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure)- 28/10/2026

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
Revenue By Source											
Exchange Revenue											
Service charges - Electricity	782 963	782 963	–	–	–	–	–	–	782 963	829 389	879 130
Service charges - Water	225 950	225 950	–	–	–	–	–	–	225 950	239 494	253 864
Service charges - Waste Water Management	134 321	134 321	–	–	–	–	–	–	134 321	142 381	150 923
Service charges - Waste Management	121 971	121 971	–	–	–	–	–	–	121 971	129 289	137 046
Sale of Goods and Rendering of Services	29 014	29 014	–	–	–	–	–	–	29 014	30 755	32 600
Agency services	7 819	7 819	–	–	–	–	–	–	7 819	8 288	8 785
Interest	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	11 065	11 065	–	–	–	–	–	–	11 065	11 397	11 739
Interest earned from Current and Non Current Assets	68 000	68 000	–	–	–	–	–	–	68 000	68 000	68 000
Dividends	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	1 243	1 243	–	–	–	–	–	–	1 243	1 318	1 397
Rental from Fixed Assets	9 370	9 370	–	–	–	–	–	–	9 370	9 932	10 528
Licence and permits	1 481	1 481	–	–	–	–	–	–	1 481	1 570	1 664
Special Rating Levies	16 262	16 262	–	–	–	–	–	–	16 262	17 050	17 947
Construction Contract Revenue	1 847	1 847	–	–	–	–	–	–	1 847	–	–
Development Charges	3 599	3 599	–	–	–	–	–	–	3 599	3 815	4 044
Operational Revenue	8 812	8 812	–	–	–	–	–	–	8 812	9 341	9 901
Non-Exchange Revenue			–	–	–	–	–	–			
Property rates	405 548	405 548	–	–	–	–	–	–	405 548	429 881	455 674
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	42 861	42 861	–	–	–	–	–	–	42 861	43 032	43 214
Licences or permits	2 186	2 186	–	–	–				2 186	2 317	2 456
Transfer and subsidies - Operational	215 507	215 507	–	–	–	1 300		1 300	216 807	228 047	232 891
Interest Receivables	2 300	2 300	–	–	–	–	–	–	2 300	2 438	2 584
Fuel Levy			–	–	–	–	–	–	–	–	–
Operational Revenue - Service Charges			–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets			–	–	–	–	–	–	–	–	–
Other Gains	300	300	–	–	–	–	–	–	300	300	300
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**2 092 419**	**2 092 419**	**–**	**–**	**–**	**1 300**	**–**	**1 300**	**2 093 719**	**2 208 032**	**2 324 687**
Expenditure By Type											
Employee related costs	675 017	675 158	–	–	–	342	–	342	675 500	702 498	743 048
Remuneration of councillors	15 400	15 400	–	–	–	–	–	–	15 400	16 480	17 240
Bulk purchases - electricity	603 032	603 032	–	–	–	–	–	–	603 032	656 280	708 782
Inventory consumed	78 922	78 868	–	–	–	136	–	136	79 004	83 969	88 295
Debt impairment	38 593	38 593	–	–	–	–	–	–	38 593	38 593	38 593
Depreciation, amortisation and impairment	175 572	175 572	–	–	–	–	–	–	175 572	184 350	193 568
Interest, Dividends and Rent on Land	43 080	43 080	–	–	–	–	–	–	43 080	47 145	56 450
Contracted services	398 434	397 668	–	–	–	519	–	519	398 187	419 587	440 088
Transfers and subsidies	17 712	17 712	–	–	–	–	–	–	17 712	18 500	19 397
Irrecoverable debts written off	20 000	20 000	–	–	–	–	–	–	20 000	20 000	20 000
Operational Cost and Other Cost	125 678	126 357	–	–	–	303	–	303	126 660	130 201	137 048
Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–		–	–	–
Other Losses	7 542	7 542	–	–	–	–	–		7 542	9 120	9 576
Total Expenditure	**2 198 982**	**2 198 982**	**–**	**–**	**–**	**1 300**	**–**	**1 300**	**2 200 282**	**2 326 722**	**2 472 085**
Surplus/(Deficit)	**(106 563)**	**(106 563)**	**–**	**–**	**–**	**–**	**–**	**–**	**(106 563)**	**(118 690)**	**(147 399)**
Transfers and subsidies - capital (monetary allocations)	91 584	91 584	–	–	–	–	–	–	91 584	72 445	86 168
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**(14 979)**	**(14 979)**	**–**	**–**	**–**	**–**	**–**	**–**	**(14 979)**	**(46 245)**	**(61 231)**
Income Tax	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	**(14 979)**	**(14 979)**	**–**	**–**	**–**	**–**	**–**	**–**	**(14 979)**	**(46 245)**	**(61 231)**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**(14 979)**	**(14 979)**	**–**	**–**	**–**	**–**	**–**	**–**	**(14 979)**	**(46 245)**	**(61 231)**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**(14 979)**	**(14 979)**	**–**	**–**	**–**	**–**	**–**	**–**	**(14 979)**	**(46 245)**	**(61 231)**

SCHEDULE 3

WC032 Overstrand - Table B5 Adjustments Capital Expenditure Budget by vote and funding-28/10/2026

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital Expenditure - Functional											
Governance and administration	**4 170**	**4 326**							**4 326**	**3 420**	**3 420**
Executive and council	300	300	–	–	–	–	–	–	300	50	50
Finance and administration	3 870	4 026	–	–	–	–	–	–	4 026	3 370	3 370
Internal audit											
Community and public safety	**43 216**	**44 013**							**44 013**	**65 112**	**74 230**
Community and social services	8 208	8 507	–	–	–	–	–	–	8 507	9 420	7 320
Sport and recreation	12 066	12 066	–	–	–	–	–	–	12 066	7 442	6 250
Public safety	15 831	16 330	–	–	–	–	–	–	16 330	14 710	20 660
Housing	7 110	7 110	–	–	–	–	–	–	7 110	33 540	40 000
Health	–	–							–	–	–
Economic and environmental services	**28 168**	**30 593**							**30 593**	**21 550**	**16 921**
Planning and development	2 650	4 294	–	–	–	–	–	–	4 294	11 450	7 600
Road transport	25 518	26 299	–	–	–	–	–	–	26 299	10 100	9 321
Environmental protection	–	–	–	–	–	–	–	–	–	–	–
Trading services	**166 911**	**189 497**							**189 497**	**204 363**	**213 597**
Energy sources	65 144	65 144	–	–	–	–	–	–	65 144	48 083	49 634
Water management	74 742	83 278	–	–	–	–	–	–	83 278	81 900	84 300
Waste water management	23 325	35 498	–	–	–	–	–	–	35 498	65 480	72 663
Waste management	3 700	5 577	–	–	–	–	–	–	5 577	8 900	7 000
Other	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	**242 464**	**268 429**	**–**	**–**	**–**	**–**	**–**	**–**	**268 429**	**294 445**	**308 168**
Funded by:											
National Government	82 749	82 749	–	–	–	–	–	–	82 749	38 905	46 168
Provincial Government	8 835	8 835	–	–	–	–	–	–	8 835	33 540	40 000
District Municipality			–	–	–	–	–	–			
Transfers and subsidies - capital (monetary allocations) (Nat	–	–	–	–	–	–	–	–			
Transfers recognised - capital	**91 584**	**91 584**							**91 584**	**72 445**	**86 168**
Borrowing	101 155	119 497	–	–	–	–	–	–	119 497	172 000	172 000
Internally generated funds	49 725	57 348	–	–	–	–	–	–	57 348	50 000	50 000
Total Capital Funding	**242 464**	**268 429**	**–**	**–**	**–**	**–**	**–**	**–**	**268 429**	**294 445**	**308 168**

WC032 Overstrand - Table B6 Adjustments Budget Financial Position - 28/10/2026

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
ASSETS											
Current assets											
Cash and cash equivalents	822 112	796 147	–	–	–	–	–	–	796 147	762 157	651 388
Short term Investments	–	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	96 958	96 958	–	–	–	–	–	–	96 958	91 879	88 222
Receivables from non-exchange transactions	49 163	49 163	–	–	–	–	–	–	49 163	55 607	62 454
Current portion of non-current receivables	–	–	–	–	–	–	–	–	–	–	–
Inventory	17 306	17 306	–	–	–	–	–	–	17 306	16 458	15 618
VAT Receivable	4 856	4 856	–	–	–	–	–	–	4 856	4 856	4 856
Other current assets	57 088	57 088	–	–	–	–	–	–	57 088	58 158	59 228
Total current assets	**1 047 484**	**1 021 519**	**–**	**–**	**–**	**–**	**–**	**–**	**1 021 519**	**989 116**	**881 767**
Non current assets											
Investments	–	–	–	–	–	–	–	–	–	–	–
Investment property	167 958	167 958	–	–	–	–	–	–	167 958	168 258	168 558
Property, plant and equipment	3 928 517	3 954 482	–	–	–	–	–	–	3 954 482	4 064 672	4 179 687
Biological assets	–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources	842	842	–	–	–	–	–	–	842	1 067	989
Heritage assets	109 625	109 625	–	–	–	–	–	–	109 625	109 625	109 625
Intangible assets	6 990	6 990	–	–	–	–	–	–	6 990	6 670	6 334
Trade and other receivables from exchange transactions	–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	–	–	–	–	–	–	–	–	–	–	–
Other non-current assets	–	–	–	–	–	–	–	–	–	–	–
Total non current assets	**4 213 933**	**4 239 898**	**–**	**–**	**–**	**–**	**–**	**–**	**4 239 898**	**4 350 292**	**4 465 193**
TOTAL ASSETS	**5 261 417**	**5 261 417**	**–**	**–**	**–**	**–**	**–**	**–**	**5 261 417**	**5 339 408**	**5 346 959**
LIABILITIES											
Current liabilities											
Bank overdraft	–	–	–	–	–	–	–	–	–	–	–
Financial liabilities	78 879	78 879	–	–	–	–	–	–	78 879	93 722	80 407
Consumer deposits	66 524	66 524	–	–	–	–	–	–	66 524	64 574	62 624
Trade and other payables from exchange transactions	162 413	162 413	–	–	–	–	–	–	162 413	163 757	165 292
Trade and other payables from non-exchange transactions	–	–	–	–	–	–	–	–	–	–	–
Provision	47 840	47 840	–	–	–	–	–	–	47 840	64 824	59 499
VAT Payable	–	–	–	–	–	–	–	–	–	–	–
Other current liabilities	12 466	12 466	–	–	–	–	–	–	12 466	11 000	11 000
Total current liabilities	**368 122**	**368 122**	**–**	**–**	**–**	**–**	**–**	**–**	**368 122**	**397 877**	**378 822**
Non current liabilities											
Financial liabilities	394 780	394 780	–	–	–	–	–	–	394 780	473 059	564 652
Provision	146 485	146 485	–	–	–	–	–	–	146 485	130 655	121 730
Long term portion of trade payables	–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	173 657	173 657	–	–	–	–	–	–	173 657	180 603	186 241
Total non current liabilities	**714 922**	**714 922**	**–**	**–**	**–**	**–**	**–**	**–**	**714 922**	**784 317**	**872 623**
TOTAL LIABILITIES	**1 083 044**	**1 083 044**	**–**	**–**	**–**	**–**	**–**	**–**	**1 083 044**	**1 182 194**	**1 251 446**
NET ASSETS	**4 178 374**	**4 178 374**	**–**	**–**	**–**	**–**	**–**	**–**	**4 178 374**	**4 157 215**	**4 095 514**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	4 175 143	4 175 143	–	–	–	–	–	–	4 175 143	4 153 983	4 092 281
Funds and Reserves	3 230	3 230	–	–	–	–	–	–	3 230	3 231	3 232
Other	–	–						–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**4 178 374**	**4 178 374**	**–**	**–**	**–**	**–**	**–**	**–**	**4 178 374**	**4 157 215**	**4 095 514**

WC032 Overstrand - Table B7 Adjustments Budget Cash Flows - 28/10/2026

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	417 748	417 748	–	–	–		–	–	417 748	442 628	469 062
Service charges	1 254 313	1 254 313	–	–	–		–	–	1 254 313	1 328 680	1 408 041
Other revenue	90 022	90 022	–	–	–		–	–	90 022	79 369	83 560
Transfers and Subsidies - Operational	215 507	215 507	–	–	–	1 300	–	1 300	216 807	228 047	232 891
Transfers and Subsidies - Capital	91 584	91 584	–	–	–		–	–	91 584	72 445	86 168
Interest	68 000	68 000	–	–	–		–	–	68 000	68 000	68 000
Dividends	–	–	–	–	–		–	–	–	–	–
Payments			–	–	–		–	–			
Suppliers and employees	(1 900 437)	(1 900 437)	–	–	–	(1 300)	–	(1 300)	(1 901 737)	(1 984 241)	(2 150 805)
Finance charges	(43 080)	(43 080)	–	–	–		–	–	(43 080)	(47 145)	(56 450)
Transfers and Subsidies	(17 712)	(17 712)	–	–	–		–	–	(17 712)	(18 500)	(19 397)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**175 946**	**175 946**	**–**	**–**	**–**	**–**	**–**	**–**	**175 946**	**169 283**	**121 071**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									–	–	–
Decrease (increase) in non-current receivables									–	–	–
Decrease (increase) in non-current investments	8 456	8 456	–	–	–	–	–	–	8 456	–	–
Insurance Refund - Capital									–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments									–	–	–
Payments											
Capital assets	(242 464)	(268 429)	–	–	–	–	–	–	(268 429)	(294 445)	(308 168)
Retention (Capital)									–		
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(234 009)**	**(259 974)**	**–**	**–**	**–**	**–**	**–**	**–**	**(259 974)**	**(294 445)**	**(308 168)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	–	–							–	–	–
Borrowing long term/refinancing	100 000	100 000	–	–	–	–	–	–	100 000	172 000	172 000
Increase (decrease) in consumer deposits	(1 950)	(1 950)	–	–	–	–	–	–	(1 950)	(1 950)	(1 950)
Payments			–	–	–	–	–	–			
Repayment of borrowing	(61 471)	(61 471)	–	–	–	–	–	–	(61 471)	(78 879)	(93 722)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**36 579**	**36 579**	**–**	**–**	**–**	**–**	**–**	**–**	**36 579**	**91 171**	**76 328**
NET INCREASE/ (DECREASE) IN CASH HELD	**(21 484)**	**(47 449)**	**–**	**–**	**–**	**–**	**–**		**(47 449)**	**(33 991)**	**(110 769)**
Cash/cash equivalents at the year begin:	843 596	843 596	–	–	–	–	–	–	843 596	796 147	762 157
Cash/cash equivalents at the year end:	822 112	796 147	–	–	–	–	–	–	796 147	762 157	651 388

WC032 Overstrand - Table B8 Cash backed reserves/accumulated surplus reconciliation -28/10/2026

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
Cash and investments available											
Cash/cash equivalents at the year end	822 112	796 147	–	–	–	–	–	–	796 147	762 157	651 388
Other current investments > 90 days	–	–	–	–	–	–	–		–	–	–
Non current assets - Investments	–	–	–	–	–	–	–		–	–	–
Cash and investments available:	**822 112**	**796 147**	**–**	**–**	**–**	**–**	**–**	**–**	**796 147**	**762 157**	**651 388**
Applications of cash and investments											
Unspent conditional transfers	–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing	12 108	12 108	–	–	–	–	–	–	12 108	–	–
Statutory requirements	4 454	4 454	–	–	–	–	–	–	4 454	7 498	10 725
Other working capital requirements	(40 045)	162 413	–	–	–	–	–	–	162 413	(39 569)	(42 388)
Other provisions	47 840	47 840	–	–	–	–	–	–	47 840	64 824	59 499
Long term investments committed	–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	3 230	3 230	–	–	–	–	–	–	3 230	3 231	3 232
Total Application of cash and investments:	**27 587**	**230 045**	**–**	**–**	**–**	**–**	**–**	**–**	**230 045**	**35 984**	**31 068**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	**794 525**	**566 102**	**–**	**–**	**–**	**–**	**–**	**–**	**566 102**	**726 172**	**620 319**

WC032 Overstrand - Table B9 Asset Management -28/10/2026

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12	13	14		
R thousands	A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	**99 844**	**117 860**	**–**	**–**	**–**	**–**	**–**	**–**	**117 860**	**148 823**	**163 255**
Roads Infrastructure	1 754	1 834	–	–	–	–	–	–	1 834	1 250	1 250
Storm water Infrastructure	500	4 744	–	–	–	–	–	–	4 744	2 500	–
Electrical Infrastructure	40 389	40 389	–	–	–	–	–	–	40 389	22 583	26 134
Water Supply Infrastructure	12 700	20 285	–	–	–	–	–	–	20 285	19 500	24 500
Sanitation Infrastructure	2 325	3 399	–	–	–	–	–	–	3 399	17 300	17 300
Solid Waste Infrastructure	–	1 877	–	–	–	–	–	–	1 877	6 400	7 000
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Infrastructure	**57 668**	**72 528**	**–**	**–**	**–**	**–**	**–**	**–**	**72 528**	**69 533**	**76 184**
Community Facilities	8 166	10 509	–	–	–	–	–	–	10 509	19 040	22 071
Sport and Recreation Facilities	821	821	–	–	–	–	–	–	821	–	–
Community Assets	**8 987**	**11 330**	**–**	**–**	**–**	**–**	**–**	**–**	**11 330**	**19 040**	**22 071**
Heritage Assets	**–**	**–**						**–**	**–**	**–**	**–**
Revenue Generating	–	–						–	–	–	–
Non-revenue Generating	–	–						–	–	–	–
Investment properties	**–**	**–**					**–**	**–**	**–**	**–**	**–**
Operational Buildings	2 405	2 562	–	–	–	–	–	–	2 562	1 500	–
Housing	7 110	7 110	–	–	–	–	–	–	7 110	33 540	40 000
Other Assets	**9 515**	**9 672**	**–**	**–**	**–**	**–**	**–**	**–**	**9 672**	**35 040**	**40 000**
Biological or Cultivated Assets	**–**	**–**					**–**	**–**	**–**	**–**	**–**
Servitudes	–	–					–	–	–	–	–
Licences and Rights	–	–					–	–	–	–	–
Intangible Assets	**–**	**–**					**–**	**–**	**–**	**–**	**–**
Computer Equipment	**3 700**	**3 700**	**–**	**–**	**–**	**–**	**–**	**–**	**3 700**	**3 200**	**3 200**
Furniture and Office Equipment	**2 505**	**3 161**	**–**	**–**	**–**	**–**	**–**	**–**	**3 161**	**1 690**	**1 480**
Machinery and Equipment	**470**	**470**	**–**	**–**	**–**	**–**	**–**	**–**	**470**	**320**	**320**
Transport Assets	**17 000**	**17 000**	**–**	**–**	**–**	**–**	**–**	**–**	**17 000**	**20 000**	**20 000**
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Immature	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Living Resources											
Total Renewal of Existing Assets to be adjusted	**86 956**	**87 750**	**–**	**–**	**–**	**–**	**–**	**–**	**87 750**	**67 300**	**62 700**
Roads Infrastructure	23 764	23 764	–	–	–	–	–	–	23 764	2 100	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	2 000	2 000	–	–	–	–	–	–	2 000	2 000	2 500
Water Supply Infrastructure	59 992	60 786	–	–	–	–	–	–	60 786	61 500	59 500
Sanitation Infrastructure	700	700	–	–	–	–	–	–	700	700	700
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Infrastructure	**86 456**	**87 250**	**–**	**–**	**–**	**–**	**–**	**–**	**87 250**	**66 300**	**62 700**
Community Facilities	–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–	–	–
Community Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**							**–**	**–**	**–**
Operational Buildings	500	500	–	–	–	–	–	–	500	1 000	–
Housing	–	–							–	–	–
Other Assets	**500**	**500**	**–**	**–**	**–**	**–**	**–**	**–**	**500**	**1 000**	**–**
Biological or Cultivated Assets	**–**	**–**							**–**	**–**	**–**
Servitudes	–	–							–	–	–
Licences and Rights	–	–							–	–	–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Immature	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Living Resources											
Total Upgrading of Existing Assets to be adjusted	**55 665**	**62 820**	**–**	**–**	**–**	**–**	**–**	**–**	**62 820**	**78 322**	**82 213**
Roads Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	2 000	2 000	–	–	–	–	–	–	2 000	5 750	7 000
Electrical Infrastructure	20 100	20 100	–	–	–	–	–	–	20 100	22 000	20 000
Water Supply Infrastructure	800	800	–	–	–	–	–	–	800	900	300
Sanitation Infrastructure	14 800	21 655	–	–	–	–	–	–	21 655	39 230	47 663
Solid Waste Infrastructure	2 200	2 200	–	–	–	–	–	–	2 200	2 500	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Infrastructure	**39 900**	**46 755**	**–**	**–**	**–**	**–**	**–**	**–**	**46 755**	**70 380**	**74 963**
Community Facilities	3 750	3 750	–	–	–	–	–	–	3 750	–	–
Sport and Recreation Facilities	11 015	11 015	–	–	–	–	–	–	11 015	7 442	6 250
Community Assets	**14 765**	**14 765**	**–**	**–**	**–**	**–**	**–**	**–**	**14 765**	**7 442**	**6 250**

SCHEDULE 7

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12	13	14		
R thousands	A	A1	B	C	D	E	F	G	H		
Heritage Assets	–	–						–	–	–	–
Revenue Generating	–	–						–	–	–	–
Non-revenue Generating	–	–						–	–	–	–
Investment properties	–	–						–	–	–	–
Operational Buildings	1 000	1 000	–	–	–	–	–	–	1 000	500	1 000
Housing	–	–						–	–	–	–
Other Assets	**1 000**	**1 000**	**–**	**–**	**–**	**–**	**–**	**–**	**1 000**	**500**	**1 000**
Biological or Cultivated Assets	–	–						–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–	–
Mature	–	300	–	–	–	–	–	–	300	–	–
Immature	–	–						–	–	–	–
Living Resources	–	300	–	–	–	–	–	–	300	–	–
TOTAL CAPITAL EXPENDITURE ***to be adjusted***	**242 464**	**268 429**	**–**	**–**	**–**	**–**	**–**	**–**	**268 429**	**294 445**	**308 168**
Roads Infrastructure	25 518	25 598	–	–	–	–	–	–	25 598	3 350	1 250
Storm water Infrastructure	2 500	6 744	–	–	–	–	–	–	6 744	8 250	7 000
Electrical Infrastructure	62 489	62 489	–	–	–	–	–	–	62 489	46 583	48 634
Water Supply Infrastructure	73 492	81 872	–	–	–	–	–	–	81 872	81 900	84 300
Sanitation Infrastructure	17 825	25 754	–	–	–	–	–	–	25 754	57 230	65 663
Solid Waste Infrastructure	2 200	4 077	–	–	–	–	–	–	4 077	8 900	7 000
Rail Infrastructure	–	–					–	–	–	–	–
Coastal Infrastructure	–	–					–	–	–	–	–
Information and Communication Infrastructure	–	–					–	–	–	–	–
Infrastructure	**184 024**	**206 533**	**–**	**–**	**–**	**–**	**–**	**–**	**206 533**	**206 213**	**213 847**
Community Facilities	11 916	14 259	–	–	–	–	–	–	14 259	19 040	22 071
Sport and Recreation Facilities	11 836	11 836	–	–	–	–	–	–	11 836	7 442	6 250
Community Assets	**23 751**	**26 095**	**–**	**–**	**–**	**–**	**–**	**–**	**26 095**	**26 482**	**28 321**
Heritage Assets	–	–					–	–	–	–	–
Revenue Generating	–	–					–	–	–	–	–
Non-revenue Generating	–	–					–	–	–	–	–
Investment properties	–	–					–	–	–	–	–
Operational Buildings	3 905	4 062	–	–	–	–	–	–	4 062	3 000	1 000
Housing	7 110	7 110	–	–	–	–	–	–	7 110	33 540	40 000
Other Assets	**11 015**	**11 172**	**–**	**–**	**–**	**–**	**–**	**–**	**11 172**	**36 540**	**41 000**
Biological or Cultivated Assets	–	–					–	–	–	–	–
Servitudes	–	–					–	–	–	–	–
Licences and Rights	–	–					–	–	–	–	–
Intangible Assets	–	–					–	–	–	–	–
Computer Equipment	**3 700**	**3 700**	**–**	**–**	**–**	**–**	**–**	**–**	**3 700**	**3 200**	**3 200**
Furniture and Office Equipment	**2 505**	**3 161**	**–**	**–**	**–**	**–**	**–**	**–**	**3 161**	**1 690**	**1 480**
Machinery and Equipment	**470**	**470**	**–**	**–**	**–**	**–**	**–**	**–**	**470**	**320**	**320**
Transport Assets	**17 000**	**17 000**	**–**	**–**	**–**	**–**	**–**	**–**	**17 000**	**20 000**	**20 000**
Land	–	–					–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–					–	–	–	–	–
Mature	–	300	–	–	–	–	–	–	300	–	–
Immature	–	–	–	–	–	–	–	–	–	–	–
Living Resources	–	300	–	–	–	–	–	–	300	–	–
TOTAL CAPITAL EXPENDITURE to be adjusted	**242 464**	**268 429**	**–**	**–**	**–**	**–**	**–**	**–**	**268 429**	**294 445**	**308 168**
ASSET REGISTER SUMMARY - PPE (WDV)											
Roads Infrastructure	889 784	889 864	–	–	–	–	–	–	889 864	838 425	782 146
Storm water Infrastructure	250 183	254 427	–	–	–	–	–	–	254 427	252 865	249 563
Electrical Infrastructure	573 570	573 570	–	–	–	–	–	–	573 570	589 067	605 060
Water Supply Infrastructure	658 008	666 388	–	–	–	–	–	–	666 388	719 565	773 707
Sanitation Infrastructure	501 746	509 675	–	–	–	–	–	–	509 675	542 014	581 541
Solid Waste Infrastructure	36 240	38 117	–	–	–	–	–	–	38 117	43 334	46 467
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Infrastructure	2 909 531	2 932 041						–	2 932 041	2 985 270	3 038 485
Community Assets	282 985	285 328	–	–	–	–	–	–	285 328	295 054	305 780
Heritage Assets	109 625	109 625	–	–	–	–	–	–	109 625	109 625	109 625
Investment properties	167 958	167 958	–	–	–	–	–	–	167 958	168 258	168 558
Other Assets	135 529	135 686	–	–	–	–	–	–	135 686	168 325	205 229
Biological or Cultivated Assets			–	–	–	–	–	–	–		
Intangible Assets	6 990	6 990	–	–	–	–	–	–	6 990	6 670	6 334
Computer Equipment	19 177	19 177	–	–	–	–	–	–	19 177	20 132	21 054
Furniture and Office Equipment	4 806	5 462	–	–	–	–	–	–	5 462	6 588	7 397
Machinery and Equipment	6 467	6 467	–	–	–	–	–	–	6 467	5 001	3 445
Transport Assets	159 538	159 538	–	–	–	–	–	–	159 538	173 818	187 813

SCHEDULE 7

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12	13	14		
R thousands	A	A1	B	C	D	E	F	G	H		
Land	410 484	410 484	–	–	–	–	–	–	410 484	410 484	410 484
Zoo's, Marine and Non-biological Animals	–	300	–	–	–	–	–	–	300		
Living Resources	842	842	–	–	–	–	–	–	842	1 067	989
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**4 213 933**	**4 239 898**					**–**	**–**	**4 239 898**	**4 350 292**	**4 465 193**
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment	175 572	175 572	–	–	–	–	–	–	175 572	184 350	193 568
Repairs and Maintenance by asset class	**352 543**	**352 535**	**–**	**–**	**–**	**–**	**–**	**–**	**352 535**	**378 124**	**399 621**
Roads Infrastructure	93 111	93 111	–	–	–	–	–	–	93 111	109 049	116 410
Storm water Infrastructure	13 615	13 615	–	–	–	–	–	–	13 615	14 431	15 297
Electrical Infrastructure	51 844	51 826	–	–	–	–	–	–	51 826	55 986	58 764
Water Supply Infrastructure	24 096	24 096	–	–	–	–	–	–	24 096	25 500	26 987
Sanitation Infrastructure	11 936	12 036	–	–	–	–	–	–	12 036	12 652	13 411
Solid Waste Infrastructure	11 842	11 804	–	–	–	–	–	–	11 804	12 580	13 366
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Infrastructure	206 443	206 487	–	–	–	–	–	–	206 487	230 200	244 236
Community Facilities	52 724	52 709	–	–	–	–	–	–	52 709	55 820	59 109
Sport and Recreation Facilities	16 005	15 575	–	–	–	–	–	–	15 575	17 057	18 065
Community Assets	68 729	68 284							68 284	72 877	77 174
Heritage Assets	–	–	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Investment properties	–	–							–	–	–
Operational Buildings	23 244	23 244							23 244	17 915	17 997
Housing	–	–							–	–	–
Other Assets	23 244	23 244	–	–	–	–	–	–	23 244	17 915	17 997
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–	–	–
Licences and Rights	11 057	11 057	–	–	–	–	–	–	11 057	11 648	12 275
Intangible Assets	11 057	11 057	–	–	–	–	–	–	11 057	11 648	12 275
Computer Equipment	2 546	2 546	–	–	–	–	–	–	2 546	2 546	2 546
Furniture and Office Equipment	1 737	1 946	–	–	–	–	–	–	1 946	1 781	1 858
Machinery and Equipment	6 009	6 044	–	–	–	–	–	–	6 044	6 415	6 708
Transport Assets	32 777	32 777	–	–	–	–	–	–	32 777	34 744	36 828
Land	–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–	–	–
Living Resources	–	–							–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	**528 114**	**528 107**							**528 107**	**562 475**	**593 189**
Renewal and upgrading of Existing Assets as % of total	*58.8%*	*56.1%*							*56.1%*	*49.5%*	*47.0%*
Renewal and upgrading of Existing Assets as % of depre	*81.2%*	*85.8%*							*85.8%*	*79.0%*	*74.9%*
R&M as a % of PPE	*8.3%*	*8.3%*							*8.3%*	*8.7%*	*8.9%*
Renewal and upgrading and R&M as a % of PPE	*11.8%*	*11.9%*							*11.9%*	*12.0%*	*12.2%*

WC032 Overstrand - Table B10 Basic service delivery measurement - 28/10/2026

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets											
Water:											
Piped water inside dwelling	35 114	35 114							35 114	35 465	35 820
Piped water inside yard (but not in dwelling)	–	–							–	–	–
Using public tap (at least min.service level)	3 229	4 036							3 229	4 036	4 237
Other water supply (at least min.service level)	–	–							–	–	–
Minimum Service Level and Above sub-total	38 343	39 150							38 343	39 501	40 057
Using public tap (< min.service level)											
Other water supply (< min.service level)											
No water supply											
Below Minimum Servic Level sub-total											
Total number of households	**38 343**	**39 150**							**38 343**	**39 501**	**40 057**
Sanitation/sewerage:											
Flush toilet (connected to sewerage)	36 289	36 289							36 289	36 652	37 019
Flush toilet (with septic tank)	–	–							–	–	–
Chemical toilet	–	–							–	–	–
Pit toilet (ventilated)	–	–							–	–	–
Other toilet provisions (> min.service level)	3 229	3 229							3 229	4 036	4 237
Minimum Service Level and Above sub-total	39 518	39 518							39 518	40 688	41 256
Bucket toilet	–	–							–	–	–
Other toilet provisions (< min.service level)	–	–							–	–	–
No toilet provisions	–	–							–	–	–
Below Minimum Servic Level sub-total	–	–							–	–	–
Total number of households	**39 518**	**39 518**							**39 518**	**40 688**	**41 256**
Energy:											
Electricity (at least min. service level)	5 002	5 002							5 002	4 888	4 774
Electricity - prepaid (> min.service level)	24 533	24 533							24 533	24 783	25 033
Minimum Service Level and Above sub-total	29 535	29 535							29 535	29 671	29 807
Electricity (< min.service level)	–	–							–	–	–
Electricity - prepaid (< min. service level)	–	–							–	–	–
Other energy sources	–	–							–	–	–
Below Minimum Servic Level sub-total	–	–							–	–	–
Total number of households	**29 535**	**29 535**							**29 535**	**29 671**	**29 807**
Refuse:											
Removed at least once a week (min.service)	37 780	37 780							37 780	38 913	40 080
Minimum Service Level and Above sub-total	37 780	37 780							37 780	38 913	40 080
Removed less frequently than once a week	–	–							–	–	–
Using communal refuse dump	–	–							–	–	–
Using own refuse dump	–	–							–	–	–
Other rubbish disposal	–	–							–	–	–
No rubbish disposal	–	–							–	–	–
Below Minimum Servic Level sub-total	–	–							–	–	–
Total number of households	**37 780**	**37 780**							**37 780**	**38 913**	**40 080**
Households receiving Free Basic Service											
Water (6 kilolitres per household per month)	7 800	7 800							7 800	7 800	7 800
Sanitation (free minimum level service)	7 800	7 800							7 800	7 800	7 800
Electricity/other energy (50kwh per household per month)	7 800	7 800							7 800	7 800	7 800
Refuse (removed at least once a week)	7 800	7 800							7 800	7 800	7 800
Informal Settlements	–	–							–	–	–
Cost of Free Basic Services provided (R'000)											
Water (6 kilolitres per indigent household per month)	7 535	7 535							7 535	7 987	8 466
Sanitation (free sanitation service to indigent households)	13 255	13 255							13 255	14 050	14 893
Electricity/other energy (50kwh per indigent household per month)	16 196	16 196							16 196	17 492	18 891
Refuse (removed once a week for indigent households)	26 364	26 364							26 364	27 946	29 623
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	–	–							–	–	–
Total cost of FBS provided	**63 350**	**63 350**							**63 350**	**67 475**	**71 873**
Highest level of free service provided											
Property rates (R'000 value threshold)	350 000	350 000							350 000	350 000	350 000
Water (kilolitres per household per month)	10	10							10	10	10
Sanitation (kilolitres per household per month)	7	7							7	7	7
Sanitation (Rand per household per month)	178	178							178	189	200
Electricity (kw per household per month)	70	70							70	70	70
Refuse (average litres per week)	210	210							210	210	210
Revenue cost of free services provided (R'000)											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	2 853	2 853							2 853	3 025	3 206
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	103 607	103 607							103 607	109 823	116 412
Water (in excess of 6 kilolitres per indigent household per month)	3 014	3 014							3 014	3 195	3 386
Sanitation (in excess of free sanitation service to indigent households)	5 302	5 302							5 302	5 620	5 957
Electricity/other energy (in excess of 50 kwh per indigent household per month)	4 213	4 213							4 213	4 466	4 734
Refuse (in excess of one removal a week for indigent households)	–	–							–	–	–
Municipal Housing - rental rebates	–	–							–	–	–
Housing - top structure subsidies	–	–							–	–	–
Other	–	–							–	–	–
Total revenue cost of subsidised services provided	**118 989**	**118 989**							**118 989**	**126 128**	**133 696**

WC032 Overstrand - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/10/2026

Standard Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12		
R thousands	A	A1	B	C	D	E	F	G	H		
Revenue - Functional											
Governance and administration	**570 422**	**570 422**	**–**	**–**	**–**	**300**	**–**	**300**	**570 722**	**598 085**	**621 897**
Executive and council	53 183	53 183	–	–	–	–	–	–	53 183	54 349	50 132
Finance and administration	517 239	517 239	–	–	–	300	–	300	517 539	543 736	571 764
Internal audit	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**111 885**	**111 885**	**–**	**–**	**–**	**–**	**–**	**–**	**111 885**	**139 670**	**146 425**
Community and social services	10 509	10 509	–	–	–	–	–	–	10 509	10 666	10 678
Sport and recreation	29 557	29 557	–	–	–	–	–	–	29 557	32 475	31 535
Public safety	62 292	62 292	–	–	–	–	–	–	62 292	62 400	63 603
Housing	9 527	9 527	–	–	–	–	–	–	9 527	34 129	40 610
Health	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**41 793**	**41 793**	**–**	**–**	**–**	**500**	**–**	**500**	**42 293**	**34 001**	**34 185**
Planning and development	16 965	16 965	–	–	–	500	–	500	17 464	15 043	15 933
Road transport	20 699	20 699	–	–	–	–	–	–	20 699	18 958	18 252
Environmental protection	4 129	4 129	–	–	–	–	–	–	4 129	–	–
Trading services	**1 459 903**	**1 459 903**	**–**	**–**	**–**	**500**	**–**	**500**	**1 460 403**	**1 508 721**	**1 608 348**
Energy sources	870 461	870 461	–	–	–	500	–	500	870 961	900 172	957 012
Water management	272 479	272 479	–	–	–	–	–	–	272 479	260 998	279 658
Waste water management	167 523	167 523	–	–	–	–	–	–	167 523	189 144	203 768
Waste management	149 440	149 440	–	–	–	–	–	–	149 440	158 406	167 910
Other	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	**2 184 003**	**2 184 003**	**–**	**–**	**–**	**1 300**	**–**	**1 300**	**2 185 303**	**2 280 477**	**2 410 855**
Expenditure - Functional											
Governance and administration	**404 557**	**404 515**	**–**	**–**	**–**	**300**	**–**	**300**	**404 815**	**412 237**	**433 096**
Executive and council	74 469	74 427	–	–	–	–	–	–	74 427	68 946	72 361
Finance and administration	324 960	324 960	–	–	–	300	–	300	325 260	337 901	355 068
Internal audit	5 129	5 129	–	–	–	–	–	–	5 129	5 390	5 666
Community and public safety	**329 873**	**329 873**	**–**	**–**	**–**	**–**	**–**	**–**	**329 873**	**339 116**	**356 864**
Community and social services	32 016	32 016	–	–	–	–	–	–	32 016	33 014	34 138
Sport and recreation	79 996	79 996	–	–	–	–	–	–	79 996	84 713	89 752
Public safety	209 245	209 245	–	–	–	–	–	–	209 245	214 250	225 445
Housing	8 615	8 615	–	–	–	–	–	–	8 615	7 138	7 529
Health	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**263 547**	**263 589**	**–**	**–**	**–**	**500**	**–**	**500**	**264 089**	**281 560**	**297 652**
Planning and development	65 748	65 790	–	–	–	500	–	500	66 290	66 931	70 476
Road transport	165 665	165 665	–	–	–	–	–	–	165 665	185 425	196 809
Environmental protection	32 134	32 134	–	–	–	–	–	–	32 134	29 204	30 367
Trading services	**1 193 651**	**1 193 651**	**–**	**–**	**–**	**500**	**–**	**500**	**1 194 151**	**1 286 070**	**1 376 325**
Energy sources	720 100	720 100	–	–	–	500	–	500	720 600	780 681	837 949
Water management	188 730	188 730	–	–	–	–	–	–	188 730	200 410	215 000
Waste water management	166 050	166 050	–	–	–	–	–	–	166 050	174 763	185 763
Waste management	118 771	118 771	–	–	–	–	–	–	118 771	130 217	137 613
Other	**7 354**	**7 354**	**–**	**–**	**–**	**–**	**–**	**–**	**7 354**	**7 739**	**8 149**
Total Expenditure - Functional	**2 198 982**	**2 198 982**	**–**	**–**	**–**	**1 300**	**–**	**1 300**	**2 200 282**	**2 326 722**	**2 472 085**
Surplus/ (Deficit) for the year	**(14 979)**	**(14 979)**	**–**	**–**	**–**	**–**	**–**	**–**	**(14 979)**	**(46 245)**	**(61 231)**

WC032 Overstrand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/10/2026

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12		
R thousands	A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote											
Multi-year expenditure to be adjusted											
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services	3 770	3 770	–	–	–	–	–	–	3 770	3 270	3 270
Vote 4 - Financial Services	4 640	4 796	–	–	–	–	–	–	4 796	8 640	4 790
Vote 5 - Infrastructure Services	205 990	228 877	–	–	–	–	–	–	228 877	255 695	269 418
Vote 6 - Community Services	4 176	4 176	–	–	–	–	–	–	4 176	5 320	5 320
Vote 7 - Municipal Public Safety	4 581	5 080	–	–	–	–	–	–	5 080	7 310	7 310
Vote 8 - Planning and Development	1 200	1 200	–	–	–	–	–	–	1 200	2 200	2 200
Capital multi-year expenditure sub-total	**224 358**	**247 900**	**–**	**–**	**–**	**–**	**–**	**–**	**247 900**	**282 435**	**292 308**
Single-year expenditure to be adjusted											
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	260	260	–	–	–	–	–	–	260	10	10
Vote 3 - Corporate Services	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services	12 500	12 500	–	–	–	–	–	–	12 500	11 500	15 350
Vote 5 - Infrastructure Services	500	2 625	–	–	–	–	–	–	2 625	500	500
Vote 6 - Community Services	1 096	1 395	–	–	–	–	–	–	1 395	–	–
Vote 7 - Municipal Public Safety	3 750	3 750	–	–	–	–	–	–	3 750	–	–
Vote 8 - Planning and Development											
Capital single-year expenditure sub-total	**18 106**	**20 529**	**–**	**–**	**–**	**–**	**–**	**–**	**20 529**	**12 010**	**15 860**
Total Capital Expenditure - Vote	**242 464**	**268 429**	**–**	**–**	**–**	**–**	**–**	**–**	**268 429**	**294 445**	**308 168**

2026/2027-ADJUSTMENTS BUDGET-OCTOBER 2026

OPEX :	DEPT	AMOUNT	COMMENT
Revenue:			
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:Provincial Government:Western Cape:Capacity Building & Other:Specify (Add grant description)	**CORP:BUSINESS ARCHITECTURE & CRM**	-300 000	As per Provincial Gazette Extraordinary No.9294 Additional & Amended Allocations to Municipalities (MSDCBG)
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:Provincial Government:Western Cape:Capacity Building & Other:Specify (Add grant description)	**P&D:SOCIO-ECONOMIC PROGRAMME**	-500 000	As per Provincial Gazette Extraordinary No.9294 Additional & Amended Allocations to Municipalities (MSDCBG)
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:Provincial Government:Western Cape:Capacity Building & Other:Specify (Add grant description)	**INFRA:PRINCIPAL ENGINEER:ELECTRICAL**	-500 000	As per Provincial Gazette Extraordinary No.9294 Additional & Amended Allocations to Municipalities (Mun Resilience Grant)
Total Revenue Adjustments		**-1 300 000.00**	
Expenditure			
Expenditure:Operational Cost:External Computer Service:Specialised Computer Service	**CORP:BUSINESS ARCHITECTURE & CRM**	300 000	As per Provincial Gazette Extraordinary No.9294 Additional & Amended Allocations to Municipalities (MSDCBG)
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Basic Salary and Wag	**P&D:SOCIO-ECONOMIC PROGRAMME**	338 061	As per Provincial Gazette Extraordinary No.9294 Additional & Amended Allocations to Municipalities (MSDCBG)
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insurance	**P&D:SOCIO-ECONOMIC PROGRAMME**	3 450	As per Provincial Gazette Extraordinary No.9294 Additional & Amended Allocations to Municipalities (MSDCBG)
Expenditure:Operational Cost:Skills Development Fund Levy	**P&D:SOCIO-ECONOMIC PROGRAMME**	3 450	As per Provincial Gazette Extraordinary No.9294 Additional & Amended Allocations to Municipalities (MSDCBG)
Expenditure:Inventory Consumed:Consumables:Standard Rated	**P&D:SOCIO-ECONOMIC PROGRAMME**	36 000	As per Provincial Gazette Extraordinary No.9294 Additional & Amended Allocations to Municipalities (MSDCBG)
Expenditure:Contracted Services:Outsourced Services:Printing Services	**P&D:SOCIO-ECONOMIC PROGRAMME**	19 040	As per Provincial Gazette Extraordinary No.9294 Additional & Amended Allocations to Municipalities (MSDCBG)
Expenditure:Inventory Consumed:Materials and Supplies	**P&D:SOCIO-ECONOMIC PROGRAMME**	100 000	As per Provincial Gazette Extraordinary No.9294 Additional & Amended Allocations to Municipalities (MSDCBG)
Expenditure:Contracted Services:Consultants and Professional Services:Infrastructure and Planning:Engineering:Electrical	**INFRA:PRINCIPAL ENGINEER:ELECTRICAL**	500 000	As per Provincial Gazette Extraordinary No.9294 Additional & Amended Allocations to Municipalities (Mun Resilience Grant)
Total Expenditure Adjustments		**1 300 000.00**	
TOTAL OPERATIONAL ADJUSTMENTS		**0.00**	

ANNEXURE A2/5

Western Cape Government • Wes-Kaapse Regering • URhulumente weNtshona Koloni

PROVINCE OF THE WESTERN CAPE | PROVINSIE WES-KAAP | IPHONDO LENTSHONA KOLONI

Provincial Gazette Extraordinary

Buitengewone Provinsiale Koerant

Isongezelelo kwiGazethi yePhondo

9294 | 9294 | 9294

Friday, 11 September 2026 | *Vrydag, 11 September 2026* | *uLwesihlanu, 11 kweyoMsintsi 2026*

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Provincial Notice

The following Provincial Notice is published for general information:

172 Provincial Treasury: Division of Revenue Act, 2026 (Act 9 of 2026): Additional and Amended Allocations to Municipalities as Reflected in the 2026 Budget and not Listed in the Division of Revenue Act, 2026 2

INHOUD

*(*Afskrifte is verkrygbaar by Kamer M21, Provinsiale Wetgewer-gebou, Waalstraat 7, Kaapstad 8001.)*

Provinsiale Kennisgewing

Die volgende Provinsiale Kennisgewing word vir algemene inligting gepubliseer:

172 Provinsiale Tesourie: "Division of Revenue Act, 2026" (Wet 9 van 2026): Bykomende en Gewysigde Toekennings aan Munisipaliteite soos Weergegee in die 2026-Begroting en nie Gelys in die "Division of Revenue Act, 2026" nie..... 5

IZIQULATHO

*(*Ushicilelo oLutsha lufumaneka kwigumbi M21, kwiSakhiwo sePhondo seNdlu yoWiso Mthetho, 7 Wale Street, eKapa 8001.)*

ISaziso sePhondo

Esi Saziso sePhondo silandelayo sipapashelwa ukunika ulwazi ngokubanzi:

172 UNondyebo wePhondo: UMthetho i*Division of Revenue Act, 2026* (UMthetho 9 ka-2026): ULwabiwo oluSisongezelelo noluLungisiweyo oLuya kooMasipala Njengoko kuBonisiwe ku-Hlahlomali luka-2026 kwaye aluDweliswanga kuMthetho i*Division of Revenue Act, 2026*..... 8

PROVINCIAL NOTICE

The following Provincial Notice is published for general information.

DR HC MALILA,
DIRECTOR-GENERAL

Provincial Legislature Building,
Wale Street,
Cape Town.

PROVINSIALE KENNISGEWING

Die volgende Provinsiale Kennisgewing word vir algemene inligting gepubliseer.

DR HC MALILA,
DIREKTEUR-GENERAAL

Provinsiale Wetgewer-gebou,
Waalstraat,
Kaapstad.

ISAZISO SEPHONDO

Esi saziso silandelayo sipapashelwe ukunika ulwazi ngokubanzi.

GQIR HC MALILA,
MLAWULI-JIKELELE

ISakhiwo sePhondo,
Wale Street,
eKapa.

PROVINCIAL NOTICE

P.N. 172/2026 **11 September 2026**

PROVINCIAL TREASURY

DIVISION OF REVENUE ACT, 2026 (ACT 9 OF 2026)

ADDITIONAL AND AMENDED ALLOCATIONS TO MUNICIPALITIES AS REFLECTED IN THE 2026 BUDGET AND NOT LISTED IN THE DIVISION OF REVENUE ACT, 2026

I, Deidré Maudelene Baartman, Provincial Minister of Finance in the Western Cape, in terms of section 29(3) of the Division of Revenue Act, 2026 (Act 9 of 2026) (the Act), read with the Western Cape Appropriation Act, 2026 (Act 1 of 2026), publish—

(a) additional allocations and amendments to the indicative allocations made in terms of the 2026 Budget, which were published in terms of section 29(2)*(a)* of the Act, under Provincial Notice 101/2026 in *Provincial Gazette* 9206 dated 12 March 2026;

(b) the envisaged division of the additional and amended allocations in respect of each municipality for the 2026/27 financial year; and

(c) the conditions and other information in respect of the additional and amended allocations to facilitate performance measurement and the use of the required inputs and outputs,

as set out in the Schedule.

The conditions and other information not contemplated in this notice remain subject to the conditions published under Provincial Notice 101/2026 in *Provincial Gazette* 9206 dated 12 March 2026.

The publication of this information—

(i) enables municipalities to effectively budget for, amend and implement programmes for the 2026/27 budgeting cycle;

(ii) renders the sources and levels of provincial funding predictable, certain and transparent for municipalities; and

(iii) assists the Province of the Western Cape and municipalities to align their respective spending priorities and plans.

Signed at Cape Town on this 10th day of September 2026.

DM BAARTMAN

PROVINCIAL MINISTER OF FINANCE

SCHEDULE

Vote 14: Department of Local Government

Category	District Municipality	Demarcation code	Municipality	Municipal Service Delivery and Capacity Building Grant			Thusong Service Centres Grant (Sustainability: Operational Support Grant)			Community Development Worker Operational Support Grant			Western Cape Municipal Interventions Grant		
				Provincial/Municipal Financial Year			Provincial/Municipal Financial Year			Provincial/Municipal Financial Year			Provincial/Municipal Financial Year		
				2026/27			2026/27			2026/27			2026/27		
				Allocation (R'000)	Amendment (R'000)	Amended Allocation (R'000)	Allocation (R'000)	Amendment (R'000)	Amended Allocation (R'000)	Allocation (R'000)	Amendment (R'000)	Amended Allocation (R'000)	Allocation (R'000)	Amendment (R'000)	Amended Allocation (R'000)
A	Cape Town		City of Cape Town							1 001		1 001			
B	DC1	WC011	Matzikama				150		150	98		98		1 000	1 000
B	DC1	WC012	Cederberg				196		196	157		157			
B	DC1	WC013	Bergrivier												
B	DC1	WC014	Saldanha Bay		300	300				78		78			
B	DC1	WC015	Swartland		100	100				39		39			
C	DC1	DC1	West Coast District	200		200				78		78			
Total: West Coast Municipalities				**200**	**400**	**600**	**346**		**346**	**450**		**450**		**1 000**	**1 000**
B	DC2	WC022	Witzenberg				150		150	137		137			
B	DC2	WC023	Drakenstein				200		200	118		118			
B	DC2	WC024	Stellenbosch							39	(39)				
B	DC2	WC025	Breede Valley							78		78			
B	DC2	WC026	Langeberg							39		39			
C	DC2	DC2	Cape Winelands District	200		200				78	39	117			
Total: Cape Winelands Municipalities				**200**		**200**	**350**		**350**	**489**		**489**			
B	DC3	WC031	Theewaterskloof							118		118		200	200
B	DC3	WC032	Overstrand		800	800	150		150	78		78			
B	DC3	WC033	Cape Agulhas							59		59			
B	DC3	WC034	Swellendam												
C	DC3	DC3	Overberg District	200	500	700				59		59			
Total: Overberg Municipalities				**200**	**1 300**	**1 500**	**150**		**150**	**314**		**314**		**200**	**200**
B	DC4	WC041	Kannaland							118		118			
B	DC4	WC042	Hessequa							21	19	40			
B	DC4	WC043	Mossel Bay		500	500				78	(19)	59			
B	DC4	WC044	George		800	800	200		200	98		98			
B	DC4	WC045	Oudtshoorn				300		300	59		59			
B	DC4	WC047	Bitou							21		21			
B	DC4	WC048	Knysna							39		39			
C	DC4	DC4	Garden Route District	200		200									
Total: Garden Route Municipalities				**200**	**1 300**	**1 500**	**500**		**500**	**434**		**434**			
B	DC5	WC051	Laingsburg				200		200	78		78		500	500
B	DC5	WC052	Prince Albert							78		78			
B	DC5	WC053	Beaufort West							216		216		200	200
C	DC5	DC5	Central Karoo District	200	100	300									
Total: Central Karoo Municipalities				**200**	**100**	**300**	**200**		**200**	**372**		**372**		**700**	**700**
Other (Unallocated)				3 935	(3 100)	835							6 443	(1 900)	4 543
Total Transfers				**1 000**	**3 100**	**4 100**	**1 546**		**1 546**	**3 060**		**3 060**		**1 900**	**1 900**
Funds retained by the Department															
Total				**4 935**		**4 935**	**1 546**		**1 546**	**3 060**		**3 060**	**6 443**		**6 443**

Note[1]: **Municipal Service Delivery and Capacity Building Grant:** An amount of R450 000 will be retained, from the unallocated amount, within the Department to fund Goods and services projects.

Note[2] : **Western Cape Municipal Interventions Grant: An amount of** R500 000, will be retained, from the unallocated amount, within the Department to fund Goods and services project.

Vote 14: Department of Local Government (*Continued*)

Category	District Municipality	Demarcation code	Municipality	Municipal Energy Resilience Grant			Municipal Water Resilience Grant			Fire Service Capacity Building Grant			Vote 14: Subtotal		
				Provincial/Municipal Financial Year 2026/27			Provincial/Municipal Financial Year 2026/27			Provincial/Municipal Financial Year 2026/27			Provincial/Municipal Financial Year 2026/27		
				Allocation (R'000)	Amendment (R'000)	Amended Allocation (R'000)	Allocation (R'000)	Amendment (R'000)	Amended Allocation (R'000)	Allocation (R'000)	Amendment (R'000)	Amended Allocation (R'000)	Allocation (R'000)	Amendment (R'000)	Amended Allocation (R'000)
A	Cape Town		City of Cape Town										1 001		1 001
B	DC1	WC011	Matzikama				4 700	800	5 500				4 948	1 800	6 748
B	DC1	WC012	Cederberg				3 750	800	4 550	1 200		1 200	5 303	800	6 103
B	DC1	WC013	Bergrivier		500	500	1 000		1 000	1 200		1 200	2 200	500	2 700
B	DC1	WC014	Saldanha Bay		1 000	1 000				250		250	328	1 300	1 628
B	DC1	WC015	Swartland		350	350				250		250	289	450	739
C	DC1	DC1	West Coast District				1 500	197	1 697				1 778	197	1 975
Total: West Coast Municipalities					**1 850**	**1 850**	**10 950**	**1 797**	**12 747**	**2 900**		**2 900**	**14 846**	**5 047**	**19 893**
B	DC2	WC022	Witzenberg		360	360	415		415				702	360	1 062
B	DC2	WC023	Drakenstein							250		250	568		568
B	DC2	WC024	Stellenbosch										39	(39)	
B	DC2	WC025	Breede Valley		500	500				368		368	446	500	946
B	DC2	WC026	Langeberg		500	500	1 830		1 830	1 000		1 000	2 869	500	3 369
C	DC2	DC2	Cape Winelands District				1 500		1 500				1 778	39	1 817
Total: Cape Winelands Municipalities					**1 360**	**1 360**	**3 745**		**3 745**	**1 618**		**1 618**	**6 402**	**1 360**	**7 762**
B	DC3	WC031	Theewaterskloof		800	800							118	1 000	1 118
B	DC3	WC032	Overstrand		500	500				1 025		1 025	1 253	1 300	2 553
B	DC3	WC033	Cape Agulhas		500	500							59	500	559
B	DC3	WC034	Swellendam		253	253	2 400		2 400				2 400	253	2 653
C	DC3	DC3	Overberg District				1 500		1 500	1 299		1 299	3 058	500	3 558
Total: Overberg Municipalities					**2 053**	**2 053**	**3 900**		**3 900**	**2 324**		**2 324**	**6 888**	**3 553**	**10 441**
B	DC4	WC041	Kannaland		300	300	5 000		5 000	250		250	5 368	300	5 668
B	DC4	WC042	Hessequa							250		250	271	19	290
B	DC4	WC043	Mossel Bay		500	500							78	981	1 059
B	DC4	WC044	George							1 025		1 025	1 323	800	2 123
B	DC4	WC045	Oudtshoorn							250		250	609		609
B	DC4	WC047	Bitou		500	500	1 800		1 800	1 000		1 000	2 821	500	3 321
B	DC4	WC048	Knysna				1 775		1 775	250		250	2 064		2 064
C	DC4	DC4	Garden Route District				1 500		1 500	1 000		1 000	2 700		2 700
Total: Garden Route Municipalities					**1 300**	**1 300**	**10 075**		**10 075**	**4 025**		**4 025**	**15 234**	**2 600**	**17 834**
B	DC5	WC051	Laingsburg		350	350	1 000		1 000				1 278	850	2 128
B	DC5	WC052	Prince Albert		840	840		703	703	250		250	328	1 543	1 871
B	DC5	WC053	Beaufort West		654	654	4 341	500	4 841				4 557	1 354	5 911
C	DC5	DC5	Central Karoo District				1 500		1 500	1 000		1 000	2 700	100	2 800
Total: Central Karoo Municipalities					**1 844**	**1 844**	**6 841**	**1 203**	**8 044**	**1 250**		**1 250**	**8 863**	**3 847**	**12 710**
Other (Unallocated)				8 407	(8 407)		5 000	(3 000)	2 000				23 785	(16 407)	7 378
Total Transfers					**8 407**	**8 407**	**35 511**	**3 000**	**38 511**	**12 117**		**12 117**	**53 234**	**16 407**	**69 641**
Funds retained by the Department															
Total				**8 407**		**8 407**	**40 511**		**40 511**	**12 117**		**12 117**	**77 019**		**77 019**

Municipal adjustments budgets & supporting tables

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national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic submissions:
LG Upload Portal

Preparation Instructions

Municipality Name:	WC032 Overstrand
CFO Name:	DAVY LOUW
Tel:	028 313 8040
Fax:	0
E-Mail:	cfo@overstrand.gov.za
Date of Adjustments Budget (dd/mm/yyyy):	28/10/2026
MTREF:	2026
Budget Year:	2026/27
Does this municipality have Entities?	No
If YES: Identify type of report:	

Organisational Structure Votes	Complete Votes & Sub-Votes		Select Org. Structure
Vote 1 - Municipal Council	**Vote 1**	**Municipal Council**	
Vote 2 - Office of the Municipal Manager	1.1	Council:Council's General	1.1 - Council:Council's General
Vote 3 - Corporate Services	1.2	Council:Mayors Office	1.2 - Council:Mayors Office
Vote 4 - Financial Services	1.3	Council:Pensioners & Continued Members	1.3 - Council:Pensioners & Continued Members
Vote 5 - Infrastructure Services	1.4	[Name of sub-vote]	
Vote 6 - Community Services	1.5	[Name of sub-vote]	
Vote 7 - Municipal Public Safety	1.6	[Name of sub-vote]	
Vote 8 - Planning and Development	1.7	[Name of sub-vote]	
Vote 9 - Costing Services	1.8	[Name of sub-vote]	
Vote 10 - Main Ledger Services	1.9	[Name of sub-vote]	
Vote 11 - [NAME OF VOTE 11]	1.10	[Name of sub-vote]	
Vote 12 - [NAME OF VOTE 12]	**Vote 2**	**Office of the Municipal Manager**	
Vote 13 - [NAME OF VOTE 13]	2.1	MM:Municipal Manager	2.1 - MM:Municipal Manager
Vote 14 - [NAME OF VOTE 14]	2.2	MM:Internal Audit	2.2 - MM:Internal Audit
Vote 15 - [NAME OF VOTE 15]	2.3	MM:Strategic Support Services	2.3 - MM:Strategic Support Services
	2.4	MM:Legal Services & Contract Management	2.4 - MM:Legal Services & Contract Management
	2.5	[Name of sub-vote]	
	2.6	[Name of sub-vote]	
	2.7	[Name of sub-vote]	
	2.8	[Name of sub-vote]	
	2.9	[Name of sub-vote]	
	2.10	[Name of sub-vote]	
	Vote 3	**Corporate Services**	
	3.1	Corp:Director:Corporate Services	3.1 - Corp:Director:Corporate Services
	3.2	Corp:Risk Management	3.2 - Corp:Risk Management
	3.3	Corp:Human Resources Management	3.3 - Corp:Human Resources Management
	3.4	Corp:Info & Communication Technolgy	3.4 - Corp:Info & Communication Technolgy
	3.5	Corp:Business Architecture & CRM	3.5 - Corp:Business Architecture & CRM
	3.6	Corp:Administrative Support Services	3.6 - Corp:Administrative Support Services
	3.7	Corp:Municipal Court	3.7 - Corp:Municipal Court
	3.8	[Name of sub-vote]	
	3.9	[Name of sub-vote]	
	3.10	[Name of sub-vote]	
	Vote 4	**Financial Services**	
	4.1	Fin:Chief Financial Officer	4.1 - Fin:Chief Financial Officer
	4.2	Fin:Financial Accounting	4.2 - Fin:Financial Accounting
	4.3	Fin:Revenue Management	4.3 - Fin:Revenue Management
	4.4	Fin:Expenditure, Fleet & Asset Management	4.4 - Fin:Expenditure, Fleet & Asset Management
	4.5	Fin:Supply Chain Management	4.5 - Fin:Supply Chain Management
	4.6	[Name of sub-vote]	
	4.7	[Name of sub-vote]	
	4.8	[Name of sub-vote]	
	4.9	[Name of sub-vote]	
	4.10	[Name of sub-vote]	
	Vote 5	**Infrastructure Services**	
	5.1	Infra:Chief Engineer:Infrastructure Services	5.1 - Infra:Chief Engineer:Infrastructure Services
	5.2	Infra:Civil Infrastructure Planning, Project Management & Housing Dev	5.2 - Infra:Civil Infrastructure Planning, Project Management &
	5.3	Infra:Waste Management	5.3 - Infra:Waste Management
	5.4	Infra:Civil Engineering Services	5.4 - Infra:Civil Engineering Services
	5.5	Infra:Water	5.5 - Infra:Water
	5.6	Infra:Sewerage	5.6 - Infra:Sewerage
	5.7	Infra:Roads	5.7 - Infra:Roads
	5.8	Infra:Stormwater	5.8 - Infra:Stormwater
	5.9	Infra:Electricity	5.9 - Infra:Electricity
	5.10	Infra:Mechanical Workshop Fleet Management	5.10 - Infra:Mechanical Workshop Fleet Management
	Vote 6	**Community Services**	
	6.1	Comm:Director:Community Services	6.1 - Comm:Director:Community Services
	6.2	Comm:Community Services	6.2 - Comm:Community Services
	6.3	Comm:Resorts	6.3 - Comm:Resorts
	6.4	Comm:Parks and Open Spaces & Cemetries	6.4 - Comm:Parks and Open Spaces & Cemetries
	6.5	Comm:Sportsfields	6.5 - Comm:Sportsfields
	6.6	Comm:Beaches & Slipways	6.6 - Comm:Beaches & Slipways
	6.7	Comm:Refuse Removal & CBD Cleansing	6.7 - Comm:Refuse Removal & CBD Cleansing
	6.8	Comm:Intergrated Human Settlements & Development	6.8 - Comm:Intergrated Human Settlements & Development
	6.9	Comm:Library Services	6.9 - Comm:Library Services
	6.10	Comm:Halls,Facilities&Building Maintenance	6.10 - Comm:Halls,Facilities&Building Maintenance
	Vote 7	**Municipal Public Safety**	
	7.1	MPS:Director: Municipal Public Safety	7.1 - MPS:Director: Municipal Public Safety
	7.2	MPS:Traffic Services	7.2 - MPS:Traffic Services
	7.3	MPS:Law Enforcement Services	7.3 - MPS:Law Enforcement Services
	7.4	MPS:Fire & Rescue	7.4 - MPS:Fire & Rescue
	7.5	MPS:Disaster Management	7.5 - MPS:Disaster Management
	7.6	MPS:Safety,Security & CCTV	7.6 - MPS:Safety,Security & CCTV
	7.7	[Name of sub-vote]	
	7.8	[Name of sub-vote]	
	7.9	[Name of sub-vote]	
	7.10	[Name of sub-vote]	
	Vote 8	**Planning and Development**	
	8.1	P&D:Director:Planning & Development	8.1 - P&D:Director:Planning & Development
	8.2	P&D:Town Planning & Spatial Planning	8.2 - P&D:Town Planning & Spatial Planning
	8.3	P&D:Environmental Management & Conservation	8.3 - P&D:Environmental Management & Conservation
	8.4	P&D:Building Control	8.4 - P&D:Building Control
	8.5	P&D:Socio-Economic Programme	8.5 - P&D:Socio-Economic Programme
	8.6	P&D:Tourism	8.6 - P&D:Tourism
	8.7	P&D:Property Management	8.7 - P&D:Property Management
	8.8	[Name of sub-vote]	
	8.9	[Name of sub-vote]	
	8.10	[Name of sub-vote]	
	Vote 9	**Costing Services**	
	9.1	Departmental Charges & Recoveries	9.1 - Departmental Charges & Recoveries
	9.2	Internal Billing	9.2 - Internal Billing
	9.3	Activity Based Costing	9.3 - Activity Based Costing
	9.4	[Name of sub-vote]	
	9.5	[Name of sub-vote]	
	9.6	[Name of sub-vote]	
	9.7	[Name of sub-vote]	
	9.8	[Name of sub-vote]	
	9.9	[Name of sub-vote]	
	9.10	[Name of sub-vote]	
	Vote 10	**Main Ledger Services**	
	10.1	Main Ledger	10.1 - Main Ledger

WC032 Overstrand - Contact Information

A. GENERAL INFORMATION

Municipality	WC032 Overstrand
Grade	3
Province	bking@overstrand.gov.za
Web Address	P.O.BOX 20
E-mail Address	7200

B. CONTACT INFORMATION

Postal address:	
P.O. Box	P.O.BOX 20
City / Town	HERMANUS
Postal Code	7200
Street address	
Building	MUNICIPAL OFFICE
Street No. & Name	MAGNOLIA STREET
City / Town	HERMANUS
Postal Code	7200
General Contacts	
Telephone number	028 313 8000
Fax number	028 313 8128

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number	0	ID Number	0
Title	Mr	Title	Mr
Name	GRANT MICHAEL COHEN	Name	WHILES JANSEN
Telephone number	028 313 8002	Telephone number	028 313 8002
Cell number	072 436 9068	Cell number	071 728 4568
Fax number	0	Fax number	0
E-mail address	gcohen@overstrand.gov.za	E-mail address	wjansen@overstrand.gov.za

Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number	0	ID Number	0
Title	Mr	Title	Mr
Name	ARCHIE KLAAS	Name	BULELA JONE MANTAMBO
Telephone number	028 313 8058	Telephone number	028 313 8058
Cell number	074 623 0153	Cell number	083 477 8703
Fax number	0	Fax number	0
E-mail address	mayor@overtstrand.gov.za	E-mail address	pamayor@overstrand.gov.za

Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number	0	ID Number	0
Title	Mrs	Title	Mr
Name	ELNORA GILLION	Name	ANDISWA MBONENI
Telephone number	028 313 8016	Telephone number	028 313 8002
Cell number	060 652 0214	Cell number	078 960 1140
Fax number	0	Fax number	0
E-mail address	egillion@overstrand.gov.za	E-mail address	maycomsec@overstrand.gov.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number	0	ID Number	0
Title	Mr	Title	Mrs
Name	EDWARD JANTJIES	Name	BELINDA SPANELLIS
Telephone number	028 313 8003	Telephone number	028 313 8909
Cell number	082 940 7733	Cell number	079 087 1857
Fax number	0	Fax number	0
E-mail address	mmact@overstrand.gov.za	E-mail address	bspanellis@overstrand.gov.za

Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number	0	ID Number	0
Title	Mr	Title	Mrs
Name	DAVY LOUW	Name	DORET TALJAARD
Telephone number	028 313 8040	Telephone number	028 313 8074
Cell number	078 169 6423	Cell number	060 836 8895
Fax number	0	Fax number	0
E-mail address	cfo@overstrand.gov.za	E-mail address	dtaljaard@overstrand.gov.za

Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	Mr	Title	Ms
Name	BERNARD KING	Name	VERONICA ALLEN
Telephone number	028 313 8154	Telephone number	028 313 8131
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	bking@overstrand.gov.za	E-mail address	vallen@overstrand.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	Mrs	Title	Mrs
Name	GEORGIA BUCCHIANERI	Name	KELLY JOHNSON
Telephone number	028 313 8913	Telephone number	028 313 8138
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Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	
Title	Mr	Title	
Name	LLYLE TAIT	Name	
Telephone number	028 313 8151	Telephone number	
Cell number	0	Cell number	
Fax number	0	Fax number	
E-mail address	ltait@overstrand.gov.za	E-mail address	

WC032 Overstrand - Table B1 Adjustments Budget Summary - 28/10/2026

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	405 548	405 548	–	–	–	–	–	–	405 548	429 881	455 674
Service charges	1 265 205	1 265 205	–	–	–	–	–	–	1 265 205	1 340 552	1 420 963
Investment revenue	68 000	68 000	–	–	–	–	–	–	68 000	68 000	68 000
Transfer and subsidies - Operational	215 507	215 507	–	–	–	1 300	–	1 300	216 807	228 047	232 891
Other own revenue	138 158	138 158	–	–	–	–	–	–	138 158	141 552	147 159
Total Revenue (excluding capital transfers and contributions)	**2 092 419**	**2 092 419**	**–**	**–**	**–**	**1 300**	**–**	**1 300**	**2 093 719**	**2 208 032**	**2 324 687**
Employee costs	675 017	675 158	–	–	–	342	–	342	675 500	702 498	743 048
Remuneration of councillors	15 400	15 400	–	–	–	–	–	–	15 400	16 480	17 240
Depreciation, amortisation and impairment	175 572	175 572	–	–	–	–	–	–	175 572	184 350	193 568
Interest, Dividends and Rent on Land	43 080	43 080	–	–	–	–	–	–	43 080	47 145	56 450
Inventory consumed and bulk purchases	681 954	681 900	–	–	–	136	–	136	682 036	740 249	797 077
Transfers and subsidies	17 712	17 712	–	–	–	–	–	–	17 712	18 500	19 397
Other expenditure	590 247	590 160	–	–	–	822	–	822	590 982	617 500	645 304
Total Expenditure	2 198 982	2 198 982	–	–	–	1 300	–	1 300	2 200 282	2 326 722	**2 472 085**
Surplus/(Deficit)	(106 563)	(106 563)	–	–	–	–	–	–	(106 563)	(118 690)	(147 399)
Transfers and subsidies - capital (monetary allocations)	91 584	91 584	–	–	–	–	–	–	91 584	72 445	86 168
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(14 979)	(14 979)	–	–	–	–	–	–	(14 979)	(46 245)	**(61 231)**
Income Tax	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after Income Tax	(14 979)	(14 979)	–	–	–	–	–	–	(14 979)	(46 245)	(61 231)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(14 979)	(14 979)	–	–	–	–	–	–	(14 979)	(46 245)	**(61 231)**
Capital expenditure & funds sources											
Capital expenditure	242 464	268 429	–	–	–	–	–	–	268 429	294 445	308 168
Transfers recognised - capital	91 584	91 584	–	–	–	–	–	–	91 584	72 445	86 168
Borrowing	101 155	119 497	–	–	–	–	–	–	119 497	172 000	172 000
Internally generated funds	49 725	57 348	–	–	–	–	–	–	57 348	50 000	50 000
Total sources of capital funds	**242 464**	**268 429**	**–**	**–**	**–**	**–**	**–**	**–**	**268 429**	**294 445**	**308 168**
Financial position											
Total current assets	1 047 484	1 021 519	–	–	–	–	–	–	1 021 519	989 116	881 767
Total non current assets	4 213 933	4 239 898	–	–	–	–	–	–	4 239 898	4 350 292	4 465 193
Total current liabilities	368 122	368 122	–	–	–	–	–	–	368 122	397 877	378 822
Total non current liabilities	714 922	714 922	–	–	–	–	–	–	714 922	784 317	872 623
Community wealth/Equity	**4 178 374**	**4 178 374**	**–**	**–**	**–**	**–**	**–**	**–**	**4 178 374**	**4 157 215**	**4 095 514**
Cash flows											
Net cash from (used) operating	175 946	175 946	–	–	–	–	–	–	175 946	169 283	121 071
Net cash from (used) investing	(234 009)	(259 974)	–	–	–	–	–	–	(259 974)	(294 445)	(308 168)
Net cash from (used) financing	36 579	36 579	–	–	–	–	–	–	36 579	91 171	76 328
Cash/cash equivalents at the year end	**822 112**	**796 147**	**–**	**–**	**–**	**–**	**–**	**–**	**796 147**	**762 157**	**651 388**
Cash backing/surplus reconciliation											
Cash and investments available	822 112	796 147	–	–	–	–	–	–	796 147	762 157	651 388
Application of cash and investments	27 587	230 045	–	–	–	–	–	–	230 045	35 984	31 068
Balance - surplus (shortfall)	**794 525**	**566 102**	**–**	**–**	**–**	**–**	**–**	**–**	**566 102**	**726 172**	**620 319**
Asset Management											
Asset register summary (WDV)	4 213 933	4 239 898	–	–	–	–	–	–	4 239 898	4 350 292	4 465 193
Depreciation	175 572	175 572	–	–	–	–	–	–	175 572	184 350	193 568
Renewal and Upgrading of Existing Assets	142 620	150 569	–	–	–	–	–	–	150 569	145 622	144 913
Repairs and Maintenance	352 543	352 535	–	–	–	–	–	–	352 535	378 124	399 621
Free services											
Cost of Free Basic Services provided	63 350	63 350	–	–	–	–	–	–	63 350	67 475	71 873
Revenue cost of free services provided	118 989	118 989	–	–	–	–	–	–	118 989	126 128	133 696
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

WC032 Overstrand - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/10/2026

Standard Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**570 422**	**570 422**	**–**	**–**	**–**	**300**	**–**	**300**	**570 722**	**598 085**	**621 897**
Executive and council		53 183	53 183	–	–	–	–	–	–	53 183	54 349	50 132
Finance and administration		517 239	517 239	–	–	–	300	–	300	517 539	543 736	571 764
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**111 885**	**111 885**	**–**	**–**	**–**	**–**	**–**	**–**	**111 885**	**139 670**	**146 425**
Community and social services		10 509	10 509	–	–	–	–	–	–	10 509	10 666	10 678
Sport and recreation		29 557	29 557	–	–	–	–	–	–	29 557	32 475	31 535
Public safety		62 292	62 292	–	–	–	–	–	–	62 292	62 400	63 603
Housing		9 527	9 527	–	–	–	–	–	–	9 527	34 129	40 610
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**41 793**	**41 793**	**–**	**–**	**–**	**500**	**–**	**500**	**42 293**	**34 001**	**34 185**
Planning and development		16 965	16 964	–	–	–	500	–	500	17 464	15 043	15 933
Road transport		20 699	20 699	–	–	–	–	–	–	20 699	18 958	18 252
Environmental protection		4 129	4 129	–	–	–	–	–	–	4 129	–	–
Trading services		**1 459 903**	**1 459 903**	**–**	**–**	**–**	**500**	**–**	**500**	**1 460 403**	**1 508 721**	**1 608 348**
Energy sources		870 461	870 461	–	–	–	500	–	500	870 961	900 172	957 012
Water management		272 479	272 479	–	–	–	–	–	–	272 479	260 998	279 658
Waste water management		167 523	167 523	–	–	–	–	–	–	167 523	189 144	203 768
Waste management		149 440	149 440	–	–	–	–	–	–	149 440	158 406	167 910
Other		**–**	**0**	**–**	**–**	**–**	**–**	**–**	**–**	**0**	**–**	**–**
Total Revenue - Functional	2	**2 184 003**	**2 184 003**	**–**	**–**	**–**	**1 300**	**–**	**1 300**	**2 185 303**	**2 280 477**	**2 410 855**
Expenditure - Functional												
Governance and administration		**404 557**	**404 515**	**–**	**–**	**–**	**300**	**–**	**300**	**404 815**	**412 237**	**433 096**
Executive and council		74 469	74 427	–	–	–	–	–	–	74 427	68 946	72 361
Finance and administration		324 960	324 960	–	–	–	300	–	300	325 260	337 901	355 068
Internal audit		5 129	5 129	–	–	–	–	–	–	5 129	5 390	5 666
Community and public safety		**329 873**	**329 873**	**–**	**–**	**–**	**–**	**–**	**–**	**329 873**	**339 116**	**356 864**
Community and social services		32 016	32 016	–	–	–	–	–	–	32 016	33 014	34 138
Sport and recreation		79 996	79 996	–	–	–	–	–	–	79 996	84 713	89 752
Public safety		209 245	209 245	–	–	–	–	–	–	209 245	214 250	225 445
Housing		8 615	8 615	–	–	–	–	–	–	8 615	7 138	7 529
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**263 547**	**263 589**	**–**	**–**	**–**	**500**	**–**	**500**	**264 089**	**281 560**	**297 652**
Planning and development		65 748	65 790	–	–	–	500	–	500	66 290	66 931	70 476
Road transport		165 665	165 665	–	–	–	–	–	–	165 665	185 425	196 809
Environmental protection		32 134	32 134	–	–	–	–	–	–	32 134	29 204	30 367
Trading services		**1 193 651**	**1 193 651**	**–**	**–**	**–**	**500**	**–**	**500**	**1 194 151**	**1 286 070**	**1 376 325**
Energy sources		720 100	720 100	–	–	–	500	–	500	720 600	780 681	837 949
Water management		188 730	188 730	–	–	–	–	–	–	188 730	200 410	215 000
Waste water management		166 050	166 050	–	–	–	–	–	–	166 050	174 763	185 763
Waste management		118 771	118 771	–	–	–	–	–	–	118 771	130 217	137 613
Other		**7 354**	**7 354**	**–**	**–**	**–**	**–**	**–**	**–**	**7 354**	**7 739**	**8 149**
Total Expenditure - Functional	3	**2 198 982**	**2 198 982**	**–**	**–**	**–**	**1 300**	**–**	**1 300**	**2 200 282**	**2 326 722**	**2 472 085**
Surplus/ (Deficit) for the year		**(14 979)**	**(14 979)**	**–**	**–**	**–**	**–**	**–**	**–**	**(14 979)**	**(46 245)**	**(61 231)**

WC032 Overstrand - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 28/10/2026

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12			
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Municipal governance and administration		**570 422**	**570 422**	**–**	**–**	**–**	**300**	**–**	**300**	**570 722**	**598 085**	**621 897**
Executive and council		53 183	53 183	–	–	–	–	–	–	53 183	54 349	50 132
Mayor and Council		53 183	53 183	–	–	–	–	–	–	53 183	54 349	50 132
Municipal Manager, Town Secretary and Chief Executive		0	0	–	–	–	–	–	–	0	0	0
Finance and administration		517 239	517 239	–	–	–	300	–	300	517 539	543 736	571 764
Administrative and Corporate Support		239	239	–	–	–	–	–	–	239	249	259
Asset Management		–	–	–	–	–	–	–	–	–	–	–
Finance		514 916	514 916	–	–	–	–	–	–	514 916	541 297	569 201
Fleet Management		–	–	–	–	–	–	–	–	–	–	–
Human Resources		1 054	1 054	–	–	–	–	–	–	1 054	1 118	1 185
Information Technology		–	–	–	–	–	–	–	–	–	–	–
Legal Services		99	99	–	–	–	–	–	–	99	105	111
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	300	–	300	300	–	–
Property Services		372	372	–	–	–	–	–	–	372	394	418
Risk Management		–	–	–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–	–	–
Supply Chain Management		124	124	–	–	–	–	–	–	124	132	140
Valuation Service		434	434	–	–	–	–	–	–	434	442	451
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**111 885**	**111 885**	**–**	**–**	**–**	**–**	**–**	**–**	**111 885**	**139 670**	**146 425**
Community and social services		**10 509**	**10 509**	**–**	**–**	**–**	**–**	**–**	**–**	**10 509**	**10 666**	**10 678**
Aged Care		–	–	–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		461	461	–	–	–	–	–	–	461	489	518
Child Care Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Halls and Facilities		620	620	–	–	–	–	–	–	620	648	528
Consumer Protection		–	–	–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–	–	–
Libraries and Archives		9 428	9 428	–	–	–	–	–	–	9 428	9 529	9 632
Literacy Programmes		–	–	–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		**29 557**	**29 557**	**–**	**–**	**–**	**–**	**–**	**–**	**29 557**	**32 475**	**31 535**
Beaches and Jetties		1 034	1 034	–	–	–	–	–	–	1 034	1 096	1 162
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		8 022	8 022	–	–	–	–	–	–	8 022	8 503	9 013
Recreational Facilities		14 485	14 485	–	–	–	–	–	–	14 485	15 354	16 275
Sports Grounds and Stadiums		6 017	6 017	–	–	–	–	–	–	6 017	7 522	5 085
Public safety		**62 292**	**62 292**	**–**	**–**	**–**	**–**	**–**	**–**	**62 292**	**62 400**	**63 603**
Civil Defence		–	–	–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–	–	–
Control of Public Nuisances		8 989	8 989	–	–	–	–	–	–	8 989	9 385	9 807
Fencing and Fences		–	–	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		1 284	1 284	–	–	–	–	–	–	1 284	274	291
Licensing and Control of Animals		121	121	–	–	–	–	–	–	121	128	136
Police Forces, Traffic and Street Parking Control		51 899	51 899	–	–	–	–	–	–	51 899	52 613	53 369
Pounds		–	–	–	–	–	–	–	–	–	–	–
Housing		**9 527**	**9 527**	**–**	**–**	**–**	**–**	**–**	**–**	**9 527**	**34 129**	**40 610**
Housing		9 527	9 527	–	–	–	–	–	–	9 527	34 129	40 610
Informal Settlements		–	–	–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases including Immunizations		–	–	–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**41 793**	**41 793**	**–**	**–**	**–**	**500**	**–**	**500**	**42 293**	**34 001**	**34 185**
Planning and development		**16 965**	**16 964**	**–**	**–**	**–**	**500**	**–**	**500**	**17 464**	**15 043**	**15 933**
Billboards		–	–	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		477	477	–	–	–	–	–	–	477	506	536
Central City Improvement District		–	–	–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	500	–	500	500	–	–
Economic Development/Planning		2 062	2 062	–	–	–	–	–	–	2 062	–	–
Regional Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		13 526	13 526	–	–	–	–	–	–	13 526	14 337	15 197
Project Management Unit		900	900	–	–	–	–	–	–	900	200	200
Provincial Planning		–	–	–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–	–	–
Road transport		**20 699**	**20 699**	**–**	**–**	**–**	**–**	**–**	**–**	**20 699**	**18 958**	**18 252**
Public Transport		–	–	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–	–	–
Roads		20 699	20 699	–	–	–	–	–	–	20 699	18 958	18 252
Taxi Ranks		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		**4 129**	**4 129**	**–**	**–**	**–**	**–**	**–**	**–**	**4 129**	**–**	**–**
Biodiversity and Landscape		4 129	4 129	–	–	–	–	–	–	4 129	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–	–	–
Trading services		**1 459 903**	**1 459 903**	**–**	**–**	**–**	**500**	**–**	**500**	**1 460 403**	**1 508 721**	**1 608 348**
Energy sources		**870 461**	**870 461**	**–**	**–**	**–**	**500**	**–**	**500**	**870 961**	**900 172**	**957 012**
Electricity		870 461	870 461	–	–	–	500	–	500	870 961	900 172	957 012
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–	–	–
Water management		**272 479**	**272 479**	**–**	**–**	**–**	**–**	**–**	**–**	**272 479**	**260 998**	**279 658**
Water Treatment		–	–	–	–	–	–	–	–	–	–	–
Water Distribution		272 479	272 479	–	–	–	–	–	–	272 479	260 998	279 658

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12			
R thousand	1	A	A1	B	C	D	E	F	G	H		
Water Storage		–	–	–	–	–	–	–	–	–	–	–
Waste water management		**167 523**	**167 523**	**–**	**–**	**–**	**–**	**–**	**–**	**167 523**	**189 144**	**203 768**
Public Toilets		–	–	–	–	–	–	–	–	–	–	–
Sewerage		167 145	167 145	–	–	–	–	–	–	167 145	188 744	203 343
Storm Water Management		258	258	–	–	–	–	–	–	258	273	290
Waste Water Treatment		120	120	–	–	–	–	–	–	120	127	135
Waste management		**149 440**	**149 440**	**–**	**–**	**–**	**–**	**–**	**–**	**149 440**	**158 406**	**167 910**
Recycling		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		20	20	–	–	–	–	–	–	20	21	22
Solid Waste Removal		149 420	149 420	–	–	–	–	–	–	149 420	158 385	167 888
Street Cleaning		–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**0**	**–**	**–**	**–**	**–**	**–**	**–**	**0**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Tourism		–	0	–	–	–	–	–	–	0	–	–
Total Revenue - Functional	2	**2 184 003**	**2 184 003**	**–**	**–**	**–**	**1 300**	**–**	**1 300**	**2 185 303**	**2 280 477**	**2 410 855**
Expenditure - Functional												
Municipal governance and administration		**404 557**	**404 515**	**–**	**–**	**–**	**300**	**–**	**300**	**404 815**	**412 237**	**433 096**
Executive and council		74 469	74 427	–	–	–	–	–	–	74 427	68 946	72 361
Mayor and Council		57 113	57 113	–	–	–	–	–	–	57 113	50 872	53 265
Municipal Manager, Town Secretary and Chief Executive		17 356	17 314	–	–	–	–	–	–	17 314	18 074	19 096
Finance and administration		324 960	324 960	–	–	–	300	–	300	325 260	337 901	355 068
Administrative and Corporate Support		53 609	53 614	–	–	–	–	–	–	53 614	55 888	58 165
Asset Management		1 500	1 500	–	–	–	–	–	–	1 500	1 590	1 685
Finance		118 427	118 521	–	–	–	–	–	–	118 521	120 714	127 017
Fleet Management		8 984	8 890	–	–	–	–	–	–	8 890	9 509	10 064
Human Resources		21 515	21 713	–	–	–	–	–	–	21 713	23 101	24 765
Information Technology		41 548	41 463	–	–	–	–	–	–	41 463	43 350	45 260
Legal Services		10 412	10 412	–	–	–	–	–	–	10 412	11 050	11 472
Marketing, Customer Relations, Publicity and Media Co-ordination		10 506	10 388	–	–	–	300	–	300	10 688	11 063	11 662
Property Services		27 966	27 966	–	–	–	–	–	–	27 966	29 388	30 867
Risk Management		1 625	1 625	–	–	–	–	–	–	1 625	1 710	1 801
Security Services		6 467	6 467	–	–	–	–	–	–	6 467	6 802	7 157
Supply Chain Management		22 401	22 401	–	–	–	–	–	–	22 401	23 737	25 152
Valuation Service		–	–	–	–	–	–	–	–	–	–	–
Internal audit		5 129	5 129	–	–	–	–	–	–	5 129	5 390	5 666
Governance Function		5 129	5 129	–	–	–	–	–	–	5 129	5 390	5 666
Community and public safety		**329 873**	**329 873**	**–**	**–**	**–**	**–**	**–**	**–**	**329 873**	**339 116**	**356 864**
Community and social services		**32 016**	**32 016**	**–**	**–**	**–**	**–**	**–**	**–**	**32 016**	**33 014**	**34 138**
Aged Care		1	1	–	–	–	–	–	–	1	1	1
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Animal Care and Diseases		1 400	1 400	–	–	–	–	–	–	1 400	1 450	1 500
Cemeteries, Funeral Parlours and Crematoriums		3 686	3 686	–	–	–	–	–	–	3 686	3 906	4 139
Child Care Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Halls and Facilities		14 800	14 800	–	–	–	–	–	–	14 800	15 504	16 122
Consumer Protection		–	–	–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–	–	–
Libraries and Archives		12 129	12 129	–	–	–	–	–	–	12 129	12 153	12 376
Literacy Programmes		–	–	–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		**79 996**	**79 996**	**–**	**–**	**–**	**–**	**–**	**–**	**79 996**	**84 713**	**89 752**
Beaches and Jetties		13 076	13 076	–	–	–	–	–	–	13 076	13 852	14 682
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		40 179	40 164	–	–	–	–	–	–	40 164	42 444	44 983
Recreational Facilities		17 809	17 824	–	–	–	–	–	–	17 824	18 953	20 060
Sports Grounds and Stadiums		8 932	8 932	–	–	–	–	–	–	8 932	9 464	10 028
Public safety		**209 245**	**209 245**	**–**	**–**	**–**	**–**	**–**	**–**	**209 245**	**214 250**	**225 445**
Civil Defence		17 346	17 331	–	–	–	–	–	–	17 331	18 505	19 836
Cleansing		–	–	–	–	–	–	–	–	–	–	–
Control of Public Nuisances		48 532	48 547	–	–	–	–	–	–	48 547	51 369	54 446
Fencing and Fences		–	–	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		65 763	65 763	–	–	–	–	–	–	65 763	67 315	70 998
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		77 604	77 604	–	–	–	–	–	–	77 604	77 061	80 165
Pounds		–	–	–	–	–	–	–	–	–	–	–
Housing		**8 615**	**8 615**	**–**	**–**	**–**	**–**	**–**	**–**	**8 615**	**7 138**	**7 529**
Housing		8 615	8 615	–	–	–	–	–	–	8 615	7 138	7 529
Informal Settlements		–	–	–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases including Immunizations		–	–	–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**263 547**	**263 589**	**–**	**–**	**–**	**500**	**–**	**500**	**264 089**	**281 560**	**297 652**
Planning and development		**65 748**	**65 790**	**–**	**–**	**–**	**500**	**–**	**500**	**66 290**	**66 931**	**70 476**
Billboards		–	–	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		3 822	3 864	–	–	–	–	–	–	3 864	4 038	4 247
Central City Improvement District		–	–	–	–	–	–	–	–	–	–	–
Development Facilitation		5 222	5 222	–	–	–	500	–	500	5 722	5 358	5 554
Economic Development/Planning		9 359	9 359	–	–	–	–	–	–	9 359	7 670	8 067
Regional Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		29 571	29 571	–	–	–	–	–	–	29 571	31 307	33 113
Project Management Unit		17 774	17 774	–	–	–	–	–	–	17 774	18 558	19 494
Provincial Planning		–	–	–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–	–	–
Road transport		**165 665**	**165 665**	**–**	**–**	**–**	**–**	**–**	**–**	**165 665**	**185 425**	**196 809**

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Public Transport		–	–	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		2 413	2 413	–	–	–	–	–	–	2 413	2 558	2 712
Roads		163 251	163 251	–	–	–	–	–	–	163 251	182 867	194 098
Taxi Ranks		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		**32 134**	**32 134**	**–**	**–**	**–**	**–**	**–**	**–**	**32 134**	**29 204**	**30 367**
Biodiversity and Landscape		30 227	30 227	–	–	–	–	–	–	30 227	27 131	28 284
Coastal Protection		–	–	–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–	–	–
Nature Conservation		1 906	1 906	–	–	–	–	–	–	1 906	2 073	2 084
Pollution Control		–	–	–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–	–	–
Trading services		**1 193 651**	**1 193 651**	**–**	**–**	**–**	**500**	**–**	**500**	**1 194 151**	**1 286 070**	**1 376 325**
Energy sources		**720 100**	**720 100**	**–**	**–**	**–**	**500**	**–**	**500**	**720 600**	**780 681**	**837 949**
Electricity		717 458	717 458	–	–	–	500	–	500	717 958	777 769	835 017
Street Lighting and Signal Systems		2 642	2 642	–	–	–	–	–	–	2 642	2 912	2 932
Nonelectric Energy		–	–	–	–	–	–	–	–	–	–	–
Water management		**188 730**	**188 730**	**–**	**–**	**–**	**–**	**–**	**–**	**188 730**	**200 410**	**215 000**
Water Treatment		102 375	102 375	–	–	–	–	–	–	102 375	107 452	112 783
Water Distribution		78 116	78 116	–	–	–	–	–	–	78 116	84 887	95 604
Water Storage		8 239	8 239	–	–	–	–	–	–	8 239	8 071	6 614
Waste water management		**166 050**	**166 050**	**–**	**–**	**–**	**–**	**–**	**–**	**166 050**	**174 763**	**185 763**
Public Toilets		4 040	4 040	–	–	–	–	–	–	4 040	4 283	4 540
Sewerage		90 537	90 537	–	–	–	–	–	–	90 537	95 477	102 410
Storm Water Management		24 055	24 055	–	–	–	–	–	–	24 055	25 405	26 831
Waste Water Treatment		47 418	47 418	–	–	–	–	–	–	47 418	49 598	51 982
Waste management		**118 771**	**118 771**	**–**	**–**	**–**	**–**	**–**	**–**	**118 771**	**130 217**	**137 613**
Recycling		203	238	–	–	–	–	–	–	238	280	224
Solid Waste Disposal (Landfill Sites)		58 412	58 377	–	–	–	–	–	–	58 377	66 887	70 774
Solid Waste Removal		60 157	60 157	–	–	–	–	–	–	60 157	63 050	66 615
Street Cleaning		–	–	–	–	–	–	–	–	–	–	–
Other		**7 354**	**7 354**	**–**	**–**	**–**	**–**	**–**	**–**	**7 354**	**7 739**	**8 149**
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Tourism		7 354	7 354	–	–	–	–	–	–	7 354	7 739	8 149
Total Expenditure - Functional	3	**2 198 982**	**2 198 982**	**–**	**–**	**–**	**1 300**	**–**	**1 300**	**2 200 282**	**2 326 722**	**2 472 085**
Surplus/ (Deficit) for the year		**(14 979)**	**(14 979)**	**–**	**–**	**–**	**–**	**–**	**–**	**(14 979)**	**(46 245)**	**(61 231)**

WC032 Overstrand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/10/2026

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Municipal Council		53 183	53 183	–	–	–	–	–	–	53 183	54 349	50 132
Vote 2 - Office of the Municipal Manager		576	576	–	–	–	–	–	–	576	611	647
Vote 3 - Corporate Services		1 057	1 057	–	–	–	300	–	300	1 357	1 120	1 188
Vote 4 - Financial Services		515 040	515 040	–	–	–	–	–	–	515 040	541 429	569 341
Vote 5 - Infrastructure Services		1 490 460	1 490 460	–	–	–	500	–	500	1 490 960	1 561 420	1 666 801
Vote 6 - Community Services		41 090	41 090	–	–	–	–	–	–	41 090	44 216	43 492
Vote 7 - Municipal Public Safety		62 292	62 292	–	–	–	–	–	–	62 292	62 400	63 603
Vote 8 - Planning and Development		20 304	20 304	–	–	–	500	–	500	20 804	14 933	15 651
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**2 184 003**	**2 184 003**	**–**	**–**	**–**	**1 300**	**–**	**1 300**	**2 185 303**	**2 280 477**	**2 410 855**
Expenditure by Vote	1											
Vote 1 - Municipal Council		57 064	57 064	–	–	–	–	–	–	57 064	50 823	53 213
Vote 2 - Office of the Municipal Manager		36 841	36 841	–	–	–	–	–	–	36 841	38 672	40 608
Vote 3 - Corporate Services		86 730	86 730	–	–	–	300	–	300	87 030	91 316	96 164
Vote 4 - Financial Services		192 918	192 918	–	–	–	–	–	–	192 918	199 654	210 673
Vote 5 - Infrastructure Services		1 319 627	1 319 627	–	–	–	500	–	500	1 320 127	1 427 221	1 526 044
Vote 6 - Community Services		221 849	221 849	–	–	–	–	–	–	221 849	227 148	238 601
Vote 7 - Municipal Public Safety		207 166	207 166	–	–	–	–	–	–	207 166	217 730	229 089
Vote 8 - Planning and Development		76 787	76 787	–	–	–	500	–	500	77 287	74 158	77 695
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**2 198 982**	**2 198 982**	**–**	**–**	**–**	**1 300**	**–**	**1 300**	**2 200 282**	**2 326 722**	**2 472 085**
Surplus/ (Deficit) for the year	2	**(14 979)**	**(14 979)**	**–**	**–**	**–**	**–**	**–**	**–**	**(14 979)**	**(46 245)**	**(61 231)**

WC032 Overstrand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 28/10/2026

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Municipal Council		**53 183**	**53 183**	–	–	–	–	–	–	53 183	**54 349**	**50 132**
1.1 - Council:Council's General		53 183	53 183	–	–	–	–	–	–	53 183	54 349	50 132
1.2 - Council:Mayors Office		–	–	–	–	–	–	–	–	–	–	–
1.3 - Council:Pensioners & Continued Members		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager		**576**	**576**	–	–	–	–	–	–	576	**611**	**647**
2.1 - MM:Municipal Manager		–	0	–	–	–	–	–	–	0	–	–
2.2 - MM:Internal Audit		–	–	–	–	–	–	–	–	–	–	–
2.3 - MM:Strategic Support Services		477	477	–	–	–	–	–	–	477	506	536
2.4 - MM:Legal Services & Contract Management		99	99	–	–	–	–	–	–	99	105	111
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		**1 057**	**1 057**	–	–	–	**300**	–	300	1 357	**1 120**	**1 188**
3.1 - Corp:Director:Corporate Services		–	–	–	–	–	–	–	–	–	–	–
3.2 - Corp:Risk Management		–	–	–	–	–	–	–	–	–	–	–
3.3 - Corp:Human Resources Management		1 054	1 054	–	–	–	–	–	–	1 054	1 118	1 185
3.4 - Corp:Info & Communication Technolgy		–	–	–	–	–	–	–	–	–	–	–
3.5 - Corp:Business Architecture & CRM		–	–	–	–	–	300	–	300	300	–	–
3.6 - Corp:Administrative Support Services		3	3	–	–	–	–	–	–	3	3	3
3.7 - Corp:Municipal Court		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services		**515 040**	**515 040**	–	–	–	–	–	–	515 040	**541 429**	**569 341**
4.1 - Fin:Chief Financial Officer		–	–	–	–	–	–	–	–	–	–	–
4.2 - Fin:Financial Accounting		68 000	68 000	–	–	–	–	–	–	68 000	68 000	68 000
4.3 - Fin:Revenue Management		444 972	444 972	–	–	–	–	–	–	444 972	471 151	498 952
4.4 - Fin:Expenditure, Fleet & Asset Management		44	44	–	–	–	–	–	–	44	46	49
4.5 - Fin:Supply Chain Management		2 024	2 024	–	–	–	–	–	–	2 024	2 232	2 340
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure Services		**1 490 460**	**1 490 460**	–	–	–	**500**	–	500	1 490 960	**1 561 420**	**1 666 801**
5.1 - Infra:Chief Engineer:Infrastructure Services		1	1	–	–	–	–	–	–	1	1	1
5.2 - Infra:Civil Infrastructure Planning, Project Management & Housing Development		9 977	9 977	–	–	–	–	–	–	9 977	33 867	40 335
5.3 - Infra:Waste Management		149 440	149 440	–	–	–	–	–	–	149 440	158 406	167 910
5.4 - Infra:Civil Engineering Services		140	140	–	–	–	–	–	–	140	8 908	8 908
5.5 - Infra:Water		272 479	272 479	–	–	–	–	–	–	272 479	260 998	279 658
5.6 - Infra:Sewerage		167 145	167 145	–	–	–	–	–	–	167 145	188 744	203 343
5.7 - Infra:Roads		20 559	20 559	–	–	–	–	–	–	20 559	10 050	9 344
5.8 - Infra:Stormwater		258	258	–	–	–	–	–	–	258	273	290
5.9 - Infra:Electricity		870 461	870 461	–	–	–	500	–	500	870 961	900 172	957 012
5.10 - Infra:Mechanical Workshop Fleet Management		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Community Services		**41 090**	**41 090**	–	–	–	–	–	–	41 090	**44 216**	**43 492**
6.1 - Comm:Director:Community Services		78	78	–	–	–	–	–	–	78	78	78
6.2 - Comm:Community Services		–	–	–	–	–	–	–	–	–	–	–
6.3 - Comm:Resorts		13 589	13 589	–	–	–	–	–	–	13 589	14 404	15 268
6.4 - Comm:Parks and Open Spaces & Cemetries		8 483	8 483	–	–	–	–	–	–	8 483	8 992	9 531
6.5 - Comm:Sportsfields		6 017	6 017	–	–	–	–	–	–	6 017	7 522	5 085
6.6 - Comm:Beaches & Slipways		1 930	1 930	–	–	–	–	–	–	1 930	2 046	2 169
6.7 - Comm:Refuse Removal & CBD Cleansing		–	–	–	–	–	–	–	–	–	–	–
6.8 - Comm:Intergrated Human Settlements & Development		570	570	–	–	–	–	–	–	570	589	610
6.9 - Comm:Library Services		9 428	9 428	–	–	–	–	–	–	9 428	9 529	9 632
6.10 - Comm:Halls,Facilities&Building Maintenance		996	996	–	–	–	–	–	–	996	1 056	1 119
Vote 7 - Municipal Public Safety		**62 292**	**62 292**	–	–	–	–	–	–	62 292	**62 400**	**63 603**
7.1 - MPS:Director: Municipal Public Safety		–	–	–	–	–	–	–	–	–	–	–
7.2 - MPS:Traffic Services		51 899	51 899	–	–	–	–	–	–	51 899	52 613	53 369
7.3 - MPS:Law Enforcement Services		9 110	9 110	–	–	–	–	–	–	9 110	9 513	9 943
7.4 - MPS:Fire & Rescue		1 284	1 284	–	–	–	–	–	–	1 284	274	291
7.5 - MPS:Disaster Management		–	–	–	–	–	–	–	–	–	–	–
7.6 - MPS:Safety,Security & CCTV		–	–	–	–	–	–	–	–	–	–	–
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Vote 8 - Planning and Development		**20 304**	**20 304**	–	–	–	**500**	–	500	20 804	**14 933**	**15 651**
8.1 - P&D:Director:Planning & Development		–	–	–	–	–	–	–	–	–	–	–
8.2 - P&D:Town Planning & Spatial Planning		4 006	4 006	–	–	–	–	–	–	4 006	4 246	4 501
8.3 - P&D:Environmental Management & Conservation		4 129	4 129	–	–	–	–	–	–	4 129	–	–
8.4 - P&D:Building Control		9 519	9 519	–	–	–	–	–	–	9 519	10 090	10 695
8.5 - P&D:Socio-Economic Programme		2 216	2 216	–	–	–	500	–	500	2 716	155	5
8.6 - P&D:Tourism		–	–	–	–	–	–	–	–	–	–	–
8.7 - P&D:Property Management		434	434	–	–	–	–	–	–	434	442	451
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Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–
9.1 - Departmental Charges & Recoveries		–	–	–	–	–	–	–	–	–	–	–
9.2 - Internal Billing		–	–	–	–	–	–	–	–	–	–	–
9.3 - Activity Based Costing		–	–	–	–	–	–	–	–	–	–	–
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Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–
10.1 - Main Ledger		–	–	–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
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Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
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Total Revenue by Vote	2	**2 184 003**	**2 184 003**	**–**	**–**	**–**	**1 300**	**–**	**1 300**	**2 185 303**	**2 280 477**	**2 410 855**
Expenditure by Vote	1											
Vote 1 - Municipal Council		**57 064**	**57 064**	**–**	**–**	**–**	**–**	**–**	**–**	57 064	**50 823**	**53 213**
1.1 - Council:Council's General		55 820	55 820	–	–	–	–	–	–	55 820	49 523	51 855
1.2 - Council:Mayors Office		1 243	1 243	–	–	–	–	–	–	1 243	1 299	1 357
1.3 - Council:Pensioners & Continued Members		1	1	–	–	–	–	–	–	1	1	1
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Vote 2 - Office of the Municipal Manager		**36 841**	**36 841**	**–**	**–**	**–**	**–**	**–**	**–**	36 841	**38 672**	**40 608**
2.1 - MM:Municipal Manager		4 575	4 575	–	–	–	–	–	–	4 575	4 798	5 033
2.2 - MM:Internal Audit		5 129	5 129	–	–	–	–	–	–	5 129	5 390	5 666
2.3 - MM:Strategic Support Services		21 281	21 281	–	–	–	–	–	–	21 281	22 197	23 418
2.4 - MM:Legal Services & Contract Management		5 856	5 856	–	–	–	–	–	–	5 856	6 287	6 491
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Vote 3 - Corporate Services		**86 730**	**86 730**	**–**	**–**	**–**	**300**	**–**	300	87 030	**91 316**	**96 164**
3.1 - Corp:Director:Corporate Services		3 077	3 082	–	–	–	–	–	–	3 082	3 221	3 374
3.2 - Corp:Risk Management		1 625	1 625	–	–	–	–	–	–	1 625	1 710	1 801
3.3 - Corp:Human Resources Management		21 402	21 600	–	–	–	–	–	–	21 600	22 988	24 652
3.4 - Corp:Info & Communication Technolgy		34 559	34 406	–	–	–	–	–	–	34 406	35 996	37 518
3.5 - Corp:Business Architecture & CRM		14 449	14 399	–	–	–	300	–	300	14 699	15 232	16 063
3.6 - Corp:Administrative Support Services		7 075	7 075	–	–	–	–	–	–	7 075	7 418	7 788
3.7 - Corp:Municipal Court		4 543	4 543	–	–	–	–	–	–	4 543	4 750	4 968
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Vote 4 - Financial Services		**192 918**	**192 918**	**–**	**–**	**–**	**–**	**–**	**–**	192 918	**199 654**	**210 673**
4.1 - Fin:Chief Financial Officer		3 403	3 403	–	–	–	–	–	–	3 403	3 592	3 790
4.2 - Fin:Financial Accounting		11 131	11 131	–	–	–	–	–	–	11 131	11 683	12 273
4.3 - Fin:Revenue Management		79 249	79 249	–	–	–	–	–	–	79 249	79 289	83 323
4.4 - Fin:Expenditure, Fleet & Asset Management		68 956	68 956	–	–	–	–	–	–	68 956	73 079	77 449
4.5 - Fin:Supply Chain Management		30 179	30 179	–	–	–	–	–	–	30 179	32 011	33 837
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Vote 5 - Infrastructure Services		**1 319 627**	**1 319 627**	**–**	**–**	**–**	**500**	**–**	500	1 320 127	**1 427 221**	**1 526 044**
5.1 - Infra:Chief Engineer:Infrastructure Services		3 968	3 968	–	–	–	–	–	–	3 968	4 139	4 319
5.2 - Infra:Civil Infrastructure Planning, Project Management & Housing Development		167 223	167 223	–	–	–	–	–	–	167 223	174 709	182 105
5.3 - Infra:Waste Management		68 010	68 010	–	–	–	–	–	–	68 010	76 478	80 699
5.4 - Infra:Civil Engineering Services		73 338	73 338	–	–	–	–	–	–	73 338	87 384	91 457
5.5 - Infra:Water		67 492	67 492	–	–	–	–	–	–	67 492	72 645	84 190
5.6 - Infra:Sewerage		89 075	89 075	–	–	–	–	–	–	89 075	93 523	100 017
5.7 - Infra:Roads		108 520	108 520	–	–	–	–	–	–	108 520	114 500	120 811
5.8 - Infra:Stormwater		24 055	24 055	–	–	–	–	–	–	24 055	25 405	26 831
5.9 - Infra:Electricity		717 946	717 946	–	–	–	500	–	500	718 446	778 439	835 612
5.10 - Infra:Mechanical Workshop Fleet Management		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Community Services		**221 849**	**221 849**	**–**	**–**	**–**	**–**	**–**	**–**	221 849	**227 148**	**238 601**
6.1 - Comm:Director:Community Services		12 970	12 970	–	–	–	–	–	–	12 970	13 217	13 340
6.2 - Comm:Community Services		1 957	1 957	–	–	–	–	–	–	1 957	2 075	2 199
6.3 - Comm:Resorts		15 268	15 283	–	–	–	–	–	–	15 283	16 264	17 214
6.4 - Comm:Parks and Open Spaces & Cemetries		40 234	40 219	–	–	–	–	–	–	40 219	42 501	45 042
6.5 - Comm:Sportsfields		6 166	6 166	–	–	–	–	–	–	6 166	6 533	6 921
6.6 - Comm:Beaches & Slipways		15 616	15 616	–	–	–	–	–	–	15 616	16 541	17 527
6.7 - Comm:Refuse Removal & CBD Cleansing		47 149	47 149	–	–	–	–	–	–	47 149	49 909	52 854
6.8 - Comm:Intergrated Human Settlements & Development		10 088	10 088	–	–	–	–	–	–	10 088	10 655	11 257
6.9 - Comm:Library Services		12 129	12 129	–	–	–	–	–	–	12 129	12 153	12 376
6.10 - Comm:Halls,Facilities&Building Maintenance		60 272	60 272	–	–	–	–	–	–	60 272	57 300	59 869
Vote 7 - Municipal Public Safety		**207 166**	**207 166**	**–**	**–**	**–**	**–**	**–**	**–**	207 166	**217 730**	**229 089**
7.1 - MPS:Director: Municipal Public Safety		4 197	4 197	–	–	–	–	–	–	4 197	4 374	4 561
7.2 - MPS:Traffic Services		76 098	76 098	–	–	–	–	–	–	76 098	79 163	82 411
7.3 - MPS:Law Enforcement Services		60 827	60 827	–	–	–	–	–	–	60 827	64 543	68 662
7.4 - MPS:Fire & Rescue		49 285	49 285	–	–	–	–	–	–	49 285	52 082	55 027
7.5 - MPS:Disaster Management		7 695	7 695	–	–	–	–	–	–	7 695	8 014	8 353
7.6 - MPS:Safety,Security & CCTV		9 064	9 064	–	–	–	–	–	–	9 064	9 555	10 075
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Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
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Vote 8 - Planning and Development		**76 787**	**76 787**	**–**	**–**	**–**	**500**	**–**	500	77 287	**74 158**	**77 695**
8.1 - P&D:Director:Planning & Development		6 328	6 328	–	–	–	–	–	–	6 328	6 649	6 991
8.2 - P&D:Town Planning & Spatial Planning		15 959	15 959	–	–	–	–	–	–	15 959	16 936	17 968
8.3 - P&D:Environmental Management & Conservation		32 134	32 134	–	–	–	–	–	–	32 134	29 204	30 367
8.4 - P&D:Building Control		10 629	10 629	–	–	–	–	–	–	10 629	11 266	11 911
8.5 - P&D:Socio-Economic Programme		6 929	6 929	–	–	–	500	–	500	7 429	5 021	5 107
8.6 - P&D:Tourism		–	–	–	–	–	–	–	–	–	–	–
8.7 - P&D:Property Management		4 808	4 808	–	–	–	–	–	–	4 808	5 082	5 350
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Vote 9 - Costing Services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
9.1 - Departmental Charges & Recoveries		–	–	–	–	–	–	–	–	–	–	–
9.2 - Internal Billing		–	–	–	–	–	–	–	–	–	–	–
9.3 - Activity Based Costing		–	–	–	–	–	–	–	–	–	–	–
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Vote 10 - Main Ledger Services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
10.1 - Main Ledger		–	–	–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
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Vote 12 - [NAME OF VOTE 12]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
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Vote 13 - [NAME OF VOTE 13]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
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Vote 14 - [NAME OF VOTE 14]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
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Vote 15 - [NAME OF VOTE 15]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
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Total Expenditure by Vote	2	**2 198 982**	**2 198 982**	**–**	**–**	**–**	**1 300**	**–**	**1 300**	**2 200 282**	**2 326 722**	**2 472 085**
Surplus/ (Deficit) for the year	2	**(14 979)**	**(14 979)**	**–**	**–**	**–**	**–**	**–**	**–**	**(14 979)**	**(46 245)**	**(61 231)**

WC032 Overstrand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	782 963	782 963	–	–	–	–	–	–	782 963	829 389	879 130
Service charges - Water	2	225 950	225 950	–	–	–	–	–	–	225 950	239 494	253 864
Service charges - Waste Water Management	2	134 321	134 321	–	–	–	–	–	–	134 321	142 381	150 923
Service charges - Waste Management	2	121 971	121 971	–	–	–	–	–	–	121 971	129 289	137 046
Sale of Goods and Rendering of Services		29 014	29 014	–	–	–	–	–	–	29 014	30 755	32 600
Agency services		7 819	7 819	–	–	–	–	–	–	7 819	8 288	8 785
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		11 065	11 065	–	–	–	–	–	–	11 065	11 397	11 739
Interest earned from Current and Non Current Assets		68 000	68 000	–	–	–	–	–	–	68 000	68 000	68 000
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		1 243	1 243	–	–	–	–	–	–	1 243	1 318	1 397
Rental from Fixed Assets		9 370	9 370	–	–	–	–	–	–	9 370	9 932	10 528
Licence and permits		1 481	1 481	–	–	–	–	–	–	1 481	1 570	1 664
Special Rating Levies		16 262	16 262	–	–	–	–	–	–	16 262	17 050	17 947
Construction Contract Revenue		1 847	1 847	–	–	–	–	–	–	1 847	–	–
Development Charges		3 599	3 599	–	–	–	–	–	–	3 599	3 815	4 044
Operational Revenue		8 812	8 812	–	–	–	–	–	–	8 812	9 341	9 901
Non-Exchange Revenue												
Property rates		405 548	405 548	–	–	–	–	–	–	405 548	429 881	455 674
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		42 861	42 861	–	–	–	–	–	–	42 861	43 032	43 214
Licences or permits		2 186	2 186	–	–	–	–	–	–	2 186	2 317	2 456
Transfer and subsidies - Operational		215 507	215 507	–	–	–	1 300	–	1 300	216 807	228 047	232 891
Interest Receivables		2 300	2 300	–	–	–	–	–	–	2 300	2 438	2 584
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue - Service Charges		–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Other Gains		300	300	–	–	–	–	–	–	300	300	300
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**2 092 419**	**2 092 419**	**–**	**–**	**–**	**1 300**	**–**	**1 300**	**2 093 719**	**2 208 032**	**2 324 687**
Expenditure By Type												
Employee related costs		675 017	675 158	–	–	–	342	–	342	675 500	702 498	743 048
Remuneration of councillors		15 400	15 400	–	–	–	–	–	–	15 400	16 480	17 240
Bulk purchases - electricity		603 032	603 032	–	–	–	–	–	–	603 032	656 280	708 782
Inventory consumed		78 922	78 868	–	–	–	136	–	136	79 004	83 969	88 295
Debt impairment		38 593	38 593	–	–	–	–	–	–	38 593	38 593	38 593
Depreciation, amortisation and impairment		175 572	175 572	–	–	–	–	–	–	175 572	184 350	193 568
Interest, Dividends and Rent on Land		43 080	43 080	–	–	–	–	–	–	43 080	47 145	56 450
Contracted services		398 434	397 668	–	–	–	519	–	519	398 187	419 587	440 088
Transfers and subsidies		17 712	17 712	–	–	–	–	–	–	17 712	18 500	19 397
Irrecoverable debts written off		20 000	20 000	–	–	–	–	–	–	20 000	20 000	20 000
Operational Cost and Other Cost		125 678	126 357	–	–	–	303	–	303	126 660	130 201	137 048
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		7 542	7 542	–	–	–	–	–	–	7 542	9 120	9 576
Total Expenditure		**2 198 982**	**2 198 982**	**–**	**–**	**–**	**1 300**	**–**	**1 300**	**2 200 282**	**2 326 722**	**2 472 085**
Surplus/(Deficit)		(106 563)	(106 563)	–	–	–	–	–	–	(106 563)	(118 690)	(147 399)
Transfers and subsidies - capital (monetary allocations)		91 584	91 584	–	–	–	–	–	–	91 584	72 445	86 168
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		**(14 979)**	**(14 979)**	**–**	**–**	**–**	**–**	**–**	**–**	**(14 979)**	**(46 245)**	**(61 231)**
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**(14 979)**	**(14 979)**	**–**	**–**	**–**	**–**	**–**	**–**	**(14 979)**	**(46 245)**	**(61 231)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**(14 979)**	**(14 979)**	**–**	**–**	**–**	**–**	**–**	**–**	**(14 979)**	**(46 245)**	**(61 231)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		**(14 979)**	**(14 979)**	**–**	**–**	**–**	**–**	**–**	**–**	**(14 979)**	**(46 245)**	**(61 231)**

WC032 Overstrand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 1 - Municipal Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		3 770	3 770	–	–	–	–	–	–	3 770	3 270	3 270
Vote 4 - Financial Services		4 640	4 796	–	–	–	–	–	–	4 796	8 640	4 790
Vote 5 - Infrastructure Services		205 990	228 877	–	–	–	–	–	–	228 877	255 695	269 418
Vote 6 - Community Services		4 176	4 176	–	–	–	–	–	–	4 176	5 320	5 320
Vote 7 - Municipal Public Safety		4 581	5 080	–	–	–	–	–	–	5 080	7 310	7 310
Vote 8 - Planning and Development		1 200	1 200	–	–	–	–	–	–	1 200	2 200	2 200
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**224 358**	**247 900**	**–**	**–**	**–**	**–**	**–**	**–**	**247 900**	**282 435**	**292 308**
Single-year expenditure *to be adjusted*	2											
Vote 1 - Municipal Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager		260	260	–	–	–	–	–	–	260	10	10
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services		12 500	12 500	–	–	–	–	–	–	12 500	11 500	15 350
Vote 5 - Infrastructure Services		500	2 625	–	–	–	–	–	–	2 625	500	500
Vote 6 - Community Services		1 096	1 395	–	–	–	–	–	–	1 395	–	–
Vote 7 - Municipal Public Safety		3 750	3 750	–	–	–	–	–	–	3 750	–	–
Vote 8 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**18 106**	**20 529**	**–**	**–**	**–**	**–**	**–**	**–**	**20 529**	**12 010**	**15 860**
Total Capital Expenditure - Vote		**242 464**	**268 429**	**–**	**–**	**–**	**–**	**–**	**–**	**268 429**	**294 445**	**308 168**
Capital Expenditure - Functional												
Governance and administration		**4 170**	**4 326**	**–**	**–**	**–**	**–**	**–**	**–**	**4 326**	**3 420**	**3 420**
Executive and council		300	300	–	–	–	–	–	–	300	50	50
Finance and administration		3 870	4 026	–	–	–	–	–	–	4 026	3 370	3 370
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**43 216**	**44 013**	**–**	**–**	**–**	**–**	**–**	**–**	**44 013**	**65 112**	**74 230**
Community and social services		8 208	8 507	–	–	–	–	–	–	8 507	9 420	7 320
Sport and recreation		12 066	12 066	–	–	–	–	–	–	12 066	7 442	6 250
Public safety		15 831	16 330	–	–	–	–	–	–	16 330	14 710	20 660
Housing		7 110	7 110	–	–	–	–	–	–	7 110	33 540	40 000
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**28 168**	**30 593**	**–**	**–**	**–**	**–**	**–**	**–**	**30 593**	**21 550**	**16 921**
Planning and development		2 650	4 294	–	–	–	–	–	–	4 294	11 450	7 600
Road transport		25 518	26 299	–	–	–	–	–	–	26 299	10 100	9 321
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**166 911**	**189 497**	**–**	**–**	**–**	**–**	**–**	**–**	**189 497**	**204 363**	**213 597**
Energy sources		65 144	65 144	–	–	–	–	–	–	65 144	48 083	49 634
Water management		74 742	83 278	–	–	–	–	–	–	83 278	81 900	84 300
Waste water management		23 325	35 498	–	–	–	–	–	–	35 498	65 480	72 663
Waste management		3 700	5 577	–	–	–	–	–	–	5 577	8 900	7 000
Other		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	**242 464**	**268 429**	**–**	**–**	**–**	**–**	**–**	**–**	**268 429**	**294 445**	**308 168**
Funded by:												
National Government		82 749	82 749	–	–	–	–	–	–	82 749	38 905	46 168
Provincial Government		8 835	8 835	–	–	–	–	–	–	8 835	33 540	40 000
District Municipality		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**91 584**	**91 584**	**–**	**–**	**–**	**–**	**–**	**–**	**91 584**	**72 445**	**86 168**
Borrowing		101 155	119 497	–	–	–	–	–	–	119 497	172 000	172 000
Internally generated funds		49 725	57 348	–	–	–	–	–	–	57 348	50 000	50 000
Total Capital Funding		**242 464**	**268 429**	**–**	**–**	**–**	**–**	**–**	**–**	**268 429**	**294 445**	**308 168**

WC032 Overstrand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 28/10/2026

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
Vote 1 - Municipal Council		–	–	–	–	–	–	–	–	–	–	–
1.1 - Council:Council's General		–	–	–	–	–	–	–	–	–	–	–
1.2 - Council:Mayors Office		–	–	–	–	–	–	–	–	–	–	–
1.3 - Council:Pensioners & Continued Members		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
2.1 - MM:Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
2.2 - MM:Internal Audit		–	–	–	–	–	–	–	–	–	–	–
2.3 - MM:Strategic Support Services		–	–	–	–	–	–	–	–	–	–	–
2.4 - MM:Legal Services & Contract Management		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		**3 770**	**3 770**	–	–	–	–	–	–	3 770	**3 270**	**3 270**
3.1 - Corp:Director:Corporate Services		70	70	–	–	–	–	–	–	70	70	70
3.2 - Corp:Risk Management		–	–	–	–	–	–	–	–	–	–	–
3.3 - Corp:Human Resources Management		–	–	–	–	–	–	–	–	–	–	–
3.4 - Corp:Info & Communication Technolgy		3 700	3 700	–	–	–	–	–	–	3 700	3 200	3 200
3.5 - Corp:Business Architecture & CRM		–	–	–	–	–	–	–	–	–	–	–
3.6 - Corp:Administrative Support Services		–	–	–	–	–	–	–	–	–	–	–
3.7 - Corp:Municipal Court		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services		**4 640**	**4 796**	–	–	–	–	–	–	4 796	**8 640**	**4 790**
4.1 - Fin:Chief Financial Officer		140	296	–	–	–	–	–	–	296	140	140
4.2 - Fin:Financial Accounting		–	–	–	–	–	–	–	–	–	–	–
4.3 - Fin:Revenue Management		–	–	–	–	–	–	–	–	–	–	–
4.4 - Fin:Expenditure, Fleet & Asset Management		4 500	4 500	–	–	–	–	–	–	4 500	8 500	4 650
4.5 - Fin:Supply Chain Management		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure Services		**205 990**	**228 877**	–	–	–	–	–	–	228 877	**255 695**	**269 418**
5.1 - Infra:Chief Engineer:Infrastructure Services		2 750	3 051	–	–	–	–	–	–	3 051	2 750	3 250
5.2 - Infra:Civil Infrastructure Planning, Project Management & Housi		134 901	151 367	–	–	–	–	–	–	151 367	193 962	210 284
5.3 - Infra:Waste Management		2 200	4 077	–	–	–	–	–	–	4 077	3 900	1 000
5.4 - Infra:Civil Engineering Services		700	700	–	–	–	–	–	–	700	4 500	5 750
5.5 - Infra:Water		–	–	–	–	–	–	–	–	–	–	–
5.6 - Infra:Sewerage		125	125	–	–	–	–	–	–	125	–	–
5.7 - Infra:Roads		670	670	–	–	–	–	–	–	670	–	–
5.8 - Infra:Stormwater		2 500	6 744	–	–	–	–	–	–	6 744	4 500	2 000
5.9 - Infra:Electricity		62 144	62 144	–	–	–	–	–	–	62 144	46 083	47 134
5.10 - Infra:Mechanical Workshop Fleet Management		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Community Services		**4 176**	**4 176**	–	–	–	–	–	–	4 176	**5 320**	**5 320**
6.1 - Comm:Director:Community Services		345	345	–	–	–	–	–	–	345	320	320
6.2 - Comm:Community Services		584	584	–	–	–	–	–	–	584	–	–
6.3 - Comm:Resorts		–	–	–	–	–	–	–	–	–	–	–
6.4 - Comm:Parks and Open Spaces & Cemetries		–	–	–	–	–	–	–	–	–	–	–
6.5 - Comm:Sportsfields		–	–	–	–	–	–	–	–	–	–	–
6.6 - Comm:Beaches & Slipways		–	–	–	–	–	–	–	–	–	–	–
6.7 - Comm:Refuse Removal & CBD Cleansing		–	–	–	–	–	–	–	–	–	–	–
6.8 - Comm:Intergrated Human Settlements & Development		–	–	–	–	–	–	–	–	–	–	–
6.9 - Comm:Library Services		–	–	–	–	–	–	–	–	–	–	–
6.10 - Comm:Halls,Facilities&Building Maintenance		3 248	3 248	–	–	–	–	–	–	3 248	5 000	5 000
Vote 7 - Municipal Public Safety		**4 581**	**5 080**	–	–	–	–	–	–	5 080	**7 310**	**7 310**
7.1 - MPS:Director: Municipal Public Safety		310	509	–	–	–	–	–	–	509	310	310
7.2 - MPS:Traffic Services		3 247	3 247	–	–	–	–	–	–	3 247	3 500	3 500
7.3 - MPS:Law Enforcement Services		–	300	–	–	–	–	–	–	300	–	–
7.4 - MPS:Fire & Rescue		1 025	1 025	–	–	–	–	–	–	1 025	2 455	3 500
7.5 - MPS:Disaster Management		–	–	–	–	–	–	–	–	–	–	–
7.6 - MPS:Safety,Security & CCTV		–	–	–	–	–	–	–	–	–	1 045	–
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Vote 8 - Planning and Development		**1 200**	**1 200**	–	–	–	–	–	–	1 200	**2 200**	**2 200**
8.1 - P&D:Director:Planning & Development		200	200	–	–	–	–	–	–	200	200	200
8.2 - P&D:Town Planning & Spatial Planning		1 000	1 000	–	–	–	–	–	–	1 000	–	–
8.3 - P&D:Environmental Management & Conservation		–	–	–	–	–	–	–	–	–	2 000	2 000
8.4 - P&D:Building Control		–	–	–	–	–	–	–	–	–	–	–
8.5 - P&D:Socio-Economic Programme		–	–	–	–	–	–	–	–	–	–	–
8.6 - P&D:Tourism		–	–	–	–	–	–	–	–	–	–	–
8.7 - P&D:Property Management		–	–	–	–	–	–	–	–	–	–	–
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Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–
9.1 - Departmental Charges & Recoveries		–	–	–	–	–	–	–	–	–	–	–
9.2 - Internal Billing		–	–	–	–	–	–	–	–	–	–	–
9.3 - Activity Based Costing		–	–	–	–	–	–	–	–	–	–	–
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Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–
10.1 - Main Ledger		–	–	–	–	–	–	–	–	–	–	–
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Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		224 358	247 900	–	–	–	–	–	–	247 900	282 435	292 308
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - Municipal Council		–	–	–	–	–	–	–	–	–	–	–
1.1 - Council:Council's General		–	–	–	–	–	–	–	–	–	–	–
1.2 - Council:Mayors Office		–	–	–	–	–	–	–	–	–	–	–
1.3 - Council:Pensioners & Continued Members		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager		260	260	–	–	–	–	–	–	260	10	10
2.1 - MM:Municipal Manager		260	260	–	–	–	–	–	–	260	10	10
2.2 - MM:Internal Audit		–	–	–	–	–	–	–	–	–	–	–
2.3 - MM:Strategic Support Services		–	–	–	–	–	–	–	–	–	–	–
2.4 - MM:Legal Services & Contract Management		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
3.1 - Corp:Director:Corporate Services		–	–	–	–	–	–	–	–	–	–	–
3.2 - Corp:Risk Management		–	–	–	–	–	–	–	–	–	–	–
3.3 - Corp:Human Resources Management		–	–	–	–	–	–	–	–	–	–	–
3.4 - Corp:Info & Communication Technolgy		–	–	–	–	–	–	–	–	–	–	–
3.5 - Corp:Business Architecture & CRM		–	–	–	–	–	–	–	–	–	–	–
3.6 - Corp:Administrative Support Services		–	–	–	–	–	–	–	–	–	–	–
3.7 - Corp:Municipal Court		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services		12 500	12 500	–	–	–	–	–	–	12 500	11 500	15 350
4.1 - Fin:Chief Financial Officer		–	–	–	–	–	–	–	–	–	–	–
4.2 - Fin:Financial Accounting		–	–	–	–	–	–	–	–	–	–	–
4.3 - Fin:Revenue Management		–	–	–	–	–	–	–	–	–	–	–
4.4 - Fin:Expenditure, Fleet & Asset Management		12 500	12 500	–	–	–	–	–	–	12 500	11 500	15 350
4.5 - Fin:Supply Chain Management		–	–	–	–	–	–	–	–	–	–	–

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 5 - Infrastructure Services		**500**	**2 625**	–	–	–	–	–	–	2 625	**500**	**500**
5.1 - Infra:Chief Engineer:Infrastructure Services		–	–	–	–	–	–	–	–	–	–	–
5.2 - Infra:Civil Infrastructure Planning, Project Management & Housi		–	1 343	–	–	–	–	–	–	1 343	–	–
5.3 - Infra:Waste Management		–	–	–	–	–	–	–	–	–	–	–
5.4 - Infra:Civil Engineering Services		500	1 201	–	–	–	–	–	–	1 201	500	500
5.5 - Infra:Water		–	–	–	–	–	–	–	–	–	–	–
5.6 - Infra:Sewerage		–	–	–	–	–	–	–	–	–	–	–
5.7 - Infra:Roads		–	80	–	–	–	–	–	–	80	–	–
5.8 - Infra:Stormwater		–	–	–	–	–	–	–	–	–	–	–
5.9 - Infra:Electricity		–	–	–	–	–	–	–	–	–	–	–
5.10 - Infra:Mechanical Workshop Fleet Management		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Community Services		**1 096**	**1 395**	–	–	–	–	–	–	1 395	–	–
6.1 - Comm:Director:Community Services		–	–	–	–	–	–	–	–	–	–	–
6.2 - Comm:Community Services		482	781	–	–	–	–	–	–	781	–	–
6.3 - Comm:Resorts		–	–	–	–	–	–	–	–	–	–	–
6.4 - Comm:Parks and Open Spaces & Cemetries		164	164	–	–	–	–	–	–	164	–	–
6.5 - Comm:Sportsfields		–	–	–	–	–	–	–	–	–	–	–
6.6 - Comm:Beaches & Slipways		–	–	–	–	–	–	–	–	–	–	–
6.7 - Comm:Refuse Removal & CBD Cleansing		–	–	–	–	–	–	–	–	–	–	–
6.8 - Comm:Intergrated Human Settlements & Development		–	–	–	–	–	–	–	–	–	–	–
6.9 - Comm:Library Services		125	125	–	–	–	–	–	–	125	–	–
6.10 - Comm:Halls,Facilities&Building Maintenance		325	325	–	–	–	–	–	–	325	–	–
Vote 7 - Municipal Public Safety		**3 750**	**3 750**	–	–	–	–	–	–	3 750	–	–
7.1 - MPS:Director: Municipal Public Safety		–	–	–	–	–	–	–	–	–	–	–
7.2 - MPS:Traffic Services		–	–	–	–	–	–	–	–	–	–	–
7.3 - MPS:Law Enforcement Services		–	–	–	–	–	–	–	–	–	–	–
7.4 - MPS:Fire & Rescue		3 750	3 750	–	–	–	–	–	–	3 750	–	–
7.5 - MPS:Disaster Management		–	–	–	–	–	–	–	–	–	–	–
7.6 - MPS:Safety,Security & CCTV		–	–	–	–	–	–	–	–	–	–	–
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Vote 8 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–
8.1 - P&D:Director:Planning & Development		–	–	–	–	–	–	–	–	–	–	–
8.2 - P&D:Town Planning & Spatial Planning		–	–	–	–	–	–	–	–	–	–	–
8.3 - P&D:Environmental Management & Conservation		–	–	–	–	–	–	–	–	–	–	–
8.4 - P&D:Building Control		–	–	–	–	–	–	–	–	–	–	–
8.5 - P&D:Socio-Economic Programme		–	–	–	–	–	–	–	–	–	–	–
8.6 - P&D:Tourism		–	–	–	–	–	–	–	–	–	–	–
8.7 - P&D:Property Management		–	–	–	–	–	–	–	–	–	–	–
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Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–
9.1 - Departmental Charges & Recoveries		–	–	–	–	–	–	–	–	–	–	–
9.2 - Internal Billing		–	–	–	–	–	–	–	–	–	–	–
9.3 - Activity Based Costing		–	–	–	–	–	–	–	–	–	–	–
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Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–
10.1 - Main Ledger		–	–	–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
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Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
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Capital single-year expenditure sub-total		18 106	20 529	–	–	–	–	–	–	20 529	12 010	15 860
Total Capital Expenditure		242 464	268 429	–	–	–	–	–	–	268 429	294 445	308 168

WC032 Overstrand - Table B6 Adjustments Budget Financial Position - 28/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash and cash equivalents		822 112	796 147	–	–	–	–	–	–	796 147	762 157	651 388
Short term Investments		–	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	1	96 958	96 958	–	–	–	–	–	–	96 958	91 879	88 222
Receivables from non-exchange transactions	1	49 163	49 163	–	–	–	–	–	–	49 163	55 607	62 454
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–
Inventory		17 306	17 306	–	–	–	–	–	–	17 306	16 458	15 618
VAT Receivable		4 856	4 856	–	–	–	–	–	–	4 856	4 856	4 856
Other current assets		57 088	57 088	–	–	–	–	–	–	57 088	58 158	59 228
Total current assets		**1 047 484**	**1 021 519**	**–**	**–**	**–**	**–**	**–**	**–**	**1 021 519**	**989 116**	**881 767**
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		167 958	167 958	–	–	–	–	–	–	167 958	168 258	168 558
Property, plant and equipment	3	3 928 517	3 954 482	–	–	–	–	–	–	3 954 482	4 064 672	4 179 687
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living resources		842	842	–	–	–	–	–	–	842	1 067	989
Heritage assets		109 625	109 625	–	–	–	–	–	–	109 625	109 625	109 625
Intangible assets		6 990	6 990	–	–	–	–	–	–	6 990	6 670	6 334
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		**4 213 933**	**4 239 898**	**–**	**–**	**–**	**–**	**–**	**–**	**4 239 898**	**4 350 292**	**4 465 193**
TOTAL ASSETS		**5 261 417**	**5 261 417**	**–**	**–**	**–**	**–**	**–**	**–**	**5 261 417**	**5 339 408**	**5 346 959**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		78 879	78 879	–	–	–	–	–	–	78 879	93 722	80 407
Consumer deposits		66 524	66 524	–	–	–	–	–	–	66 524	64 574	62 624
Trade and other payables from exchange transactions		162 413	162 413	–	–	–	–	–	–	162 413	163 757	165 292
Trade and other payables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Provision		47 840	47 840	–	–	–	–	–	–	47 840	64 824	59 499
VAT Payable		–	–	–	–	–	–	–	–	–	–	–
Other current liabilities		12 466	12 466	–	–	–	–	–	–	12 466	11 000	11 000
Total current liabilities		**368 122**	**368 122**	**–**	**–**	**–**	**–**	**–**	**–**	**368 122**	**397 877**	**378 822**
Non current liabilities												
Financial liabilities	1	394 780	394 780	–	–	–	–	–	–	394 780	473 059	564 652
Provision	1	146 485	146 485	–	–	–	–	–	–	146 485	130 655	121 730
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		173 657	173 657	–	–	–	–	–	–	173 657	180 603	186 241
Total non current liabilities		**714 922**	**714 922**	**–**	**–**	**–**	**–**	**–**	**–**	**714 922**	**784 317**	**872 623**
TOTAL LIABILITIES		**1 083 044**	**1 083 044**	**–**	**–**	**–**	**–**	**–**	**–**	**1 083 044**	**1 182 194**	**1 251 446**
NET ASSETS	2	**4 178 374**	**4 178 374**	**–**	**–**	**–**	**–**	**–**	**–**	**4 178 374**	**4 157 215**	**4 095 514**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		4 175 143	4 175 143	–	–	–	–	–	–	4 175 143	4 153 983	4 092 281
Funds and Reserves		3 230	3 230	–	–	–	–	–	–	3 230	3 231	3 232
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		**4 178 374**	**4 178 374**	**–**	**–**	**–**	**–**	**–**	**–**	**4 178 374**	**4 157 215**	**4 095 514**

WC032 Overstrand - Table B7 Adjustments Budget Cash Flows - 28/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		417 748	417 748	–	–	–	–	–	–	417 748	442 628	469 062
Service charges		1 254 313	1 254 313	–	–	–	–	–	–	1 254 313	1 328 680	1 408 041
Other revenue		90 022	90 022	–	–	–	–	–	–	90 022	79 369	83 560
Transfers and Subsidies - Operational	1	215 507	215 507	–	–	–	1 300	–	1 300	216 807	228 047	232 891
Transfers and Subsidies - Capital	1	91 584	91 584	–	–	–	–	–	–	91 584	72 445	86 168
Interest		68 000	68 000	–	–	–	–	–	–	68 000	68 000	68 000
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(1 900 437)	(1 900 437)	–	–	–	(1 300)	–	(1 300)	(1 901 737)	(1 984 241)	(2 150 805)
Finance charges		(43 080)	(43 080)	–	–	–	–	–	–	(43 080)	(47 145)	(56 450)
Transfers and Subsidies	1	(17 712)	(17 712)	–	–	–	–	–	–	(17 712)	(18 500)	(19 397)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**175 946**	**175 946**	**–**	**–**	**–**	**–**	**–**	**–**	**175 946**	**169 283**	**121 071**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables												
Decrease (increase) in non-current investments		8 456	8 456							8 456		
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets		(242 464)	(268 429)	–	–	–	–	–	–	(268 429)	(294 445)	(308 168)
Retention (Capital)		–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(234 009)**	**(259 974)**	**–**	**–**	**–**	**–**	**–**	**–**	**(259 974)**	**(294 445)**	**(308 168)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		100 000	100 000	–	–	–	–	–	–	100 000	172 000	172 000
Increase (decrease) in consumer deposits		(1 950)	(1 950)	–	–	–	–	–	–	(1 950)	(1 950)	(1 950)
Payments												
Repayment of borrowing		(61 471)	(61 471)	–	–	–	–	–	–	(61 471)	(78 879)	(93 722)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**36 579**	**36 579**	**–**	**–**	**–**	**–**	**–**	**–**	**36 579**	**91 171**	**76 328**
NET INCREASE/ (DECREASE) IN CASH HELD		**(21 484)**	**(47 449)**	**–**	**–**	**–**	**–**	**–**	**–**	**(47 449)**	**(33 991)**	**(110 769)**
Cash/cash equivalents at the year begin:	2	843 596	843 596	–	–	–	–	–	–	843 596	796 147	762 157
Cash/cash equivalents at the year end:	2	822 112	796 147	–	–	–	–	–	–	796 147	762 157	651 388

WC032 Overstrand - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	822 112	796 147	–	–	–	–	–	–	796 147	762 157	651 388
Other current investments > 90 days		0	0	–	–	–	–	–	–	0	0	0
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**822 112**	**796 147**	**–**	**–**	**–**	**–**	**–**	**–**	**796 147**	**762 157**	**651 388**
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing		12 108	12 108							12 108		
Statutory requirements		4 454	4 454	–	–	–	–	–	–	4 454	7 498	10 725
Other working capital requirements	2	(40 045)	162 413							162 413	(39 569)	(42 388)
Other provisions		47 840	47 840	–	–	–	–	–	–	47 840	64 824	59 499
Long term investments committed		–	–							–	–	–
Reserves to be backed by cash/investments		3 230	3 230							3 230	3 231	3 232
Total Application of cash and investments:		**27 587**	**230 045**	**–**	**–**	**–**	**–**	**–**	**–**	**230 045**	**35 984**	**31 068**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		**794 525**	**566 102**	**–**	**–**	**–**	**–**	**–**	**–**	**566 102**	**726 172**	**620 319**
Creditors transferred to Debt Relief - Non-Current portion		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		**794 525**	**566 102**	**–**	**–**	**–**	**–**	**–**	**–**	**566 102**	**726 172**	**620 319**

WC032 Overstrand - Table B9 Asset Management - 28/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	**99 844**	**117 860**	**–**	**–**	**–**	**–**	**–**	**–**	**117 860**	**148 823**	**163 255**
Roads Infrastructure		1 754	1 834	–	–	–	–	–	–	1 834	1 250	1 250
Storm water Infrastructure		500	4 744	–	–	–	–	–	–	4 744	2 500	–
Electrical Infrastructure		40 389	40 389	–	–	–	–	–	–	40 389	22 583	26 134
Water Supply Infrastructure		12 700	20 285	–	–	–	–	–	–	20 285	19 500	24 500
Sanitation Infrastructure		2 325	3 399	–	–	–	–	–	–	3 399	17 300	17 300
Solid Waste Infrastructure		–	1 877	–	–	–	–	–	–	1 877	6 400	7 000
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		**57 668**	**72 528**	**–**	**–**	**–**	**–**	**–**	**–**	**72 528**	**69 533**	**76 184**
Community Facilities		8 166	10 509	–	–	–	–	–	–	10 509	19 040	22 071
Sport and Recreation Facilities		821	821	–	–	–	–	–	–	821	–	–
Community Assets		**8 987**	**11 330**	**–**	**–**	**–**	**–**	**–**	**–**	**11 330**	**19 040**	**22 071**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		2 405	2 562	–	–	–	–	–	–	2 562	1 500	–
Housing		7 110	7 110	–	–	–	–	–	–	7 110	33 540	40 000
Other Assets	6	**9 515**	**9 672**	**–**	**–**	**–**	**–**	**–**	**–**	**9 672**	**35 040**	**40 000**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**3 700**	**3 700**	**–**	**–**	**–**	**–**	**–**	**–**	**3 700**	**3 200**	**3 200**
Furniture and Office Equipment		**2 505**	**3 161**	**–**	**–**	**–**	**–**	**–**	**–**	**3 161**	**1 690**	**1 480**
Machinery and Equipment		**470**	**470**	**–**	**–**	**–**	**–**	**–**	**–**	**470**	**320**	**320**
Transport Assets		**17 000**	**17 000**	**–**	**–**	**–**	**–**	**–**	**–**	**17 000**	**20 000**	**20 000**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Renewal of Existing Assets *to be adjusted*	2	**86 956**	**87 750**	**–**	**–**	**–**	**–**	**–**	**–**	**87 750**	**67 300**	**62 700**
Roads Infrastructure		23 764	23 764	–	–	–	–	–	–	23 764	2 100	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		2 000	2 000	–	–	–	–	–	–	2 000	2 000	2 500
Water Supply Infrastructure		59 992	60 786	–	–	–	–	–	–	60 786	61 500	59 500
Sanitation Infrastructure		700	700	–	–	–	–	–	–	700	700	700
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		**86 456**	**87 250**	**–**	**–**	**–**	**–**	**–**	**–**	**87 250**	**66 300**	**62 700**
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		500	500	–	–	–	–	–	–	500	1 000	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	**500**	**500**	**–**	**–**	**–**	**–**	**–**	**–**	**500**	**1 000**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Upgrading of Existing Assets *to be adjusted*	2a	**55 665**	**62 820**	**–**	**–**	**–**	**–**	**–**	**–**	**62 820**	**78 322**	**82 213**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		2 000	2 000	–	–	–	–	–	–	2 000	5 750	7 000
Electrical Infrastructure		20 100	20 100	–	–	–	–	–	–	20 100	22 000	20 000
Water Supply Infrastructure		800	800	–	–	–	–	–	–	800	900	300
Sanitation Infrastructure		14 800	21 655	–	–	–	–	–	–	21 655	39 230	47 663
Solid Waste Infrastructure		2 200	2 200	–	–	–	–	–	–	2 200	2 500	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		**39 900**	**46 755**	**–**	**–**	**–**	**–**	**–**	**–**	**46 755**	**70 380**	**74 963**
Community Facilities		3 750	3 750	–	–	–	–	–	–	3 750	–	–
Sport and Recreation Facilities		11 015	11 015	–	–	–	–	–	–	11 015	7 442	6 250
Community Assets		**14 765**	**14 765**	**–**	**–**	**–**	**–**	**–**	**–**	**14 765**	**7 442**	**6 250**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		1 000	1 000	–	–	–	–	–	–	1 000	500	1 000
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	**1 000**	**1 000**	**–**	**–**	**–**	**–**	**–**	**–**	**1 000**	**500**	**1 000**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Mature		–	300	–	–	–	–	–	–	300	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	300	–	–	–	–	–	–	300	–	–
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	**242 464**	**268 429**	**–**	**–**	**–**	**–**	**–**	**–**	**268 429**	**294 445**	**308 168**
Roads Infrastructure		25 518	25 598	–	–	–	–	–	–	25 598	3 350	1 250
Storm water Infrastructure		2 500	6 744	–	–	–	–	–	–	6 744	8 250	7 000
Electrical Infrastructure		62 489	62 489	–	–	–	–	–	–	62 489	46 583	48 634
Water Supply Infrastructure		73 492	81 872	–	–	–	–	–	–	81 872	81 900	84 300
Sanitation Infrastructure		17 825	25 754	–	–	–	–	–	–	25 754	57 230	65 663
Solid Waste Infrastructure		2 200	4 077	–	–	–	–	–	–	4 077	8 900	7 000
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		**184 024**	**206 533**	**–**	**–**	**–**	**–**	**–**	**–**	**206 533**	**206 213**	**213 847**
Community Facilities		11 916	14 259	–	–	–	–	–	–	14 259	19 040	22 071
Sport and Recreation Facilities		11 836	11 836	–	–	–	–	–	–	11 836	7 442	6 250
Community Assets		**23 751**	**26 095**	**–**	**–**	**–**	**–**	**–**	**–**	**26 095**	**26 482**	**28 321**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		3 905	4 062	–	–	–	–	–	–	4 062	3 000	1 000
Housing		7 110	7 110	–	–	–	–	–	–	7 110	33 540	40 000
Other Assets		**11 015**	**11 172**	**–**	**–**	**–**	**–**	**–**	**–**	**11 172**	**36 540**	**41 000**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**3 700**	**3 700**	**–**	**–**	**–**	**–**	**–**	**–**	**3 700**	**3 200**	**3 200**
Furniture and Office Equipment		**2 505**	**3 161**	**–**	**–**	**–**	**–**	**–**	**–**	**3 161**	**1 690**	**1 480**
Machinery and Equipment		**470**	**470**	**–**	**–**	**–**	**–**	**–**	**–**	**470**	**320**	**320**
Transport Assets		**17 000**	**17 000**	**–**	**–**	**–**	**–**	**–**	**–**	**17 000**	**20 000**	**20 000**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	300	–	–	–	–	–	–	300	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		**–**	**300**	**–**	**–**	**–**	**–**	**–**	**–**	**300**	**–**	**–**
TOTAL CAPITAL EXPENDITURE - Asset Class *to be adjusted*	4	**242 464**	**268 429**	**–**	**–**	**–**	**–**	**–**	**–**	**268 429**	**294 445**	**308 168**
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Roads Infrastructure		889 784	889 864	–	–	–	–	–	–	889 864	838 425	782 146
Storm water Infrastructure		250 183	254 427	–	–	–	–	–	–	254 427	252 865	249 563
Electrical Infrastructure		573 570	573 570	–	–	–	–	–	–	573 570	589 067	605 060
Water Supply Infrastructure		658 008	666 388	–	–	–	–	–	–	666 388	719 565	773 707
Sanitation Infrastructure		501 746	509 675	–	–	–	–	–	–	509 675	542 014	581 541
Solid Waste Infrastructure		36 240	38 117	–	–	–	–	–	–	38 117	43 334	46 467
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		2 909 531	2 932 041	–	–	–	–	–	–	2 932 041	2 985 270	3 038 485
Community Assets		282 985	285 328	–	–	–	–	–	–	285 328	295 054	305 780
Heritage Assets		109 625	109 625	–	–	–	–	–	–	109 625	109 625	109 625
Investment properties		167 958	167 958	–	–	–	–	–	–	167 958	168 258	168 558
Other Assets		135 529	135 686	–	–	–	–	–	–	135 686	168 325	205 229
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		6 990	6 990	–	–	–	–	–	–	6 990	6 670	6 334
Computer Equipment		19 177	19 177	–	–	–	–	–	–	19 177	20 132	21 054
Furniture and Office Equipment		4 806	5 462	–	–	–	–	–	–	5 462	6 588	7 397
Machinery and Equipment		6 467	6 467	–	–	–	–	–	–	6 467	5 001	3 445
Transport Assets		159 538	159 538	–	–	–	–	–	–	159 538	173 818	187 813
Land		410 484	410 484	–	–	–	–	–	–	410 484	410 484	410 484
Zoo's, Marine and Non-biological Animals		–	300	–	–	–	–	–	–	300	–	–
Living Resources		842	842	–	–	–	–	–	–	842	1 067	989
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**4 213 933**	**4 239 898**	**–**	**–**	**–**	**–**	**–**	**–**	**4 239 898**	**4 350 292**	**4 465 193**
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		175 572	175 572	–	–	–	–	–	–	175 572	184 350	193 568
Repairs and Maintenance by asset class	3	**352 543**	**352 535**	**–**	**–**	**–**	**–**	**–**	**–**	**352 535**	**378 124**	**399 621**
Roads Infrastructure		93 111	93 111	–	–	–	–	–	–	93 111	109 049	116 410
Storm water Infrastructure		13 615	13 615	–	–	–	–	–	–	13 615	14 431	15 297
Electrical Infrastructure		51 844	51 826	–	–	–	–	–	–	51 826	55 986	58 764
Water Supply Infrastructure		24 096	24 096	–	–	–	–	–	–	24 096	25 500	26 987
Sanitation Infrastructure		11 936	12 036	–	–	–	–	–	–	12 036	12 652	13 411
Solid Waste Infrastructure		11 842	11 804	–	–	–	–	–	–	11 804	12 580	13 366
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		206 443	206 487	–	–	–	–	–	–	206 487	230 200	244 236
Community Facilities		52 724	52 709	–	–	–	–	–	–	52 709	55 820	59 109
Sport and Recreation Facilities		16 005	15 575	–	–	–	–	–	–	15 575	17 057	18 065
Community Assets		68 729	68 284	–	–	–	–	–	–	68 284	72 877	77 174
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		23 244	23 394	–	–	–	–	–	–	23 394	17 915	17 997
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		23 244	23 394	–	–	–	–	–	–	23 394	17 915	17 997
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		11 057	11 057	–	–	–	–	–	–	11 057	11 648	12 275
Intangible Assets		11 057	11 057	–	–	–	–	–	–	11 057	11 648	12 275
Computer Equipment		2 546	2 546	–	–	–	–	–	–	2 546	2 546	2 546
Furniture and Office Equipment		1 737	1 946	–	–	–	–	–	–	1 946	1 781	1 858
Machinery and Equipment		6 009	6 044	–	–	–	–	–	–	6 044	6 415	6 708
Transport Assets		32 777	32 777	–	–	–	–	–	–	32 777	34 744	36 828
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources	6	–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		528 114	528 107	–	–	–	–	–	–	528 107	562 475	593 189
Renewal and upgrading of Existing Assets as % of total capex		*58.8%*	*56.1%*							*56.1%*	*49.5%*	*47.0%*
Renewal and upgrading of Existing Assets as % of deprecn"		*81.2%*	*85.8%*							*85.8%*	*79.0%*	*74.9%*
R&M as a % of PPE		*8.4%*	*8.3%*							*8.3%*	*8.7%*	*8.9%*
Renewal and upgrading and R&M as a % of PPE		*11.8%*	*11.9%*							*11.9%*	*12.0%*	*12.2%*

WC032 Overstrand - Table B10 Basic service delivery measurement - 28/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		35 114	35 114	–	–	–	–	–	–	35 114	35 465	35 820
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	0	–	–
Using public tap (at least min.service level)	2	3 229	4 036	–	–	–	–	–	–	3 229	4 036	4 237
Other water supply (at least min.service level)		–	–	–	–	–	–	–	–	0	–	–
Minimum Service Level and Above sub-total		38	39	–	–	–	–	–	–	38 343	40	40
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	3,4	–	–	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	**38**	**39**	**–**	**–**	**–**	**–**	**–**	**–**	**38**	**40**	**40**
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		36 289	36 289	–	–	–	–	–	–	36 289	36 652	37 019
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		3 229	3 229	–	–	–	–	–	–	3 229	4 036	4 237
Minimum Service Level and Above sub-total		39 518	39 518	–	–	–	–	–	–	39 518	40 688	41 256
Bucket toilet		–	–	–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	**39 518**	**39 518**	**–**	**–**	**–**	**–**	**–**	**–**	**39 518**	**40 688**	**41 256**
Energy:												
Electricity (at least min. service level)		5 002	5 002	–	–	–	–	–	–	5 002	4 888	4 774
Electricity - prepaid (> min.service level)		24 533	24 533	–	–	–	–	–	–	24 533	24 783	25 033
Minimum Service Level and Above sub-total		29 535	29 535	–	–	–	–	–	–	29 535	29 671	29 807
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	29 535	29 535	–	–	–	–	–	–	29 535	29 671	29 807
Refuse:												
Removed at least once a week (min.service)		37 780	37 780	–	–	–	–	–	–	37 780	–	–
Minimum Service Level and Above sub-total		37 780	37 780	–	–	–	–	–	–	37 780	38 913	40 080
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	**37 780**	**37 780**	**–**	**–**	**–**	**–**	**–**	**–**	**37 780**	**38 913**	**40 080**
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		7 800	7 800	–	–	–	–	–	–	7 800	7 800	7 800
Sanitation (free minimum level service)		7 800	7 800	–	–	–	–	–	–	7 800	7 800	7 800
Electricity/other energy (50kwh per household per month)		7 800	7 800	–	–	–	–	–	–	7 800	7 800	7 800
Refuse (removed at least once a week)		7 800	7 800	–	–	–	–	–	–	7 800	7 800	7 800
Informal Settlements		–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		7 535	7 535	–	–	–	–	–	–	7 535	7 987	8 466
Sanitation (free sanitation service to indigent households)		13 255	13 255	–	–	–	–	–	–	13 255	14 050	14 893
Electricity/other energy (50kwh per indigent household per month)		16 196	16 196	–	–	–	–	–	–	16 196	17 492	18 891
Refuse (removed once a week for indigent households)		26 364	26 364	–	–	–	–	–	–	26 364	27 946	29 623
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total cost of FBS provided		63 350	63 350	–	–	–	–	–	–	63 350	67 475	71 873
Highest level of free service provided												
Property rates (R'000 value threshold)		–	–	–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		–	–	–	–	–	–	–	–	–	–	–
Electricity (kw per household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (average litres per week)		–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		2 853	2 853	–	–	–	–	–	–	2 853	3 025	3 206
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		103 607	103 607	–	–	–	–	–	–	103 607	109 823	116 412
Water (in excess of 6 kilolitres per indigent household per month)		3 014	3 014	–	–	–	–	–	–	3 014	3 195	3 386
Sanitation (in excess of free sanitation service to indigent households)		5 302	5 302	–	–	–	–	–	–	5 302	5 620	5 957
Electricity/other energy (in excess of 50 kwh per indigent household per month)		4 213	4 213	–	–	–	–	–	–	4 213	4 466	4 734
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		**118 989**	**118 989**	**–**	**–**	**–**	**–**	**–**	**–**	**118 989**	**126 128**	**133 696**

WC032 Overstrand- Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance - 28/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Exchange revenue												
Service charges - Electricity	6											
Appliance Maintenance		–	–	–	–	–	–	–	–	–	–	–
Availability Charges		13 452	13 452	–	–	–	–	–	–	13 452	14 259	15 115
Connection/Reconnection		3 370	3 370	–	–	–	–	–	–	3 370	3 043	3 225
Electricity Distribution Revenue for Services		375	375	–	–	–	–	–	–	375	375	375
Electricity Sales		761 554	761 554	–	–	–	–	–	–	761 554	807 247	855 682
Joint Pole Usage		–	–	–	–	–	–	–	–	–	–	–
Meter Compliance Testing		–	–	–	–	–	–	–	–	–	–	–
Meter Reading Fees		–	–	–	–	–	–	–	–	–	–	–
Notice Revenues		–	–	–	–	–	–	–	–	–	–	–
Temporary Service Plant		–	–	–	–	–	–	–	–	–	–	–
Total Service charges - Electricity		**778 750**	**778 750**	**-**	**-**	**-**	**-**	**-**	**-**	**778 750**	**824 923**	**874 396**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		4 213	4 213	–	–	–	–	–	–	4 213	4 466	4 734
Less Cost of Free Basic Services (50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - Electricity		**782 963**	**782 963**	**-**	**-**	**-**	**-**	**-**	**-**	**782 963**	**829 389**	**879 130**
Service charges - Water	6											
Agricultural and Rural Water Service		–	–	–	–	–	–	–	–	–	–	–
Availability Charges		7 180	7 180	–	–	–	–	–	–	7 180	7 611	8 067
Connection/Disconnection		1 037	1 037	–	–	–	–	–	–	1 037	1 086	1 151
Industrial Water		4 047	4 047	–	–	–	–	–	–	4 047	4 290	4 547
Meter Reading Fees		–	–	–	–	–	–	–	–	–	–	–
Sale		210 673	210 673	–	–	–	–	–	–	210 673	223 313	236 712
Urban Higher Level Service		–	–	–	–	–	–	–	–	–	–	–
Total Service charges - Water		**222 936**	**222 936**	**-**	**-**	**-**	**-**	**-**	**-**	**222 936**	**236 299**	**250 477**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		3 014	3 014	–	–	–	–	–	–	3 014	3 195	3 386
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - Water		**225 950**	**225 950**	**-**	**-**	**-**	**-**	**-**	**-**	**225 950**	**239 494**	**253 864**
Service charges - Waste Water Management	6											
Agricultural and Rural		–	–	–	–	–	–	–	–	–	–	–
Availability Charges		5 709	5 709	–	–	–	–	–	–	5 709	6 052	6 415
Connection/Reconnection		–	–	–	–	–	–	–	–	–	–	–
Higher Level Service		–	–	–	–	–	–	–	–	–	–	–
Industrial Effluent		–	–	–	–	–	–	–	–	–	–	–
Industrial Waste Water		–	–	–	–	–	–	–	–	–	–	–
Pump/Removal of Waste Water		–	–	–	–	–	–	–	–	–	–	–
Sanitation Charges		123 310	123 310	–	–	–	–	–	–	123 310	130 709	138 551
Treatment of Effluent		–	–	–	–	–	–	–	–	–	–	–
Total Service charges - Waste Water Management		**129 019**	**129 019**	**-**	**-**	**-**	**-**	**-**	**-**	**129 019**	**136 761**	**144 966**
Less Revenue Foregone (in excess of free sanitation service to indigent households)		5 302	5 302	–	–	–	–	–	–	5 302	5 620	5 957
Less Cost of Free Basic Services (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - Waste Water Management		**134 321**	**134 321**	**-**	**-**	**-**	**-**	**-**	**-**	**134 321**	**142 381**	**150 923**
Service charges - Waste Management	6											
Availability Charges		5 996	5 996	–	–	–	–	–	–	5 996	6 356	6 737
Carrier Bags		–	–	–	–	–	–	–	–	–	–	–
Disposal Facilities		–	–	–	–	–	–	–	–	–	–	–
Refuse Bags		–	–	–	–	–	–	–	–	–	–	–
Refuse Removal		115 975	115 975	–	–	–	–	–	–	115 975	122 933	130 309
Skip		–	–	–	–	–	–	–	–	–	–	–
Waste Bins		–	–	–	–	–	–	–	–	–	–	–
Total refuse removal revenue		**121 971**	**121 971**	**-**	**-**	**-**	**-**	**-**	**-**	**121 971**	**129 289**	**137 046**
Less Revenue Foregone (in excess of one removal a week to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basic Services (removed once a week to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - Waste Management		**121 971**	**121 971**	**-**	**-**	**-**	**-**	**-**	**-**	**121 971**	**129 289**	**137 046**
Sales of Goods and Rendering of Services												
Academic Services		154	154	–	–	–	–	–	–	154	164	173
Advertisements		685	685	–	–	–	–	–	–	685	726	769
Amendment Fees		–	–	–	–	–	–	–	–	–	–	–
Application Fees for Land Usage		1 543	1 543	–	–	–	–	–	–	1 543	1 635	1 733
Building Plan Approval		9 355	9 355	–	–	–	–	–	–	9 355	9 916	10 511
Building Plan Clause Levy		–	–	–	–	–	–	–	–	–	–	–
Buyers Card		–	–	–	–	–	–	–	–	–	–	–
Camping Fees		13 336	13 336	–	–	–	–	–	–	13 336	14 136	14 984
Cemetery and Burial		461	461	–	–	–	–	–	–	461	489	518
Cleaning and Removal		104	104	–	–	–	–	–	–	104	110	116
Clearance Certificates		665	665	–	–	–	–	–	–	665	705	747
Computer Services		–	–	–	–	–	–	–	–	–	–	–
Day Care Fees		–	–	–	–	–	–	–	–	–	–	–
Demolition Application Fees		–	–	–	–	–	–	–	–	–	–	–
Development Charges		–	–	–	–	–	–	–	–	–	–	–
Domestic Services		–	–	–	–	–	–	–	–	–	–	–
Drainage Fees		–	–	–	–	–	–	–	–	–	–	–
Encroachment Fees		–	–	–	–	–	–	–	–	–	–	–
Entrance Fees		198	198	–	–	–	–	–	–	198	210	223
Escort Fees		–	–	–	–	–	–	–	–	–	–	–
Exempted Parking		336	336	–	–	–	–	–	–	336	356	377
Fire Services		158	158	–	–	–	–	–	–	158	167	177
Health Services		–	–	–	–	–	–	–	–	–	–	–
Housing (Boarding Services)		–	–	–	–	–	–	–	–	–	–	–
Immunisation Fees		–	–	–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–	–	–
Legal Fees		1 286	1 286	–	–	–	–	–	–	1 286	1 363	1 444
Library Fees		5	5	–	–	–	–	–	–	5	6	6
Management Fees		252	252	–	–	–	–	–	–	252	267	283
Meal and Refreshment		–	–	–	–	–	–	–	–	–	–	–
Membership Fees		–	–	–	–	–	–	–	–	–	–	–
Objections and Appeals		3	3	–	–	–	–	–	–	3	3	3
Occupation Certificates		–	–	–	–	–	–	–	–	–	–	–
Parking Fees		150	150	–	–	–	–	–	–	150	159	168
Photo copies, Faxes and Telephone charges		82	82	–	–	–	–	–	–	82	87	92
Removal of Restrictions		–	–	–	–	–	–	–	–	–	–	–
Sale of Carbon Credits		–	–	–	–	–	–	–	–	–	–	–
Sale of Goods		135	135	–	–	–	–	–	–	135	143	152
Scrap, Waste & Other Goods		–	–	–	–	–	–	–	–	–	–	–
Shared Services		–	0	–	–	–	–	–	–	0	–	–
Squatter Re-allocation		–	–	–	–	–	–	–	–	–	–	–
Stone and Gravel		–	0	–	–	–	–	–	–	0	–	–
Streets/Street Markets (Informal Traders)		–	–	–	–	–	–	–	–	–	–	–
Town Planning and Servitudes		108	108	–	–	–	–	–	–	108	115	122
Traffic Control		–	–	–	–	–	–	–	–	–	–	–
Transport Fees		–	–	–	–	–	–	–	–	–	–	–
Valuation Services		–	–	–	–	–	–	–	–	–	–	–
Water Meter Protectors		–	–	–	–	–	–	–	–	–	–	–
Weighbridge Fees		–	–	–	–	–	–	–	–	–	–	–
Total Sales of Goods and Rendering of Services		**29 014**	**29 014**	**-**	**-**	**-**	**-**	**-**	**-**	**29 014**	**30 755**	**32 600**
Agency Services												
District Municipalities												
Eastern Cape		–	–	–	–	–	–	–	–	–	–	–
Free State		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
Gauteng		–	–	–	–	–	–	–	–	–	–	–
KwazuluNatal		–	–	–	–	–	–	–	–	–	–	–
Limpopo		–	–	–	–	–	–	–	–	–	–	–
Mpumalanga		–	–	–	–	–	–	–	–	–	–	–
Northern Cape		–	–	–	–	–	–	–	–	–	–	–
Northwest		–	–	–	–	–	–	–	–	–	–	–
Western Cape		–	–	–	–	–	–	–	–	–	–	–
Total District Municipalities		-	-	-	-	-	-	-	-	-	-	-
National												
AARTO		–	–	–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–	–	–
Total National		-	-	-	-	-	-	-	-	-	-	-
Provincial												
Eastern Cape		–	–	–	–	–	–	–	–	–	–	–
Free State		–	–	–	–	–	–	–	–	–	–	–
Gauteng		–	–	–	–	–	–	–	–	–	–	–
KwazuluNatal		–	–	–	–	–	–	–	–	–	–	–
Limpopo		–	–	–	–	–	–	–	–	–	–	–
Mpumalanga		–	–	–	–	–	–	–	–	–	–	–
Northern Cape		–	–	–	–	–	–	–	–	–	–	–
Northwest		–	–	–	–	–	–	–	–	–	–	–
Western Cape		7 819	7 819	–	–	–	–	–	–	7 819	8 288	8 785
Total Provincial		7 819	7 819	-	-	-	-	-	-	7 819	8 288	8 785
Total Agency Services		7 819	7 819	-	-	-	-	-	-	7 819	8 288	8 785
Interest - Deemed Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables												
Affiliates/Related Parties/Associated Companies		–	–	–	–	–	–	–	–	–	–	–
Electricity		11 065	11 065	–	–	–	–	–	–	11 065	11 397	11 739
Housing		–	–	–	–	–	–	–	–	–	–	–
Housing Land Sales		–	–	–	–	–	–	–	–	–	–	–
Housing Selling Schemes		–	–	–	–	–	–	–	–	–	–	–
Merchandising, Jobbing and Contracts		–	–	–	–	–	–	–	–	–	–	–
Property Rental Debtors		–	–	–	–	–	–	–	–	–	–	–
SARS		–	–	–	–	–	–	–	–	–	–	–
Service Charges		–	–	–	–	–	–	–	–	–	–	–
Sporting and Other Bodies		–	–	–	–	–	–	–	–	–	–	–
Staff		–	–	–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–	–
Shared Services		–	–	–	–	–	–	–	–	–	–	–
Total Interest earned from Receivables		11 065	11 065	-	-	-	-	-	-	11 065	11 397	11 739
Interest earned from Current and Non Current Assets												
Bank Accounts		26 000	26 000	–	–	–	–	–	–	26 000	26 000	26 000
Financial Assets		–	–	–	–	–	–	–	–	–	–	–
Short Term Investments and Call Accounts		42 000	42 000	–	–	–	–	–	–	42 000	42 000	42 000
Total Interest earned from Current and Non Current Assets		68 000	68 000	-	-	-	-	-	-	68 000	68 000	68 000
Dividends												
External Investment		–	–	–	–	–	–	–	–	–	–	–
Municipal Entities		–	–	–	–	–	–	–	–	–	–	–
Total Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land												
Land		1 243	1 243	–	–	–	–	–	–	1 243	1 318	1 397
Prospecting, Mining, Royalties		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Total Rent on Land		1 243	1 243	-	-	-	-	-	-	1 243	1 318	1 397
Rental from Fixed Assets												
Market Related												
Biological Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Investment Property		47	47	–	–	–	–	–	–	47	50	53
Property Plant and Equipment		1 247	1 247	–	–	–	–	–	–	1 247	1 322	1 401
Total Market Related		1 294	1 294	-	-	-	-	-	-	1 294	1 372	1 454
Non-market Related												
Biological Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Investment Property		320	320	–	–	–	–	–	–	320	339	360
Property Plant and Equipment		7 755	7 755	–	–	–	–	–	–	7 755	8 221	8 714
Total Non-market Related		8 075	8 075	-	-	-	-	-	-	8 075	8 560	9 073
Total Rental from Fixed Assets		9 370	9 370	-	-	-	-	-	-	9 370	9 932	10 528
Licences or Permits												
Angling/Fishing		–	–	–	–	–	–	–	–	–	–	–
Atmospheric Emissions		–	–	–	–	–	–	–	–	–	–	–
Boat		746	746	–	–	–	–	–	–	746	791	839
Dog		–	–	–	–	–	–	–	–	–	–	–
Fauna and Flora		–	–	–	–	–	–	–	–	–	–	–
Filming Fees		331	331	–	–	–	–	–	–	331	351	372
Game		–	–	–	–	–	–	–	–	–	–	–
Health Certificates		–	–	–	–	–	–	–	–	–	–	–
Hiking Trails		–	–	–	–	–	–	–	–	–	–	–
Hoarding (Collecting/Storing)		–	–	–	–	–	–	–	–	–	–	–
Market Porters		–	–	–	–	–	–	–	–	–	–	–
Road and Transport		306	306	–	–	–	–	–	–	306	325	344
Threatened and Protected Species		–	–	–	–	–	–	–	–	–	–	–
Trading		97	97	–	–	–	–	–	–	97	103	110
Total Licences or Permits		1 481	1 481	-	-	-	-	-	-	1 481	1 570	1 664
Special Rating Levies												
Agricultural Properties		–	–	–	–	–	–	–	–	–	–	–
Business and Commercial Properties		–	–	–	–	–	–	–	–	–	–	–
Industrial Properties		–	–	–	–	–	–	–	–	–	–	–
Mining Properties		–	–	–	–	–	–	–	–	–	–	–
Public Benefit Organisations		–	–	–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–	–	–
Public Service Purposes Properties		–	–	–	–	–	–	–	–	–	–	–
Residential Properties		16 262	16 262	–	–	–	–	–	–	16 262	17 050	17 947
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–	–	–
Vacant Land		–	–	–	–	–	–	–	–	–	–	–
Total Special Rating Levies		16 262	16 262	-	-	-	-	-	-	16 262	17 050	17 947
Construction Contract Revenue		1 847	1 847	–	–	–	–	–	–	1 847	–	–
Development Charges		3 599	3 599	–	–	–	–	–	–	3 599	3 815	4 044
Operational Revenue												
Administrative Handling Fees		6 014	6 014	–	–	–	–	–	–	6 014	6 374	6 757
Arbor City Awards Competition		–	–	–	–	–	–	–	–	–	–	–
Bad Debts Recovered		–	–	–	–	–	–	–	–	–	–	–
Bontle Ke Botho Cleaning and Greening Award		–	–	–	–	–	–	–	–	–	–	–
Breakages and Losses Recovered		–	–	–	–	–	–	–	–	–	–	–
Bursary Repayment		–	–	–	–	–	–	–	–	–	–	–
Collection Charges		689	689	–	–	–	–	–	–	689	731	774
Commission		–	–	–	–	–	–	–	–	–	–	–
Discounts and Early Settlements		–	–	–	–	–	–	–	–	–	–	–
Incidental Cash Surpluses		13	13	–	–	–	–	–	–	13	14	15
Inspection Fees		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
Insurance Refund		152	152	–	–	–	–	–	–	152	161	171
Merchandising, Jobbing and Contracts		–	–	–	–	–	–	–	–	–	–	–
Recovery Maintenance		–	–	–	–	–	–	–	–	–	–	–
Registration Fees		979	979	–	–	–	–	–	–	979	1 038	1 100
Request for Information		31	31	–	–	–	–	–	–	31	33	34
Sale of Property		–	–	–	–	–	–	–	–	–	–	–
Skills Development Levy Refund		900	900	–	–	–	–	–	–	900	954	1 011
Staff and Councillors Recoveries		34	34	–	–	–	–	–	–	34	36	38
Total Operational Revenue		**8 812**	**8 812**	**-**	**-**	**-**	**-**	**-**	**-**	**8 812**	**9 341**	**9 901**
Non-Exchange revenue												
Property Rates												
Agricultural Properties		1 311	1 311	–	–	–	–	–	–	1 311	1 389	1 472
Business and Commercial Properties		53 499	53 499	–	–	–	–	–	–	53 499	56 709	60 111
Industrial Properties		–	–	–	–	–	–	–	–	–	–	–
Mining Properties		–	–	–	–	–	–	–	–	–	–	–
Public Benefit Organisations		–	–	–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–	–	–
Public Service Purposes Properties		5 777	5 777	–	–	–	–	–	–	5 777	6 124	6 491
Residential Properties		214 687	214 687	–	–	–	–	–	–	214 687	227 568	241 222
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–	–	–
Vacant Land		26 668	26 668	–	–	–	–	–	–	26 668	28 268	29 965
Total Property Rates		**301 941**	**301 941**	**-**	**-**	**-**	**-**	**-**	**-**	**301 941**	**320 058**	**339 261**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		103 607	103 607	–	–	–	–	–	–	103 607	109 823	116 412
Net Property Rates		**405 548**	**405 548**	**-**	**-**	**-**	**-**	**-**	**-**	**405 548**	**429 881**	**455 674**
Surcharges and Taxes												
Surcharges		–	–	–	–	–	–	–	–	–	–	–
Taxes		–	–	–	–	–	–	–	–	–	–	–
Total Surcharges and Taxes		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fines, Penalties and Forfeits												
Fines		42 861	42 861	–	–	–	–	–	–	42 861	43 032	43 214
Forfeits		–	–	–	–	–	–	–	–	–	–	–
Penalties		–	–	–	–	–	–	–	–	–	–	–
Total Fines, Penalties and Forfeits		**42 861**	**42 861**	**-**	**-**	**-**	**-**	**-**	**-**	**42 861**	**43 032**	**43 214**
Licences or Permits												
Angling/Fishing		–	–	–	–	–	–	–	–	–	–	–
Atmospheric Emission		–	–	–	–	–	–	–	–	–	–	–
Boat		–	–	–	–	–	–	–	–	–	–	–
Dog		–	–	–	–	–	–	–	–	–	–	–
Fauna and Flora		–	–	–	–	–	–	–	–	–	–	–
Filming Fees		–	–	–	–	–	–	–	–	–	–	–
Game		–	–	–	–	–	–	–	–	–	–	–
Health Certificates		–	–	–	–	–	–	–	–	–	–	–
Hiking Trails		–	–	–	–	–	–	–	–	–	–	–
Hoarding (Collecting/Storing)		–	–	–	–	–	–	–	–	–	–	–
Market Porters		–	–	–	–	–	–	–	–	–	–	–
Road and Transport		2 186	2 186	–	–	–	–	–	–	2 186	2 317	2 456
Threatened and Protected Species		–	–	–	–	–	–	–	–	–	–	–
Trading		–	–	–	–	–	–	–	–	–	–	–
Total Licences or Permits		**2 186**	**2 186**	**-**	**-**	**-**	**-**	**-**	**-**	**2 186**	**2 317**	**2 456**
Transfer and subsidies - Operational												
Allocations In-kind												
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–	–	–
District Municipalities		–	–	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–	–	–
National Government		–	–	–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–	–	–
Provincial Government		–	–	–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Monetary Allocations												
Departmental Agencies and Accounts		3 722	3 722	–	–	–	–	–	–	3 722	–	–
District Municipalities		–	–	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		408	408	–	–	–	–	–	–	408	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–	–	–
National Governments		4 162	4 162	–	–	–	–	–	–	4 162	2 300	2 400
National Revenue Fund		188 321	188 321	–	–	–	–	–	–	188 321	197 595	201 973
Non-Profit Institutions		–	–	–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–	–	–
Provincial Government		18 895	18 895	–	–	–	1 300	–	1 300	20 195	28 152	28 518
Public Corporations		–	–	–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**215 507**	**215 507**	**-**	**-**	**-**	**1 300**	**-**	**1 300**	**216 807**	**228 047**	**232 891**
Total Transfer and subsidies - Operational		**215 507**	**215 507**	**-**	**-**	**-**	**1 300**	**-**	**1 300**	**216 807**	**228 047**	**232 891**
Interest Receivables												
Property Rates		2 300	2 300	–	–	–	–	–	–	2 300	2 438	2 584
Service Charges												
Electricity		–	–	–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–	–
Total Service Charges		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Interest Receivables		**2 300**	**2 300**	**-**	**-**	**-**	**-**	**-**	**-**	**2 300**	**2 438**	**2 584**
Fuel Levy (RSC Replacement Grant)		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue - Service Charges												
Electricity - Availability Charges		–	–	–	–	–	–	–	–	–	–	–
Waste Management - Availability Charges		–	–	–	–	–	–	–	–	–	–	–
Waste Water Management - Availability Charges		–	–	–	–	–	–	–	–	–	–	–
Water - Availability Charges		–	–	–	–	–	–	–	–	–	–	–
Total Operational Revenue - Service Charges		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gains on Disposal of Fixed and Intangible Assets												
Biological Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Property, Plant and Equipment		–	–	–	–	–	–	–	–	–	–	–
Total Disposal of Fixed and Intangible Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Gains												
Debt waived		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations and Disposals of Non-current Assets		–	–	–	–	–	–	–	–	–	–	–
Inventory												
Fair value assessment - Water stock		–	–	–	–	–	–	–	–	–	–	–
Increase to net-realisable Value		–	–	–	–	–	–	–	–	–	–	–
Total Inventory		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fair Value Adjustment												
Actuarial Assessments												

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
Leave Gratuity		–	–	–	–	–	–	–	–	–	–	–
Long Service Awards		–	–	–	–	–	–	–	–	–	–	–
Medical		–	–	–	–	–	–	–	–	–	–	–
Pension Funds		–	–	–	–	–	–	–	–	–	–	–
Total Actuarial Assessments		-	-	-	-	-	-	-	-	-	-	-
Biological Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Interest rate Swaps		–	–	–	–	–	–	–	–	–	–	–
Investment Property		300	300	–	–	–	–	–	–	300	300	300
Investments		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Total Fair Value Adjustment		300	300	-	-	-	-	-	-	300	300	300
Foreign Exchange		–	–	–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		–	–	–	–	–	–	–	–	–	–	–
Total Other Gains		300	300	-	-	-	-	-	-	300	300	300
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue		2 092 419	2 092 419	-	-	-	1 300	-	1 300	2 093 719	2 208 032	2 324 687
EXPENDITURE ITEMS:												
Employee related costs												
Salaries and Allowances												
Basic Salary	2	431 760	431 808	–	–	–	338	–	338	432 146	454 101	480 079
Bonuses		841	841	–	–	–	–	–	–	841	877	921
Allowance												
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–	–	–
Cellular and Telephone		2 439	2 447	–	–	–	–	–	–	2 447	2 583	2 736
Housing Benefits		10 799	10 810	–	–	–	–	–	–	10 810	11 447	12 133
Non-pensionable		54	54	–	–	–	–	–	–	54	57	61
Travel or Motor Vehicle		7 652	7 739	–	–	–	–	–	–	7 739	8 111	8 598
Voluntary Work		–	–	–	–	–	–	–	–	–	–	–
Total Allowance		20 945	21 050	-	-	-	-	-	-	21 050	22 199	23 528
Service Related Benefits												
Acting		2 425	2 440	–	–	–	–	–	–	2 440	2 571	2 725
Bonus		25 559	25 549	–	–	–	–	–	–	25 549	27 060	28 654
Danger Allowance		–	–	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–	–	–
Leave Pay		–	–	–	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–	–	–
Long Service Award		4 638	4 638	–	–	–	–	–	–	4 638	2 873	3 017
Overtime		53 191	53 172	–	–	–	–	–	–	53 172	56 382	59 765
Scarcity		4 691	4 691	–	–	–	–	–	–	4 691	4 973	5 271
Standby Allowance		19 006	18 982	–	–	–	–	–	–	18 982	20 146	21 355
Tools Allowance		–	–	–	–	–	–	–	–	–	–	–
Uniform-Special-Protective Clothing		–	–	–	–	–	–	–	–	–	–	–
Leave gratuity		3 648	3 648	–	–	–	–	–	–	3 648	3 857	4 050
Long Term Service Award		–	–	–	–	–	–	–	–	–	–	–
Total Service Related Benefits		113 158	113 121	-	-	-	-	-	-	113 121	117 861	124 836
Total Salaries and Allowances		566 704	566 820	-	-	-	338	-	338	567 158	595 038	629 363
Social Contributions												
Bargaining Council		202	201	–	–	–	–	–	–	201	213	226
Group Life Insurance		6 285	6 284	–	–	–	–	–	–	6 284	6 657	7 052
Medical		20 818	20 814	–	–	–	–	–	–	20 814	22 041	23 339
Pension		57 751	57 750	–	–	–	–	–	–	57 750	61 169	64 796
Unemployment Insurance		2 999	3 031	–	–	–	3	–	3	3 035	3 146	3 326
Total Social Contributions		88 055	88 080	-	-	-	3	-	3	88 084	93 226	98 740
Post-retirement Benefit												
Medical		20 258	20 258	–	–	–	–	–	–	20 258	14 234	14 945
Other Benefits		–	–	–	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit	4	20 258	20 258	-	-	-	-	-	-	20 258	14 234	14 945
Sub-Total		675 017	675 158	-	-	-	342	-	342	675 500	702 498	743 048
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–	–
Total Employee Related Cost	1,5	675 017	675 158	-	-	-	342	-	342	675 500	702 498	743 048
Remuneration of Councillors												
Allowances and Service Related Benefits												
Basic Salary		14 084	14 084	–	–	–	–	–	–	14 084	15 211	15 971
Cell phone Allowance		1 316	1 316	–	–	–	–	–	–	1 316	1 269	1 269
Housing Allowance		–	–	–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–	–	–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–	–	–
Office-bearer Allowance		–	–	–	–	–	–	–	–	–	–	–
Out of pocket Expenses		–	–	–	–	–	–	–	–	–	–	–
Travelling Allowance		–	–	–	–	–	–	–	–	–	–	–
Use of Personal Facilities		–	–	–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits		15 400	15 400	-	-	-	-	-	-	15 400	16 480	17 240
Social Contributions												
Medical Aid Benefits		–	–	–	–	–	–	–	–	–	–	–
Pension Fund Contributions		–	–	–	–	–	–	–	–	–	–	–
Total Social Contributions		-	-	-	-	-	-	-	-	-	-	-
Total Remuneration of Councillors	1,5	15 400	15 400	-	-	-	-	-	-	15 400	16 480	17 240
Bulk Purchases - Electricity												
ESKOM		600 742	600 742	–	–	–	–	–	–	600 742	653 788	706 091
Independent Power Producers												
Green Electricity												
Green Charges		–	–	–	–	–	–	–	–	–	–	–
Green Rights and Certificates		–	–	–	–	–	–	–	–	–	–	–
Total Green Electricity		-	-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc		–	–	–	–	–	–	–	–	–	–	–
Total Independent Power Producers		-	-	-	-	-	-	-	-	-	-	-
Self Generation		2 290	2 290	–	–	–	–	–	–	2 290	2 492	2 692
Capitalisation Electricity Costs (Credit Account)		–	–	–	–	–	–	–	–	–	–	–
Total Bulk Purchases - Electricity	1	603 032	603 032	-	-	-	-	-	-	603 032	656 280	708 782
Inventory Consumed												
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Consumables		41 593	41 589	–	–	–	36	–	36	41 625	44 032	46 652
Finished Goods		322	322	–	–	–	–	–	–	322	322	323
Housing Stock		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Materials and Supplies		37 007	36 957	–	–	–	100	–	100	37 057	39 615	41 320
Water		–	–	–	–	–	–	–	–	–	–	–
Sub-total		78 922	78 868	-	-	-	136	-	136	79 004	83 969	88 295
Less: Capitalisation of inventory consumed		–	–	–	–	–	–	–	–	–	–	–
Total Inventory Consumed	1	78 922	78 868	-	-	-	136	-	136	79 004	83 969	88 295
Debt Impairment												
Trade and Other Receivables from Exchange Transactions												
Electricity		4 098	4 098	–	–	–	–	–	–	4 098	4 098	4 098
Shared Services		–	–	–	–	–	–	–	–	–	–	–
Waste Management		1 247	1 247	–	–	–	–	–	–	1 247	1 247	1 247
Waste Water Management		1 356	1 356	–	–	–	–	–	–	1 356	1 356	1 356
Water		2 271	2 271	–	–	–	–	–	–	2 271	2 271	2 271
Non Specific Accounts		228	228	–	–	–	–	–	–	228	228	228

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
Total Trade and Other Receivables from Exchange Transactions		**9 199**	**9 199**	**-**	**-**	**-**	**-**	**-**	**-**	**9 199**	**9 199**	**9 199**
Other Receivables from Non-exchange Revenue												
Property Rates												
Property Rates General		–	–	–	–	–	–	–	–	–	–	–
Agricultural Properties		–	–	–	–	–	–	–	–	–	–	–
Business and Commercial Properties		–	–	–	–	–	–	–	–	–	–	–
Industrial Properties		–	–	–	–	–	–	–	–	–	–	–
Mining Properties		–	–	–	–	–	–	–	–	–	–	–
Public Benefit Organisations		–	–	–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–	–	–
Public Service Purposes Properties		–	–	–	–	–	–	–	–	–	–	–
Residential Properties		4 395	4 395	–	–	–	–	–	–	4 395	4 395	4 395
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–	–	–
Vacant Land		–	–	–	–	–	–	–	–	–	–	–
Total Property Rates		**4 395**	**4 395**	**-**	**-**	**-**	**-**	**-**	**-**	**4 395**	**4 395**	**4 395**
Service Charges												
Service Charges General		–	–	–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–	–
Total Service Charges		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non Specific Accounts		25 000	25 000	–	–	–	–	–	–	25 000	25 000	25 000
Total Other Receivables from Non-exchange Revenue		**29 395**	**29 395**	**-**	**-**	**-**	**-**	**-**	**-**	**29 395**	**29 395**	**29 395**
Total Debt Impairment	1	**38 593**	**38 593**	**-**	**-**	**-**	**-**	**-**	**-**	**38 593**	**38 593**	**38 593**
Depreciation, Amortisation and Impairment												
Amortisation												
Intangible Assets		305	305	–	–	–	–	–	–	305	320	336
Total Amortisation		**305**	**305**	**-**	**-**	**-**	**-**	**-**	**-**	**305**	**320**	**336**
Depreciation												
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Assets		15 959	15 959	–	–	–	–	–	–	15 959	16 757	17 595
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		29 606	29 606	–	–	–	–	–	–	29 606	31 086	32 641
Furniture and Office Equipment		2 675	2 675	–	–	–	–	–	–	2 675	2 809	2 949
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Living resources		71	71	–	–	–	–	–	–	71	75	78
Machinery and Equipment		1 702	1 702	–	–	–	–	–	–	1 702	1 787	1 876
Other Assets		3 715	3 715	–	–	–	–	–	–	3 715	3 901	4 096
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads Infrastructure		52 180	52 180	–	–	–	–	–	–	52 180	54 789	57 529
Sanitation Infrastructure		23 706	23 706	–	–	–	–	–	–	23 706	24 891	26 136
Solid Waste Infrastructure		3 507	3 507	–	–	–	–	–	–	3 507	3 683	3 867
Storm water Infrastructure		9 344	9 344	–	–	–	–	–	–	9 344	9 812	10 302
Transport Assets		5 447	5 447	–	–	–	–	–	–	5 447	5 719	6 005
Water Supply Infrastructure		27 355	27 355	–	–	–	–	–	–	27 355	28 722	30 158
Zoo, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Depreciation		**175 267**	**175 267**	**-**	**-**	**-**	**-**	**-**	**-**	**175 267**	**184 030**	**193 232**
Capital Impairment Losses and Reversals												
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Construction Work-in-progress		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		–	–	–	–	–	–	–	–	–	–	–
Property, Plant and Equipment												
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–	–	–
Rails Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Zoo, Marine and Non-biological Assets		–	–	–	–	–	–	–	–	–	–	–
Total Property, Plant and Equipment		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Impairment Losses and Reversals		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Depreciation, Amortisation and Impairment	1	**175 572**	**175 572**	**-**	**-**	**-**	**-**	**-**	**-**	**175 572**	**184 350**	**193 568**
Interest, Dividends and Rent on Land												
Dividends Paid		–	–	–	–	–	–	–	–	–	–	–
Interest Paid		43 080	43 080	–	–	–	–	–	–	43 080	47 145	56 450
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Total Interest, Dividends and Rent on Land	1	**43 080**	**43 080**	**-**	**-**	**-**	**-**	**-**	**-**	**43 080**	**47 145**	**56 450**
Contracted Services												
Consultants and Professional Services		48 706	49 722	–	–	–	500	–	500	50 222	46 907	47 060
Contractors		170 038	168 438	–	–	–	–	–	–	168 438	180 322	190 859
Outsourced Services		179 690	179 508	–	–	–	19	–	19	179 527	192 357	202 169
Total Contracted Services	1	**398 434**	**397 668**	**-**	**-**	**-**	**519**	**-**	**519**	**398 187**	**419 587**	**440 088**
Transfers and Subsidies												
Capital												
Allocations In-kind		–	–	–	–	–	–	–	–	–	–	–
Monetary Allocations		–	–	–	–	–	–	–	–	–	–	–
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Operational												
Allocations In-kind		–	–	–	–	–	–	–	–	–	–	–
Monetary Allocations		17 712	17 712	–	–	–	–	–	–	17 712	18 500	19 397
Total Operational		**17 712**	**17 712**	**-**	**-**	**-**	**-**	**-**	**-**	**17 712**	**18 500**	**19 397**
Total Transfers and Subsidies	1	**17 712**	**17 712**	**-**	**-**	**-**	**-**	**-**	**-**	**17 712**	**18 500**	**19 397**
Irrecoverable Debts Written Off												
Bad debt written off		–	–	–	–	–	–	–	–	–	–	–
Exchange												
Electricity		5 851	5 851	–	–	–	–	–	–	5 851	5 851	5 851
Non Specific Accounts		166	166	–	–	–	–	–	–	166	166	166
Waste Management		1 928	1 928	–	–	–	–	–	–	1 928	1 928	1 928
Waste Water Management		2 021	2 021	–	–	–	–	–	–	2 021	2 021	2 021
Water		9 052	9 052	–	–	–	–	–	–	9 052	9 052	9 052

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
Total Exchange		**19 019**	**19 019**	**-**	**-**	**-**	**-**	**-**	**-**	**19 019**	**19 019**	**19 019**
Non-exchange												
Non Specific Accounts		580	580	–	–	–	–	–	–	580	580	580
Property Rates		401	401	–	–	–	–	–	–	401	401	401
Service Charges		–	–	–	–	–	–	–	–	–	–	–
Total Non-exchange		**981**	**981**	**-**	**-**	**-**	**-**	**-**	**-**	**981**	**981**	**981**
Total Irrecoverable Debts Written Off	1	**20 000**	**20 000**	**-**	**-**	**-**	**-**	**-**	**-**	**20 000**	**20 000**	**20 000**
Operational Cost and Other Cost												
Operational Cost												
Achievements and Awards		5	5	–	–	–	–	–	–	5	5	5
Advertising, Publicity and Marketing		3 695	3 645	–	–	–	–	–	–	3 645	3 868	4 070
Assets less than the Capitalisation Threshold		3 251	3 107	–	–	–	–	–	–	3 107	3 570	3 595
Atmospheric Emission Licence		–	–	–	–	–	–	–	–	–	–	–
Bank Charges, Facility and Card Fees		1 618	1 618	–	–	–	–	–	–	1 618	2 033	2 155
Bargaining Council		–	–	–	–	–	–	–	–	–	–	–
Bond Issue Amortisation Costs		–	–	–	–	–	–	–	–	–	–	–
Brokers Fees		–	–	–	–	–	–	–	–	–	–	–
Bursaries (Employees)		1 742	1 742	–	–	–	–	–	–	1 742	2 007	2 223
Cash Discount		–	–	–	–	–	–	–	–	–	–	–
Cleaning Services		20	20	–	–	–	–	–	–	20	25	25
Commission		9 701	9 701	–	–	–	–	–	–	9 701	10 186	10 695
Communication		6 738	6 760	–	–	–	–	–	–	6 760	6 969	7 332
Contribution to Provisions		–	–	–	–	–	–	–	–	–	–	–
Copy Right Fees		–	–	–	–	–	–	–	–	–	–	–
Cost relating to the Sale of Houses		1 847	1 847	–	–	–	–	–	–	1 847	–	–
Courier and Delivery Services		77	77	–	–	–	–	–	–	77	80	84
Deeds		340	340	–	–	–	–	–	–	340	336	353
Drivers Licences and Permits		96	99	–	–	–	–	–	–	99	100	105
Dumping Fees (District Council)		–	–	–	–	–	–	–	–	–	–	–
Electricity Compliance Certificate		10	10	–	–	–	–	–	–	10	10	10
Entertainment		15	15	–	–	–	–	–	–	15	15	15
Entrance Fees		–	–	–	–	–	–	–	–	–	–	–
Environmental Levy		–	–	–	–	–	–	–	–	–	–	–
Eskom Connection Fees		–	–	–	–	–	–	–	–	–	–	–
External Audit Fees		6 000	6 000	–	–	–	–	–	–	6 000	6 300	6 615
External Computer Service		25 010	25 454	–	–	–	300	–	300	25 754	26 133	27 318
Fines and Penalties		–	–	–	–	–	–	–	–	–	–	–
Firearm Handling Fees		–	–	–	–	–	–	–	–	–	–	–
Freight Services		–	–	–	–	–	–	–	–	–	–	–
Full Time Union Representative		507	507	–	–	–	–	–	–	507	538	570
Hire Charges		1 263	1 305	–	–	–	–	–	–	1 305	1 129	1 194
Honoraria (Voluntarily Workers)		–	–	–	–	–	–	–	–	–	–	–
Indigent Relief		88	88	–	–	–	–	–	–	88	88	88
Insurance Underwriting		6 295	6 295	–	–	–	–	–	–	6 295	6 673	7 073
Capitalisation of Wet Fuel Costs (Credit Account)		–	–	–	–	–	–	–	–	–	–	–
Land Alienation Costs		180	180	–	–	–	–	–	–	180	200	200
Learnerships and Internships		–	–	–	–	–	–	–	–	–	–	–
Levies Paid - Water Resource Management Charges		2 300	2 300	–	–	–	–	–	–	2 300	2 392	2 488
Licences		14	14	–	–	–	–	–	–	14	15	15
Management Fee		–	–	–	–	–	–	–	–	–	–	–
Municipal Services		15 735	16 200	–	–	–	–	–	–	16 200	16 917	18 192
Office Decorations		–	–	–	–	–	–	–	–	–	–	–
Parking Fees		–	–	–	–	–	–	–	–	–	–	–
Permits		–	–	–	–	–	–	–	–	–	–	–
Personnel Agency Fees [Personnel Recruitment Costs]		–	–	–	–	–	–	–	–	–	–	–
Printing, Publications and Books		1 431	1 407	–	–	–	–	–	–	1 407	1 492	1 564
Professional Bodies, Membership and Subscription		6 591	6 594	–	–	–	–	–	–	6 594	7 094	7 486
Registration Fees		538	538	–	–	–	–	–	–	538	531	535
Remuneration to Section 79 Committee Members		–	–	–	–	–	–	–	–	–	–	–
Repayment of Forfeited Deposits		–	–	–	–	–	–	–	–	–	–	–
Resettlement Cost		–	–	–	–	–	–	–	–	–	–	–
Rewards Incentives		–	–	–	–	–	–	–	–	–	–	–
Road Worthy Test		–	–	–	–	–	–	–	–	–	–	–
Samples and Specimens		–	–	–	–	–	–	–	–	–	–	–
Search Fees		10	10	–	–	–	–	–	–	10	–	–
Seating Allowance for Traditional Leaders		–	–	–	–	–	–	–	–	–	–	–
Servitudes and Land Surveys		53	53	–	–	–	–	–	–	53	54	55
Signage		179	175	–	–	–	–	–	–	175	176	182
Skills Development Fund Levy		4 826	4 832	–	–	–	3	–	3	4 836	5 089	5 391
Small Differences Tolerances		–	–	–	–	–	–	–	–	–	–	–
Storage of Assets and Goods		–	–	–	–	–	–	–	–	–	–	–
Storage of Files (Archiving)		–	–	–	–	–	–	–	–	–	–	–
Supplier Development Programme		–	–	–	–	–	–	–	–	–	–	–
System Access and Information Fees		80	80	–	–	–	–	–	–	80	84	89
Taking over Contractual Obligations		–	–	–	–	–	–	–	–	–	–	–
Toll Gate Fees		–	–	–	–	–	–	–	–	–	–	–
Transport Provided as Part of Departmental Activities		132	132	–	–	–	–	–	–	132	132	132
Travel Agency and Visas		22	22	–	–	–	–	–	–	22	22	23
Travel and Subsistence		1 419	1 424	–	–	–	–	–	–	1 424	1 379	1 394
Uniform and Protective Clothing		8 370	8 282	–	–	–	–	–	–	8 282	8 665	8 995
Vehicle Tracking		700	700	–	–	–	–	–	–	700	742	787
Ward Committees		1 080	1 080	–	–	–	–	–	–	1 080	758	758
Warrantees and Guarantees		–	–	–	–	–	–	–	–	–	–	–
Wet Fuel		–	–	–	–	–	–	–	–	–	–	–
Witness Fees		–	–	–	–	–	–	–	–	–	–	–
Workmens Compensation Fund		2 667	2 667	–	–	–	–	–	–	2 667	2 821	2 983
Total Operational Cost		**114 645**	**115 324**	**-**	**-**	**-**	**303**	**-**	**303**	**115 627**	**118 627**	**124 794**
Operating Leases												
Biological Assets		–	–	–	–	–	–	–	–	–	–	–
Community Assets		33	33	–	–	–	–	–	–	33	33	33
Computer Equipment		106	106	–	–	–	–	–	–	106	106	106
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Investment Properties		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		107	107	–	–	–	–	–	–	107	107	107
Other Assets		100	100	–	–	–	–	–	–	100	–	–
Transport Assets		10 687	10 687	–	–	–	–	–	–	10 687	11 328	12 008
Zoo, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Operational Leases		**11 033**	**11 033**	**-**	**-**	**-**	**-**	**-**	**-**	**11 033**	**11 574**	**12 254**
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Statutory Payments other than Income Taxes		–	–	–	–	–	–	–	–	–	–	–
Total Operational Cost and Other Cost	1	**125 678**	**126 357**	**-**	**-**	**-**	**303**	**-**	**303**	**126 660**	**130 201**	**137 048**
Disposal of Fixed and Intangible Assets												
Biological Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Property, Plant and Equipment		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
Total Disposal of Fixed and Intangible Assets	1	-	-	-	-	-	-	-	-	-	-	-
Other Losses												
Inventory												
Decrease in net-realisable Value		–	–	–	–	–	–	–	–	–	–	–
Total Inventory		-	-	-	-	-	-	-	-	-	-	-
Water Losses												
Apparent Losses												
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–	–	–
Unauthoried Consumption		–	–	–	–	–	–	–	–	–	–	–
Total Apparent Losses		-	-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–	–	–
Real Losses												
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		–	–	–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–	–	–
Total Real Losses		-	-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–	–	–
Total Water Losses		-	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment												
Actuarial Assessments												
Leave Gratuity		–	–	–	–	–	–	–	–	–	–	–
Long Service Awards		–	–	–	–	–	–	–	–	–	–	–
Medical		–	–	–	–	–	–	–	–	–	–	–
Pension Funds		–	–	–	–	–	–	–	–	–	–	–
Total Actuarial Assessments		-	-	-	-	-	-	-	-	-	-	-
Biological Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Interest rate Swaps		–	–	–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Total Fair Value Adjustment		-	-	-	-	-	-	-	-	-	-	-
Foreign Exchange		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations and Disposals of Non-current Assets		–	–	–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		7 542	7 542	–	–	–	–	–	–	7 542	9 120	9 576
Total Other Losses	1	7 542	7 542	-	-	-	-	-	-	7 542	9 120	9 576
Total Expenditure		2 198 982	2 198 982	-	-	-	1 300	-	1 300	2 200 282	2 326 722	2 472 085
Surplus/(Deficit)		(106 563)	(106 563)	-	-	-	-	-	-	(106 563)	(118 690)	(147 399)
Transfers and subsidies - capital (monetary allocations)												
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–	–	–
District Municipalities		–	–	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–	–	–
National Government		82 749	82 749	–	–	–	–	–	–	82 749	38 905	46 168
Non-Profit Institutions		–	–	–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–	–	–
Provincial Governments		8 835	8 835	–	–	–	–	–	–	8 835	33 540	40 000
Public Corporations		–	–	–	–	–	–	–	–	–	–	–
Total Transfers and subsidies - capital (monetary allocations)		91 584	91 584	-	-	-	-	-	-	91 584	72 445	86 168
Transfers and subsidies - capital (in-kind)												
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–	–	–
District Municipalities		–	–	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–	–	–
Local Municipalities		–	–	–	–	–	–	–	–	–	–	–
National Government		–	–	–	–	–	–	–	–	–	–	–
Non Profit Institutions		–	–	–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–	–	–
Provincial Governments		–	–	–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–	–	–
Total Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		(14 979)	(14 979)	-	-	-	-	-	-	(14 979)	(46 245)	(61 231)
Income Tax												
Continuing Operations		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(14 979)	(14 979)	-	-	-	-	-	-	(14 979)	(46 245)	(61 231)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(14 979)	(14 979)	-	-	-	-	-	-	(14 979)	(46 245)	(61 231)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		(14 979)	(14 979)	-	-	-	-	-	-	(14 979)	(46 245)	(61 231)
Repairs and Maintenance by Expenditure Item	8											
Employee related costs		154 307	154 307	–	–	–	–	–	–	154 307	163 565	173 379
Inventory Consumed (Project Maintenance)		31 096	31 063	–	–	–	–	–	–	31 063	33 549	35 085
Contracted Services		150 020	150 048	–	–	–	–	–	–	150 048	163 005	172 216
Operational Costs		17 120	17 117	–	–	–	–	–	–	17 117	18 005	18 942
Total Repairs and Maintenance Expenditure	9	352 543	352 535	-	-	-	-	-	-	352 535	378 124	399 621

WC032 Overstrand - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 28/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		4	4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current Assets												
Cash and Cash Equivalents												
Call Deposits and Investments		510 271	510 271	–	–	–	–	–	–	510 271	510 271	510 271
Cash at Bank		311 816	285 851	–	–	–	–	–	–	285 851	251 860	141 091
Cash on Hand		25	25	–	–	–	–	–	–	25	25	25
Total Cash and Cash Equivalents		**822 112**	**796 147**	**-**	**-**	**-**	**-**	**-**	**-**	**796 147**	**762 157**	**651 388**
Short term Investments												
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions												
Electricity		67 809	67 809	–	–	–	–	–	–	67 809	76 390	85 832
Waste Management		19 872	19 872	–	–	–	–	–	–	19 872	20 174	20 610
Waste Water Management		21 175	21 175	–	–	–	–	–	–	21 175	21 624	22 221
Water		34 571	34 571	–	–	–	–	–	–	34 571	29 656	24 990
Other trade receivables from exchange transactions		23 938	23 938	–	–	–	–	–	–	23 938	23 620	23 333
VAT Receivable Input Tax Accrual		13 073	13 073	–	–	–	–	–	–	13 073	13 093	13 113
Gross: Trade and other receivables from exchange transactions		**180 438**	**180 438**	**-**	**-**	**-**	**-**	**-**	**-**	**180 438**	**184 557**	**190 099**
Less: Impairment for debt												
Impairment for Electricity		(30 115)	(30 115)	–	–	–	–	–	–	(30 115)	(34 212)	(38 310)
Impairment for Waste Management		(11 035)	(11 035)	–	–	–	–	–	–	(11 035)	(12 282)	(13 528)
Impairment for Waste Water Management		(11 609)	(11 609)	–	–	–	–	–	–	(11 609)	(12 965)	(14 321)
Impairment for Water		(21 740)	(21 740)	–	–	–	–	–	–	(21 740)	(24 011)	(26 281)
Impairment for other trade receivalbes from exchange transactions		(8 981)	(8 981)	–	–	–	–	–	–	(8 981)	(9 208)	(9 436)
Total Less: Impairment for debt		**(83 480)**	**(83 480)**	**-**	**-**	**-**	**-**	**-**	**-**	**(83 480)**	**(92 678)**	**(101 877)**
Total net Trade and other receivables from Exchange Transactions		**96 958**	**96 958**	**-**	**-**	**-**	**-**	**-**	**-**	**96 958**	**91 879**	**88 222**
Receivables from non-exchange transactions												
Property rates												
Agricultural Properties		234	234	–	–	–	–	–	–	234	255	277
Business and Commercial Properties		7 644	7 644	–	–	–	–	–	–	7 644	8 495	9 397
Industrial Properties		–	–	–	–	–	–	–	–	–	–	–
Mining Properties		–	–	–	–	–	–	–	–	–	–	–
Public Benefit Organisations		–	–	–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–	–	–
Public Service Purposes Properties		2 668	2 668	–	–	–	–	–	–	2 668	2 760	2 857
Residential Properties		39 952	39 952	–	–	–	–	–	–	39 952	44 903	50 175
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–	–	–
Sports Clubs and Fields		–	–	–	–	–	–	–	–	–	–	–
Vacant Land		7 652	7 652	–	–	–	–	–	–	7 652	8 076	8 526
Property Rates General		–	–	–	–	–	–	–	–	–	–	–
Gross: Property rates		**58 150**	**58 150**	**-**	**-**	**-**	**-**	**-**	**-**	**58 150**	**64 490**	**71 231**
Less: Impairment of Property rates		(22 097)	(22 097)	–	–	–	–	–	–	(22 097)	(26 492)	(30 887)
Net Property rates		**36 053**	**36 053**	**-**	**-**	**-**	**-**	**-**	**-**	**36 053**	**37 998**	**40 345**
Other receivables from non-exchange transactions		146 064	146 064	–	–	–	–	–	–	146 064	175 564	205 064
Less:Impairment for other receivables from non-exchange		(132 955)	(132 955)	–	–	–	–	–	–	(132 955)	(157 955)	(182 955)
Net other receivables from non-exchange transactions		**13 110**	**13 110**	**-**	**-**	**-**	**-**	**-**	**-**	**13 110**	**17 610**	**22 110**
Total net Receivables from non-exchange transactions		**49 163**	**49 163**	**-**	**-**	**-**	**-**	**-**	**-**	**49 163**	**55 607**	**62 454**
Current Portion of Non-current Receivables												
Associates		–	–	–	–	–	–	–	–	–	–	–
Bursary Obligations		–	–	–	–	–	–	–	–	–	–	–
Car		–	–	–	–	–	–	–	–	–	–	–
Computer and Electronic Equipment		–	–	–	–	–	–	–	–	–	–	–
Employee Benefits		–	–	–	–	–	–	–	–	–	–	–
Finance Lease Receivable		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Housing Land Sales		–	–	–	–	–	–	–	–	–	–	–
Housing Selling Schemes		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–	–
Joint Ventures		–	–	–	–	–	–	–	–	–	–	–
Operating Lease		–	–	–	–	–	–	–	–	–	–	–
Public Organisation		–	–	–	–	–	–	–	–	–	–	–
Sporting and Other Bodies		–	–	–	–	–	–	–	–	–	–	–
Staff Loans/Recoveries		–	–	–	–	–	–	–	–	–	–	–
Subsidiaries		–	–	–	–	–	–	–	–	–	–	–
Total Current Portion of Non-current Receivables		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Inventory												
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Consumables		16 175	16 175	–	–	–	–	–	–	16 175	15 378	14 588
Finished Goods		–	–	–	–	–	–	–	–	–	–	–
Housing Stock		608	608	–	–	–	–	–	–	608	558	508
Land		–	–	–	–	–	–	–	–	–	–	–
Materials and Supplies		–	–	–	–	–	–	–	–	–	–	–
Water		523	523	–	–	–	–	–	–	523	522	522
Work-in-progress		–	–	–	–	–	–	–	–	–	–	–
Total Inventory		**17 306**	**17 306**	**-**	**-**	**-**	**-**	**-**	**-**	**17 306**	**16 458**	**15 618**
VAT Receivable												
Input Tax Capital		–	–	–	–	–	–	–	–	–	–	–
Input Tax General		–	–	–	–	–	–	–	–	–	–	–
VAT Control (Receivable)		4 856	4 856	–	–	–	–	–	–	4 856	4 856	4 856
Total VAT Receivable		**4 856**	**4 856**	**-**	**-**	**-**	**-**	**-**	**-**	**4 856**	**4 856**	**4 856**
Other current assets												
Construction Contracts and Receivables		–	–	–	–	–	–	–	–	–	–	–
Control, Clearing and Interface Accounts		47 133	47 133	–	–	–	–	–	–	47 133	48 133	49 133
Deposits		9 210	9 210	–	–	–	–	–	–	9 210	9 280	9 350
Fair Value Adjustments		–	–	–	–	–	–	–	–	–	–	–
Income Tax Receivable		–	–	–	–	–	–	–	–	–	–	–
Operating Lease - Straight Lining		746	746	–	–	–	–	–	–	746	746	746
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–	–
Total Other current assets		**57 088**	**57 088**	**-**	**-**	**-**	**-**	**-**	**-**	**57 088**	**58 158**	**59 228**
Total Current Assets		**1 047 484**	**1 021 519**	**-**	**-**	**-**	**-**	**-**	**-**	**1 021 519**	**989 116**	**881 767**
Non-current Assets												
Investments												
Bank Repurchase Agreements		–	–	–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–	–	–
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–	–	–
Derivative Financial Assets		–	–	–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (Sinking)		–	–	–	–	–	–	–	–	–	–	–
Interest Rate Swaps		–	–	–	–	–	–	–	–	–	–	–
Listed/Unlisted Bonds and Stocks		–	–	–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–	–	–
National Government Securities		–	–	–	–	–	–	–	–	–	–	–
Negotiable Certificate of Deposits		–	–	–	–	–	–	–	–	–	–	–
Unamortised Debt Expense		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
Unamortised Preference Share Expense		–	–	–	–	–	–	–	–	–	–	–
Total Investments		-	-	-	-	-	-	-	-	-	-	-
Investment Property												
Investment Property at Cost / Fair Value		167 958	167 958	–	–	–	–	–	–	167 958	168 258	168 558
Less: Accumulated Depreciation		–	–	–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–	–	–
Total Investment Property		167 958	167 958	-	-	-	-	-	-	167 958	168 258	168 558
Property, Plant and Equipment												
Property, Plant and Equipment at Cost / Revaluation		6 691 035	6 693 885	–	–	–	–	–	–	6 693 885	6 716 700	6 716 700
Leases recognised as Property, Plant and Equipment	3	–	–	–	–	–	–	–	–	–	–	–
Less: Accumulated Depreciation		(3 407 337)	(3 407 337)	–	–	–	–	–	–	(3 407 337)	(3 591 293)	(3 784 446)
Less: Accumulated Impairment		(1 865)	(1 865)	–	–	–	–	–	–	(1 865)	(1 865)	(1 865)
Total Property, Plant and Equipment	2	3 281 832	3 284 683	-	-	-	-	-	-	3 284 683	3 123 542	2 930 389
Construction Work-in-progress												
Acquisitions		242 464	265 579	–	–	–	–	–	–	265 579	294 445	308 168
Opening Balance		404 221	404 221	–	–	–	–	–	–	404 221	646 685	941 130
Prior period corrections		–	–	–	–	–	–	–	–	–	–	–
Transfer to Heritage asset		–	–	–	–	–	–	–	–	–	–	–
Transfer to Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Transfer to Investment property		–	–	–	–	–	–	–	–	–	–	–
Transfer to PPE		–	–	–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–	–	–
Total Construction Work-in-progress	2	646 685	669 799	-	-	-	-	-	-	669 799	941 130	1 249 298
Biological Assets												
Biological Assets at Cost / Fair Value		–	–	–	–	–	–	–	–	–	–	–
Less: Accumulated Depreciation		–	–	–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–	–	–
Total Biological Assets		-	-	-	-	-	-	-	-	-	-	-
Living resources												
Living resources at Cost / Revaluation		1 312	1 312	–	–	–	–	–	–	1 312	1 612	1 612
Less: Accumulated Depreciation		(470)	(470)	–	–	–	–	–	–	(470)	(545)	(623)
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–	–	–
Total Living resources		842	842	-	-	-	-	-	-	842	1 067	989
Heritage Assets												
Heritage Assets at Cost / Revaluation		118 875	118 875	–	–	–	–	–	–	118 875	118 875	118 875
Less: Accumulated Impairment		(9 250)	(9 250)	–	–	–	–	–	–	(9 250)	(9 250)	(9 250)
Total Heritage Assets		109 625	109 625	-	-	-	-	-	-	109 625	109 625	109 625
Intangible Assets												
Intangible Assets at Cost / Revaluation		13 430	13 430	–	–	–	–	–	–	13 430	13 430	13 430
Less: Accumulated Amortisation		(6 440)	(6 440)	–	–	–	–	–	–	(6 440)	(6 760)	(7 097)
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–	–	–
Total Intangible Assets		6 990	6 990	-	-	-	-	-	-	6 990	6 670	6 334
Trade and other receivables from exchange transactions												
Electricity		–	–	–	–	–	–	–	–	–	–	–
Property Rental Debtors		–	–	–	–	–	–	–	–	–	–	–
Service Charges		–	–	–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–	–
Total Trade and other Receivables from Exchange Transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current Receivables from Non-exchange Transactions												
Associates		–	–	–	–	–	–	–	–	–	–	–
Bursary Obligations		–	–	–	–	–	–	–	–	–	–	–
Car		–	–	–	–	–	–	–	–	–	–	–
Computer and Electronic Equipment		–	–	–	–	–	–	–	–	–	–	–
Employee Benefits		–	–	–	–	–	–	–	–	–	–	–
Finance Lease Receivable		–	–	–	–	–	–	–	–	–	–	–
Housing Land Sales		–	–	–	–	–	–	–	–	–	–	–
Housing Loans		–	–	–	–	–	–	–	–	–	–	–
Housing Selling Schemes		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–	–
Joint Ventures		–	–	–	–	–	–	–	–	–	–	–
Operating Lease		–	–	–	–	–	–	–	–	–	–	–
Property Rates		–	–	–	–	–	–	–	–	–	–	–
Public Organisation		–	–	–	–	–	–	–	–	–	–	–
Sporting and Other Bodies		–	–	–	–	–	–	–	–	–	–	–
Staff Loans/Recoveries		–	–	–	–	–	–	–	–	–	–	–
Subsidiaries		–	–	–	–	–	–	–	–	–	–	–
Total Non-current Receivables from Non-exchange Transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets												
Deferred Tax Assets		–	–	–	–	–	–	–	–	–	–	–
Defined Benefit Asset		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–	–
Investment in Associate		–	–	–	–	–	–	–	–	–	–	–
Investment in Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Investment in Subsidiary		–	–	–	–	–	–	–	–	–	–	–
Operating Lease Receivable		–	–	–	–	–	–	–	–	–	–	–
Deposits		–	–	–	–	–	–	–	–	–	–	–
Total Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total Non Current Assets		4 213 933	4 239 898	-	-	-	-	-	-	4 239 898	4 350 292	4 465 193
TOTAL ASSETS		5 261 417	5 261 417	-	-	-	-	-	-	5 261 417	5 339 408	5 346 959
LIABILITIES												
Current Liabilities												
Bank Overdraft												
ABSA		–	–	–	–	–	–	–	–	–	–	–
First National Bank		–	–	–	–	–	–	–	–	–	–	–
Nedbank		–	–	–	–	–	–	–	–	–	–	–
Rand Merchant Bank		–	–	–	–	–	–	–	–	–	–	–
Standard Bank		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Total Bank Overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial Liabilities												
Concessionary Loan		–	–	–	–	–	–	–	–	–	–	–
Short-term Borrowings		–	–	–	–	–	–	–	–	–	–	–
Current portion of Finance Lease Liabilities		–	–	–	–	–	–	–	–	–	–	–
Current portion of Non-current Borrowings		78 879	78 879	–	–	–	–	–	–	78 879	93 722	80 407
Current portion of Operating Lease Liabilities		–	–	–	–	–	–	–	–	–	–	–
Unamortised Premium on Long-term Debts		–	–	–	–	–	–	–	–	–	–	–
Total Financial Liabilities		78 879	78 879	-	-	-	-	-	-	78 879	93 722	80 407
Consumer Deposits												
Building Plans		1 661	1 661	–	–	–	–	–	–	1 661	1 661	1 661
Buying Card		–	–	–	–	–	–	–	–	–	–	–
Electricity		37 193	37 193	–	–	–	–	–	–	37 193	36 193	35 193

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
Hiring of Decorative Items		–	–	–	–	–	–	–	–	–	–	–
Library Books		–	–	–	–	–	–	–	–	–	–	–
Posters		22	22	–	–	–	–	–	–	22	22	22
Refuse		–	–	–	–	–	–	–	–	–	–	–
Rental Properties		6 694	6 694	–	–	–	–	–	–	6 694	6 744	6 794
Sewer		–	–	–	–	–	–	–	–	–	–	–
Street Closure		–	–	–	–	–	–	–	–	–	–	–
Valuation Appeal		–	–	–	–	–	–	–	–	–	–	–
Water		20 955	20 955	–	–	–	–	–	–	20 955	19 955	18 955
Wayleave		–	–	–	–	–	–	–	–	–	–	–
Total Consumer Deposits		**66 524**	**66 524**	**-**	**-**	**-**	**-**	**-**	**-**	**66 524**	**64 574**	**62 624**
Trade and Other Payable Exchange Transactions												
Accrued Interest		1 207	1 207	–	–	–	–	–	–	1 207	1 207	1 207
Advance Payments		29 462	29 462	–	–	–	–	–	–	29 462	27 462	25 462
Affiliates, Related Parties and Associated Companies		–	–	–	–	–	–	–	–	–	–	–
Agency Fees Payable		–	–	–	–	–	–	–	–	–	–	–
Auditor-General of South Africa		–	–	–	–	–	–	–	–	–	–	–
Bonus		–	–	–	–	–	–	–	–	–	–	–
Compensation Commission (COID)		–	–	–	–	–	–	–	–	–	–	–
Control, Clearing and Interface Accounts		12 370	12 370	–	–	–	–	–	–	12 370	12 621	12 872
Deferred Revenue		–	–	–	–	–	–	–	–	–	–	–
Dividends Declared		–	–	–	–	–	–	–	–	–	–	–
Electricity Bulk Purchase		63 097	63 097	–	–	–	–	–	–	63 097	63 172	63 254
Fair Value Adjustment		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–	–
Leave Accrual		–	–	–	–	–	–	–	–	–	–	–
Long Service Award		–	–	–	–	–	–	–	–	–	–	–
Municipal Debt Relief		–	–	–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–	–	–
Payables and Accruals		38 252	38 252	–	–	–	–	–	–	38 252	38 325	38 401
PAYE Deductions		–	–	–	–	–	–	–	–	–	–	–
Pension and Retirement Contributions		–	–	–	–	–	–	–	–	–	–	–
Retentions		9 680	9 680	–	–	–	–	–	–	9 680	9 680	9 680
Standby		–	–	–	–	–	–	–	–	–	–	–
Tender documentation		–	–	–	–	–	–	–	–	–	–	–
Unallocated Deposits		3 891	3 891	–	–	–	–	–	–	3 891	3 791	3 691
Water Inventory Bulk Purchases		–	–	–	–	–	–	–	–	–	–	–
VAT Payables Output Tax Accrual		14 143	14 143	–	–	–	–	–	–	14 143	17 187	20 414
VAT Payables Output Tax Provision for Doubtful Debt Impairment		(9 689)	(9 689)	–	–	–	–	–	–	(9 689)	(9 689)	(9 689)
Total Trade and Other Payable Exchange Transactions	**2, 5**	**162 413**	**162 413**	**-**	**-**	**-**	**-**	**-**	**-**	**162 413**	**163 757**	**165 292**
Trade and Other Payable Non-exchange Transactions												
Transfers and Subsidies Payable												
Capital		–	–	–	–	–	–	–	–	–	–	–
Operational		–	–	–	–	–	–	–	–	–	–	–
Total Transfers and Subsidies Payable		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies Unspent												
Capital		–	–	–	–	–	–	–	–	–	–	–
Operational		–	–	–	–	–	–	–	–	–	–	–
Total Transfers and Subsidies Unspent		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
VAT Payables Output Tax Accrual		–	–	–	–	–	–	–	–	–	–	–
VAT Payables Output Tax Provision for Doubtful Debt Impairment		–	–	–	–	–	–	–	–	–	–	–
Total Trade and Other Payable Non-exchange Transactions	**2**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Provision												
Alien Vegetation		–	–	–	–	–	–	–	–	–	–	–
Bonus		15 921	15 921	–	–	–	–	–	–	15 921	16 558	17 227
Decommissioning, Restoration and Similar Liabilities		9 054	9 054	–	–	–	–	–	–	9 054	24 944	18 500
Ex-gratia Pension		–	–	–	–	–	–	–	–	–	–	–
Insurance Claims		–	–	–	–	–	–	–	–	–	–	–
Leave		22 864	22 864	–	–	–	–	–	–	22 864	23 321	23 772
Litigation		–	–	–	–	–	–	–	–	–	–	–
Pension Fund Investment Return Shortfall		–	–	–	–	–	–	–	–	–	–	–
Staff Parity		–	–	–	–	–	–	–	–	–	–	–
Impairment		–	–	–	–	–	–	–	–	–	–	–
Total Provision		**47 840**	**47 840**	**-**	**-**	**-**	**-**	**-**	**-**	**47 840**	**64 824**	**59 499**
VAT Payable												
VAT Payable: Output Tax		–	–	–	–	–	–	–	–	–	–	–
VAT Payable: VAT Control		–	–	–	–	–	–	–	–	–	–	–
Total VAT Payable		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other current liabilities												
Employee Benefits												
Post-employment Benefits		8 245	8 245	–	–	–	–	–	–	8 245	8 000	8 000
Other Long-Term Benefits		4 221	4 221	–	–	–	–	–	–	4 221	3 000	3 000
Termination Benefits		–	–	–	–	–	–	–	–	–	–	–
Total Employee Benefits		**12 466**	**12 466**	**-**	**-**	**-**	**-**	**-**	**-**	**12 466**	**11 000**	**11 000**
Deferred Tax Liabilities		–	–	–	–	–	–	–	–	–	–	–
Income Tax Payable		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–	–
Total Other current liabilities		**12 466**	**12 466**	**-**	**-**	**-**	**-**	**-**	**-**	**12 466**	**11 000**	**11 000**
Total Current Liabilities		**368 122**	**368 122**	**-**	**-**	**-**	**-**	**-**	**-**	**368 122**	**397 877**	**378 822**
Non-current Liabilities												
Financial Liabilities												
Borrowings												
Annuity and Bullet Loans		394 780	394 780	–	–	–	–	–	–	394 780	473 059	564 652
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–	–	–
Concessionary Loan		–	–	–	–	–	–	–	–	–	–	–
Derivative Financial Liability		–	–	–	–	–	–	–	–	–	–	–
Finance Lease Liability		–	–	–	–	–	–	–	–	–	–	–
Government Loans		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–	–
Local Registered Stock		–	–	–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–	–	–
Non-annuity Loans		–	–	–	–	–	–	–	–	–	–	–
Non-marketable Bonds		–	–	–	–	–	–	–	–	–	–	–
PPP Liabilities		–	–	–	–	–	–	–	–	–	–	–
Securities		–	–	–	–	–	–	–	–	–	–	–
Interest Rate Swaps		–	–	–	–	–	–	–	–	–	–	–
Total Borrowings	**4**	**394 780**	**394 780**	**-**	**-**	**-**	**-**	**-**	**-**	**394 780**	**473 059**	**564 652**
Operating Lease Liability		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
Total Financial Liabilities		**394 780**	**394 780**	**-**	**-**	**-**	**-**	**-**	**-**	**394 780**	**473 059**	**564 652**
Provisions												
Alien Vegetation		–	–	–	–	–	–	–	–	–	–	–
Bonus		–	–	–	–	–	–	–	–	–	–	–
Decommissioning, Restoration and Similar Liabilities		146 317	146 317	–	–	–	–	–	–	146 317	130 492	121 568
Ex-gratia Pension		–	–	–	–	–	–	–	–	–	163	163
Impairment		–	–	–	–	–	–	–	–	–	–	–
Insurance Claims		–	–	–	–	–	–	–	–	–	–	–
Leave		–	–	–	–	–	–	–	–	–	–	–
Litigation		–	–	–	–	–	–	–	–	–	–	–
Pension Fund Investment Return Shortfall		–	–	–	–	–	–	–	–	–	–	–
Staff Parity		168	168	–	–	–	–	–	–	168	–	–
Total Provisions		**146 485**	**146 485**	**-**	**-**	**-**	**-**	**-**	**-**	**146 485**	**130 655**	**121 730**
Long term Trade and other Payables												
Bulk Water		–	–	–	–	–	–	–	–	–	–	–
Electricity Bulk Purchase		–	–	–	–	–	–	–	–	–	–	–
Municipal Debt Relief		–	–	–	–	–	–	–	–	–	–	–
Payables and Accruals		–	–	–	–	–	–	–	–	–	–	–
Total Long term Trade and other Payables		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other non-current liabilities												
Employee Benefits												
Post-employment Benefits		149 310	149 310	–	–	–	–	–	–	149 310	155 282	161 211
Other Long-Term Benefits		24 347	24 347	–	–	–	–	–	–	24 347	25 321	25 030
Termination Benefits		–	–	–	–	–	–	–	–	–	–	–
Total Employee Benefits		**173 657**	**173 657**	**-**	**-**	**-**	**-**	**-**	**-**	**173 657**	**180 603**	**186 241**
Deferred Tax Liabilities		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–	–
Total Other non-current liabilities		**173 657**	**173 657**	**-**	**-**	**-**	**-**	**-**	**-**	**173 657**	**180 603**	**186 241**
Total non current liabilities		**714 922**	**714 922**	**-**	**-**	**-**	**-**	**-**	**-**	**714 922**	**784 317**	**872 623**
TOTAL LIABILITIES		**1 083 044**	**1 083 044**	**-**	**-**	**-**	**-**	**-**	**-**	**1 083 044**	**1 182 194**	**1 251 446**
CHANGES IN NET ASSETS		**4 178 374**	**4 178 374**	**-**	**-**	**-**	**-**	**-**	**-**	**4 178 374**	**4 157 215**	**4 095 514**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)												
Changes in Accounting Policy		–	–	–	–	–	–	–	–	–	–	–
Correction of Prior Period Error		–	–	–	–	–	–	–	–	–	25 965	–
Depreciation Offsets		–	–	–	–	–	–	–	–	–	–	–
Opening Balance		4 194 647	4 194 647	–	–	–	–	–	–	4 194 647	4 175 143	4 153 983
Transfers to/from operating revenue and expenditure		(14 979)	(14 979)	–	–	–	–	–	–	(14 979)	(46 245)	(61 231)
Transfers to/from Reserves		(4 524)	(4 524)	–	–	–	–	–	–	(4 524)	(880)	(471)
Total Accumulated Surplus/(Deficit)	1	**4 175 143**	**4 175 143**	**-**	**-**	**-**	**-**	**-**	**-**	**4 175 143**	**4 153 983**	**4 092 281**
Reserves and Funds												
Capital Replacement Reserve		–	–	–	–	–	–	–	–	–	–	–
Capitalisation Reserve		–	–	–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases		–	–	–	–	–	–	–	–	–	–	–
Employee Benefit Reserve		–	–	–	–	–	–	–	–	–	–	–
Housing Development Fund		3 230	3 230	–	–	–	–	–	–	3 230	3 231	3 232
Investment in associate account		–	–	–	–	–	–	–	–	–	–	–
Non-current Provisions Reserve		–	–	–	–	–	–	–	–	–	–	–
Revaluation Reserve		–	–	–	–	–	–	–	–	–	–	–
Self Insurance Reserve		–	–	–	–	–	–	–	–	–	–	–
Valuation Reserve		–	–	–	–	–	–	–	–	–	–	–
Total Reserves and Funds	2	**3 230**	**3 230**	**-**	**-**	**-**	**-**	**-**	**-**	**3 230**	**3 231**	**3 232**
Other												
Equity												
Capital Contributed by Other Government Units		–	–	–	–	–	–	–	–	–	–	–
Ordinary Shares		–	–	–	–	–	–	–	–	–	–	–
Preference Shares		–	–	–	–	–	–	–	–	–	–	–
Share Premium		–	–	–	–	–	–	–	–	–	–	–
Total Equity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non-controlling Interest												
Opening Balance		–	–							–	–	–
Movement during the year		–	–	–	–	–	–	–	–	–	–	–
Total Non-controlling Interest		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–	–
Total Other	2	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COMMUNITY WEALTH/EQUITY	2	**4 178 374**	**4 178 374**	**-**	**-**	**-**	**-**	**-**	**-**	**4 178 374**	**4 157 215**	**4 095 514**

Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	Outcomes			Current Year			MTREF		
		2022/23	2023/24	2024/25	Original	Adjusted	Forecast	2026/27	2027/28	2028/29
Council and Municipal Manager										
Office of the Municipal Manager										
Municipal Manager										
Submit four progress reports on the revision of the top 10 risks as a corrective action to the Top Management Team (1 previous financial year & 3 current financial year)	Number of progress reports submitted	3	4	4	4	4	4	4	4	4
Monitor the implementation of the action plan developed to address all the issues raised in the management letter of the Auditor General and submit three progress reports to Executive Mayor	Number of progress reports monitored and submitted to Executive Mayor	3	4	4	4	4	4	4	4	4
Sign section 56 performance agreements with all directors by the end of July 2026	Number of agreements signed	6	5	5	3	3	3	5	6	6
Bi-annual formal performance appraisals of the Municipal Manager and Senior Managers reporting to the Municipal Manager section 56 appointees for the previous financial period April to June 2026 to be completed by Sept 2026 and the current period October to December 2026 to be completed by February 2027 (KPI wording revised for 2026/27)	Number of appraisals	11	9	8	6	6	6	9	9	9
Draft the annual report and submit to the Auditor-General by end August 2026	Draft Annual Report submitted	1	1	1	1	1	1	1	1	1
Percentage of a municipality's capital budget actually spent on capital projects identified for the financial year in terms of the municipality's IDP ((Actual amount spent on projects as identified for the year in the IDP/Total amount budgeted on capital projects)X100) (MPPMR Reg 10 (c))	% of the capital budget spent	89.21%	89.91%	86.35%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Ward committee meetings held to facilitate consistent and regular communication with residents	No of ward committee meetings per ward per annum	112	70	83	70	70	70	70	70	70
Prepare the final IDP for submission to Council by the end of May	Final IDP submitted	1	1	1	1	1	1	1	1	1
Submit the Final MTREF Budget by the end of May	Final Budget submitted	1	1	1	1	1	1	1	1	1
Corporate Services										
Director: Corporate Services										
Human Resources										
92% of the approved and funded organogram filled ((actual number of posts filled dived by the funded posts budgeted) x100)	% filled	91.0%	90.50%	82.19%	92.0%	92.0%	92.0%	92.0%	92.0%	92.0%
The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan (MPPMR Reg 10 (f))	% of the training budget spent on implementation of the WSP	99.99%	99.99%	99.92%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan (MPPMR Reg 10 (e))	The number of people from EE target groups employed	69	67	62	75	75	75	75	75	75
Community Services										
Director: Community Services										
Operational Conditional Grant										
100% of the operational conditional grant (Libraries, CDW) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries, CDW)	100.00%	92.29%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Refuse removal										
Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week (MPPMR Reg 10 (a))	Number of formal households for which refuse is removed at least once a week	35 601	36 662	37 594	37 532	37 532	37 532	37 780	38 913	40 080
Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week (MPPMR Reg 10 (a))	Number of weekly removal of refuse in informal households (once per week = 52 weeks per annum)	52	52	52	52	52	52	52	52	52
Infrastructure Services										
Chief Engineer: Infrastructure Services										
Roads maintenance										
m² of roads patched and resealed according to approved Pavement Management System within available budget	m² of roads patched and resealed	77 662	128 419	114 813	120 000	120 000	120 000	130 000	130 000	130 000
Water treatment										
Quality of effluent comply 75% with license and/or general limit in terms of the Water Act (Act 36 of 1998)	% compliance	75.5%	77.8%	78.3%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
Quality of potable water comply 95% with SANS 241	% compliance with SANS 241	97.0%	97.0%	98.3%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Limit unaccounted water to less than 33% {(Number of kiloliter water purified - Number of kiloliter water sold)/Number of kiloliter purified x 100)} (KPI wording revised in 2026/27)	% of water unaccounted for	24.5%	30.6%	31.2%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%
Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Electricity										
Limit electricity losses to 7.8% or less {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) × 100}	% of electricity unaccounted for	6.4%	7.8%	7.1%	7.7%	7.7%	7.7%	7.8%	7.8%	7.8%
Provision of Electricity: Number of metered electrical connections in formal areas (Eskom Areas excluded) (Definition: Refers to residential households (RE) and pensioners (PR) as per Finance departments billed households) (MPPMR Reg 10 (a))	Number of formal households that meet agreed service standards	23 163	23 989	24 832	23 500	23 500	23 500	25 000	25 000	25 000
MIG										
100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2025 (Actual MIG expenditure/Allocation received)	% Expenditure of allocated funds	100.0%	86.6%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Water										
Provision of cleaned piped water to all formal households within 200 m from households (MPPMR Reg 10 (a))	No of formal households that meet agreed service standards for piped water	31 829	32 887	33 753	32 888	32 888	32 888	35 114	35 465	35 820
Provision of water to informal households (excluding invaded state owned land and private land) based on the standard of 1 water point to 25 households (MPPMR Reg 10 (a))	The number of taps installed in relation to the number of informal households (excluding invaded state owned land and private land)	658	718	396	262	262	262	262	262	262
Provision of water to informal households on invaded land with available funding *("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).*	The number of taps installed for informal households on invaded land with available funding	99	81	81	80	80	80	80	80	80
Sanitation provision										
Provision of sanitation services to formal residential households (A household is a residenntial unit being billed for the particular services rendered by way of the financial system (SAMRAS)	No of formal residential households which are billed for sewerage in accordance to the SAMRAS financial system	32 323	33 539	34 685	33 562	33 562	33 562	36 289	36 652	37 019
The provision of sanitation services to informal households (excluding invaded state owned land and private land) based on the standard of 1 toilette to 5 households (MPPMR Reg 10 (a))	The number of toilets provided in relation to the number of informal households (excluding invaded state owned land and private land)	1 107	1 112	726	785	785	785	785	785	785
The provision of sanitation services to informal households on invaded land with available funding *("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).*	The number of toilets provided for informal households on invaded land with available funding	171	133	133	105	105	105	105	105	105
Director: Municipal Public Safety										
Municipal Public Safety										
Sub-function 1 - (name)										
Annually arrange public awareness sessions on Protection Services by 30 June	Number of sessions held	132	164	158	150	150	150	150	150	150
Collect R20 000 000 Public Safety Income by 30 June (Actual revenue, less fines accrual, plus three months fines receipts) excluding the fine impairment amount) (KPI wording revised for 2026/27)	R-value of public safety collected income (excluding fines impairment amount)	17 641 623	20 313 411	19 496 735	20 000 000	20 000 000	20 000 000	20 000 000	20 000 000	20 000 000
Disaster anf Fire Management										
Annually review and submit draft Disaster Management Plan to Council by the end of March	Reviewed plan submitted	1	1	1	1	1	1	1	1	1
Finacial services										
Chief Financial Officer										
Finance										
Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure) (MPPMR Reg 10 (g))	Ratio achieved	5.7%	5.14%	6.29%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%
Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year) (MPPR Reg 10 (g))	Ratio achieved	28.63%	32.45%	35.98%	1600.0%	1600.0%	1600.0%	1600.0%	1600.0%	1600.0%
Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPR Reg 10 (g))	% achieved	13.61%	15.17%	14.84%	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%

Description	Unit of measurement	Outcomes			Current Year			MTREF		
		2022/23	2023/24	2024/25	Original	Adjusted	Forecast	2026/27	2027/28	2028/29
Submit a reviewed long term financial plan to the CFO by the end of October 2026	Reviewed long term financial plan submitted	100%	100%	100%	100%	100%	100%	100%	100%	100%
Financial statements submitted to the Auditor General by end August 2026	Financial statements submitted	100%	100%	100%	100%	100%	100%	100%	100%	100%
Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements (MPPMR Reg 10 (b))	Number of indgent households	1 491	4 715	5 646	5 800	5 800	5 800	7 800	7 800	7 800
Achieve a debt recovery rate not less than 98% (Receipts/total billed for 12 months period x 100)	% Recovered	98.96%	96.13%	98.11%	98.00%	98.00%	98.00%	98.00%	98.00%	98.00%
Report monthly to the MM on the status of 30/60/90 days debtor payments	Number of reports submitted	no target	12	12	12	12	12	12	12	12
Planning and Development										
Director: Plamning and Development										
Local Economic Development										
Support 180 SMME's in terms of the SMME Development Programme by 30 June	Number of SMME's supported	185	185	176	180	180	180	180	180	180
EPWP										
The number of job opportunities created through the EPWP programme and as per set targets (business plan as per grant agreement - FTE's, translates	Number of temporary jobs created	1 059	902	822	900	900	900	560	560	560
And so on for the rest of the Votes										

WC032 Overstrand - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 28/10/2026

Description of financial indicator	Basis of calculation	2023/24	2024/25	2025/26	Budget Year 2026/27			Budget Year +1 2027/28	Budget Year +2 2028/29
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				4.8%	4.8%	4.8%	5.4%	6.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				5.0%	5.0%	5.0%	5.7%	6.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				67.0%	67.6%	61.0%	82.6%	55.8%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				12221.5%	12221.5%	12221.5%	14640.3%	17469.5%
Liquidity									
Current Ratio	Current assets/current liabilities				2.8	2.8	2.8	2.5	2.3
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				2.8	2.8	–	–	–
Liquidity Ratio	Monetary Assets/Current Liabilities				2.5	2.4	2.4	2.1	2.0
Revenue Management					2.4	2.3	2.3	2.1	1.9
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing				-0.1%	-0.1%	-0.1%	129.2%	129.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)					129.2%	129.2%	129.2%	129.2%	129.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				7.8%	7.8%	7.8%	7.4%	7.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.0%	99.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		20.0%	18.6%	18.7%	19.8%	19.8%	19.8%	21.5%	25.4%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	11 855 448	12 259 901	14 734 382	11 860 000	11 860 000	11 860 000	11 295 238	10 757 370
	Total Volume Losses (kW) non technical	6 164 599	5 214 556		4 950 000	4 950 000	4 950 000	4 714 286	4 489 796
	Total Cost of Losses (Rand '000)	24 801	27 110	23 316	29 586	29 586	29 586	28 337	27 140
	% Volume (units purchased and generated less units sold)/units purchased and generated	7.6%	7.1%	5.9%	7.1%	7.1%	7.1%	7.1%	7.0%
Water Volumes :System input	Bulk Purchase								
	Water treatment works	8 379 591	9 175 753		10 093 328	10 093 328	10 093 328	10 597 995	11 127 894
	Natural sources								
Water Distribution Losses (2)	Total Volume Losses (kℓ)	2 563 263	2 863 885	1 691 812	2 750 000	2 750 000	2 750 000	2 700 000	2 650 000
	Total Cost of Losses (Rand '000)	6 315 529	6 911 759	4 229 529	6 847 500	6 847 500	6 847 500	6 750 000	6 651 500
	% Volume (units purchased and generated less units sold)/units purchased and generated	30.6%	31.2%	24.8%	27.3%	27.3%	27.3%	25.5%	23.8%
Employee costs	Employee costs/(Total Revenue - capital revenue)				32.3%	32.3%	32.3%	31.8%	32.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)				0.0%	0.0%	0.7%	0.7%	0.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				16.8%	16.8%	16.8%	17.1%	17.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				5.8%	5.8%	5.8%	5.9%	5.5%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				17.8	15.8	–	–	–
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				2.3%	2.3%	2.3%	2.5%	2.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				–	–	–	–	–

WC032 Overstrand - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 28/10/2026

Description of economic indicator	Ref.		Basis of calculation	2001 Census	2007 Survey	2011 Census	2023/24	2024/25	2025/26	Budget Year 2026/27	2026/27 Medium Term Revenue & Expenditure Framework		
							Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Demographics													
Population		0		55 735	74 547	80 432	111	132	136	139	149	152	156
Females aged 5 - 14		0		4 050	5 843	5 228	7	8	8	8	9	9	9
Males aged 5 - 14		0		4 055	5 894	5 278	7	8	8	8	9	9	9
Females aged 15 - 34		0		9 473	11 567	13 141	18	20	21	21	23	23	24
Males aged 15 - 34		0		9 520	11 230	13 648	19	20	20	21	22	23	23
Unemployment		0		5 165	8 099	4 237	6	27	20	20	21	22	22
Monthly household income (no. of households)	1, 12												
No income		0		2 214	2 551	3 251	3	7	7	7	8	8	8
R1 - R1 600		0		6 098	7 025	8 955	8	19	20	20	22	22	23
R1 601 - R3 200		0		3 766	4 339	5 530	5	12	12	12	13	14	14
R3 201 - R6 400		0		3 383	3 897	4 968	5	11	11	11	12	12	13
R6 401 - R12 800		0		2 306	2 657	3 386	3	7	7	8	8	8	9
R12 801 - R25 600		0		917	1 056	1 347	1	3	3	3	3	3	3
R25 601 - R51 200		0		209	241	307	0	1	1	1	1	1	1
R52 201 - R102 400		0		83	96	122	0	0	0	0	0	0	0
R102 401 - R204 800		0		44	51	65	0	0	0	0	0	0	0
R204 801 - R409 600		0		36	41	53	0	0	0	0	0	0	0
R409 601 - R819 200		0		–	–	–	–	–	–	–	–	–	–
> R819 200		0		–	–	–	–	–	–	–	–	–	–
Poverty profiles (no. of households)													
< R2 060 per household per month	13	0		9 393	10 821	9 393	13	30	30	31	33	34	35
	2	0		–	–	–	–	–	–	–	–	–	–
Household/demographics (000)													
Number of people in municipal area		0		55 735	75 014	80 358	111	132	136	139	149	152	156
Number of poor people in municipal area		0		–	–	–	–	–	–	–	–	–	–
Number of households in municipal area		0		19 056	21 953	27 983	26	60	62	63	67	69	–
Number of poor households in municipal area		0		–	–	–	–	–	–	–	–	–	–
Definition of poor household (R per month)		0		–	–	–	-	-	-	-	-	-	-
Housing statistics	3												
Formal		0		15 593	17 964	22 436	54 103	55 035	56 026	57 035	58 061	59 106	60 879
Informal		0		2	3	4	3 536	3 242	3 137	3 076	3 229	4 036	4 237
Total number of households				18 034	21 271	26 004	57 639	58 277	59 163	60 111	61 290	63 142	65 116
Dwellings provided by municipality	4	0		–	–	–	250	486	382	139	-	-	-
Dwellings provided by province/s		0		–	–	–	-	-	-	-	-	-	-
Dwellings provided by private sector	5	0		–	–	–	-	-	-	-	-	-	-
Total new housing dwellings				-	-	-	250	486	382	139	-	-	-
Economic	6												
Inflation/inflation outlook (CPIX)							6.9%	5.9%	4.4%	3.3%	3.7%	3.3%	3.2%
Interest rate - borrowing							11.4%	10.5%	10.0%	10.5%	11.0%	11.0%	11.0%
Interest rate - investment							7.3%	9.0%	7.0%	7.5%	7.8%	7.8%	7.8%
Remuneration increases							4.9%	5.4%	6.0%	5.0%	4.8%	5.8%	5.8%
Consumption growth (electricity)							1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Consumption growth (water)							2.0%	2.0%	3.0%	4.0%	4.0%	4.0%	4.0%
Collection rates	7												
Property tax/service charges							99.5%	100.0%	99.0%	99.0%	99.0%	99.0%	99.0%
Rental of facilities & equipment							98.0%	97.5%	98.3%	98.0%	98.0%	98.0%	98.0%
Interest - external investments							100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors							97.1%	97.1%	98.7%	98.7%	98.7%	98.7%	98.7%
Revenue from agency services							97.1%	97.1%	97.1%	97.1%	97.1%	97.1%	97.1%

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	32 887	33 753	32 888	32 466	32 466	32 466	35 114	35 465	35 820
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	3 242	3 076	3 076	3 536	3 137	3 536	3 229	4 036	4 237
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	36 129	36 829	35 964	36 002	35 603	36 002	38 343	39 501	40 057
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**36 129**	**36 829**	**35 964**	**36 002**	**35 603**	**36 002**	**38 343**	**39 501**	**40 057**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	31 394	32 323	31 646	32 969	32 969	32 969	36 289	36 652	37 019
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	3 536	3 242	3 242	3 536	3 137	3 536	3 229	4 036	4 237
		Minimum Service Level and Above sub-total	34 930	35 565	34 888	36 505	36 106	36 505	39 518	40 688	41 256
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**34 930**	**35 565**	**34 888**	**36 505**	**36 106**	**36 505**	**39 518**	**40 688**	**41 256**
		Energy:									
		Electricity (at least min.service level)	5 618	5 502	5 174	5 060	5 060	5 060	5 002	4 888	4 774
		Electricity - prepaid (min.service level)	20 821	21 854	22 381	23 149	23 149	23 149	24 533	24 783	25 033
		Minimum Service Level and Above sub-total	26 439	27 356	27 555	28 209	28 209	28 209	29 535	29 671	29 807
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**26 439**	**27 356**	**27 555**	**28 209**	**28 209**	**28 209**	**29 535**	**29 671**	**29 807**
		Refuse:									
		Removed at least once a week	34 819	35 601	35 261	36 313	36 313	36 313	37 780	38 913	40 080
		Minimum Service Level and Above sub-total	34 819	35 601	35 261	36 313	36 313	36 313	37 780	38 913	40 080
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**34 819**	**35 601**	**35 261**	**36 313**	**36 313**	**36 313**	**37 780**	**38 913**	**40 080**

Municipal in-house services	Ref.		2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

		Household service targets (000)									
		Water:									
		Piped water inside dwelling	32 887	33 753	32 888	32 466	32 466	32 466	35 114	35 465	35 820
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	3 242	3 076	3 076	3 536	3 137	3 536	3 229	4 036	4 237
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	36 129	36 829	35 964	36 002	35 603	36 002	38 343	39 501	40 057
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**36 129**	**36 829**	**35 964**	**36 002**	**35 603**	**36 002**	**38 343**	**39 501**	**40 057**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	31 394	32 323	31 646	32 969	32 969	32 969	36 289	36 652	37 019
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	3 536	3 242	3 242	3 536	3 137	3 536	3 229	4 036	4 237
		Minimum Service Level and Above sub-total	34 930	35 565	34 888	36 505	36 106	36 505	39 518	40 688	41 256
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**34 930**	**35 565**	**34 888**	**36 505**	**36 106**	**36 505**	**39 518**	**40 688**	**41 256**
		Energy:									
		Electricity (at least min.service level)	5 618	5 502	5 174	5 060	5 060	5 060	5 002	4 888	4 774
		Electricity - prepaid (min.service level)	20 821	21 854	22 381	23 149	23 149	23 149	24 533	24 783	25 033
		Minimum Service Level and Above sub-total	26 439	27 356	27 555	28 209	28 209	28 209	29 535	29 671	29 807
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**26 439**	**27 356**	**27 555**	**28 209**	**28 209**	**28 209**	**29 535**	**29 671**	**29 807**
		Refuse:									
		Removed at least once a week	34 819	35 601	35 261	36 313	36 313	36 313	37 780	38 913	40 080
		Minimum Service Level and Above sub-total	34 819	35 601	35 261	36 313	36 313	36 313	37 780	38 913	40 080
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–

Municipal entity services	Ref.		2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
Name of municipal entity		***Water:***									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Refuse:***									
		Removed at least once a week	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–

Services provided by 'external mechanisms'	Ref.		2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
Names of service providers		***Water:***									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Energy:***									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–

		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Refuse:***									
		Removed at least once a week	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–

Detail of Free Basic Services (FBS) provided			2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electricity	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month Rands)**	5 512 648	7 509 180	7 509 180	8 077 306	8 077 308	8 077 308	16 195 889	17 491 560	18 890 885
		Number of HH receiving this type of FBS	7 400	7 400	7 400	4 800	4 800	4 800	7 800	7 800	7 800
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–
Water	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month Rands)**	3 065 494	3 214 472	5 223 960	3 432 240	3 432 240	3 432 240	7 534 800	7 986 888	8 466 101
		Number of HH receiving this type of FBS	7 595	7 278	7 400	4 800	4 800	4 800	7 800	7 800	7 800
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–
Sanitation	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**	5 252 736	6 729 408	9 813 720	7 330 176	7 330 176	7 330 176	13 254 696	14 049 978	14 892 976
		Number of HH receiving this type of FBS	7 400	7 400	7 400	4 800	4 800	4 800	7 800	7 800	7 800
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–
Refuse Removal	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**	16 929 210	14 861 414	19 152 000	14 577 408	14 577 408	14 577 408	26 364 312	27 946 171	29 622 941
		Number of HH receiving this type of FBS	7 400	7 400	7 400	4 800	4 800	4 800	7 800	7 800	7 800
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Refuse Removal for informal settlements	–	–	–	–	–	–	–	–	–

WC032 Overstrand - Supporting Table SB6 Adjustments Budget - funding measurement - 28/10/2026

Description	Ref	MFMA section	2023/24	2024/25	2025/26	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	676 658	854 064		822 112	796 147	796 147	762 157	651 388
Cash + investments at the yr end less applications - R'000	2	18(1)b	684 042	925 457		794 525	566 102	566 102	726 172	620 319
Cash year end/monthly employee/supplier payments	3	18(1)b	4.8	5.8		–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	128 085	207 001		(14 979)	(14 979)	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	11.6%	4.9%		0.0%	0.0%	0.0%	0.0%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	98.1%	98.1%	98.1%	97.5%	97.6%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	-0.9%	0.9%		2.3%	2.3%	2.3%	2.2%	2.0%
Capital payments % of capital expenditure	8	18(1)c;19	0.0%	0.0%		100.0%	100.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	63.1%	56.1%		67.0%	67.6%	61.0%	82.6%	55.8%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				139.5%	41.7%	41.7%	27.8%	31.7%
Current consumer debtors % change - incr(decr)	11	18(1)a	23.2%	10.6%		9.8%	9.8%	9.8%	8.4%	8.3%
Long term receivables % change - incr(decr)	12	18(1)a	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	7.0%	6.7%		8.4%	8.3%	8.3%	8.7%	8.9%
Asset renewal % of capital budget	14	20(1)(vi)	7.9%	9.8%		35.9%	32.7%	32.7%	22.9%	20.3%

WC032 Overstrand - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28/10/2026

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
RECEIPTS	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue:General Revenue:Equitable Share		188 321	188 321	–	–	–	–	188 321	197 595	201 973
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Agriculture Research and Technology		–	–	–	–	–	–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–
Department of Tourism		–	–	–	–	–	–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–	–	–
Emergency Medical Service		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 062	2 062	–	–	–	–	2 062	–	–
HIV and Aids		–	–	–	–	–	–	–	–	–
Housing Accreditation		–	–	–	–	–	–	–	–	–
Housing Top structure		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		1 900	1 900	–	–	–	–	1 900	2 100	2 200
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring - Seed Funding		–	–	–	–	–	–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		200	200	–	–	–	–	200	200	200
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Smart Connect Grant		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Restructuring Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**192 483**	**192 483**	**–**	**–**	**–**	**–**	**192 483**	**199 895**	**204 373**
Allocations In-Kind										
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
National Treasury		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/National Government		**192 483**	**192 483**	**–**	**–**	**–**	**–**	**192 483**	**199 895**	**204 373**
Provincial Government										
Monetary Allocations										
Title Deeds Restoration Grant		250	250	–	–	–	–	250	250	250
Community Library Services Grant		9 288	9 288	–	–	–	–	9 288	9 381	9 475
Thusong Services Centres Grant		150	150	–	–	–	–	150	150	–
Resource funding for the establish & support of K9 Unit		4 473	4 473	–	–	–	–	4 473	4 666	4 876
Community Development Workers		78	78	–	–	–	–	78	78	78
Financial Management Capability Grant		–	–	–	–	–	–	–	–	–
Maintenance & Construction of Transport Infrastructure		140	140	–	–	–	–	140	8 908	8 908
Resource funding for the est of Law Enforcement Rural Safety Unit		4 516	4 516	–	–	–	–	4 516	4 719	4 931
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		–	–	–	–	–	–	–	–	–
Municipal Fire Service Capacity Support Grant		–	–	–	–	–	–	–	–	–
Municipal Service Delivery & Capacity Building Grant		–	–	–	800	–	800	800	–	–
Municipal Energy Resilience Grant		–	–	–	500	–	500	500	–	–
Library Service Replacement Funding		–	–	–	–	–	–	–	–	–
Emergency Municipal Load-shedding relief grant		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**18 895**	**18 895**	**–**	**1 300**	**–**	**1 300**	**20 195**	**28 152**	**28 518**
Allocations In-Kind										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
Total Operating/Provincial Government		18 895	18 895	–	1 300	–	1 300	20 195	28 152	28 518
District Municipalities										
Monetary Allocations										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		–	–	–	–	–	–	–	–	–
Allocations In-kind										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Operating/District Municipalities		–	–	–	–	–	–	–	–	–
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		3 722	3 722	–	–	–	–	3 722	–	–
Foreign Government and International Organisations		408	408	–	–	–	–	408	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		4 129	4 129	–	–	–	–	4 129	–	–
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers		4 129	4 129	–	–	–	–	4 129	–	–
Total Operating		215 507	215 507	–	1 300	–	1 300	216 807	228 047	232 891
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		30 139	30 139	–	–	–	–	30 139	9 983	13 434
Municipal Infrastructure Grant [Schedule 5B]		26 368	26 368	–	–	–	–	26 368	28 922	29 734
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		26 242	26 242	–	–	–	–	26 242	–	3 000
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		82 749	82 749	–	–	–	–	82 749	38 905	46 168

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
Allocations In-Kind										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Bucket Eradication Programme Grant [Schedule 6B]		–	–	–	–	–	–	–	–	–
Department of Mineral Resources and Energy		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation		–	–	–	–	–	–	–	–	–
Department of Cooperative and Governance		–	–	–	–	–	–	–	–	–
National Treasury		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/National Government		**82 749**	**82 749**	**–**	**–**	**–**	**–**	**82 749**	**38 905**	**46 168**
Provincial Government										
Monetary Allocations										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		7 110	7 110	–	–	–	–	7 110	–	–
Regional Socio Economic Projects		700	700	–	–	–	–	700	33 540	40 000
Baboon Management		–	–	–	–	–	–	–	–	–
Municipal Fire Service Capacity Support Grant		1 025	1 025	–	–	–	–	1 025	–	–
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		–	–	–	–	–	–	–	–	–
Non-motorised Transport Infrastructure Grant		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**8 835**	**8 835**	**–**	**–**	**–**	**–**	**8 835**	**33 540**	**40 000**
Allocations In-kind										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government		**8 835**	**8 835**	**–**	**–**	**–**	**–**	**8 835**	**33 540**	**40 000**
District Municipalities										
Monetary Allocations										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		–	–	–	–	–	–	–	–	–
Allocations In-kind										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/District Municipalities		–	–	–	–	–	–	–	–	–
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		–	–	–	–	–	–	–	–	–
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Other Grant Providers		–	–	–	–	–	–	–	–	–
Total Capital	5	91 584	91 584	–	–	–	–	91 584	72 445	86 168
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		307 092	307 092	–	1 300	–	1 300	308 392	300 492	319 059

WC032 Overstrand - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28/10/2026

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
EXPENDITURE	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue:General Revenue:Equitable Share		–	–	–	–	–	–	–	–	–
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Agriculture Research and Technology		–	–	–	–	–	–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–
Department of Tourism		–	–	–	–	–	–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–	–	–
Emergency Medical Service		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 062	2 062	–	–	–	–	2 062	–	–
HIV and Aids		–	–	–	–	–	–	–	–	–
Housing Accreditation		–	–	–	–	–	–	–	–	–
Housing Top structure		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		1 900	1 900	–	–	–	–	1 900	2 100	2 200
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring - Seed Funding		–	–	–	–	–	–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		200	200	–	–	–	–	200	200	200
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Smart Connect Grant		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Restructuring Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**4 162**	**4 162**	**–**	**–**	**–**	**–**	**4 162**	**2 300**	**2 400**
Allocations In-Kind										
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
National Treasury		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/National Government		**4 162**	**4 162**	**–**	**–**	**–**	**–**	**4 162**	**2 300**	**2 400**
Provincial Government										
Monetary Allocations										
Title Deeds Restoration Grant		250	250	–	–	–	–	250	250	250
Community Library Services Grant		9 288	9 288	–	–	–	–	9 288	9 381	9 475
Thusong Services Centres Grant		150	150	–	–	–	–	150	150	–
Resource funding for the establish & support of K9 Unit		4 473	4 473	–	–	–	–	4 473	4 666	4 876
Community Development Workers		78	78	–	–	–	–	78	78	78
Financial Management Capability Grant		–	–	–	–	–	–	–	–	–
Maintenance & Construction of Transport Infrastructure		140	140	–	–	–	–	140	8 908	8 908
Resource funding for the est of Law Enforcement Rural Safety Unit		4 516	4 516	–	–	–	–	4 516	4 719	4 931
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		1 847	1 847	–	–	–	–	1 847	–	–
Municipal Fire Service Capacity Support Grant		–	–	–	–	–	–	–	–	–
Municipal Service Delivery & Capacity Building Grant		–	–	–	800	–	800	800	–	–
Municipal Energy Resilience Grant		–	–	–	500	–	500	500	–	–
Library Service Replacement Funding		–	–	–	–	–	–	–	–	–
Emergency Municipal Load-shedding relief grant		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**20 742**	**20 742**	**–**	**1 300**	**–**	**1 300**	**22 042**	**28 152**	**28 518**
Allocations In-Kind										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Total Operating/Provincial Government	**20 742**	**20 742**	**–**	**1 300**	**–**	**1 300**	**22 042**	**28 152**	**28 518**
District Municipalities									
Monetary Allocations									
Capacity Building and Other	–	–	–	–	–	–	–	–	–
Community and Social Services	–	–	–	–	–	–	–	–	–
Environmental Protection	–	–	–	–	–	–	–	–	–
Executive and Council	–	–	–	–	–	–	–	–	–
Finance and Admin	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–
Planning and Development	–	–	–	–	–	–	–	–	–
Public Safety	–	–	–	–	–	–	–	–	–
Road Transport	–	–	–	–	–	–	–	–	–
Sport and Recreation	–	–	–	–	–	–	–	–	–
UGU	–	–	–	–	–	–	–	–	–
Waste Water Management	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–
Total Monetary Allocations	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Allocations In-kind									
Capacity Building and Other	–	–	–	–	–	–	–	–	–
Community and Social Services	–	–	–	–	–	–	–	–	–
Environmental Protection	–	–	–	–	–	–	–	–	–
Executive and Council	–	–	–	–	–	–	–	–	–
Finance and Admin	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–
Planning and Development	–	–	–	–	–	–	–	–	–
Public Safety	–	–	–	–	–	–	–	–	–
Road Transport	–	–	–	–	–	–	–	–	–
Sport and Recreation	–	–	–	–	–	–	–	–	–
UGU	–	–	–	–	–	–	–	–	–
Waste Water Management	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–
Total Allocations In-kind	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/District Municipalities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other Grant Providers									
Monetary Allocations									
Departmental Agencies and Accounts	3 722	3 722	–	–	–	–	3 722	–	–
Foreign Government and International Organisations	408	408	–	–	–	–	408	–	–
Higher Educational Institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Local Authorities	–	–	–	–	–	–	–	–	–
Non-profit Institutions	–	–	–	–	–	–	–	–	–
Parent Municipality / Entity	–	–	–	–	–	–	–	–	–
Private Enterprises	–	–	–	–	–	–	–	–	–
Public Corporations	–	–	–	–	–	–	–	–	–
Total Monetary Allocations	**4 129**	**4 129**	**–**	**–**	**–**	**–**	**4 129**	**–**	**–**
Allocations In-kind									
Departmental Agencies and Accounts	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations	–	–	–	–	–	–	–	–	–
Higher Educational Institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Local Authorities	–	–	–	–	–	–	–	–	–
Non-profit Institutions	–	–	–	–	–	–	–	–	–
Parent Municipality / Entity	–	–	–	–	–	–	–	–	–
Private Enterprises	–	–	–	–	–	–	–	–	–
Public Corporations	–	–	–	–	–	–	–	–	–
Total Allocations In-kind	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/Other Grant Providers	**4 129**	**4 129**	**–**	**–**	**–**	**–**	**4 129**	**–**	**–**
Total Operating	**29 033**	**29 033**	**–**	**–**	**–**	**–**	**30 333**	**30 452**	**30 918**
Capital									
National Government									
Monetary Allocations									
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	30 139	30 139	–	–	–	–	30 139	9 983	13 434
Municipal Infrastructure Grant [Schedule 5B]	26 368	26 368	–	–	–	–	26 368	28 922	29 734
Municipal Water Infrastructure Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]	–	–	–	–	–	–	–	–	–
Municipal Human Settlement	–	–	–	–	–	–	–	–	–
Community Library	–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]	–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]	–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant	–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal	–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)	–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]	26 242	26 242	–	–	–	–	26 242	–	3 000
WIFI Connectivity	–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	–	–	–	–	–	–	–	–	–
Aquaponic Project	–	–	–	–	–	–	–	–	–
Restition Settlement	–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Restructuring Seed Funding	–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant	–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant	–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant	–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant	–	–	–	–	–	–	–	–	–
Urban Development Financing Grant	–	–	–	–	–	–	–	–	–
Total Monetary Allocations	**82 749**	**82 749**	**–**	**–**	**–**	**–**	**82 749**	**38 905**	**46 168**
Allocations In-Kind									
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Municipal Water Infrastructure Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–

Rural Household Infrastructure Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]	–	–	–	–	–	–	–	–	–
Municipal Human Settlement	–	–	–	–	–	–	–	–	–
Community Library	–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]	–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]	–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant	–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal	–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)	–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
WIFI Connectivity	–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	–	–	–	–	–	–	–	–	–
Aquaponic Project	–	–	–	–	–	–	–	–	–
Restition Settlement	–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Restructuring Seed Funding	–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant	–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant	–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant	–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant	–	–	–	–	–	–	–	–	–
Urban Development Financing Grant	–	–	–	–	–	–	–	–	–
Bucket Eradication Programme Grant [Schedule 6B]	–	–	–	–	–	–	–	–	–
Department of Mineral Resources and Energy	–	–	–	–	–	–	–	–	–
Department of Water and Sanitation	–	–	–	–	–	–	–	–	–
Department of Cooperative and Governance	–	–	–	–	–	–	–	–	–
National Treasury	–	–	–	–	–	–	–	–	–
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Capital/National Government	**82 749**	**82 749**	**–**	**–**	**–**	**–**	**82 749**	**38 905**	**46 168**
Provincial Government									
Monetary Allocations									
Capacity Building	–	–	–	–	–	–	–	–	–
Capacity Building and Other	–	–	–	–	–	–	–	–	–
Disaster and Emergency Services	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	7 110	7 110	–	–	–	–	7 110	–	–
Non-motorised Transport Infrastructure Grant	–	–	–	–	–	–	–	33 540	40 000
Regional Socio Economic Projects	700	700	–	–	–	–	700	–	–
Baboon Management	–	–	–	–	–	–	–	–	–
Municipal Fire Service Capacity Support Grant	1 025	1 025	–	–	–	–	1 025	–	–
Capacity Building and Other	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–
Waste Water Infrastructure	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	–	–	–	–	–	–	–	–
Total Monetary Allocations	**8 835**	**8 835**	**–**	**–**	**–**	**–**	**8 835**	**33 540**	**40 000**
Allocations In-kind									
Capacity Building	–	–	–	–	–	–	–	–	–
Capacity Building and Other	–	–	–	–	–	–	–	–	–
Disaster and Emergency Services	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Public Transport	–	–	–	–	–	–	–	–	–
Road Infrastructure	–	–	–	–	–	–	–	–	–
Sports and Recreation	–	–	–	–	–	–	–	–	–
Waste Water Infrastructure	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	–	–	–	–	–	–	–	–
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government	**8 835**	**8 835**	**–**	**–**	**–**	**–**	**8 835**	**33 540**	**40 000**
District Municipalities									
Monetary Allocations									
Capacity Building and Other	–	–	–	–	–	–	–	–	–
Community and Social Services	–	–	–	–	–	–	–	–	–
Environmental Protection	–	–	–	–	–	–	–	–	–
Executive and Council	–	–	–	–	–	–	–	–	–
Finance and Admin	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–
Planning and Development	–	–	–	–	–	–	–	–	–
Public Safety	–	–	–	–	–	–	–	–	–
Road Transport	–	–	–	–	–	–	–	–	–
Sport and Recreation	–	–	–	–	–	–	–	–	–
UGU	–	–	–	–	–	–	–	–	–
Waste Water Management	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–
Total Monetary Allocations	–	–	–	–	–	–	–	–	–
Allocations In-kind									
Capacity Building and Other	–	–	–	–	–	–	–	–	–
Community and Social Services	–	–	–	–	–	–	–	–	–
Environmental Protection	–	–	–	–	–	–	–	–	–
Executive and Council	–	–	–	–	–	–	–	–	–
Finance and Admin	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–
Planning and Development	–	–	–	–	–	–	–	–	–
Public Safety	–	–	–	–	–	–	–	–	–
Road Transport	–	–	–	–	–	–	–	–	–
Sport and Recreation	–	–	–	–	–	–	–	–	–
UGU	–	–	–	–	–	–	–	–	–
Waste Water Management	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Capital/District Municipalities	–	–	–	–	–	–	–	–	–
Other Grant Providers									
Monetary Allocations									

Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital/Other Grant Providers		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital	5	**91 584**	**91 584**	**–**	**–**	**–**	**–**	**91 584**	**72 445**	**86 168**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**120 617**	**120 617**	**–**	**–**	**–**	**–**	**121 917**	**102 897**	**117 086**

WC032 Overstrand - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 28/10/2026

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		192 483	192 483	–	–	–	–	192 483	199 895	204 373
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		192 483	192 483	–	–	–	–	192 483	199 895	204 373
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		18 895	18 895	–	1 300	–	1 300	20 195	28 152	28 518
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		18 895	18 895	–	1 300	–	1 300	20 195	28 152	28 518
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		4 129	4 129	–	–	–	–	4 129	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		4 129	4 129	–	–	–	–	4 129	–	–
Total operating transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total operating transfers and grants - CTBM	2	**215 507**	**215 507**	**–**	**1 300**	**–**	**1 300**	**216 807**	**228 047**	**232 891**
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		82 749	82 749	–	–	–	–	82 749	38 905	46 168
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		82 749	82 749	–	–	–	–	82 749	38 905	46 168
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		8 835	8 835	–	–	–	–	8 835	33 540	40 000
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		8 835	8 835	–	–	–	–	8 835	33 540	40 000
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM		**91 584**	**91 584**	**–**	**–**	**–**	**–**	**91 584**	**72 445**	**86 168**
TOTAL TRANSFERS AND GRANTS REVENUE		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS - CTBM		**307 092**	**307 092**	**–**	**1 300**	**–**	**1 300**	**308 392**	**300 492**	**319 059**

WC032 Overstrand - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 28/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Monetary Transfers to other municipalities	1											
District Municipalities												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Entities/Other External Mechanisms	2											
Municipal Entities												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to other Organs of State	3											
Departmental Agencies and Accounts												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Provincial Government												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Organisations	4											
Foreign Government and International Organisations												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Higher Educational Institutions												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Non-Profit Institutions												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Private Enterprises												
Operational		17 712	17 712	–	–	–	–	–	–	17 712	18 500	19 397
Capital		–	–	–	–	–	–	–	–	–	–	–
Public Corporations												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Organisations		**17 712**	**17 712**	**–**	**–**	**–**	**–**	**–**	**–**	**17 712**	**18 500**	**19 397**
Monetary Transfers to Groups of Individuals	5											
Households												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–	–
TOTAL Monetary TRANSFERS AND GRANTS	6	**17 712**	**17 712**	**–**	**–**	**–**	**–**	**–**	**–**	**17 712**	**18 500**	**19 397**
In-Kind Transfers to other municipalities	1											
District Municipalities												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to Entities/Other External Mechanisms	2											
Municipal Entities												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to other Organs of State	3											
Departmental Agencies and Accounts												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Provincial Government												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–	–
In-Kind Grants to Organisations	4											
Foreign Government and International Organisations												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Higher Educational Institutions												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Non-Profit Institutions												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Private Enterprises												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Public Corporations												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Organisations		–	–	–	–	–	–	–	–	–	–	–
In-Kind Grants to Groups of Individuals	5											
Households												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–	–
TOTAL In-Kind TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	**17 712**	**17 712**	**–**	**–**	**–**	**–**	**–**	**–**	**17 712**	**18 500**	**19 397**

WC032 Overstrand - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28/10/2026

Summary of remuneration	Ref	Budget Year 2026/27									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Allowances and Service Related Benefits											
Basic Salary		14 084	14 084			–		–	–	14 084	0.0%
Cell phone Allowance		1 316	1 316			–		–	–	1 316	0.0%
Housing Allowance		–	–			–		–	–	–	0.0%
In-kind Benefits		–	–			–		–	–	–	0.0%
Market Related Non-pensionable Allowance		–	–			–		–	–	–	0.0%
Motor Vehicle Allowance		–	–			–		–	–	–	0.0%
Office-bearer Allowance		–	–			–		–	–	–	0.0%
Out of pocket Expenses		–	–			–		–	–	–	0.0%
Travelling Allowance		–	–			–		–	–	–	0.0%
Use of Personal Facilities		–	–			–		–	–	–	0.0%
Total Allowances and Service Related Benefits		**15 400**	**15 400**			**–**		**–**	**–**	**15 400**	**–**
Social Contributions											
Medical Aid Benefits		–	–			–		–	–	–	0.0%
Pension Fund Contributions		–	–			–		–	–	–	0.0%
Total Social Contributions		**–**	**–**			**–**		**–**	**–**	**–**	**–**
Total Councillors		**15 400**	**15 400**			**–**		**–**	**–**	**15 400**	**–**
% increase	4		**–**								**(100.0%)**
Senior Managers of the Municipality	2										
Salaries and Allowances											
Basic Salary		13 340	13 340			–		–	–	13 340	0.0%
Bonuses		229	229			–		–	–	229	0.0%
Allowance											
Accommodation, Travel and Incidental		–	–			–		–	–	–	0.0%
Cellular and Telephone	3	221	221			–		–	–	221	0.0%
Housing Benefits	3	–	–			–		–	–	–	0.0%
Non-pensionable		–	–			–		–	–	–	0.0%
Travel or Motor Vehicle	3	–	–			–		–	–	–	0.0%
Voluntary Work		–	–			–		–	–	–	0.0%
Total Allowance		**221**	**221**			**–**		**–**	**–**	**221**	**–**
Service Related Benefits											
Acting	3	–	–			–		–	–	–	0.0%
Bonus	3	–	–			–		–	–	–	0.0%
Danger Allowance	3	–	–			–		–	–	–	0.0%
Entertainment	3	–	–			–		–	–	–	0.0%
Fire Brigade		–	–			–		–	–	–	0.0%
In-kind Benefits	3	–	–			–		–	–	–	0.0%
Leave Pay	3	–	–			–		–	–	–	0.0%
Lifeguard/Duty Squads		–	–			–		–	–	–	0.0%
Long Service Award		–	–			–		–	–	–	0.0%
Overtime		–	–			–		–	–	–	0.0%
Scarcity	3	–	–			–		–	–	–	0.0%
Standby Allowance	3	–	–			–		–	–	–	0.0%
Tools Allowance	3	–	–			–		–	–	–	0.0%
Uniform/Special/Protective Clothing	3	–	–			–		–	–	–	0.0%
Leave gratuity		–	–			–		–	–	–	0.0%
Long Term Service Award		–	–			–		–	–	–	0.0%
Total Service Related Benefits		**–**	**–**			**–**		**–**	**–**	**–**	**–**
Total Salaries and Allowances		**13 789**	**13 789**			**–**		**–**	**–**	**13 789**	**–**
Social Contributions											
Bargaining Council		–	–			–		–	–	–	0.0%
Group Life Insurance		–	–			–		–	–	–	0.0%
Medical		–	–			–		–	–	–	0.0%
Pension		–	–			–		–	–	–	0.0%
Unemployment Insurance		–	–			–		–	–	–	0.0%
Total Social Contributions		**–**	**–**			**–**		**–**	**–**	**–**	**–**
Post-retirement Benefit	6										
Medical		–	–			–		–	–	–	0.0%
Other Benefits		–	–			–		–	–	–	0.0%
Pension		–	–			–		–	–	–	0.0%
Total Post-retirement Benefit		**–**	**–**			**–**		**–**	**–**	**–**	**–**
Costs Capitalised to PPE		–	–			–		–	–	–	0.0%
Sub Total - Senior Managers of Municipality		**13 789**	**13 789**			**–**		**–**	**–**	**13 789**	**–**
% increase	4		**–**								**(100.0%)**
Other Municipal Staff											
Salaries and Allowances											
Basic Salary		418 420	418 468			–		338	338	418 806	0.1%
Bonuses		612	612			–		–	–	612	0.0%
Allowance											
Accommodation, Travel and Incidental		–	–			–		–	–	–	0.0%
Cellular and Telephone	3	2 218	2 226			–		–	–	2 226	0.4%
Housing Benefits	3	10 799	10 810			–		–	–	10 810	0.1%
Non-pensionable		54	54			–		–	–	54	0.0%
Travel or Motor Vehicle	3	7 652	7 739			–		–	–	7 739	1.1%
Voluntary Work		–	–			–		–	–	–	0.0%
Total Allowance		**20 724**	**20 829**			**–**		**–**	**–**	**20 829**	**0**
Service Related Benefits											
Acting	3	2 425	2 440			–		–	–	2 440	0.6%
Bonus	3	25 559	25 549			–		–	–	25 549	0.0%
Danger Allowance	3	–	–			–		–	–	–	0.0%
Entertainment	3	–	–			–		–	–	–	0.0%
Fire Brigade		–	–			–		–	–	–	0.0%
In-kind Benefits	3	–	–			–		–	–	–	0.0%
Leave Pay	3	–	–			–		–	–	–	0.0%
Lifeguard/Duty Squads		–	–			–		–	–	–	0.0%
Long Service Award		4 638	4 638			–		–	–	4 638	0.0%
Overtime		53 191	53 172			–		–	–	53 172	0.0%

Summary of remuneration	Ref	Budget Year 2026/27									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Scarcity	3	4 691	4 691			–		–	–	4 691	0.0%
Standby Allowance	3	19 006	18 982			–		–	–	18 982	-0.1%
Tools Allowance	3	–	–			–		–	–	–	0.0%
Uniform/Special/Protective Clothing	3	–	–			–		–	–	–	0.0%
Leave gratuity		3 648	3 648			–		–	–	3 648	0.0%
Long Term Service Award		–	–			–		–	–	–	0.0%
Total Service Related Benefits		**113 158**	**113 121**			**–**		**–**	**–**	**113 121**	**0**
Total Salaries and Allowances		**552 914**	**553 031**			**–**		**338**	**338**	**553 369**	**0**
Social Contributions											
Bargaining Council		202	201			–		–	–	201	-0.1%
Group Life Insurance		6 285	6 284			–		–	–	6 284	0.0%
Medical		20 818	20 814			–		–	–	20 814	0.0%
Pension		57 751	57 750			–		–	–	57 750	0.0%
Unemployment Insurance		2 999	3 031			–		3	3	3 035	1.2%
Total Social Contributions		**88 055**	**88 080**			**–**		**3**	**3**	**88 084**	**0**
Post-retirement Benefit	6										
Medical		20 258	20 258			–		–	–	20 258	0.0%
Other Benefits		–	–			–		–	–	–	0.0%
Pension		–	–			–		–	–	–	0.0%
Total Post-retirement Benefit		**20 258**	**20 258**			**–**		**–**	**–**	**20 258**	**–**
Costs Capitalised to PPE		–	–			–		–	–	–	0.0%
Sub Total - Other Municipal Staff		**661 227**	**661 369**			**–**		**342**	**342**	**661 711**	**0**
% increase	4		**0.0%**								**(100.0%)**
Total Parent Municipality		**690 416**	**690 558**			**–**		**342**	**342**	**690 900**	**0**
TOTAL SALARY, ALLOWANCES & BENEFITS		**690 416**	**690 558**			**–**		**342**	**342**	**690 900**	**0**
% increase	4		**0.0%**								**(100.0%)**
TOTAL MANAGERS AND STAFF	5,7	**675 017**	**675 158**			**–**		**342**	**342**	**675 500**	**0**

WC032 Overstrand - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28/10/2026

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Frabework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - Municipal Council		4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	53 183	54 349	50 132
Vote 2 - Office of the Municipal Manager		48	48	48	48	48	48	48	48	48	48	48	48	576	611	647
Vote 3 - Corporate Services		113	113	113	113	113	113	113	113	113	113	113	113	1 357	1 120	1 188
Vote 4 - Financial Services		42 920	42 920	42 920	42 920	42 920	42 920	42 920	42 920	42 920	42 920	42 920	42 920	515 040	541 429	569 341
Vote 5 - Infrastructure Services		124 247	124 247	124 247	124 247	124 247	124 247	124 247	124 247	124 247	124 247	124 247	124 247	1 490 960	1 561 420	1 666 801
Vote 6 - Community Services		2 852	2 852	2 852	2 852	2 852	2 852	2 852	2 852	2 852	2 852	2 852	9 717	41 090	44 216	43 492
Vote 7 - Municipal Public Safety		5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	62 292	62 400	63 603
Vote 8 - Planning and Development		1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 733	1 738	20 804	14 933	15 651
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**181 536**	**181 536**	**181 536**	**181 536**	**181 536**	**181 536**	**181 536**	**181 536**	**181 536**	**181 536**	**181 536**	**188 406**	**2 185 303**	**2 280 477**	**2 410 855**
Expenditure by Vote																
Vote 1 - Municipal Council		4 755	4 755	4 755	4 755	4 755	4 755	4 755	4 755	4 755	4 755	4 755	4 755	57 064	50 823	53 213
Vote 2 - Office of the Municipal Manager		3 070	3 070	3 070	3 070	3 070	3 070	3 070	3 070	3 070	3 070	3 070	3 071	36 841	38 672	40 608
Vote 3 - Corporate Services		7 251	7 251	7 251	7 251	7 251	7 251	7 251	7 251	7 251	7 251	7 251	7 268	87 030	91 316	96 164
Vote 4 - Financial Services		16 075	16 075	16 079	16 075	16 075	16 079	16 075	16 075	16 079	16 075	16 075	16 080	192 918	199 654	210 673
Vote 5 - Infrastructure Services		110 003	110 003	110 003	110 003	110 003	110 003	110 003	110 003	110 003	110 003	110 003	110 092	1 320 127	1 427 221	1 526 044
Vote 6 - Community Services		18 487	18 487	18 487	18 487	18 487	18 487	18 487	18 487	18 487	18 487	18 487	18 489	221 849	227 148	238 601
Vote 7 - Municipal Public Safety		17 264	17 264	17 264	17 264	17 264	17 264	17 264	17 264	17 264	17 264	17 264	17 265	207 166	217 730	229 089
Vote 8 - Planning and Development		6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 556	77 287	74 158	77 695
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**183 336**	**183 336**	**183 340**	**183 336**	**183 336**	**183 340**	**183 336**	**183 336**	**183 340**	**183 336**	**183 336**	**183 574**	**2 200 282**	**2 326 722**	**2 472 085**
Surplus/ (Deficit)		**(1 800)**	**(1 800)**	**(1 804)**	**(1 800)**	**(1 800)**	**(1 804)**	**(1 800)**	**(1 800)**	**(1 804)**	**(1 800)**	**(1 800)**	**4 831**	**(14 979)**	**(46 245)**	**(61 231)**

WC032 Overstrand - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 28/10/2026

Description - Standard classification	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Fradework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		**47 560**	**47 560**	**47 560**	**47 560**	**47 560**	**47 560**	**47 560**	**47 560**	**47 560**	**47 560**	**47 560**	**47 560**	**570 722**	**598 085**	**621 897**
Executive and council		4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	53 183	54 349	50 132
Finance and administration		43 128	43 128	43 128	43 128	43 128	43 128	43 128	43 128	43 128	43 128	43 128	43 128	517 539	543 736	571 764
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**8 751**	**8 751**	**8 751**	**8 751**	**8 751**	**8 751**	**8 751**	**8 751**	**8 751**	**8 751**	**8 751**	**15 620**	**111 885**	**139 670**	**146 425**
Community and social services		875	875	875	875	875	875	875	875	875	875	875	880	10 509	10 666	10 678
Sport and recreation		1 891	1 891	1 891	1 891	1 891	1 891	1 891	1 891	1 891	1 891	1 891	8 756	29 557	32 475	31 535
Public safety		5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	62 292	62 400	63 603
Housing		794	794	794	794	794	794	794	794	794	794	794	794	9 527	34 129	40 610
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**3 524**	**3 524**	**3 524**	**3 524**	**3 524**	**3 524**	**3 524**	**3 524**	**3 524**	**3 524**	**3 524**	**3 525**	**42 293**	**34 001**	**34 185**
Planning and development		1 455	1 455	1 455	1 455	1 455	1 455	1 455	1 455	1 455	1 455	1 455	1 455	17 464	15 043	15 933
Road transport		1 725	1 725	1 725	1 725	1 725	1 725	1 725	1 725	1 725	1 725	1 725	1 725	20 699	18 958	18 252
Environmental protection		344	344	344	344	344	344	344	344	344	344	344	344	4 129	–	–
Trading services		**121 700**	**121 700**	**121 700**	**121 700**	**121 700**	**121 700**	**121 700**	**121 700**	**121 700**	**121 700**	**121 700**	**121 700**	**1 460 403**	**1 508 721**	**1 608 348**
Energy sources		72 580	72 580	72 580	72 580	72 580	72 580	72 580	72 580	72 580	72 580	72 580	72 580	870 961	900 172	957 012
Water management		22 707	22 707	22 707	22 707	22 707	22 707	22 707	22 707	22 707	22 707	22 707	22 707	272 479	260 998	279 658
Waste water management		13 960	13 960	13 960	13 960	13 960	13 960	13 960	13 960	13 960	13 960	13 960	13 960	167 523	189 144	203 768
Waste management		12 453	12 453	12 453	12 453	12 453	12 453	12 453	12 453	12 453	12 453	12 453	12 453	149 440	158 406	167 910
Other		–	–	–	–	–	–	–	–	–	–	–	**0**	**0**	**–**	**–**
Total Revenue - Functional		**181 536**	**181 536**	**181 536**	**181 536**	**181 536**	**181 536**	**181 536**	**181 536**	**181 536**	**181 536**	**181 536**	**188 406**	**2 185 303**	**2 280 477**	**2 410 855**
Expenditure - Functional																
Governance and administration		**33 732**	**33 732**	**33 736**	**33 732**	**33 732**	**33 736**	**33 732**	**33 732**	**33 736**	**33 732**	**33 732**	**33 754**	**404 815**	**412 237**	**433 096**
Executive and council		6 202	6 202	6 202	6 202	6 202	6 202	6 202	6 202	6 202	6 202	6 202	6 203	74 427	68 946	72 361
Finance and administration		27 102	27 102	27 106	27 102	27 102	27 106	27 102	27 102	27 106	27 102	27 102	27 124	325 260	337 901	355 068
Internal audit		427	427	427	427	427	427	427	427	427	427	427	427	5 129	5 390	5 666
Community and public safety		**27 489**	**27 489**	**27 489**	**27 489**	**27 489**	**27 489**	**27 489**	**27 489**	**27 489**	**27 489**	**27 489**	**27 491**	**329 873**	**339 116**	**356 864**
Community and social services		2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	32 016	33 014	34 138
Sport and recreation		6 666	6 666	6 666	6 666	6 666	6 666	6 666	6 666	6 666	6 666	6 666	6 667	79 996	84 713	89 752
Public safety		17 437	17 437	17 437	17 437	17 437	17 437	17 437	17 437	17 437	17 437	17 437	17 438	209 245	214 250	225 445
Housing		718	718	718	718	718	718	718	718	718	718	718	718	8 615	7 138	7 529
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**21 997**	**21 997**	**21 997**	**21 997**	**21 997**	**21 997**	**21 997**	**21 997**	**21 997**	**21 997**	**21 997**	**22 123**	**264 089**	**281 560**	**297 652**
Planning and development		5 524	5 524	5 524	5 524	5 524	5 524	5 524	5 524	5 524	5 524	5 524	5 525	66 290	66 931	70 476
Road transport		13 805	13 805	13 805	13 805	13 805	13 805	13 805	13 805	13 805	13 805	13 805	13 806	165 665	185 425	196 809
Environmental protection		2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 793	32 134	29 204	30 367
Trading services		**99 505**	**99 505**	**99 505**	**99 505**	**99 505**	**99 505**	**99 505**	**99 505**	**99 505**	**99 505**	**99 505**	**99 594**	**1 194 151**	**1 286 070**	**1 376 325**
Energy sources		60 043	60 043	60 043	60 043	60 043	60 043	60 043	60 043	60 043	60 043	60 043	60 130	720 600	780 681	837 949
Water management		15 727	15 727	15 727	15 727	15 727	15 727	15 727	15 727	15 727	15 727	15 727	15 728	188 730	200 410	215 000
Waste water management		13 837	13 837	13 837	13 837	13 837	13 837	13 837	13 837	13 837	13 837	13 837	13 838	166 050	174 763	185 763
Waste management		9 898	9 898	9 898	9 898	9 898	9 898	9 898	9 898	9 898	9 898	9 898	9 898	118 771	130 217	137 613
Other		613	613	613	613	613	613	613	613	613	613	613	613	7 354	7 739	8 149
Total Expenditure - Functional		**183 336**	**183 336**	**183 340**	**183 336**	**183 336**	**183 340**	**183 336**	**183 336**	**183 340**	**183 336**	**183 336**	**183 574**	**2 200 282**	**2 326 722**	**2 472 085**
Surplus/(Deficit) before assoc.		**(1 800)**	**(1 800)**	**(1 804)**	**(1 800)**	**(1 800)**	**(1 804)**	**(1 800)**	**(1 800)**	**(1 804)**	**(1 800)**	**(1 800)**	**4 831**	**(14 979)**	**(46 245)**	**(61 231)**
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit)		**(1 800)**	**(1 800)**	**(1 804)**	**(1 800)**	**(1 800)**	**(1 804)**	**(1 800)**	**(1 800)**	**(1 804)**	**(1 800)**	**(1 800)**	**4 831**	**(14 979)**	**(46 245)**	**(61 231)**

WC032 Overstrand - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 28/10/2026

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		65 247	65 247	65 247	65 247	65 247	65 247	65 247	65 247	65 247	65 247	65 247	65 247	782 963	829 389	879 130
Service charges - Water		18 829	18 829	18 829	18 829	18 829	18 829	18 829	18 829	18 829	18 829	18 829	18 829	225 950	239 494	253 864
Service charges - Waste Water Management		11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	134 321	142 381	150 923
Service charges - Waste Management		10 164	10 164	10 164	10 164	10 164	10 164	10 164	10 164	10 164	10 164	10 164	10 164	121 971	129 289	137 046
Sale of Goods and Rendering of Services		2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	29 014	30 755	32 600
Agency services		652	652	652	652	652	652	652	652	652	652	652	652	7 819	8 288	8 785
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		922	922	922	922	922	922	922	922	922	922	922	922	11 065	11 397	11 739
Interest earned from Current and Non Current Assets		5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	68 000	68 000	68 000
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		104	104	104	104	104	104	104	104	104	104	104	104	1 243	1 318	1 397
Rental from Fixed Assets		208	208	208	208	208	208	208	208	208	208	208	7 077	9 370	9 932	10 528
Licence and permits		123	123	123	123	123	123	123	123	123	123	123	123	1 481	1 570	1 664
Special rating levies		1 355	1 355	1 355	1 355	1 355	1 355	1 355	1 355	1 355	1 355	1 355	1 355	16 262	17 050	17 947
Construction Contract Revenue		154	154	154	154	154	154	154	154	154	154	154	154	1 847	–	–
Development Charges		300	300	300	300	300	300	300	300	300	300	300	300	3 599	3 815	4 044
Operational Revenue		734	734	734	734	734	734	734	734	734	734	734	734	8 812	9 341	9 901
Non-Exchange Revenue																
Property rates		33 830	33 830	33 830	33 830	33 830	33 830	33 830	33 830	33 830	33 830	33 830	33 422	405 548	429 881	455 674
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		3 572	3 572	3 572	3 572	3 572	3 572	3 572	3 572	3 572	3 572	3 572	3 572	42 861	43 032	43 214
Licences or permits		182	182	182	182	182	182	182	182	182	182	182	182	2 186	2 317	2 456
Transfer and subsidies - Operational		18 033	18 033	18 033	18 033	18 033	18 033	18 033	18 033	18 033	18 033	18 033	18 441	216 807	228 047	232 891
Interest Receivables		192	192	192	192	192	192	192	192	192	192	192	192	2 300	2 438	2 584
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	300	300	300	300
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**173 879**	**173 879**	**173 879**	**173 879**	**173 879**	**173 879**	**173 879**	**173 879**	**173 879**	**173 879**	**173 879**	**181 049**	**2 093 719**	**2 208 032**	**2 324 687**
Expenditure																
Employee related costs		56 283	56 283	56 287	56 283	56 283	56 287	56 283	56 283	56 287	56 283	56 283	56 374	675 500	702 498	743 048
Remuneration of councillors		1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	15 400	16 480	17 240
Bulk purchases - electricity		50 253	50 253	50 253	50 253	50 253	50 253	50 253	50 253	50 253	50 253	50 253	50 253	603 032	656 280	708 782
Inventory consumed		6 582	6 582	6 582	6 582	6 582	6 582	6 582	6 582	6 582	6 582	6 582	6 598	79 004	83 969	88 295
Debt impairment		3 216	3 216	3 216	3 216	3 216	3 216	3 216	3 216	3 216	3 216	3 216	3 216	38 593	38 593	38 593
Depreciation, amortisation and impairment		14 631	14 631	14 631	14 631	14 631	14 631	14 631	14 631	14 631	14 631	14 631	14 632	175 572	184 350	193 568
Interest, Dividends and Rent on Land		3 590	3 590	3 590	3 590	3 590	3 590	3 590	3 590	3 590	3 590	3 590	3 590	43 080	47 145	56 450
Contracted services		33 172	33 172	33 172	33 172	33 172	33 172	33 172	33 172	33 172	33 172	33 172	33 299	398 187	419 587	440 088
Transfers and subsidies		1 476	1 476	1 476	1 476	1 476	1 476	1 476	1 476	1 476	1 476	1 476	1 476	17 712	18 500	19 397
Irrecoverable debts written off		1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	20 000	20 000	20 000
Operational costs		10 555	10 555	10 555	10 555	10 555	10 555	10 555	10 555	10 555	10 555	10 555	10 558	126 660	130 201	137 048
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		604	604	604	604	604	604	604	604	604	604	604	904	7 542	9 120	9 576
Total Expenditure		**183 311**	**183 311**	**183 315**	**183 311**	**183 311**	**183 315**	**183 311**	**183 311**	**183 315**	**183 311**	**183 311**	**183 849**	**2 200 282**	**2 326 722**	**2 472 085**
Surplus/(Deficit)		**(9 432)**	**(9 432)**	**(9 436)**	**(9 432)**	**(9 432)**	**(9 436)**	**(9 432)**	**(9 432)**	**(9 436)**	**(9 432)**	**(9 432)**	**(2 801)**	**(106 563)**	**(118 690)**	**(147 399)**
Transfers and subsidies - capital (monetary allocations)		7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	91 584	72 445	86 168
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(1 800)**	**(1 800)**	(1 804)	**(1 800)**	**(1 800)**	**(1 804)**	**(1 800)**	**(1 800)**	**(1 804)**	**(1 800)**	**(1 800)**	**4 831**	**(14 979)**	**(46 245)**	**(61 231)**

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(1 800)	(1 800)	(1 804)	(1 800)	(1 800)	(1 804)	(1 800)	(1 800)	(1 804)	(1 800)	(1 800)	4 831	(14 979)	(46 245)	(61 231)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(1 800)	(1 800)	(1 804)	(1 800)	(1 800)	(1 804)	(1 800)	(1 800)	(1 804)	(1 800)	(1 800)	4 831	(14 979)	(46 245)	(61 231)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		(1 800)	(1 800)	(1 804)	(1 800)	(1 800)	(1 804)	(1 800)	(1 800)	(1 804)	(1 800)	(1 800)	4 831	(14 979)	(46 245)	(61 231)

WC032 Overstrand - Supporting Table SB15 Adjustments Budget - monthly cash flow - 28/10/2026

Monthly cash flows	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1															
Property rates		34 846	34 846	34 846	34 846	34 846	34 846	34 846	34 846	34 846	34 846	34 846	34 439	417 748	442 628	469 062
Service charges - electricity revenue		65 034	65 034	65 034	65 034	65 034	65 034	65 034	65 034	65 034	65 034	65 034	65 034	780 408	826 354	875 576
Service charges - water revenue		18 504	18 504	18 504	18 504	18 504	18 504	18 504	18 504	18 504	18 504	18 504	18 504	222 047	235 357	249 479
Service charges - sanitation revenue		10 999	10 999	10 999	10 999	10 999	10 999	10 999	10 999	10 999	10 999	10 999	10 999	131 991	139 948	148 357
Service charges - refuse		9 989	9 989	9 989	9 989	9 989	9 989	9 989	9 989	9 989	9 989	9 989	9 989	119 867	127 021	134 630
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		312	312	312	312	312	312	312	312	312	312	312	7 181	10 613	11 250	11 925
Interest earned - external investments		5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	68 000	68 000	68 000
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	17 861	18 032	18 214
Licences and permits		306	306	306	306	306	306	306	306	306	306	306	306	3 667	3 887	4 120
Agency services		652	652	652	652	652	652	652	652	652	652	652	652	7 819	8 288	8 785
Transfers and Subsidies - Operational		18 033	18 033	18 033	18 033	18 033	18 033	18 033	18 033	18 033	18 033	18 033	18 441	216 807	228 047	232 891
Other revenue		3 084	3 084	3 084	3 084	3 084	3 084	3 084	3 084	3 084	3 084	3 084	3 084	37 009	37 913	40 516
Cash Receipts by Source		**168 914**	**168 914**	**168 914**	**168 914**	**168 914**	**168 914**	**168 914**	**168 914**	**168 914**	**168 914**	**168 914**	**175 783**	**2 033 836**	**2 146 724**	**2 261 555**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	91 584	72 445	86 168
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	100 000	100 000	172 000	172 000
Increase (decrease) in consumer deposits		(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(1 950)	(1 950)	(1 950)
VAT Control (receipts)		1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	13 055	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		705	705	705	705	705	705	705	705	705	705	705	705	8 456	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**178 176**	**178 176**	**178 176**	**178 176**	**178 176**	**178 176**	**178 176**	**178 176**	**178 176**	**178 176**	**178 176**	**285 046**	**2 244 981**	**2 389 219**	**2 517 773**
Cash Payments by Type																
Employee related costs		(55 145)	(55 145)	(55 148)	(55 145)	(55 145)	(55 148)	(55 145)	(55 145)	(55 148)	(55 145)	(55 145)	(55 236)	(661 838)	(697 018)	(737 410)
Remuneration of councillors		(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(15 400)	(16 480)	(17 240)
Finance charges		(3 590)	(3 590)	(3 590)	(3 590)	(3 590)	(3 590)	(3 590)	(3 590)	(3 590)	(3 590)	(3 590)	(3 590)	(43 080)	(47 145)	(56 450)
Bulk purchases - Electricity	2	(50 253)	(50 253)	(50 253)	(50 253)	(50 253)	(50 253)	(50 253)	(50 253)	(50 253)	(50 253)	(50 253)	(50 253)	(603 032)	(656 280)	(708 782)
Bulk purchases - Water & Sewer	3												–	–		
Acquisitions - water & other inventory		(6 582)	(6 582)	(6 582)	(6 582)	(6 582)	(6 582)	(6 582)	(6 582)	(6 582)	(6 582)	(6 582)	(6 598)	(79 004)	(83 969)	(88 295)
Contracted services		(33 172)	(33 172)	(33 172)	(33 172)	(33 172)	(33 172)	(33 172)	(33 172)	(33 172)	(33 172)	(33 172)	(33 299)	(398 187)	(419 587)	(440 088)
Transfers and grants - other municipalities													–	–		
Transfers and grants - other		(1 476)	(1 476)	(1 476)	(1 476)	(1 476)	(1 476)	(1 476)	(1 476)	(1 476)	(1 476)	(1 476)	(1 476)	(17 712)	(18 500)	(19 397)
Other expenditure		(11 998)	(11 998)	(11 998)	(11 998)	(11 998)	(11 998)	(11 998)	(11 998)	(11 998)	(11 998)	(11 998)	(12 301)	(144 277)	(110 908)	(158 989)
Cash Payments by Type		**(163 498)**	**(163 498)**	**(163 502)**	**(163 498)**	**(163 498)**	**(163 502)**	**(163 498)**	**(163 498)**	**(163 502)**	**(163 498)**	**(163 498)**	**(164 036)**	**(1 962 529)**	**(2 049 886)**	**(2 226 652)**
Other Cash Flows/Payments by Type																
Capital assets		(8 420)	(8 420)	(20 169)	(8 420)	(9 420)	(51 558)	(8 420)	(8 420)	(21 169)	(9 420)	(9 170)	(105 425)	(268 429)	(294 445)	(308 168)
Retention (Capital)													–			

Monthly cash flows	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Repayment of borrowing		–	(1 535)	(1 987)	–	(1 637)	(20 046)	–	–	(3 711)	–	(1 717)	(30 838)	(61 471)	(78 879)	(93 722)
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**(171 918)**	**(173 454)**	**(185 658)**	**(171 918)**	**(174 555)**	**(235 106)**	**(171 918)**	**(171 918)**	**(188 383)**	**(172 918)**	**(174 385)**	**(300 299)**	**(2 292 430)**	**(2 423 210)**	**(2 628 542)**
NET INCREASE/(DECREASE) IN CASH HELD		**6 258**	**4 722**	**(7 482)**	**6 258**	**3 620**	**(56 930)**	**6 258**	**6 258**	**(10 207)**	**5 258**	**3 791**	**(15 253)**	**(47 449)**	**(33 991)**	**(110 769)**
Cash/cash equivalents at the month/year beginning:		843 596	849 854	854 576	847 094	853 352	856 972	800 042	806 300	812 558	802 351	807 609	811 400	843 596	796 147	762 157
Cash/cash equivalents at the month/year end:		849 854	854 576	847 094	853 352	856 972	800 042	806 300	812 558	802 351	807 609	811 400	796 147	796 147	762 157	651 388

WC032 Overstrand - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 28/10/2026

Description - Municipal Vote	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure FrABework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure to be appropriated	1															
Vote 1 - Municipal Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		23	23	896	23	23	896	23	23	896	23	23	896	3 770	3 270	3 270
Vote 4 - Financial Services		–	–	74	–	–	74	–	–	74	–	–	4 574	4 796	8 640	4 790
Vote 5 - Infrastructure Services		8 250	8 250	16 934	8 250	8 250	40 562	8 250	8 250	16 934	8 250	8 250	88 449	228 877	255 695	269 418
Vote 6 - Community Services		–	–	–	–	–	1 796	–	–	–	–	–	2 380	4 176	5 320	5 320
Vote 7 - Municipal Public Safety		42	42	987	42	42	1 384	42	42	987	42	42	1 384	5 080	7 310	7 310
Vote 8 - Planning and Development		–	–	50	–	–	550	–	–	50	–	–	550	1 200	2 200	2 200
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Multi-year expenditure sub-total	3	**8 316**	**8 316**	**18 940**	**8 316**	**8 316**	**45 262**	**8 316**	**8 316**	**18 940**	**8 316**	**8 316**	98 233	247 900	282 435	292 308
Single-year expenditure to be appropriated																
Vote 1 - Municipal Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager		21	21	21	21	21	26	21	21	21	21	21	26	260	10	10
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services		83	83	1 083	83	83	4 833	83	83	1 083	83	83	4 833	12 500	11 500	15 350
Vote 5 - Infrastructure Services		–	–	125	–	–	1 187	–	–	125	–	–	1 187	2 625	500	500
Vote 6 - Community Services		–	–	–	–	–	249	–	–	–	–	–	1 145	1 395	–	–
Vote 7 - Municipal Public Safety		–	–	–	–	1 000	–	–	–	1 000	1 000	750	–	3 750	–	–
Vote 8 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3	**104**	**104**	**1 229**	**104**	**1 104**	**6 296**	**104**	**104**	**2 229**	**1 104**	**854**	7 192	20 529	12 010	15 860
Total Capital Expenditure	2	**8 420**	**8 420**	**20 169**	**8 420**	**9 420**	**51 558**	**8 420**	**8 420**	**21 169**	**9 420**	**9 170**	**105 425**	**268 429**	**294 445**	**308 168**

WC032 Overstrand - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 28/10/2026

Description	Ref	Budget Year 2026/27												Medium Term Revenue and		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		**44**	**44**	**991**	**44**	**44**	**996**	**44**	**44**	**991**	**44**	**44**	**996**	**4 326**	**3 420**	**3 420**
Executive and council		21	21	31	21	21	36	21	21	31	21	21	36	300	50	50
Finance and administration		23	23	960	23	23	960	23	23	960	23	23	960	4 026	3 370	3 370
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**1 600**	**1 600**	**3 545**	**1 600**	**2 600**	**9 738**	**1 600**	**1 600**	**4 545**	**2 600**	**2 350**	**10 634**	**44 013**	**65 112**	**74 230**
Community and social services		–	–	1 000	–	–	3 046	–	–	1 000	–	–	3 462	8 507	9 420	7 320
Sport and recreation		965	965	965	965	965	965	965	965	965	965	965	1 445	12 066	7 442	6 250
Public safety		42	42	987	42	1 042	5 134	42	42	1 987	1 042	792	5 134	16 330	14 710	20 660
Housing		593	593	593	593	593	593	593	593	593	593	593	593	7 110	33 540	40 000
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**1 208**	**1 208**	**2 857**	**1 208**	**1 208**	**6 979**	**1 208**	**1 208**	**2 857**	**1 208**	**1 208**	**8 233**	**30 593**	**21 550**	**16 921**
Planning and development		146	146	196	146	146	1 367	146	146	196	146	146	1 367	4 294	11 450	7 600
Road transport		1 062	1 062	2 661	1 062	1 062	5 612	1 062	1 062	2 661	1 062	1 062	6 866	26 299	10 100	9 321
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**5 567**	**5 567**	**12 777**	**5 567**	**5 567**	**33 845**	**5 567**	**5 567**	**12 777**	**5 567**	**5 567**	**85 562**	**189 497**	**204 363**	**213 597**
Energy sources		1 013	1 013	1 638	1 013	1 013	16 707	1 013	1 013	1 638	1 013	1 013	37 057	65 144	48 083	49 634
Water management		2 543	2 543	8 078	2 543	2 543	10 267	2 543	2 543	8 078	2 543	2 543	36 509	83 278	81 900	84 300
Waste water management		2 011	2 011	2 511	2 011	2 011	5 383	2 011	2 011	2 511	2 011	2 011	9 008	35 498	65 480	72 663
Waste management		–	–	550	–	–	1 488	–	–	550	–	–	2 988	5 577	8 900	7 000
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		**8 420**	**8 420**	**20 169**	**8 420**	**9 420**	**51 558**	**8 420**	**8 420**	**21 169**	**9 420**	**9 170**	**105 425**	**268 429**	**294 445**	**308 168**

WC032 Overstrand - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 28/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		**57 668**	**72 528**	**–**	**–**	**–**	**–**	**–**	**–**	**72 528**	**69 533**	**76 184**
Roads Infrastructure		1 754	1 834	–	–	–	–	–	–	1 834	1 250	1 250
Roads		1 754	1 834	–	–	–	–	–	–	1 834	1 250	1 250
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		500	4 744	–	–	–	–	–	–	4 744	2 500	–
Drainage Collection		500	500	–	–	–	–	–	–	500	–	–
Storm water Conveyance		–	4 244	–	–	–	–	–	–	4 244	2 500	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		40 389	40 389	–	–	–	–	–	–	40 389	22 583	26 134
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		10 250	10 250	–	–	–	–	–	–	10 250	10 000	10 000
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		30 139	30 139	–	–	–	–	–	–	30 139	11 083	14 634
LV Networks		–	–	–	–	–	–	–	–	–	1 500	1 500
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		12 700	20 285	–	–	–	–	–	–	20 285	19 500	24 500
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		6 000	8 958	–	–	–	–	–	–	8 958	4 000	–
Reservoirs		3 000	3 000	–	–	–	–	–	–	3 000	13 500	15 500
Pump Stations		–	–	–	–	–	–	–	–	–	1 000	7 000
Water Treatment Works		–	1 877	–	–	–	–	–	–	1 877	1 000	2 000
Bulk Mains		700	700	–	–	–	–	–	–	700	–	–
Distribution		3 000	5 750	–	–	–	–	–	–	5 750	–	–
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		2 325	3 399	–	–	–	–	–	–	3 399	17 300	17 300
Pump Station		–	–	–	–	–	–	–	–	–	–	–
Reticulation		2 200	3 274	–	–	–	–	–	–	3 274	17 300	17 300
Waste Water Treatment Works		125	125	–	–	–	–	–	–	125	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	1 877	–	–	–	–	–	–	1 877	6 400	7 000
Landfill Sites		–	–	–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	5 000	6 000
Waste Processing Facilities		–	1 140	–	–	–	–	–	–	1 140	1 400	1 000
Waste Drop-off Points		–	737	–	–	–	–	–	–	737	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		**8 987**	**11 330**	**–**	**–**	**–**	**–**	**–**	**–**	11 330	**19 040**	**22 071**
Community Facilities		8 166	10 509	–	–	–	–	–	–	10 509	19 040	22 071
Halls		250	250	–	–	–	–	–	–	250	–	–
Centres		–	–	–	–	–	–	–	–	–	–	–
Crèches		200	1 543	–	–	–	–	–	–	1 543	–	–
Clinics/Care Centres		82	82	–	–	–	–	–	–	82	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–	2 245	3 500
Testing Stations		3 247	3 247	–	–	–	–	–	–	3 247	3 500	3 500
Museums		–	–	–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–	1 045	–
Parks		3 478	3 478	–	–	–	–	–	–	3 478	5 000	5 000
Public Open Space		209	508	–	–	–	–	–	–	508	500	2 000
Nature Reserves		–	–	–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Stalls		700	700	–	–	–	–	–	–	700	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	701	–	–	–	–	–	–	701	6 750	8 071
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		**821**	**821**	**–**	**–**	**–**	**–**	**–**	**–**	**821**	**–**	**–**
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		821	821	–	–	–	–	–	–	821	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Monuments		–	–	–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Other assets		**9 515**	**9 672**	**–**	**–**	**–**	**–**	**–**	**–**	9 672	**35 040**	**40 000**
Operational Buildings		**2 405**	**2 562**	**–**	**–**	**–**	**–**	**–**	**–**	**2 562**	**1 500**	**–**
Municipal Offices		–	–	–	–	–	–	–	–	–	1 500	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–
Workshops		2 405	2 562	–	–	–	–	–	–	2 562	–	–
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		**7 110**	**7 110**	**–**	**–**	**–**	**–**	**–**	**–**	**7 110**	**33 540**	**40 000**
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		7 110	7 110	–	–	–	–	–	–	7 110	33 540	40 000
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		**3 700**	**3 700**	**–**	**–**	**–**	**–**	**–**	**–**	**3 700**	**3 200**	**3 200**
Computer Equipment		3 700	3 700	–	–	–	–	–	–	3 700	3 200	3 200
Furniture and Office Equipment		**2 505**	**3 161**	**–**	**–**	**–**	**–**	**–**	**–**	**3 161**	**1 690**	**1 480**
Furniture and Office Equipment		2 505	3 161	–	–	–	–	–	–	3 161	1 690	1 480
Machinery and Equipment		**470**	**470**	**–**	**–**	**–**	**–**	**–**	**–**	**470**	**320**	**320**
Machinery and Equipment		470	470	–	–	–	–	–	–	470	320	320
Transport Assets		**17 000**	**17 000**	**–**	**–**	**–**	**–**	**–**	**–**	**17 000**	**20 000**	**20 000**
Transport Assets		17 000	17 000	–	–	–	–	–	–	17 000	20 000	20 000
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Living resources		**–**	**300**	**–**	**–**	**–**	**–**	**–**	**–**	**300**	**–**	**–**
Mature		–	300	–	–	–	–	–	–	300	–	–
Policing and Protection		–	300	–	–	–	–	–	–	300	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets ***to be adjusted***	1	**99 844**	**118 160**	**–**	**–**	**–**	**–**	**–**	**–**	**118 160**	**148 823**	**163 255**

WC032 Overstrand - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 28/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		**86 456**	**87 250**	**–**	**–**	**–**	**–**	**–**	**–**	**87 250**	**66 300**	**62 700**
Roads Infrastructure		23 764	23 764	–	–	–	–	–	–	23 764	2 100	–
Roads		23 764	23 764	–	–	–	–	–	–	23 764	2 100	–
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		2 000	2 000	–	–	–	–	–	–	2 000	2 000	2 500
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		2 000	2 000	–	–	–	–	–	–	2 000	2 000	2 500
MV Networks		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		59 992	60 786	–	–	–	–	–	–	60 786	61 500	59 500
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		500	500	–	–	–	–	–	–	500	500	500
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		59 492	60 286	–	–	–	–	–	–	60 286	61 000	59 000
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		700	700	–	–	–	–	–	–	700	700	700
Pump Station		700	700	–	–	–	–	–	–	700	700	700
Reticulation		–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Monuments		–	–	–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Other assets		**500**	**500**	**–**	**–**	**–**	**–**	**–**	**–**	500	**1 000**	**–**
Operational Buildings		**500**	**500**	**–**	**–**	**–**	**–**	**–**	**–**	**500**	**1 000**	**–**
Municipal Offices		–	–	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		500	500	–	–	–	–	–	–	500	1 000	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets ***to be adjusted***	1	**86 956**	**87 750**	**–**	**–**	**–**	**–**	**–**	**–**	**87 750**	**67 300**	**62 700**

WC032 Overstrand - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 28/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		**206 443**	**206 487**	**–**	**–**	**–**	**–**	**–**	**–**	**206 487**	**230 200**	**244 236**
Roads Infrastructure		93 111	93 111	–	–	–	–	–	–	93 111	109 049	116 410
Roads		93 111	93 111	–	–	–	–	–	–	93 111	109 049	116 410
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		13 615	13 615	–	–	–	–	–	–	13 615	14 431	15 297
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		13 615	13 615	–	–	–	–	–	–	13 615	14 431	15 297
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		51 844	51 826	–	–	–	–	–	–	51 826	55 986	58 764
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–	–	–
LV Networks		51 844	51 826	–	–	–	–	–	–	51 826	55 986	58 764
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		24 096	24 096	–	–	–	–	–	–	24 096	25 500	26 987
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		22 947	22 947	–	–	–	–	–	–	22 947	24 283	25 697
Distribution Points		1 148	1 148	–	–	–	–	–	–	1 148	1 217	1 290
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		11 936	12 036	–	–	–	–	–	–	12 036	12 652	13 411
Pump Station		–	–	–	–	–	–	–	–	–	–	–
Reticulation		9 338	9 338	–	–	–	–	–	–	9 338	9 898	10 492
Waste Water Treatment Works		2 598	2 698	–	–	–	–	–	–	2 698	2 754	2 919
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		11 842	11 804	–	–	–	–	–	–	11 804	12 580	13 366
Landfill Sites		–	–	–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities		3 274	3 274	–	–	–	–	–	–	3 274	3 503	3 749
Waste Drop-off Points		8 568	8 530	–	–	–	–	–	–	8 530	9 077	9 617
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		**68 729**	**68 284**	**–**	**–**	**–**	**–**	**–**	**–**	68 284	**72 877**	**77 174**
Community Facilities		52 724	52 709	–	–	–	–	–	–	52 709	55 820	59 109
Halls		6 387	6 387	–	–	–	–	–	–	6 387	6 711	7 056
Centres		–	–	–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		3 686	3 686	–	–	–	–	–	–	3 686	3 906	4 139
Police		–	–	–	–	–	–	–	–	–	–	–
Parks		33 466	33 451	–	–	–	–	–	–	33 451	35 474	37 602
Public Open Space		5 145	5 145	–	–	–	–	–	–	5 145	5 446	5 772
Nature Reserves		–	–	–	–	–	–	–	–	–	–	–
Public Ablution Facilities		4 040	4 040	–	–	–	–	–	–	4 040	4 283	4 540
Markets		–	–	–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		**16 005**	**15 575**	**–**	**–**	**–**	**–**	**–**	**–**	**15 575**	**17 057**	**18 065**
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		16 005	15 575	–	–	–	–	–	–	15 575	17 057	18 065
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Monuments		–	–	–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Other assets		**23 244**	**23 394**	**–**	**–**	**–**	**–**	**–**	**–**	23 394	**17 915**	**17 997**
Operational Buildings		**23 244**	**23 394**	**–**	**–**	**–**	**–**	**–**	**–**	**23 394**	**17 915**	**17 997**
Municipal Offices		23 244	23 394	–	–	–	–	–	–	23 394	17 915	17 997
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		**11 057**	**11 057**	**–**	**–**	**–**	**–**	**–**	**–**	**11 057**	**11 648**	**12 275**
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		**11 057**	**11 057**	**–**	**–**	**–**	**–**	**–**	**–**	**11 057**	**11 648**	**12 275**
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		11 057	11 057	–	–	–	–	–	–	11 057	11 648	12 275
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		**2 546**	**2 546**	**–**	**–**	**–**	**–**	**–**	**–**	**2 546**	**2 546**	**2 546**
Computer Equipment		2 546	2 546	–	–	–	–	–	–	2 546	2 546	2 546
Furniture and Office Equipment		**1 737**	**1 946**	**–**	**–**	**–**	**–**	**–**	**–**	**1 946**	**1 781**	**1 858**
Furniture and Office Equipment		1 737	1 946	–	–	–	–	–	–	1 946	1 781	1 858
Machinery and Equipment		**6 009**	**6 044**	**–**	**–**	**–**	**–**	**–**	**–**	**6 044**	**6 415**	**6 708**
Machinery and Equipment		6 009	6 044	–	–	–	–	–	–	6 044	6 415	6 708
Transport Assets		**32 777**	**32 777**	**–**	**–**	**–**	**–**	**–**	**–**	**32 777**	**34 744**	**36 828**
Transport Assets		32 777	32 777	–	–	–	–	–	–	32 777	34 744	36 828
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure to be adjusted	1	**352 543**	**352 535**	**–**	**–**	**–**	**–**	**–**	**–**	**352 535**	**378 124**	**399 621**

WC032 Overstrand - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 28/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		**145 698**	**145 698**	**–**	**–**	**–**	**–**	**–**	**–**	**145 698**	**152 983**	**160 632**
Roads Infrastructure		52 180	52 180	–	–	–	–	–	–	52 180	54 789	57 529
Roads		52 180	52 180	–	–	–	–	–	–	52 180	54 789	57 529
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		9 344	9 344	–	–	–	–	–	–	9 344	9 812	10 302
Drainage Collection		9 344	9 344	–	–	–	–	–	–	9 344	9 812	10 302
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		29 606	29 606	–	–	–	–	–	–	29 606	31 086	32 641
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–	–	–
LV Networks		29 606	29 606	–	–	–	–	–	–	29 606	31 086	32 641
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		27 355	27 355	–	–	–	–	–	–	27 355	28 722	30 158
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		27 355	27 355	–	–	–	–	–	–	27 355	28 722	30 158
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		23 706	23 706	–	–	–	–	–	–	23 706	24 891	26 136
Pump Station		–	–	–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		23 706	23 706	–	–	–	–	–	–	23 706	24 891	26 136
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		3 507	3 507	–	–	–	–	–	–	3 507	3 683	3 867
Landfill Sites		3 507	3 507	–	–	–	–	–	–	3 507	3 683	3 867
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		**15 959**	**15 959**	**–**	**–**	**–**	**–**	**–**	**–**	15 959	**16 757**	**17 595**
Community Facilities		15 959	15 959	–	–	–	–	–	–	15 959	16 757	17 595
Halls		15 959	15 959	–	–	–	–	–	–	15 959	16 757	17 595
Centres		–	–	–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Monuments		–	–	–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Other assets		**3 715**	**3 715**	**–**	**–**	**–**	**–**	**–**	**–**	3 715	**3 901**	**4 096**
Operational Buildings		**3 715**	**3 715**	**–**	**–**	**–**	**–**	**–**	**–**	**3 715**	**3 901**	**4 096**
Municipal Offices		3 715	3 715	–	–	–	–	–	–	3 715	3 901	4 096
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		**305**	**305**	**–**	**–**	**–**	**–**	**–**	**–**	**305**	**320**	**336**
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		**305**	**305**	**–**	**–**	**–**	**–**	**–**	**–**	**305**	**320**	**336**
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		305	305	–	–	–	–	–	–	305	320	336
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		**2 675**	**2 675**	**–**	**–**	**–**	**–**	**–**	**–**	**2 675**	**2 809**	**2 949**
Furniture and Office Equipment		2 675	2 675	–	–	–	–	–	–	2 675	2 809	2 949
Machinery and Equipment		**1 702**	**1 702**	**–**	**–**	**–**	**–**	**–**	**–**	**1 702**	**1 787**	**1 876**
Machinery and Equipment		1 702	1 702	–	–	–	–	–	–	1 702	1 787	1 876
Transport Assets		**5 447**	**5 447**	**–**	**–**	**–**	**–**	**–**	**–**	**5 447**	**5 719**	**6 005**
Transport Assets		5 447	5 447	–	–	–	–	–	–	5 447	5 719	6 005
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Living resources		**71**	**71**	**–**	**–**	**–**	**–**	**–**	**–**	**71**	**75**	**78**
Mature		71	71	–	–	–	–	–	–	71	75	78
Policing and Protection		71	71	–	–	–	–	–	–	71	75	78
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Total Depreciation to be adjusted	1	**175 572**	**175 572**	**–**	**–**	**–**	**–**	**–**	**–**	**175 572**	**184 350**	**193 568**

WC032 Overstrand - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 28/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		**39 900**	**46 755**	**–**	**–**	**–**	**–**	**–**	**–**	**46 755**	**70 380**	**74 963**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		2 000	2 000	–	–	–	–	–	–	2 000	5 750	7 000
Drainage Collection		–	–	–	–	–	–	–	–	–	3 750	5 000
Storm water Conveyance		2 000	2 000	–	–	–	–	–	–	2 000	2 000	2 000
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		20 100	20 100	–	–	–	–	–	–	20 100	22 000	20 000
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		20 100	20 100	–	–	–	–	–	–	20 100	22 000	20 000
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		800	800	–	–	–	–	–	–	800	900	300
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		800	800	–	–	–	–	–	–	800	900	300
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		14 800	21 655	–	–	–	–	–	–	21 655	39 230	47 663
Pump Station		10 740	17 595	–	–	–	–	–	–	17 595	10 000	10 000
Reticulation		800	800	–	–	–	–	–	–	800	600	600
Waste Water Treatment Works		3 260	3 260	–	–	–	–	–	–	3 260	28 630	37 063
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		2 200	2 200	–	–	–	–	–	–	2 200	2 500	–
Landfill Sites		–	–	–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	2 500	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		2 200	2 200	–	–	–	–	–	–	2 200	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		**14 765**	**14 765**	**–**	**–**	**–**	**–**	**–**	**–**	14 765	**7 442**	**6 250**
Community Facilities		3 750	3 750	–	–	–	–	–	–	3 750	–	–
Halls		–	–	–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		3 750	3 750	–	–	–	–	–	–	3 750	–	–
Testing Stations		–	–	–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		**11 015**	**11 015**	**–**	**–**	**–**	**–**	**–**	**–**	**11 015**	**7 442**	**6 250**
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		11 015	11 015	–	–	–	–	–	–	11 015	7 442	6 250
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Monuments		–	–	–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Other assets		**1 000**	**1 000**	**–**	**–**	**–**	**–**	**–**	**–**	1 000	**500**	**1 000**
Operational Buildings		**1 000**	**1 000**	**–**	**–**	**–**	**–**	**–**	**–**	**1 000**	**500**	**1 000**
Municipal Offices		1 000	1 000	–	–	–	–	–	–	1 000	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–	500	1 000
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets ***to be adjusted***	1	**55 665**	**62 520**	**–**	**–**	**–**	**–**	**–**	**–**	**62 520**	**78 322**	**82 213**

WC032 Overstrand- Supporting Table SB19 Consolidated List of capital programmes and projects affected by Adjustments Budget - 28/10/2026

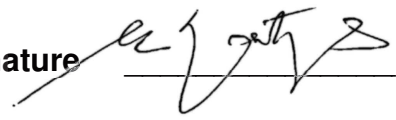
R thousand													2026/27 Medium Term Revenue & Expenditure Framework					
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Original Budget Year 2026/27	Adjusted Budget Year 2026/27	Original Budget Year +1 2027/28	Adjusted Budget Year +1 2027/28	Original Budget Year +2 2028/29	Adjusted Budget Year +2 2028/29
Parent municipality: *List all capital projects grouped by Function*																			
Parent Capital expenditure												–	–	–		–			–
Total Capital expenditure												–	–	–		–			–

QUALITY CERTIFICATE

I, **E.W. Jantjies,** the Acting Municipal Manager of Overstrand Municipality hereby certify that the **2nd Adjustments Budget for 2026/2027** and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

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

Acting Municipal Manager of Overstrand Municipality (WC032)

Signature 

Date 2026/1021

ANNEXURE C

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

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

APPROVAL BY ACTING MUNICIPAL MANAGER: EW JANTJIES

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DATE: 13/10/2026.

APPROVAL BY EXECUTIVE MAYOR: A KLAAS

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DATE: 14/10/2026