



# Monthly Budget Statement

## April 2026

### **In-Year Report of the Municipality**

Prepared in terms of Section 71 of the Local Government: Municipal Finance Management Act (Act 56 of 2003) & Section 28 of the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009

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## Glossary

**Adjustments budget** – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

**Budget** – The financial plan of the Municipality.

**Capital expenditure** - Spending on assets such as infrastructure, land & buildings minor assets etc. Any capital expenditure must be reflected as an asset on the Municipality's statement of financial position.

**DORA** – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

**Equitable share** – An unconditional grant paid to municipalities. It is predominantly targeted towards funding the Indigent Policy.

**FMG** – Financial Management Grant.

**GFS** – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities. Now referred to as mSCOA Vote/Sub-Vote

**GRAP** – Generally Recognised Accounting Practice. The standard for municipal accounting.

**IDP** – Integrated Development Plan. The main strategic planning document of the Municipality.

**MBRR** – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

**MFMA** – Local Government: Municipal Finance Management Act (56/2003). The principle legislation relating to municipal financial management.

**MIG** – Municipal Infrastructure Grant.

**mSCOA** – Municipal Standard Chart of Accounts.

**MSDCBG** – Municipal Service Delivery and Capacity Building Grant.

**MTREF** – Medium Term Revenue and Expenditure Framework (MTREF). The medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also includes financial information of the previous and current year.

**Operating expenditure** – Spending on the day-to-day expenses of the Municipality such as salaries and wages, repairs and maintenance, etc.

**Rates** – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed ratable values are multiplied by the rate in the rand.

**SDBIP** – Service Delivery and Budget Implementation Plan (SDBIP). A detailed plan comprising annual and quarterly performance information.

**Strategic objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

**Vote** – A main appropriation segment of the budget. In Overstrand Municipality this relates to the directorate level for operating expenditure and the Function/Sub-function for capital expenditure.

**YTD** – Year-to-date

**UNEP** – United Nations Environmental Programme

**BOCMA** – Breede Olifants Catchment Management Agency

**WDF** - White Desert Foundation

# PART 1 – IN-YEAR REPORT

## Executive Summary

### Revenue by Source

The Year-to-Date actual revenue is 0.33% above the YTD budget projections at the end of April 2026.

### Borrowings

The balance of borrowings amounts to R358.4m at the end of April 2026.

### Operating expenditure by vote & type

Current expenditure is 2.59% below YTD budget projections as at April 2026.

### Capital expenditure

The YTD Capital expenditure amounts to R131.4m or 48.69% of the amended budget of R269.8m. The current capital commitments of orders in progress amount to R93.5m or 34.65% of the amended capital budget of R269.8m.

### Allocations received (National & Provincial Grants)

Grants totaling R1.6m were received during April 2026.

### Spending on Grants

Spending on grants amounts to R9.3m for April 2026 which includes FMG, MIG, EPWP, WSIG, INEP, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit & K9 Unit, Community Library Grant, BOCMA, WDF, spending on Housing Grant (Capex) & Construction Contracts.

### Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M10 April

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue</u>	0.33%		
<u>Expenditure By Type</u>	-2.59%		
<u>Capital Expenditure</u>	-27.29%	Capital Commitments=R93.5m	
<u>Financial Position</u> In order			
<u>Cash Flow</u> In Order			

**Total Revenue (including capital grants)**

R thousand	Amended Budget	YearTD actual
Revenue	2,114,384	1,765,498
Expenditure	2,105,545	1,541,958
Surplus / (Deficit)	<b>8,839</b>	<b>223,540</b>
Capital	269,836	131,373

**YTD Act  
%**

**83.50%**  
**73.23%**

**48.69%**

**Total Revenue (excluding capital grants)**

R thousand	Amended Budget	YearTD actual
Revenue	2,001,572	1,717,394
Expenditure	2,105,545	1,541,958
Surplus / (Deficit)	<b>(103,973)</b>	<b>175,437</b>
Capital	269,836	131,373

**YTD Act  
%**

**85.80%**  
**73.23%**

**48.69%**

**Performance in relation to SDBIP targets**

A comprehensive report regarding the SDBIP performance is tabled quarterly in Council.

**Remedial or corrective steps**

No remedial or corrective steps are required at this stage.

**In-year budget statement tables/ ....**

## Table C1: s71 Monthly Budget Statement Summary

### WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M10 April

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	367,109	383,977	383,977	31,759	322,355	319,981	2,374	1%	383,977
Service charges	1,116,329	1,199,626	1,169,160	102,384	1,002,073	993,221	8,852	1%	1,169,160
Investment revenue	73,160	55,000	68,000	5,813	47,300	47,300	-		68,000
Transfers and subsidies - Operational	199,017	205,957	207,587	2,472	199,066	199,066	-		207,587
Other own revenue	198,264	173,311	172,848	12,286	146,601	146,541	60	0%	172,848
<b>Total Revenue (excluding capital transfers and</b>	<b>1,953,878</b>	<b>2,017,871</b>	<b>2,001,572</b>	<b>154,714</b>	<b>1,717,394</b>	<b>1,706,109</b>	<b>11,285</b>	<b>1%</b>	<b>2,001,572</b>
Employee costs	531,381	618,840	594,914	47,235	473,653	478,219	(4,566)	-1%	594,914
Remuneration of Councillors	13,332	14,012	14,349	1,196	11,958	11,958	0	0%	14,349
Depreciation and amortisation	152,838	167,211	167,211	13,934	139,343	139,343	-		167,211
Interest	48,767	51,227	45,040	-	26,304	26,304	-		45,040
Inventory consumed and bulk purchases	533,086	632,328	629,204	48,223	465,116	469,954	(4,838)	-1%	627,516
Transfers and subsidies	16,716	16,770	16,770	1,285	14,200	14,200	-		16,770
Other expenditure	527,749	611,953	638,058	40,476	411,384	436,343	(24,959)	-6%	639,745
<b>Total Expenditure</b>	<b>1,823,868</b>	<b>2,112,340</b>	<b>2,105,545</b>	<b>152,349</b>	<b>1,541,958</b>	<b>1,576,320</b>	<b>(34,363)</b>	<b>-2%</b>	<b>2,105,545</b>
<b>Surplus/(Deficit)</b>	<b>130,010</b>	<b>(94,469)</b>	<b>(103,973)</b>	<b>2,365</b>	<b>175,437</b>	<b>129,789</b>	<b>45,648</b>	<b>35%</b>	<b>(103,973)</b>
Transfers and subsidies - capital (monetary allocations)	72,989	101,549	112,768	6,551	48,060	48,060	-		112,768
Transfers and subsidies - capital (in-kind)	4,003	-	44	44	44	44	-		44
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>207,001</b>	<b>7,080</b>	<b>8,839</b>	<b>8,959</b>	<b>223,540</b>	<b>177,892</b>	<b>45,648</b>	<b>26%</b>	<b>8,839</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>207,001</b>	<b>7,080</b>	<b>8,839</b>	<b>8,959</b>	<b>223,540</b>	<b>177,892</b>	<b>45,648</b>	<b>26%</b>	<b>8,839</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>192,754</b>	<b>258,346</b>	<b>269,836</b>	<b>21,651</b>	<b>131,373</b>	<b>180,676</b>	<b>(49,303)</b>	<b>-27%</b>	<b>269,836</b>
Capital transfers recognised	76,992	101,549	112,812	6,594	48,103	70,794	(22,691)	-32%	112,812
Borrowing	77,047	106,337	104,918	12,209	52,759	75,456	(22,697)	-30%	104,918
Internally generated funds	38,716	50,460	52,106	2,848	30,510	34,426	(3,915)	-11%	52,106
<b>Total sources of capital funds</b>	<b>192,754</b>	<b>258,346</b>	<b>269,836</b>	<b>21,651</b>	<b>131,373</b>	<b>180,676</b>	<b>(49,303)</b>	<b>-27%</b>	<b>269,836</b>
<b>Financial position</b>									
Total current assets	1,181,533	942,343	1,068,835		1,268,867				1,068,835
Total non current assets	4,051,141	4,166,089	4,155,195		4,043,131				4,155,195
Total current liabilities	423,145	326,629	334,448		254,555				334,448
Total non current liabilities	641,220	693,169	691,707		668,929				691,707
Community wealth/Equity	4,168,309	4,088,634	4,197,876		4,388,514				4,197,876
<b>Cash flows</b>									
Net cash from (used) operating	346,352	223,747	290,768	2,739	466,331	466,253	(78)	-0%	290,768
Net cash from (used) investing	(177,438)	(228,178)	(239,724)	(21,681)	(134,753)	(134,753)	-		(239,724)
Net cash from (used) financing	8,492	(59,454)	(61,512)	238	(127,328)	(127,328)	-		(61,512)
<b>Cash/cash equivalents at the month/year end</b>	<b>854,064</b>	<b>723,115</b>	<b>843,596</b>	<b>-</b>	<b>1,058,313</b>	<b>1,058,236</b>	<b>(78)</b>	<b>-0%</b>	<b>843,596</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	108,450	6,127	8,222	4,037	7,911	4,056	17,186	61,077	217,065
<b>Creditors Age Analysis</b>									
Total Creditors	6,754	-	-	-	-	-	-	-	6,754

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>Revenue - Functional</b>									
<i>Governance and administration</i>	568,499	558,698	531,677	41,982	446,046	449,400	(3,354)	-1%	531,677
Executive and council	69,018	78,908	37,942	2	37,954	37,955	(1)	0%	37,942
Finance and administration	499,480	479,790	493,735	41,980	408,092	411,445	(3,353)	-1%	493,735
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	168,617	190,872	199,508	12,378	141,006	137,320	3,686	3%	199,508
Community and social services	9,655	9,667	9,667	731	9,679	8,056	1,623	20%	9,667
Sport and recreation	32,199	42,443	42,443	3,863	36,996	33,369	3,626	11%	42,443
Public safety	29,217	71,012	60,132	5,475	50,160	50,110	50	0%	60,132
Housing	97,546	67,750	87,266	2,309	44,172	45,784	(1,613)	-4%	87,266
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	29,380	25,010	27,792	1,870	22,133	22,748	(615)	-3%	27,792
Planning and development	17,970	15,605	16,293	1,359	13,631	13,202	429	3%	16,293
Road transport	10,556	6,430	6,474	238	6,969	5,359	1,610	30%	6,474
Environmental protection	854	2,975	5,025	273	1,533	4,187	(2,654)	-63%	5,025
<i>Trading services</i>	1,264,341	1,344,840	1,355,407	105,075	1,156,304	1,150,350	5,954	1%	1,355,407
Energy sources	750,422	803,779	794,779	63,741	681,286	678,316	2,970	0%	794,779
Water management	231,351	254,990	262,490	21,797	215,518	212,742	2,776	1%	262,490
Waste water management	154,580	151,900	156,967	11,741	142,687	140,750	1,937	1%	156,967
Waste management	127,989	134,170	141,170	7,797	116,813	118,542	(1,729)	-1%	141,170
<i>Other</i>	33	-	0	3	9	-	9		0
<b>Total Revenue - Functional</b>	<b>2,030,870</b>	<b>2,119,420</b>	<b>2,114,384</b>	<b>161,308</b>	<b>1,765,498</b>	<b>1,759,818</b>	<b>5,680</b>	<b>0%</b>	<b>2,114,384</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	298,802	363,287	365,217	25,959	265,797	276,578	(10,780)	-4%	365,012
Executive and council	67,122	73,767	67,303	4,941	53,053	53,668	(615)	-1%	67,439
Finance and administration	227,724	284,657	292,891	20,692	209,067	218,723	(9,657)	-4%	292,550
Internal audit	3,956	4,863	5,023	326	3,678	4,186	(508)	-12%	5,023
<i>Community and public safety</i>	314,658	370,794	361,007	24,976	257,466	267,074	(9,607)	-4%	360,982
Community and social services	25,556	28,762	28,653	2,083	21,670	22,635	(965)	-4%	28,694
Sport and recreation	64,141	79,622	71,540	4,537	59,712	59,281	430	1%	71,489
Public safety	140,324	212,178	203,344	17,615	141,833	146,241	(4,408)	-3%	203,330
Housing	84,638	50,232	57,469	741	34,251	38,916	(4,665)	-12%	57,469
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	212,127	243,372	239,697	18,815	162,914	167,828	(4,913)	-3%	239,927
Planning and development	51,500	63,589	56,020	3,900	38,961	41,462	(2,501)	-6%	56,220
Road transport	133,810	150,904	153,665	12,566	101,157	102,856	(1,699)	-2%	153,695
Environmental protection	26,817	28,879	30,012	2,349	22,796	23,510	(714)	-3%	30,012
<i>Trading services</i>	995,836	1,127,966	1,135,194	82,284	853,029	868,424	(15,396)	-2%	1,135,194
Energy sources	586,592	674,784	672,653	49,901	510,118	517,044	(6,926)	-1%	672,653
Water management	167,885	181,546	182,303	13,635	132,224	135,382	(3,158)	-2%	182,303
Waste water management	146,977	156,965	159,918	9,963	117,924	121,165	(3,240)	-3%	159,918
Waste management	94,382	114,670	120,320	8,786	92,762	94,833	(2,071)	-2%	120,320
<i>Other</i>	2,445	6,921	4,429	314	2,751	3,082	(331)	-11%	4,429
<b>Total Expenditure - Functional</b>	<b>1,823,868</b>	<b>2,112,340</b>	<b>2,105,545</b>	<b>152,349</b>	<b>1,541,958</b>	<b>1,582,985</b>	<b>(41,028)</b>	<b>-3%</b>	<b>2,105,545</b>
<b>Surplus/ (Deficit) for the year</b>	<b>207,001</b>	<b>7,080</b>	<b>8,839</b>	<b>8,959</b>	<b>223,540</b>	<b>176,833</b>	<b>46,707</b>	<b>26%</b>	<b>8,839</b>

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

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

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

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

### WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Municipal Council	69,013	78,908	37,942	3	37,954	37,954	-		37,942
Vote 2 - Office of the Municipal Manager	833	515	860	44	757	342	415	121.4%	860
Vote 3 - Corporate Services	122	1,274	1,774	8	110	1,479	(1,369)	-92.6%	1,774
Vote 4 - Financial Services	475,912	477,666	490,666	41,899	407,083	408,888	(1,805)	-0.4%	490,666
Vote 5 - Infrastructure Services	1,373,260	1,419,613	1,450,527	107,613	1,207,319	1,202,301	5,018	0.4%	1,450,527
Vote 6 - Community Services	42,900	52,939	52,939	4,678	47,358	42,457	4,901	11.5%	52,939
Vote 7 - Municipal Public Safety	29,217	71,012	60,132	5,475	50,160	50,110	50	0.1%	60,132
Vote 8 - Planning and Development	39,611	17,494	19,544	1,588	14,757	16,286	(1,530)	-9.4%	19,544
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2,030,870</b>	<b>2,119,420</b>	<b>2,114,384</b>	<b>161,308</b>	<b>1,765,498</b>	<b>1,759,818</b>	<b>5,680</b>	<b>0.3%</b>	<b>2,114,384</b>
<b>Expenditure by Vote</b>									
Vote 1 - Municipal Council	45,672	55,516	53,635	3,516	42,451	42,678	(226)	-0.5%	53,635
Vote 2 - Office of the Municipal Manager	20,551	33,702	29,173	2,326	20,249	22,114	(1,866)	-8.4%	29,173
Vote 3 - Corporate Services	68,360	82,589	81,712	6,889	61,706	66,686	(4,980)	-7.5%	81,712
Vote 4 - Financial Services	136,147	171,468	174,513	11,893	129,142	133,227	(4,086)	-3.1%	174,513
Vote 5 - Infrastructure Services	1,179,782	1,293,520	1,299,399	91,340	948,610	966,355	(17,745)	-1.8%	1,299,399
Vote 6 - Community Services	176,139	203,116	193,622	14,082	150,077	154,237	(4,160)	-2.7%	193,622
Vote 7 - Municipal Public Safety	135,700	201,555	205,522	17,280	140,044	144,990	(4,946)	-3.4%	205,522
Vote 8 - Planning and Development	61,517	70,875	67,969	5,024	49,679	52,698	(3,019)	-5.7%	67,969
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>1,823,868</b>	<b>2,112,340</b>	<b>2,105,545</b>	<b>152,349</b>	<b>1,541,958</b>	<b>1,582,985</b>	<b>(41,028)</b>	<b>-2.6%</b>	<b>2,105,545</b>
<b>Surplus/ (Deficit) for the year</b>	<b>207,001</b>	<b>7,080</b>	<b>8,839</b>	<b>8,959</b>	<b>223,540</b>	<b>176,833</b>	<b>46,707</b>	<b>26.4%</b>	<b>8,839</b>

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which comprises the following directorates: Municipal Council; Office of the Municipal Manager; Corporate Services; Financial Services; Infrastructure Services; Community Services; Municipal Public Safety & Planning and Development.

Unauthorised expenditure at year-end would occur for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets, for any specific vote/s were overspent. During the financial year some of the figures are influenced by transactions that occur annually only.

## Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	2024/25	Budget Year 2025/26								
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>Revenue</b>									%	
<b>Exchange Revenue</b>	1,341,773	1,368,101	1,360,364	116,320	1,151,838	1,148,525	3,313	0%		1,360,364
Service charges - Electricity	680,585	745,540	718,135	62,684	614,419	613,407	1,012	0%		718,135
Service charges - Water	200,340	209,109	208,803	20,450	184,328	180,963	3,365	2%		208,803
Service charges - Waste Water Management	127,050	129,533	126,779	11,467	112,309	110,931	1,378	1%		126,779
Service charges - Waste management	108,353	115,444	115,444	7,783	91,017	93,317	(2,300)	-2%		115,444
Sale of Goods and Rendering of Services	106,778	63,725	73,387	2,105	53,781	53,781	-			73,387
Agency services	6,846	7,500	7,500	510	6,226	6,250	(25)	0%		7,500
Interest	507	0	0	397	397	397	-			0
Interest earned from Receivables	11,703	12,500	12,500	880	6,831	7,500	(670)	-9%		12,500
Interest earned from Current and Non Current Assets	73,160	55,000	68,000	5,813	47,300	47,300	-			68,000
Dividends	-	-	-	-	-	-	-			-
Rent on Land	855	452	452	90	949	949	-			452
Rental from Fixed Assets	8,246	7,544	7,544	830	7,718	7,166	552	8%		7,544
Licence and permits	1,116	780	780	91	1,073	1,073	-			780
Special rating levies	-	15,420	15,420	1,287	12,967	-	-			15,420
Operational Revenue	16,233	5,554	5,620	1,934	12,524	12,524	-			5,620
<b>Non-Exchange Revenue</b>	612,106	649,770	641,208	38,393	565,556	563,189	2,367	0%		641,208
Property rates	367,109	383,977	383,977	31,759	322,355	319,981	2,374	1%		383,977
Surcharges and Taxes	-	-	-	-	-	-	-			-
Fines, penalties and forfeits	12,341	52,537	42,344	3,471	35,291	35,287	4	0%		42,344
Licence and permits	1,858	2,000	2,000	172	1,760	1,667	94	6%		2,000
Transfer and subsidies - Operational	199,017	205,957	207,587	2,472	199,066	199,066	-			207,587
Interest	2,027	2,300	2,300	172	1,372	1,476	(104)	-7%		2,300
Fuel Levy	-	-	-	-	-	-	-			-
Operational Revenue	-	-	-	-	-	-	-			-
Gains on disposal of Assets	13,632	-	-	-	-	-	-			-
Other Gains	16,121	3,000	3,000	348	5,712	5,712	-			3,000
Discontinued Operations	-	-	-	-	-	-	-			-
<b>Total Revenue (excluding capital transfers and</b>	<b>1,953,878</b>	<b>2,017,871</b>	<b>2,001,572</b>	<b>154,714</b>	<b>1,717,394</b>	<b>1,711,714</b>	<b>5,680</b>	<b>0%</b>		<b>2,001,572</b>
<b>Expenditure By Type</b>										
Employee related costs	531,381	618,840	594,914	47,235	473,653	474,787	(1,134)	0%		594,914
Remuneration of councillors	13,332	14,012	14,349	1,196	11,958	11,958	0	0%		14,349
Bulk purchases - electricity	481,547	556,160	553,190	43,549	419,590	427,465	(7,875)	-2%		553,190
Inventory consumed	51,539	76,168	76,014	4,675	45,526	49,409	(3,883)	-8%		74,326
Debt impairment	12,698	70,770	25,001	2,083	20,834	20,834	-			25,001
Depreciation and amortisation	152,838	167,211	167,211	13,934	139,343	139,343	-			167,211
Interest	48,767	51,227	45,040	-	26,304	26,304	-			45,040
Contracted services	321,654	356,644	381,298	31,903	229,095	247,844	(18,749)	-8%		382,587
Transfers and subsidies	16,716	16,770	16,770	1,285	14,200	14,200	-			16,770
Irrecoverable debts written off	37,069	20,000	60,131	-	54,994	54,994	-			60,131
Operational costs	156,227	164,539	171,628	6,490	106,461	115,849	(9,387)	-8%		172,027
Losses on Disposal of Assets	-	-	-	-	-	-	-			-
Other Losses	101	-	-	-	-	-	-			-
<b>Total Expenditure</b>	<b>1,823,868</b>	<b>2,112,340</b>	<b>2,105,545</b>	<b>152,349</b>	<b>1,541,958</b>	<b>1,582,985</b>	<b>(41,028)</b>	<b>-3%</b>		<b>2,105,545</b>
<b>Surplus/(Deficit)</b>	<b>130,010</b>	<b>(94,469)</b>	<b>(103,973)</b>	<b>2,365</b>	<b>175,437</b>	<b>128,729</b>	<b>46,707</b>	<b>0</b>		<b>(103,973)</b>
Transfers and subsidies - capital (monetary allocations)	72,989	101,549	112,768	6,551	48,060	48,060	-			112,768
Transfers and subsidies - capital (in-kind)	4,003	-	44	44	44	44	-			44
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>207,001</b>	<b>7,080</b>	<b>8,839</b>	<b>8,959</b>	<b>223,540</b>	<b>176,833</b>				<b>8,839</b>
Income Tax	-	-	-	-	-	-	-			-
<b>Surplus/(Deficit) after income tax</b>	<b>207,001</b>	<b>7,080</b>	<b>8,839</b>	<b>8,959</b>	<b>223,540</b>	<b>176,833</b>				<b>8,839</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>207,001</b>	<b>7,080</b>	<b>8,839</b>	<b>8,959</b>	<b>223,540</b>	<b>176,833</b>				<b>8,839</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>	<b>207,001</b>	<b>7,080</b>	<b>8,839</b>	<b>8,959</b>	<b>223,540</b>	<b>176,833</b>				<b>8,839</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.33% above the YTD budget projections.

Current expenditure is 2.59% below YTD budget projections for April 2026.

**Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)**

**WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April**

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	1,354	3,315	3,315	206	3,120	1,658	1,462	88%	3,315
Vote 4 - Financial Services	2,015	8,420	8,263	1,098	8,242	6,886	1,356	20%	8,263
Vote 5 - Infrastructure Services	143,031	215,840	221,888	19,013	95,849	149,918	(54,069)	-36%	221,888
Vote 6 - Community Services	596	2,925	1,325	3	1,053	744	309	42%	1,325
Vote 7 - Municipal Public Safety	1,210	3,792	4,092	(1)	526	3,160	(2,634)	-83%	4,092
Vote 8 - Planning and Development	23	29	1,049	-	23	15	9	60%	1,049
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>148,229</b>	<b>234,321</b>	<b>239,932</b>	<b>20,319</b>	<b>108,813</b>	<b>162,380</b>	<b>(53,566)</b>	<b>-33%</b>	<b>239,932</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	2	15	21	-	12	18	(5)	-30%	21
Vote 3 - Corporate Services	1,973	-	-	-	-	-	-	-	-
Vote 4 - Financial Services	18,384	16,060	15,711	1,178	15,242	13,092	2,150	16%	15,711
Vote 5 - Infrastructure Services	17,537	7,950	12,267	125	7,277	5,186	2,090	40%	12,267
Vote 6 - Community Services	5,129	-	1,777	4	4	-	4	-	1,777
Vote 7 - Municipal Public Safety	1,358	-	128	25	25	-	25	-	128
Vote 8 - Planning and Development	143	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>44,526</b>	<b>24,025</b>	<b>29,904</b>	<b>1,332</b>	<b>22,560</b>	<b>18,296</b>	<b>4,264</b>	<b>23%</b>	<b>29,904</b>
<b>Total Capital Expenditure</b>	<b>192,754</b>	<b>258,346</b>	<b>269,836</b>	<b>21,651</b>	<b>131,373</b>	<b>180,676</b>	<b>(49,303)</b>	<b>-27%</b>	<b>269,836</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>3,403</b>	<b>3,500</b>	<b>3,573</b>	<b>206</b>	<b>3,132</b>	<b>1,832</b>	<b>1,300</b>	<b>71%</b>	<b>3,573</b>
Executive and council	48	70	76	35	47	45	2	4%	76
Finance and administration	3,355	3,430	3,497	171	3,085	1,787	1,298	73%	3,497
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>42,468</b>	<b>72,520</b>	<b>83,107</b>	<b>4,491</b>	<b>43,004</b>	<b>62,774</b>	<b>(19,770)</b>	<b>-31%</b>	<b>83,107</b>
Community and social services	1,192	6,625	6,077	8	5,307	4,544	763	17%	6,077
Sport and recreation	17,476	33,901	33,768	2,436	19,750	22,535	(2,785)	-12%	33,768
Public safety	6,181	7,452	8,521	24	4,346	6,744	(2,398)	-36%	8,521
Housing	17,619	24,542	34,741	2,024	13,601	28,951	(15,350)	-53%	34,741
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>4,948</b>	<b>18,954</b>	<b>21,785</b>	<b>1,255</b>	<b>14,857</b>	<b>12,092</b>	<b>2,765</b>	<b>23%</b>	<b>21,785</b>
Planning and development	1,151	1,554	3,985	32	138	777	(639)	-82%	3,985
Road transport	3,797	17,400	17,800	1,223	14,719	11,315	3,403	30%	17,800
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>141,935</b>	<b>163,372</b>	<b>161,371</b>	<b>15,699</b>	<b>70,380</b>	<b>103,978</b>	<b>(33,598)</b>	<b>-32%</b>	<b>161,371</b>
Energy sources	45,169	60,218	48,613	9,471	29,698	25,904	3,794	15%	48,613
Water management	34,078	63,653	73,470	5,590	32,046	48,447	(16,402)	-34%	73,470
Waste water management	58,077	34,560	34,348	295	8,293	25,710	(17,417)	-68%	34,348
Waste management	4,612	4,940	4,940	344	344	3,917	(3,573)	-91%	4,940
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>192,754</b>	<b>258,346</b>	<b>269,836</b>	<b>21,651</b>	<b>131,373</b>	<b>180,676</b>	<b>(49,303)</b>	<b>-27%</b>	<b>269,836</b>
<b>Funded by:</b>									
National Government	54,164	76,207	76,207	4,527	34,459	41,400	(6,941)	-17%	76,207
Provincial Government	18,719	25,342	36,541	2,024	13,601	29,351	(15,750)	-54%	36,541
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)	4,108	-	64	44	44	44	-	-	64
<b>Transfers recognised - capital</b>	<b>76,992</b>	<b>101,549</b>	<b>112,812</b>	<b>6,594</b>	<b>48,103</b>	<b>70,794</b>	<b>(22,691)</b>	<b>-32%</b>	<b>112,812</b>
<b>Borrowing</b>	<b>77,047</b>	<b>106,337</b>	<b>104,918</b>	<b>12,209</b>	<b>52,759</b>	<b>75,456</b>	<b>(22,697)</b>	<b>-30%</b>	<b>104,918</b>
<b>Internally generated funds</b>	<b>38,716</b>	<b>50,460</b>	<b>52,106</b>	<b>2,848</b>	<b>30,510</b>	<b>34,426</b>	<b>(3,915)</b>	<b>-11%</b>	<b>52,106</b>
<b>Total Capital Funding</b>	<b>192,754</b>	<b>258,346</b>	<b>269,836</b>	<b>21,651</b>	<b>131,373</b>	<b>180,676</b>	<b>(49,303)</b>	<b>-27%</b>	<b>269,836</b>

## Table C6: Monthly Budget Statement - Financial Position

### WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	2024/25	Budget Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	854,064	723,115	843,596	1,058,313	843,596
Trade and other receivables from exchange transactions	164,476	110,653	90,021	111,302	90,021
Receivables from non-exchange transactions	50,227	35,577	43,097	35,254	43,097
Current portion of non-current receivables	-	-	-	-	-
Inventory	12,097	15,588	18,182	11,926	18,182
VAT	19,024	1,800	17,911	5,337	17,911
Other current assets	81,647	55,610	56,028	46,734	56,028
<b>Total current assets</b>	<b>1,181,533</b>	<b>942,343</b>	<b>1,068,835</b>	<b>1,268,867</b>	<b>1,068,835</b>
<b>Non current assets</b>					
Investments	7,315	8,400	8,456	8,628	8,456
Investment property	167,369	168,225	167,658	167,369	167,658
Property, plant and equipment	3,758,566	3,871,372	3,861,249	3,749,243	3,861,249
Biological assets	-	-	-	-	-
Living and non-living resources	681	980	913	681	913
Heritage assets	109,625	109,625	109,625	109,625	109,625
Intangible assets	7,585	7,488	7,295	7,585	7,295
Trade and other receivables from exchange transactions	-	-	-	-	-
Non-current receivables from non-exchange transactions	-	-	-	-	-
Other non-current assets	-	-	-	-	-
<b>Total non current assets</b>	<b>4,051,141</b>	<b>4,166,089</b>	<b>4,155,195</b>	<b>4,043,131</b>	<b>4,155,195</b>
<b>TOTAL ASSETS</b>	<b>5,232,674</b>	<b>5,108,433</b>	<b>5,224,031</b>	<b>5,311,998</b>	<b>5,224,031</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Financial liabilities	150,929	61,383	61,471	22,832	61,471
Consumer deposits	63,274	69,665	68,474	64,044	68,474
Trade and other payables from exchange transactions	158,574	133,297	157,669	60,638	157,669
Trade and other payables from non-exchange transactions	3,012	-	-	62,005	-
Provision	40,253	48,242	36,826	40,022	36,826
VAT	-	6,076	1,581	3,834	1,581
Other current liabilities	7,103	7,966	8,426	1,182	8,426
<b>Total current liabilities</b>	<b>423,145</b>	<b>326,629</b>	<b>334,448</b>	<b>254,555</b>	<b>334,448</b>
<b>Non current liabilities</b>					
Financial liabilities	335,584	360,476	360,549	335,584	360,549
Provision	178,380	186,928	194,067	190,583	194,067
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	127,256	145,765	137,091	142,762	137,091
<b>Total non current liabilities</b>	<b>641,220</b>	<b>693,169</b>	<b>691,707</b>	<b>668,929</b>	<b>691,707</b>
<b>TOTAL LIABILITIES</b>	<b>1,064,365</b>	<b>1,019,798</b>	<b>1,026,155</b>	<b>923,485</b>	<b>1,026,155</b>
<b>NET ASSETS</b>	<b>4,168,309</b>	<b>4,088,634</b>	<b>4,197,876</b>	<b>4,388,514</b>	<b>4,197,876</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	4,165,081	4,085,404	4,194,647	4,385,285	4,194,647
Reserves and funds	3,228	3,231	3,229	3,228	3,229
Other	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>4,168,309</b>	<b>4,088,634</b>	<b>4,197,876</b>	<b>4,388,514</b>	<b>4,197,876</b>

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

## Table C7: Monthly Budget Statement - Cash Flow

### WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Budget Year 2025/26								
	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								%	
<b>Receipts</b>									
Property rates	365,875	395,671	380,865	32,191	336,051	336,050	2	0%	380,865
Service charges	1,063,983	1,191,297	1,168,162	95,621	1,012,039	1,012,017	21	0%	1,168,162
Other revenue	147,686	95,718	121,480	5,580	223,970	223,970	-		121,480
Transfers and Subsidies - Operational	197,257	205,957	207,587	262	204,207	204,207	-		207,587
Transfers and Subsidies - Capital	70,817	101,549	112,812	1,044	101,955	101,955	-		112,812
Interest	86,667	55,000	68,000	7,261	55,900	55,900	-		68,000
Dividends	-	-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees	(1,519,736)	(1,753,448)	(1,706,326)	(137,936)	(1,427,287)	(1,427,342)	(54)	0%	(1,706,326)
Interest	(49,393)	(51,227)	(45,040)	-	(26,304)	(26,304)	-		(45,040)
Transfers and Subsidies	(16,803)	(16,770)	(16,770)	(1,285)	(14,200)	(14,200)	-		(16,770)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>346,352</b>	<b>223,747</b>	<b>290,768</b>	<b>2,739</b>	<b>466,331</b>	<b>466,253</b>	<b>(78)</b>	<b>0%</b>	<b>290,768</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	16,293	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	(4,980)	30,167	30,112	(30)	(3,380)	(3,380)	-		30,112
<b>Payments</b>									
Capital assets	(188,752)	(258,346)	(269,836)	(21,651)	(131,373)	(131,373)	-		(269,836)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(177,438)</b>	<b>(228,178)</b>	<b>(239,724)</b>	<b>(21,681)</b>	<b>(134,753)</b>	<b>(134,753)</b>	<b>-</b>		<b>(239,724)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	65,000	90,000	90,000	-	-	-	-		90,000
Increase (decrease) in consumer deposits	(6,064)	5,200	2,819	238	769	769	-		2,819
<b>Payments</b>									
Repayment of borrowing	(50,444)	(154,654)	(154,332)	-	(128,097)	(128,097)	-		(154,332)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>8,492</b>	<b>(59,454)</b>	<b>(61,512)</b>	<b>238</b>	<b>(127,328)</b>	<b>(127,328)</b>	<b>-</b>		<b>(61,512)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>177,406</b>	<b>(63,885)</b>	<b>(10,468)</b>	<b>(18,705)</b>	<b>204,249</b>	<b>204,172</b>			<b>(10,468)</b>
Cash/cash equivalents at beginning:	676,658	787,000	854,064		854,064	854,064			854,064
Cash/cash equivalents at month/year end:	854,064	723,115	843,596		1,058,313	1,058,236			843,596

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 1.058bn.

The municipality started the year with a positive cash balance of R854.1 million. The April closing balance is R1.058bn million. Refer to Supporting Table SC9 for more details on the cash position.

## Supporting Table SC9: Monthly Budget Statement – Actual & revised targets for cash receipts & cash flows

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Outcome	March Outcome	April Outcome	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>															
<b>Cash Receipts By Source</b>															
Property rates	33,790	36,590	33,052	31,753	36,854	32,739	33,019	29,194	36,868	32,191	-	-	395,671	419,108	443,938
Service charges - Electricity revenue	55,670	67,169	66,503	75,047	57,579	59,034	57,121	54,667	62,105	59,799	-	-	745,029	790,596	838,032
Service charges - Water revenue	16,266	14,207	15,769	23,435	16,555	18,571	19,833	22,068	20,885	18,074	-	-	205,517	217,229	230,263
Service charges - Waste Water Management	10,837	9,789	10,658	16,138	11,211	11,475	11,475	11,765	12,069	10,460	-	-	127,298	138,469	146,786
Service charges - Waste Mangement	9,437	8,939	10,264	15,479	9,668	9,378	7,667	7,788	9,895	7,288	-	-	113,453	120,518	127,740
Rental of facilities and equipment	548	991	924	1,165	913	730	771	725	806	863	-	-	7,996	8,475	8,983
Interest earned - external investments	4,191	2,070	4,236	4,124	4,152	2,086	13,412	1,471	5,744	6,210	-	-	55,000	58,300	61,798
Interest earned - outstanding debtors	1,110	1,233	(55)	(63)	910	945	990	989	1,085	1,051	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,354	4,324	4,649	4,385	4,706	4,417	(1,912)	3,484	3,414	3,471	-	-	8,017	5,890	3,658
Licences and permits	247	298	356	291	247	255	342	240	294	262	-	-	2,780	2,947	3,124
Agency services	566	706	703	713	580	527	714	584	623	510	-	-	7,500	7,980	8,427
Transfers and Subsidies - Operational	74,678	5,389	9,577	(2)	4,458	59,756	70	3,719	46,167	262	-	-	205,957	210,874	218,553
Other revenue	15,080	12,395	12,069	20,247	8,600	7,350	(5,459)	92,789	4,057	(430)	-	-	69,426	47,416	30,235
<b>Cash Receipts by Source</b>	<b>226,774</b>	<b>164,099</b>	<b>168,707</b>	<b>192,711</b>	<b>156,433</b>	<b>207,262</b>	<b>138,061</b>	<b>229,483</b>	<b>204,011</b>	<b>140,012</b>	<b>-</b>	<b>-</b>	<b>1,943,643</b>	<b>2,027,772</b>	<b>2,121,537</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations)	9,668	10,767	5,046	11,079	5,138	5,731	(0)	8,853	44,758	1,044	-	-	101,549	77,043	52,375
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	90,000	70,000	80,000
Increase (decrease) in consumer deposits	836	(3)	(28)	143	241	(1,254)	261	269	77	238	-	-	5,200	2,050	2,050
VAT Control (receipts)	1,117	(8,760)	16	(4,141)	674	363	8,406	(7,360)	(5,058)	904	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(30)	(30)	-	-	30,167	(360)	-
<b>Total Cash Receipts by Source</b>	<b>237,979</b>	<b>165,688</b>	<b>173,326</b>	<b>199,378</b>	<b>162,070</b>	<b>211,687</b>	<b>146,313</b>	<b>230,830</b>	<b>243,758</b>	<b>142,167</b>	<b>-</b>	<b>-</b>	<b>2,170,559</b>	<b>2,176,505</b>	<b>2,255,962</b>
<b>Cash Payments by Type</b>															
Employee related costs	35,983	48,043	42,719	43,284	67,418	45,048	47,790	46,287	43,861	46,117	-	-	604,571	635,864	666,604
Remuneration of councillors	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,539	1,196	-	-	14,012	15,062	16,151
Interest	(10)	300	479	-	370	23,517	-	799	850	-	-	-	51,227	44,657	45,526
Bulk purchases - Electricity	14	66,036	59,318	42,950	42,223	38,898	43,736	42,832	40,034	43,549	-	-	556,160	585,970	622,242
Acquisitions - water & other inventory	1,043	4,624	5,217	7,391	5,493	4,976	3,984	3,517	4,608	4,675	-	-	76,168	75,536	82,189
Contracted services	506	17,785	22,533	30,183	24,028	34,036	23,932	21,526	22,663	31,903	-	-	356,644	375,949	400,663
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	1,285	2,635	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	-	-	16,770	17,487	18,128
Other expenditure	95,476	17,839	27,218	64,110	16,261	15,645	(8,081)	1,446	(4,158)	10,497	-	-	145,894	113,096	112,761
<b>Cash Payments by Type</b>	<b>135,449</b>	<b>158,415</b>	<b>159,922</b>	<b>190,356</b>	<b>158,231</b>	<b>164,558</b>	<b>113,798</b>	<b>118,844</b>	<b>110,682</b>	<b>139,221</b>	<b>-</b>	<b>-</b>	<b>1,821,445</b>	<b>1,863,622</b>	<b>1,964,263</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	3,932	9,699	7,773	11,957	16,022	30,158	5,150	15,827	9,204	21,651	-	-	258,346	147,043	132,375
Repayment of borrowing	(0)	1,380	1,785	-	1,496	120,084	-	1,463	1,888	-	-	-	154,654	61,383	72,116
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>139,380</b>	<b>169,493</b>	<b>169,480</b>	<b>202,313</b>	<b>175,750</b>	<b>314,801</b>	<b>118,948</b>	<b>136,134</b>	<b>121,774</b>	<b>160,872</b>	<b>-</b>	<b>-</b>	<b>2,234,444</b>	<b>2,072,048</b>	<b>2,168,754</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>98,599</b>	<b>(3,806)</b>	<b>3,846</b>	<b>(2,935)</b>	<b>(13,680)</b>	<b>(103,114)</b>	<b>27,365</b>	<b>94,695</b>	<b>121,983</b>	<b>(18,705)</b>	<b>-</b>	<b>-</b>	<b>(63,885)</b>	<b>104,457</b>	<b>87,208</b>
Cash/cash equivalents at the month/year beginning:	854,064	952,663	948,857	952,703	949,768	936,088	832,974	860,339	955,034	1,077,018	1,058,313	1,058,313	854,064	790,178	894,635
Cash/cash equivalents at the month/year end:	952,663	948,857	952,703	949,768	936,088	832,974	860,339	955,034	1,077,018	1,058,313	1,058,313	1,058,313	790,178	894,635	981,842

This supporting table gives a detailed breakdown of information summarised in Table C7

## PART 2 – SUPPORTING DOCUMENTATION

### Debtors' analysis

#### Supporting Table SC3 Debtors' age analysis

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

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	28,397	1,230	1,909	843	1,989	852	2,955	10,611	48,796	17,250	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	39,962	1,825	3,688	1,105	2,556	1,336	5,494	12,043	68,008	22,534	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	31,205	768	499	411	418	369	1,933	8,318	43,920	11,449	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	14,070	669	542	416	979	490	1,780	3,540	22,486	7,205	-	-
Receivables from Exchange Transactions - Waste Management	1600	11,467	619	462	410	953	519	1,959	3,503	19,893	7,344	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	878	43	67	32	67	44	216	135	1,481	494	-	-
Interest on Arrear Debtor Accounts	1810	687	114	299	138	323	177	1,043	14,806	17,586	16,486	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(18,216)	859	756	682	627	269	1,805	8,122	(5,095)	11,505	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>108,450</b>	<b>6,127</b>	<b>8,222</b>	<b>4,037</b>	<b>7,911</b>	<b>4,056</b>	<b>17,186</b>	<b>61,077</b>	<b>217,065</b>	<b>94,267</b>	-	-
<b>2024/25 - totals only</b>		<b>108,141</b>	<b>6,422</b>	<b>5,498</b>	<b>4,155</b>	<b>3,458</b>	<b>3,562</b>	<b>27,587</b>	<b>62,664</b>	<b>221,487</b>	<b>101,426</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	937	182	117	99	96	93	686	3,413	5,623	4,387	-	-
Commercial	2300	12,697	128	2,646	61	57	61	358	8,600	24,607	9,136	-	-
Households	2400	96,937	5,813	5,444	3,875	7,756	3,899	16,096	46,887	186,706	78,512	-	-
Other	2500	(2,121)	4	15	2	1	3	48	2,178	129	2,231	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>108,450</b>	<b>6,127</b>	<b>8,222</b>	<b>4,037</b>	<b>7,911</b>	<b>4,056</b>	<b>17,186</b>	<b>61,077</b>	<b>217,065</b>	<b>94,267</b>	-	-

The debtors' 12-month rolling average payment rate is 99,65% at the end of April 2026.

### Summary of Indigent Households

#### Indigent Household Statistics

	Indigent Households	Other Households	Total Households	
<b>2025</b>				
July	5,610	33,061	38,671	14.51%
August	5,406	34,139	39,545	13.67%
September	5,537	34,009	39,546	14.00%
October	6,197	33,109	39,306	15.77%
November	7,744	31,702	39,446	19.63%
December	7,803	31,499	39,302	19.85%
<b>2026</b>				
January	7,853	31,452	39,305	19.98%
February	7,831	31,715	39,546	19.80%
March	7,624	31,922	39,546	19.28%
April	7,572	31,973	39,545	19.15%
May				
June				

### Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
7572			10 KL	7572	0	7572	waterborne
Free Basic Electricity				Free Basic Refuse Removal			
Beneficiaries provided by Eskom	Beneficiaries provided by Municipality	Non-grid energy Beneficiaries	level of Service (e.g. 50 Kwh per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
94	7478		70kWh	7572	0	7572	Total monthly levy

## Summary of Debtors Age Analysis (This table represents gross debtors only)

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days
<b>2025/2026</b>										
June										
May										
April	131,167,651	6,127,890	8,222,216	4,036,943	7,910,852	4,056,569	17,185,864	61,077,468	239,785,452	108,617,801
March	123,396,946	8,085,275	5,732,986	9,062,789	5,289,234	5,362,927	17,158,910	54,694,272	228,783,339	105,386,393
February	142,354,951	7,710,485	9,895,553	5,814,640	5,800,333	5,901,947	13,165,251	54,576,038	245,219,198	102,864,247
January	139,296,932	11,659,568	7,044,837	6,786,481	6,668,214	4,780,811	10,246,104	53,808,104	240,291,051	100,994,120
December	137,425,133	9,250,207	7,812,195	7,526,554	5,469,945	2,477,280	9,253,022	52,735,877	231,950,212	94,525,079
November	134,466,233	10,945,705	9,119,377	6,488,577	2,762,064	2,148,960	9,060,542	52,416,544	227,408,003	92,941,770
October	80,919,593	10,893,754	7,207,530	3,105,035	2,352,955	1,792,121	14,497,756	46,391,771	167,160,516	86,240,923
September	143,229,388	12,554,482	7,179,238	4,654,290	3,785,304	3,932,567	23,799,930	70,326,049	269,461,248	126,231,860
Augustus	139,532,017	10,409,510	6,057,729	4,563,445	4,762,071	3,707,482	25,663,964	70,903,053	265,599,271	126,067,254
July	145,026,865	7,155,849	4,837,988	4,825,796	3,874,454	3,304,686	26,876,344	65,991,425	261,893,408	116,866,542

## Government Debt

Overstrand Municipality as at 30/04/2026	Total Debt	Services	Rates	Other
Department Responsible for the Debt				
NPW 2227	4,504,973.22	1,890,821.35	2,614,151.87	-
WCED 2251	489,851.08	489,851.08	-	-
OTHER 2255	46,862.15	46,862.15	-	-
HEALTH 2252	225,130.16	225,130.16	-	-
TPW 2256	223,997.36	(272,193.89)	496,191.25	-
HUMAN SETTLE 2215	111,822.54	111,822.54	-	-
HOUSING 2253	5,156.21	5,156.21	-	-
OTHER MUNICIPALITIES 2276	15,496.06	15,496.06	-	-
<b>TOTAL OUTSTANDING</b>	<b>5,623,288.78</b>	<b>2,512,945.66</b>	<b>3,110,343.12</b>	<b>-</b>

## Creditors' analysis

### Supporting Table SC4

#### WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	6,754	-	-	-	-	-	-	-	6,754	6,720
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>6,754</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,754</b>	<b>6,720</b>

# Investment portfolio analysis

## Supporting Table SC5

### WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate <sup>a</sup>	Commissio n Paid (Rands)	Commissi on Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
<b>Municipality</b>													
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	8,250	348		30	8,628
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,269	52	-53797.93		10,267
ABSA 2082123676	364 days	FIXED DEP	Yes	Yes	Yes	No	No	30/06/2026	100,000				100,000
ABSA 2082272279	181days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	30/04/2026	100,000	3,867	-103867449.3		-
ABSA 2081694232	182 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	20/07/2026	100,000				100,000
Standard Bank 288434005-044	181 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	29/07/2026	100,000				100,000
ABSA 2082159516	181days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	29/07/2026	100,000				100,000
Standard Bank 288434005-045	122 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	08/06/2026	100,000				100,000
Standard Bank 288434005-046	184 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	30/09/2026	100,000				100,000
Standard Bank 288434005-047	183 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	22/10/2026				100,000	100,000
<b>Municipality sub-total</b>									<b>718,519</b>	<b>4,267</b>		<b>100,030</b>	<b>718,895</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>									<b>718,519</b>	<b>4,267</b>		<b>100,030</b>	<b>718,895</b>

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

Long-term investments relate to the sinking fund investments.

# Allocations and grant receipts and expenditure

## Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>172,292</b>	<b>183,866</b>	<b>183,866</b>	<b>-</b>	<b>183,866</b>	<b>183,866</b>	<b>-</b>		<b>183,866</b>
Operational Revenue-General Revenue/Equitable Share	168,794	179,268	179,268		179,268	179,268	-		179,268
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1,898	2,588	2,588		2,588	2,588	-		2,588
Local Government Financial Management Grant [Schedule 5B]	1,400	1,800	1,800		1,800	1,800	-		1,800
Municipal Infrastructure Grant [Schedule 5B]	200	210	210		210	210	-		210
<b>Provincial Government:</b>	<b>104,399</b>	<b>61,906</b>	<b>71,823</b>	<b>348</b>	<b>45,312</b>	<b>45,312</b>	<b>-</b>		<b>71,823</b>
Title Deeds Restoration Grant	174	97	97		-	-	-		97
Community Library Services Grant	8,608	8,824	8,824		8,824	8,824	-		8,824
Thusong Services Centres Grant		150	150		150	150	-		150
Resource funding for the establish & support of K9 Unit	4,172	4,350	4,350		4,350	4,350	-		4,350
Community Development Workers	76	76	76		76	76	-		76
Financial Management Capability Grant	260	672	672		672	672	-		672
Maintenance & Construction of Transport Infrastructure	7,440	130	130		130	130	-		130
Municipal Service Delivery and Capacity Building Grant		-	600		600	600	-		600
Resource funding for the est of Law Enforcement Rural Safety Unit	4,223	4,317	4,317		4,317	4,317	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	79,446	42,790	52,107	348	25,693	25,693	-		52,107
Municipal Fire Service Capacity Support Grant		500	500		500	500	-		500
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	<b>1,602</b>	<b>2,975</b>	<b>3,424</b>	<b>262</b>	<b>1,223</b>	<b>1,223</b>	<b>-</b>		<b>3,424</b>
Departmental Agencies and Accounts	398	2,600	2,600	262	567	567	-		2,600
Foreign Government and International Organisations	1,204	375	824		656	656	-		824
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	<b>278,293</b>	<b>248,747</b>	<b>259,113</b>	<b>610</b>	<b>230,401</b>	<b>230,401</b>	<b>-</b>		<b>259,113</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>50,491</b>	<b>76,207</b>	<b>76,207</b>	<b>-</b>	<b>76,207</b>	<b>76,207</b>	<b>-</b>		<b>76,207</b>
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	19,334	13,908	13,908		13,908	13,908	-		13,908
Municipal Infrastructure Grant [Schedule 5B]	24,932	33,872	33,872		33,872	33,872	-		33,872
Local Government Financial Management Grant [Schedule 5B]	300	-	-		-	-	-		-
Water Services Infrastructure Grant [Schedule 5B]	5,925	28,427	28,427		28,427	28,427	-		28,427
<b>Provincial Government:</b>	<b>20,636</b>	<b>25,342</b>	<b>36,541</b>	<b>1,000</b>	<b>25,344</b>	<b>25,344</b>	<b>-</b>		<b>36,541</b>
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	19,536	24,542	34,741		23,544	23,544	-		34,741
Non-motorised Transport Infrastructure Grant	1,100	-	-		-	-	-		-
Regional Socio Economic Projects		800	800		800	800	-		800
Environmental & Wildlife Grant-Baboon Management		-	1,000	1,000	1,000	1,000	-		1,000
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>20</b>	<b>-</b>		<b>20</b>
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	20		20	20	-		20
Households	-	-	-	-	-	-	-		-
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>71,127</b>	<b>101,549</b>	<b>112,768</b>	<b>1,000</b>	<b>101,571</b>	<b>101,571</b>	<b>-</b>		<b>112,768</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>349,420</b>	<b>350,296</b>	<b>371,881</b>	<b>1,610</b>	<b>331,972</b>	<b>331,972</b>	<b>-</b>		<b>371,881</b>

Grant receipts are monitored according to the payment schedule. Year to date actuals only reflects actual receipts for 2025/2026.

## Supporting Table SC7 – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	3,938	4,598	4,598	305	2,416	2,416	-	-	4,598
Operational Revenue:General Revenue:Equitable Share									
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1,898	2,588	2,588	245	1,802	1,802	-	-	2,588
Local Government Financial Management Grant [Schedule 5B]	1,412	1,800	1,800	46	495	495	-	-	1,800
Municipal Disaster Grant [Schedule 5B]	428	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	200	210	210	14	119	119	-	-	210
<b>Provincial Government:</b>	104,875	61,906	71,823	2,158	46,177	46,177	-	-	71,823
Title Deeds Resrbraton Grant	174	97	97	-	-	-	-	-	97
Community Library Services Grant	8,608	8,824	8,824	652	8,824	8,824	-	-	8,824
Thusong Services Centres Grant		150	150	-	-	-	-	-	150
Resource funding for the establish & support of K9 Unit	4,172	4,350	4,350	885	3,518	3,518	-	-	4,350
Community Development Workers	76	76	76	18	18	18	-	-	76
Financial Management Capability Grant	99	672	672	-	-	-	-	-	672
Maintenance & Construction of Transport Infrastructure	7,440	130	130	-	-	-	-	-	130
Resource funding for the est of Law Enforcement Rural Safety Unit	4,223	4,317	4,317	340	3,490	3,490	-	-	4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	79,443	42,790	52,107	263	30,327	30,327	-	-	52,107
Municipal Fire Service Capacity Support Grant		500	500	-	-	-	-	-	500
Municipal Service Delivery and Capacity Building Grant	500	-	600	-	-	-	-	-	600
Library Service Replacement Funding for most vulnerable B3 Municipalities	139	-	-	-	-	-	-	-	-
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
Specify (Add grant description)									
<b>Other grant providers:</b>	854	2,975	4,005	273	1,533	1,533	-	-	4,005
Departmental Agencies and Accounts	398	2,600	2,600	262	567	567	-	-	2,600
Foreign Government and International Organisations	456	375	1,405	11	965	965	-	-	1,405
Households	-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	109,666	69,479	80,425	2,735	50,125	50,125	-	-	80,425
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	54,164	76,207	76,207	4,527	34,459	34,459	-	-	76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	19,334	13,908	13,908	1,023	3,391	3,391	-	-	13,908
Municipal Infrastructure Grant [Schedule 5B]	28,617	33,872	33,872	2,436	25,429	25,429	-	-	33,872
Local Government Financial Management Grant [Schedule 5B]	288	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant [Schedule 5B]	5,925	28,427	28,427	1,068	5,639	5,639	-	-	28,427
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	18,719	25,342	36,541	2,024	13,601	13,601	-	-	36,541
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	17,619	24,542	34,741	2,024	13,601	13,601	-	-	34,741
Non-motorised Transport Infrastructure Grant	1,100	-	-	-	-	-	-	-	-
Environmental & Wildlife Grant-Baboon Management	-	-	1,000	-	-	-	-	-	1,000
Regional Socio Economic Projects	-	800	800	-	-	-	-	-	800
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
Specify (Add grant description)									
<b>Other grant providers:</b>	105	-	20	-	-	-	-	-	20
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	20	-	-	-	-	-	20
Households	-	-	-	-	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-
Public Corporations	105	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>	72,989	101,549	112,768	6,551	48,060	48,060	-	-	112,768
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	182,655	171,028	193,194	9,286	98,185	98,185	-	-	193,194

Grant expenditure is monitored against grant receipts.

**Supporting Table SC7(2) – Expenditure against approved rollovers**

This table is not reflecting in the mSCOA V6.9 C-Schedule Template

## Expenditure on councillor allowances and employee benefits

### Supporting Table SC8

#### WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	12,063	12,742	13,080	1,090	10,900	10,900	0	0%	13,080
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,268	1,269	1,269	106	1,058	1,058	-	-	1,269
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>13,332</b>	<b>14,012</b>	<b>14,349</b>	<b>1,196</b>	<b>11,958</b>	<b>11,958</b>	<b>0</b>	<b>0%</b>	<b>14,349</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	9,800	12,377	7,786	569	6,294	6,488	(194)	-3%	7,786
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	288	229	229	299	299	190	109	57%	229
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	155	221	137	8	93	114	(21)	-19%	137
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>10,243</b>	<b>12,827</b>	<b>8,151</b>	<b>877</b>	<b>6,686</b>	<b>6,792</b>	<b>(106)</b>	<b>-2%</b>	<b>8,151</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	317,181	382,372	358,099	29,709	278,375	278,922	(547)	0%	358,559
Pension and UIF Contributions	51,568	57,015	54,675	4,655	45,679	45,762	(83)	0%	54,675
Medical Aid Contributions	18,091	19,278	18,455	1,711	15,993	16,080	(86)	-1%	18,455
Overtime	59,382	59,290	72,587	5,370	54,149	54,289	(141)	0%	72,127
Performance Bonus	(531)	549	589	49	491	491	0	0%	589
Motor Vehicle Allowance	7,411	8,438	7,540	648	6,198	6,283	(85)	-1%	7,540
Cellphone Allowance	2,127	2,426	2,202	189	1,772	1,835	(63)	-3%	2,202
Housing Allowances	1,920	2,116	2,019	167	1,684	1,703	(19)	-1%	2,019
Other benefits and allowances	41,610	45,857	44,252	1,665	40,673	40,677	(4)	0%	44,252
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	22,379	28,672	26,345	2,195	21,954	21,954	0	0%	26,345
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	<b>521,139</b>	<b>606,013</b>	<b>586,763</b>	<b>46,358</b>	<b>466,967</b>	<b>467,995</b>	<b>(1,028)</b>	<b>0%</b>	<b>586,763</b>
<b>Total Parent Municipality</b>	<b>544,713</b>	<b>632,851</b>	<b>609,263</b>	<b>48,431</b>	<b>485,611</b>	<b>486,744</b>	<b>(1,134)</b>	<b>0%</b>	<b>609,263</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>544,713</b>	<b>632,851</b>	<b>609,263</b>	<b>48,431</b>	<b>485,611</b>	<b>486,744</b>	<b>(1,134)</b>	<b>0%</b>	<b>609,263</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>531,381</b>	<b>618,840</b>	<b>594,914</b>	<b>47,235</b>	<b>473,653</b>	<b>474,787</b>	<b>(1,134)</b>	<b>0%</b>	<b>594,914</b>

## **SDBIP**

The results of the SDBIP are included in a comprehensive report that is tabled quarterly in Council.

# Financial Performance

## Supporting Table SC2

### WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.1%	10.3%	10.1%	10.7%	10.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	40.0%	41.2%	38.9%	40.2%	38.9%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	18.6%	17.1%	17.1%	14.2%	17.1%
Gearing	Long Term Borrowing/ Funds & Reserves	10395.3%	11158.5%	11165.2%	10394.8%	11165.2%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	279.2%	288.5%	319.6%	498.5%	319.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	201.8%	221.4%	252.2%	415.7%	252.2%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15.2%	10.0%	9.4%	11.3%	9.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	Annual Indicator	100.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		24.8%	24.8%	Annual Indicator	24.8%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		5.9%	5.9%	Annual Indicator	5.9%
Employee costs	Employee costs/Total Revenue - capital revenue	27.2%	30.7%	29.7%	27.6%	29.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	13.8%	15.8%	16.4%	13.8%	16.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	10.3%	10.8%	10.6%	9.6%	10.6%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				Annual Indicator	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		4.2%	4.2%	Annual Indicator	4.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.9	4.9	Annual Indicator	4.9

# Capital programme performance

## Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	761	4,211	7,759	3,932	3,932	7,759	3,827	49.3%	2%
August	1,729	4,061	7,609	9,699	13,630	15,367	1,737	11.3%	5%
September	8,376	13,119	15,965	7,773	21,403	31,332	9,929	31.7%	8%
October	8,402	5,521	8,019	11,957	33,361	39,351	5,990	15.2%	13%
November	22,551	9,761	13,309	16,022	49,383	52,660	3,276	6.2%	19%
December	15,441	64,232	50,799	30,158	79,541	103,458	23,917	23.1%	31%
January	5,120	5,411	8,759	5,150	84,691	112,217	27,526	24.5%	33%
February	8,693	10,661	14,528	15,827	100,518	126,745	26,227	20.7%	39%
March	11,034	16,519	35,296	9,204	109,722	162,041	52,318	32.3%	42%
April	18,757	22,261	18,635	21,651	131,373	180,676	49,303	27.3%	51%
May	23,779	10,761	17,060	-					
June	68,110	91,832	72,100	-					
<b>Total Capital expenditure</b>	<b>192,754</b>	<b>258,346</b>	<b>269,836</b>	<b>131,373</b>					

## Top 10 Capital Projects

Nr.	Local Area	Ward	Project description	Original Budget R'000	Amended Budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Kleinmond	Multi-ward Kleinmond	REFURBISHMENT OF BUFFELS RIVER WTW	30,397,000	28,930,480	5,639,498	Construction stage.	Construction (Contract SC2588/2025).	Not applicable.	Not applicable.
2	Overstrand	Overstrand	LCH SERVICES	24,542,000	34,741,069	13,600,895	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP Phase A7 (Services) - 100% ; Masakhane UISP Wetcores - 100%; Mnt Pleasant IRDP Area 8 Phase 2 - 100%; Schulphoek UISP Interim Services - 20%	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP Phase A7 (Services) - Completed; Masakhane UISP Wetcores - Completed; Mnt Pleasant IRDP Area 8 Phase 2 - Construction Phase; Schulphoek UISP Interim Services - Construction Phase.	Not applicable.	Not applicable.
3	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	12,700,000	22,844,013	14,606,979	Construction stage. Contract amendment approved by MM and Council.	Construction (Contract SC2490/2024).	Not applicable.	Not applicable.
4	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	13,908,000	13,908,000	3,390,605	Under construction.	Construction (Contract SC2587/2025).	Not applicable.	Not applicable.
5	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING	13,000,000	13,450,000	-	Construction stage.	Construction (SC2585/2025).	Not applicable.	Not applicable.
6	Mount Pleasant	Ward 04	UPGRADE MOUNT PLEASANT SPORT GROUNDS	12,200,000	12,200,000	5,473,050	Under construction.	Under construction (SC2581/2025).	Not applicable.	Not applicable.
7	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	10,629,000	10,629,000	7,363,349	Under construction.	Construction stage (SC2500A/2024).	Not applicable.	Not applicable.
8	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE REPLACEMENT	9,000,000	9,000,000	8,272,479	Under construction.	Construction (Contract SC2437/2023).	Not applicable.	Not applicable.
9	Kleinmond	Ward 09	UPGRADE OF KLEINMOND SPORT FACILITIES	8,772,000	8,772,000	6,006,779	Under construction.	Construction stage (Tender SC2584/2025).	Not applicable.	Not applicable.
10	Overstrand	Overstrand	VEHICLES-ROADS	8,250,000	8,075,000	8,242,156	Project Completed.	All trucks delivered.	Not applicable.	Not applicable.
<b>Totals</b>				<b>143,398,000</b>	<b>162,549,562</b>	<b>72,595,790</b>				

## Supporting Table SC13a

### WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>66,442</b>	<b>78,215</b>	<b>69,975</b>	<b>2,662</b>	<b>29,857</b>	<b>39,195</b>	<b>(9,339)</b>	<b>-23.8%</b>	<b>69,975</b>
Roads Infrastructure	2,810	8,500	8,895	125	6,477	3,894	2,582	66.3%	8,895
Roads	2,810	8,500	8,895	125	6,477	3,894	2,582	66.3%	8,895
Storm water Infrastructure	11,607	6,200	5,988	221	501	3,000	(2,499)	-83.3%	5,988
Drainage Collection	-	-	100	-	-	-	-	-	100
Storm water Conveyance	11,607	6,200	5,888	221	501	3,000	(2,499)	-83.3%	5,888
Electrical Infrastructure	25,558	33,018	22,718	1,203	6,995	9,258	(2,263)	-24.4%	22,718
MV Substations	2,032	10,000	-	-	-	-	-	-	-
MV Networks	23,525	20,018	19,718	1,203	4,860	9,258	(4,398)	-47.5%	19,718
LV Networks	-	3,000	3,000	-	2,135	-	2,135	-	3,000
Water Supply Infrastructure	18,594	17,806	18,737	696	11,799	12,687	(888)	-7.0%	18,737
Boreholes	8,972	5,273	6,486	12	5,156	5,405	(249)	-4.6%	6,486
Water Treatment Works	3,623	8,983	8,701	683	5,843	6,682	(839)	-12.6%	8,701
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	6,000	3,550	3,550	-	800	600	200	33.3%	3,550
Sanitation Infrastructure	6,492	7,750	8,697	74	3,741	6,439	(2,698)	-41.9%	8,697
Reticulation	492	950	1,897	-	247	1,539	(1,292)	-84.0%	1,897
Waste Water Treatment Works	6,000	6,800	6,800	74	3,494	4,900	(1,406)	-28.7%	6,800
Solid Waste Infrastructure	1,004	4,940	4,940	344	344	3,917	(3,573)	-91.2%	4,940
Waste Transfer Stations	981	3,300	2,900	344	344	2,417	(2,073)	-85.8%	2,900
Waste Processing Facilities	-	840	1,140	-	-	950	(950)	-100.0%	1,140
Waste Drop-off Points	-	800	900	-	-	550	(550)	-100.0%	900
Electricity Generation Facilities	22	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	377	-	-	-	-	-	-	-	-
Data Centres	377	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>8,120</b>	<b>12,022</b>	<b>13,422</b>	<b>1,185</b>	<b>6,011</b>	<b>5,928</b>	<b>83</b>	<b>1.4%</b>	<b>13,422</b>
Community Facilities	2,244	1,950	4,574	4	4	1,092	(1,088)	-99.6%	4,574
Halls	580	-	60	-	-	-	-	-	60
Crèches	-	-	1,411	-	-	-	-	-	1,411
Cemeteries/Crematoria	-	-	10	4	4	-	4	-	10
Police	-	200	60	-	-	-	-	-	60
Parks	534	300	901	-	-	-	-	-	901
Public Open Space	143	-	424	-	-	-	-	-	424
Public Ablution Facilities	-	-	78	-	-	-	-	-	78
Stalls	-	800	800	-	-	400	(400)	-100.0%	800
Taxi Ranks/Bus Terminals	987	650	830	-	-	692	(692)	-100.0%	830
Sport and Recreation Facilities	5,876	10,072	8,848	1,181	6,007	4,836	1,171	24.2%	8,848
Outdoor Facilities	5,876	10,072	8,848	1,181	6,007	4,836	1,171	24.2%	8,848
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other assets</b>	<b>18,526</b>	<b>28,292</b>	<b>37,595</b>	<b>2,024</b>	<b>15,446</b>	<b>31,238</b>	<b>(15,793)</b>	<b>-50.6%</b>	<b>37,595</b>
Operational Buildings	907	3,750	2,643	-	1,845	2,287	(443)	-19.3%	2,643
Municipal Offices	907	-	-	-	-	-	-	-	-
Workshops	-	3,750	2,595	-	1,845	2,287	(443)	-19.3%	2,595
Yards	-	-	49	-	-	-	-	-	49
Housing	17,619	24,542	34,952	2,024	13,601	28,951	(15,350)	-53.0%	34,952
Staff Housing	-	-	211	-	-	-	-	-	211
Social Housing	17,619	24,542	34,741	2,024	13,601	28,951	(15,350)	-53.0%	34,741
<b>Biological or Cultivated Assets</b>	<b>335</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Biological or Cultivated Assets	335	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>	<b>3,120</b>	<b>3,201</b>	<b>3,201</b>	<b>139</b>	<b>3,048</b>	<b>1,601</b>	<b>1,448</b>	<b>90.5%</b>	<b>3,201</b>
Computer Equipment	3,120	3,201	3,201	139	3,048	1,601	1,448	90.5%	3,201
<b>Furniture and Office Equipment</b>	<b>759</b>	<b>1,345</b>	<b>1,889</b>	<b>98</b>	<b>748</b>	<b>1,268</b>	<b>(520)</b>	<b>-41.0%</b>	<b>1,889</b>
Furniture and Office Equipment	759	1,345	1,889	98	748	1,268	(520)	-41.0%	1,889
<b>Machinery and Equipment</b>	<b>596</b>	<b>325</b>	<b>473</b>	<b>28</b>	<b>170</b>	<b>244</b>	<b>(73)</b>	<b>-30.2%</b>	<b>473</b>
Machinery and Equipment	596	325	473	28	170	244	(73)	-30.2%	473
<b>Transport Assets</b>	<b>21,309</b>	<b>24,310</b>	<b>24,786</b>	<b>2,276</b>	<b>23,484</b>	<b>19,822</b>	<b>3,663</b>	<b>18.5%</b>	<b>24,786</b>
Transport Assets	21,309	24,310	24,786	2,276	23,484	19,822	3,663	18.5%	24,786
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Living resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure on new assets</b>	<b>119,207</b>	<b>147,710</b>	<b>151,340</b>	<b>8,412</b>	<b>78,764</b>	<b>99,296</b>	<b>20,531</b>	<b>20.7%</b>	<b>151,340</b>

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>18,947</b>	<b>46,797</b>	<b>55,153</b>	<b>6,393</b>	<b>21,746</b>	<b>35,568</b>	<b>(13,823)</b>	<b>-38.9%</b>	<b>55,153</b>
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	2,492	1,500	1,500	1,499	1,499	750	749	99.9%	1,500
MV Switching Stations	2,492	1,500	1,500	1,499	1,499	750	749	99.9%	1,500
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	13,990	44,597	53,403	4,894	20,246	34,610	(14,364)	-41.5%	53,403
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	500	500	500	-	-	-	-	-	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	13,490	44,097	52,903	4,894	20,246	34,610	(14,364)	-41.5%	52,903
Sanitation Infrastructure	2,465	700	250	-	-	208	(208)	-100.0%	250
Pump Station	571	700	250	-	-	208	(208)	-100.0%	250
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	1,894	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	300	300	-	-	-	-	-	300
Biological or Cultivated Assets	-	300	300	-	-	-	-	-	300
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>18,947</b>	<b>47,097</b>	<b>55,453</b>	<b>6,393</b>	<b>21,746</b>	<b>35,568</b>	<b>13,823</b>	<b>38.9%</b>	<b>55,453</b>

## Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	159,763	193,053	184,044	14,315	122,838	153,369	(30,531)	-19.9%	184,044
Roads Infrastructure	78,823	85,143	82,635	6,929	46,298	68,863	(22,565)	-32.8%	82,635
Roads	78,823	85,143	82,635	6,929	46,298	68,863	(22,565)	-32.8%	82,635
Storm water Infrastructure	9,572	13,746	11,423	640	9,020	9,519	(499)	-5.2%	11,423
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	9,572	13,746	11,423	640	9,020	9,519	(499)	-5.2%	11,423
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	36,881	49,278	45,423	3,525	33,634	37,852	(4,218)	-11.1%	45,423
LV Networks	36,881	49,278	45,423	3,525	33,634	37,852	(4,218)	-11.1%	45,423
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	17,591	20,984	22,295	1,603	16,953	18,580	(1,627)	-8.8%	22,295
Distribution	17,590	19,901	21,311	1,408	16,714	17,759	(1,045)	-5.9%	21,311
Distribution Points	1	1,083	985	195	239	821	(582)	-70.9%	985
Sanitation Infrastructure	10,134	12,419	11,133	756	8,657	9,278	(621)	-6.7%	11,133
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	10,134	8,521	8,704	740	7,102	7,254	(152)	-2.1%	8,704
Waste Water Treatment Works	-	3,898	2,429	16	1,555	2,024	(469)	-23.2%	2,429
Solid Waste Infrastructure	6,763	11,483	11,134	860	8,276	9,278	(1,002)	-10.8%	11,134
Waste Processing Facilities	331	3,100	3,060	212	1,955	2,550	(595)	-23.3%	3,060
Waste Drop-off Points	6,432	8,383	8,074	648	6,321	6,728	(407)	-6.1%	8,074
<b>Community Assets</b>	59,601	63,754	61,694	4,019	52,062	51,401	661	1.3%	61,694
Community Facilities	45,665	48,316	47,190	3,150	39,529	39,314	215	0.5%	47,190
Halls	6,030	5,464	5,584	444	4,329	4,643	(313)	-6.7%	5,584
Cemeteries/Crematoria	2,111	3,111	2,561	160	2,098	2,134	(36)	-1.7%	2,561
Police	-	-	-	-	-	-	-	-	-
Parks	29,319	31,742	30,981	1,950	25,622	25,818	(196)	-0.8%	30,981
Public Open Space	6,115	4,186	5,385	442	5,642	4,487	1,154	25.7%	5,385
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	2,090	3,812	2,679	154	1,838	2,232	(394)	-17.7%	2,679
Sport and Recreation Facilities	13,936	15,437	14,504	869	12,533	12,087	446	3.7%	14,504
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	13,936	15,437	14,504	869	12,533	12,087	446	3.7%	14,504
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	6,204	18,955	18,833	562	11,092	15,594	(4,501)	-28.9%	18,833
Operational Buildings	6,204	18,955	18,833	562	11,092	15,594	(4,501)	-28.9%	18,833
Municipal Offices	6,204	18,955	18,833	562	11,092	15,594	(4,501)	-28.9%	18,833
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	7,842	10,661	11,887	1,210	11,346	9,906	1,440	14.5%	11,887
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	7,842	10,661	11,887	1,210	11,346	9,906	1,440	14.5%	11,887
Computer Software and Applications	7,842	10,661	11,887	1,210	11,346	9,906	1,440	14.5%	11,887
<b>Computer Equipment</b>	1,292	2,546	2,310	212	1,503	1,925	(421)	-21.9%	2,310
Computer Equipment	1,292	2,546	2,310	212	1,503	1,925	(421)	-21.9%	2,310
<b>Furniture and Office Equipment</b>	996	1,704	1,664	25	631	1,387	(756)	-54.5%	1,664
Furniture and Office Equipment	996	1,704	1,664	25	631	1,387	(756)	-54.5%	1,664
<b>Machinery and Equipment</b>	1,723	5,807	5,737	210	4,328	4,781	(452)	-9.5%	5,737
Machinery and Equipment	1,723	5,807	5,737	210	4,328	4,781	(452)	-9.5%	5,737
<b>Transport Assets</b>	32,021	22,339	42,259	4,424	33,704	35,216	(1,512)	-4.3%	42,259
Transport Assets	32,021	22,339	42,259	4,424	33,704	35,216	(1,512)	-4.3%	42,259
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	269,443	318,818	328,428	24,976	237,506	273,579	36,073	13.2%	328,428

## Supporting Table SC13d

### WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	123,661	138,760	138,760	11,563	115,634	115,633	0	0.0%	138,760
Roads Infrastructure	41,228	49,695	49,695	4,141	41,413	41,413	0	0.0%	49,695
Roads	41,228	49,695	49,695	4,141	41,413	41,413	0	0.0%	49,695
Storm water Infrastructure	8,794	8,899	8,899	742	7,416	7,416	0	0.0%	8,899
Drainage Collection	8,794	8,899	8,899	742	7,416	7,416	0	0.0%	8,899
Electrical Infrastructure	27,716	28,196	28,196	2,350	23,497	23,497	0	0.0%	28,196
LV Networks	27,093	28,196	28,196	2,350	23,497	23,497	0	0.0%	28,196
Capital Spares	622	-	-	-	-	-	-	-	-
Water Supply Infrastructure	22,294	26,052	26,052	2,171	21,710	21,710	0	0.0%	26,052
Distribution	21,710	26,052	26,052	2,171	21,710	21,710	0	0.0%	26,052
Capital Spares	584	-	-	-	-	-	-	-	-
Sanitation Infrastructure	20,406	22,577	22,577	1,881	18,814	18,814	0	0.0%	22,577
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	19,563	22,577	22,577	1,881	18,814	18,814	0	0.0%	22,577
Capital Spares	842	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	3,225	3,340	3,340	278	2,784	2,784	0	0.0%	3,340
Landfill Sites	3,225	3,340	3,340	278	2,784	2,784	0	0.0%	3,340
<b>Community Assets</b>	14,446	15,199	15,199	1,267	12,666	12,666	0	0.0%	15,199
Community Facilities	14,446	15,199	15,199	1,267	12,666	12,666	0	0.0%	15,199
Halls	14,446	15,199	15,199	1,267	12,666	12,666	0	0.0%	15,199
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	3,628	3,538	3,538	295	2,949	2,949	-	-	3,538
Operational Buildings	3,628	3,538	3,538	295	2,949	2,949	-	-	3,538
Municipal Offices	3,628	3,538	3,538	295	2,949	2,949	-	-	3,538
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	464	290	290	24	242	242	0	0.0%	290
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	464	290	290	24	242	242	0	0.0%	290
Computer Software and Applications	464	290	290	24	242	242	0	0.0%	290
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	740	-	-	-	-	-	-	-	-
Computer Equipment	740	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	2,017	2,547	2,547	212	2,123	2,122	1	0.0%	2,547
Furniture and Office Equipment	2,017	2,547	2,547	212	2,123	2,122	1	0.0%	2,547
<b>Machinery and Equipment</b>	1,440	1,621	1,621	135	1,351	1,350	0	0.0%	1,621
Machinery and Equipment	1,440	1,621	1,621	135	1,351	1,350	0	0.0%	1,621
<b>Transport Assets</b>	6,372	5,188	5,188	432	4,323	4,323	0	0.0%	5,188
Transport Assets	6,372	5,188	5,188	432	4,323	4,323	0	0.0%	5,188
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	69	68	68	6	56	56	(0)	0.0%	68
Mature	69	68	68	6	56	56	(0)	0.0%	68
Policing and Protection	69	68	68	6	56	56	0	0.0%	68
<b>Total Depreciation</b>	152,838	167,211	167,211	13,934	139,343	139,341	(1)	0.0%	167,211

## Supporting Table SC13e

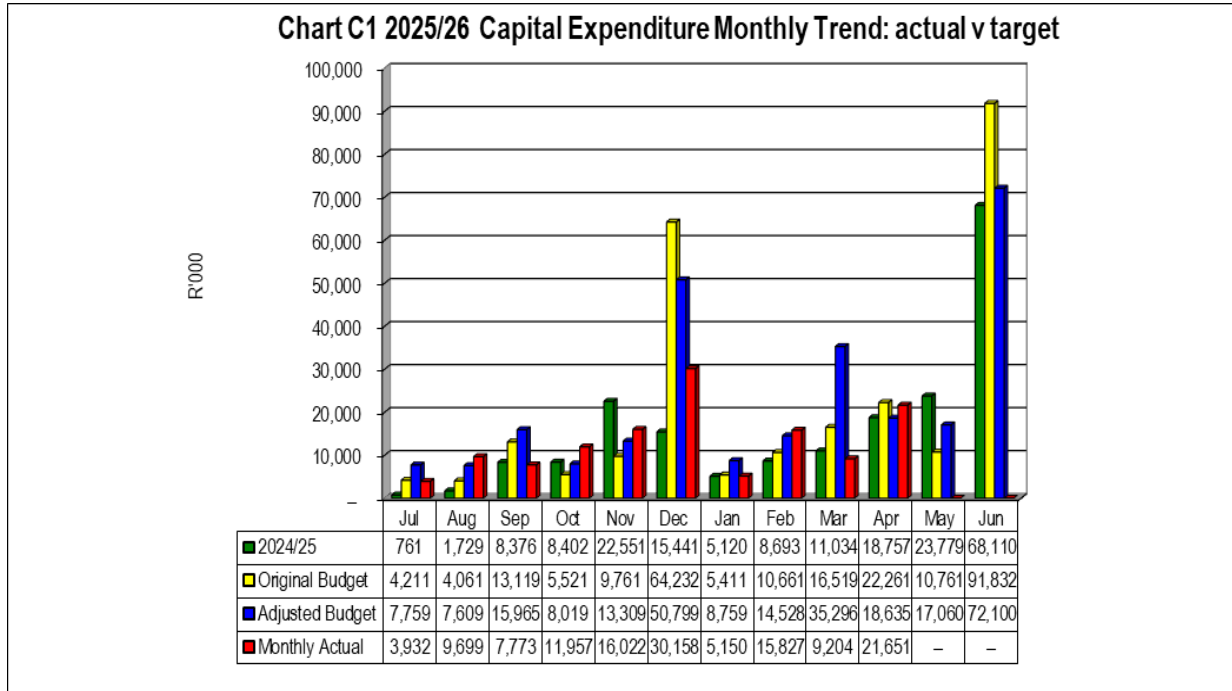
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	43,535	36,710	36,213	5,591	17,119	25,613	(8,493)	-33.2%	36,213
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	1,000	1,000	-	1,000	500	500	100.0%	1,000
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	1,000	1,000	-	1,000	500	500	100.0%	1,000
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	15,464	16,300	16,300	5,591	13,068	9,150	3,918	42.8%	16,300
MV Networks	15,464	16,300	16,300	5,591	13,068	9,150	3,918	42.8%	16,300
Water Supply Infrastructure	500	500	500	-	-	400	(400)	-100.0%	500
Distribution	500	500	500	-	-	400	(400)	-100.0%	500
Sanitation Infrastructure	27,571	18,910	18,413	-	3,051	15,563	(12,512)	-80.4%	18,413
Pump Station	13,501	13,000	13,450	-	-	11,208	(11,208)	-100.0%	13,450
Reticulation	600	600	600	-	-	500	(500)	-100.0%	600
Waste Water Treatment Works	13,470	5,310	4,363	-	3,051	3,854	(803)	-20.8%	4,363
<b>Community Assets</b>	11,065	26,829	26,829	1,255	13,743	20,199	(6,456)	-32.0%	26,829
Community Facilities	-	4,000	4,000	-	907	3,000	(2,093)	-69.8%	4,000
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	3,000	3,000	-	-	2,500	(2,500)	-100.0%	3,000
Public Open Space	-	1,000	1,000	-	907	500	407	81.4%	1,000
Sport and Recreation Facilities	11,065	22,829	22,829	1,255	12,836	17,199	(4,363)	-25.4%	22,829
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	11,065	22,829	22,829	1,255	12,836	17,199	(4,363)	-25.4%	22,829
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>54,600</b>	<b>63,539</b>	<b>63,042</b>	<b>6,845</b>	<b>30,863</b>	<b>45,812</b>	<b>14,949</b>	<b>32.6%</b>	<b>63,042</b>

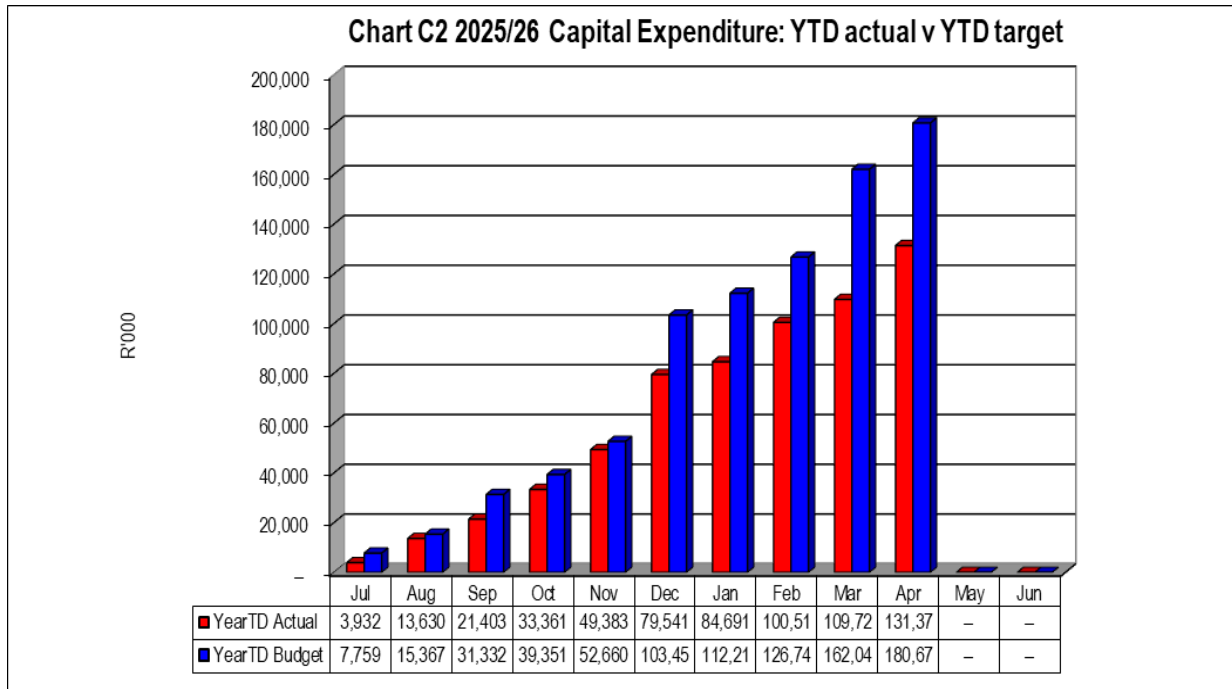
# Other supporting documentation

## Section 71 charts

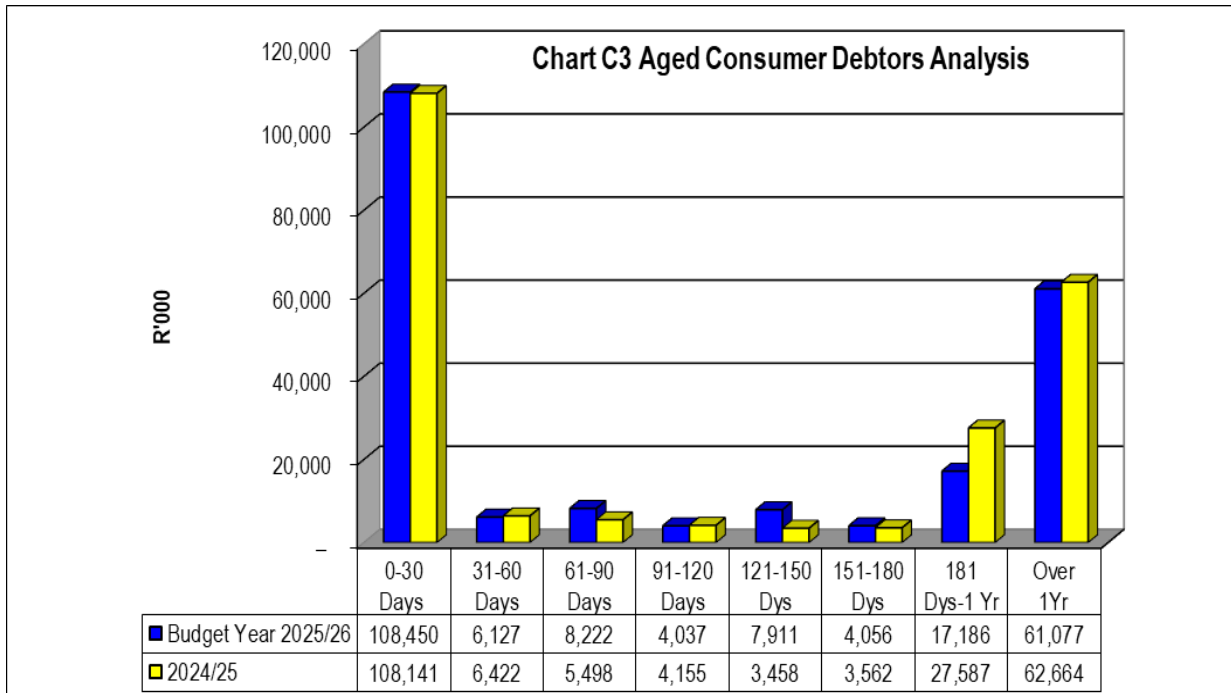
### Capital expenditure monthly trend - actual vs target



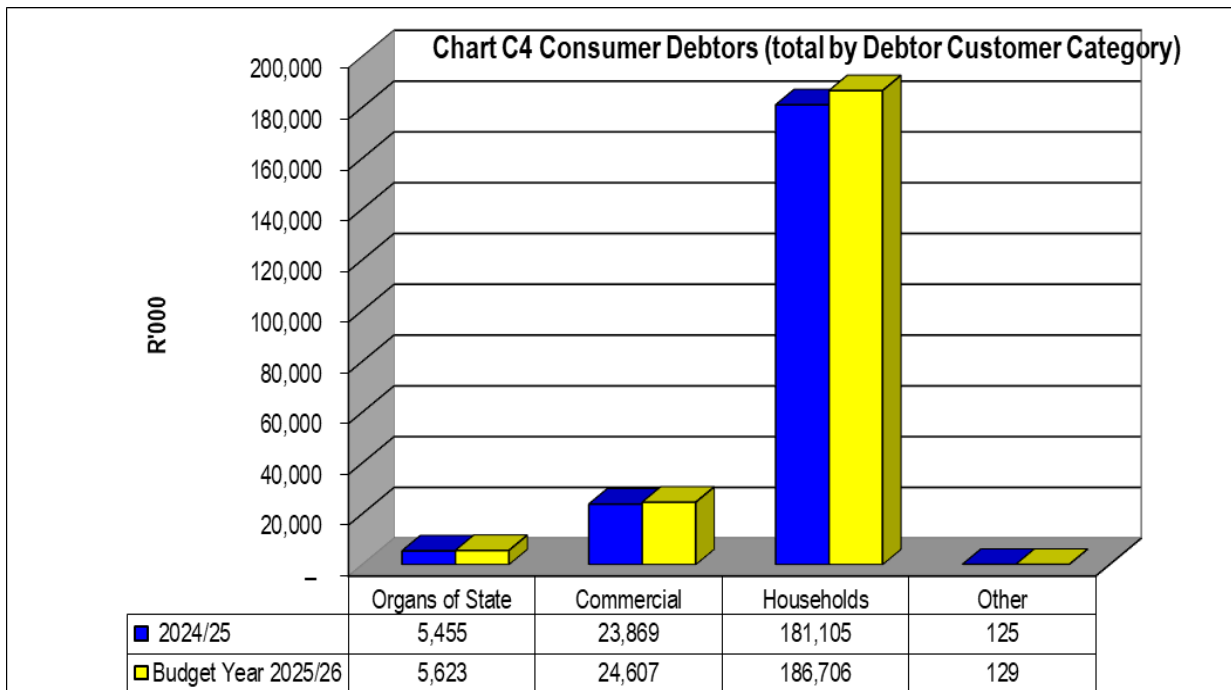
### Capital expenditure – YTD actual vs YTD trend



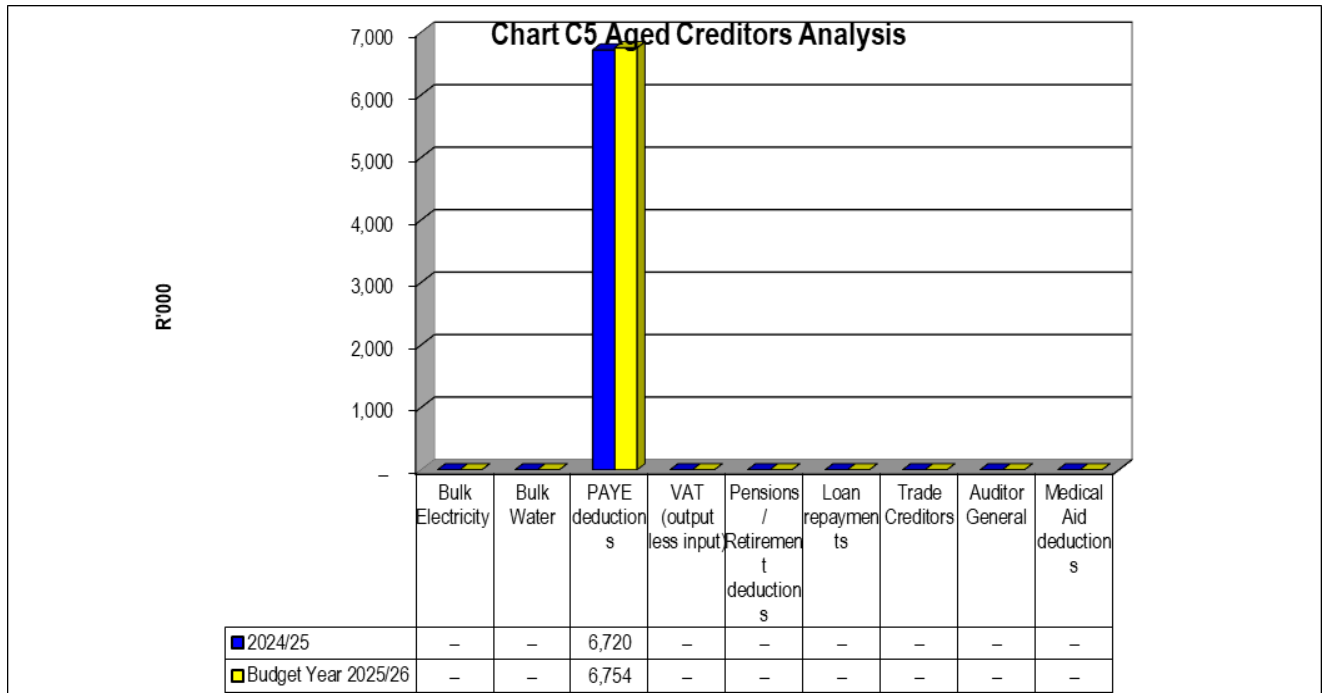
### Debtors Age Analysis



### Debtors by Type



## Creditor Payments



## Municipal manager's quality certification


I, DGI O'Neill, the Municipal Manager of Overstrand Municipality, hereby certify that the –

- Monthly Budget Statement

for the month of April 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Dr DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature: 

Date: 13 May 2026