Municipaliteit • U-Masipala • Municipality
OVERSTRAND

Monthly Budget Statement

June 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

The financial information in this report reflects the preliminary year-end transactions up until 06 July 2026. It should be noted that further updated financial information with preliminary outcomes for 2025/2026 will be reflected in the Quarterly Budget Report to be tabled in Council at the end of July 2026. The final figures will be available after the completion and submission of the Annual Financial Statements for audit.

Revenue by Source

The Year-to-Date actual operating revenue is 101.20% of the budgeted revenue for 2025/2026. The preliminary outcome for revenue from Electricity reflects R15.2m above the projected budgeted revenue, Water and Sewerage reflects R5.5m and R5.9m above the projected budgeted revenue. Waste Management reflects R4.9m below the projected budget revenue.

Borrowings

The balance of borrowings amounts to R425.6m at the end of June 2026.

Operating expenditure by vote & type

The Year-to-date current actual operating expenditure is 92.08% of the budgeted expenditure for 2025/2026. The Bulk purchases are directly informed by the purchase of electricity from Eskom. These figures are subject to change with the finalisation of year-end processes.

Capital expenditure

The YTD Capital expenditure amounts to R231.1m or 85.66% of the amended budget of R269.8m. An amount of R1.1m was identified as projected roll over projects to the 2026/2027 financial year. An adjustments budget will however be tabled to appropriate expenditure for roll-overs from the past financial year. These figures are subject to change with the finalisation of year-end processes.

Allocations received (National & Provincial Grants)

No grant funding was received in June 2026.

Spending on Grants

Spending on grants amounts to R43.5m for June 2026 which includes FMG, MIG, EPWP, WSIG, INEP, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit & K9 Unit, Municipal Service Delivery & Capacity Building Grant, CDW, Municipal Fire Service Capacity Support Building Grant, Maintenance of Transport Infrastructure, Thusong Services Centres Grant, Title Deeds Restoration 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 - M12 June

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue	1.20%	Preliminary outcome for 2025/2026	Further details to be provided in the Quarterly Budget Report
Expenditure By Type	-7.92%	Preliminary outcome for 2025/2026	Further details to be provided in the Quarterly Budget Report
Capital Expenditure	-14.34%	Preliminary outcome for 2025/2026	Further details to be provided in the Quarterly Budget Report
Financial Position In order			
Cash Flow In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	2,114,384	2,128,943	**100.69%**
Expenditure	2,105,545	1,938,786	**92.08%**
Surplus / (Deficit)	**8,839**	**190,157**	
Capital	269,836	231,143	**85.66%**

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	2,001,572	2,025,635	**101.20%**
Expenditure	2,105,545	1,938,786	**92.08%**
Surplus / (Deficit)	**(103,973)**	**86,850**	
Capital	269,836	231,143	**85.66%**

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 - M12 June

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
Financial Performance								%	
Property rates	367,109	383,977	383,977	31,813	386,031	383,977	2,054	1%	383,977
Service charges	1,116,329	1,199,626	1,169,160	91,986	1,190,891	1,169,160	21,731	2%	1,169,160
Investment revenue	73,160	55,000	68,000	26,119	75,417	68,000	7,417	11%	68,000
Transfers and subsidies - Operational	199,017	205,957	207,587	2,498	204,054	207,587	(3,532)	-2%	207,587
Other own revenue	198,264	173,311	172,848	10,623	169,242	172,848	(3,606)	-2%	172,848
Total Revenue (excluding capital transfers and	**1,953,878**	**2,017,871**	**2,001,572**	**163,040**	**2,025,635**	**2,001,572**	**24,063**	**1%**	**2,001,572**
Employee costs	531,381	618,840	597,879	49,434	570,684	597,879	(27,196)	-5%	597,879
Remuneration of Councillors	13,332	14,012	14,349	1,196	14,350	14,349	1	0%	14,349
Depreciation and amortisation	152,838	167,211	167,211	13,934	167,211	167,211	–		167,211
Interest	48,767	51,227	45,040	16,893	43,586	45,040	(1,454)	-3%	45,040
Inventory consumed and bulk purchases	533,086	632,328	629,144	77,081	590,089	629,144	(39,055)	-6%	629,144
Transfers and subsidies	16,716	16,770	16,770	1,285	16,770	16,770	–		16,770
Other expenditure	527,749	611,953	635,152	81,878	536,097	635,152	(99,055)	-16%	635,152
Total Expenditure	**1,823,868**	**2,112,340**	**2,105,545**	**241,700**	**1,938,786**	**2,105,545**	**(166,759)**	**-8%**	**2,105,545**
Surplus/(Deficit)	**130,010**	**(94,469)**	**(103,973)**	**(78,660)**	**86,850**	**(103,973)**	**190,823**	**-184%**	**(103,973)**
Transfers and subsidies - capital (monetary allocations)	72,989	101,549	112,768	40,994	103,264	112,768	(9,504)	-8%	112,768
Transfers and subsidies - capital (in-kind)	4,003	–	44	–	44	44	–		44
Surplus/(Deficit) after capital transfers & contributions	**207,001**	**7,080**	**8,839**	**(37,666)**	**190,157**	**8,839**	**181,319**	**2051%**	**8,839**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**207,001**	**7,080**	**8,839**	**(37,666)**	**190,157**	**8,839**	**181,319**	**2051%**	**8,839**
Capital expenditure & funds sources									
Capital expenditure	**192,754**	**258,346**	**269,836**	**80,518**	**231,143**	**269,836**	**(38,692)**	**-14%**	**269,836**
Capital transfers recognised	76,992	101,549	112,812	40,994	103,307	112,812	(9,504)	-8%	112,812
Borrowing	77,047	106,337	104,918	28,011	84,520	104,918	(20,398)	-19%	104,918
Internally generated funds	38,716	50,460	52,106	11,513	43,316	52,106	(8,790)	-17%	52,106
Total sources of capital funds	**192,754**	**258,346**	**269,836**	**80,518**	**231,143**	**269,836**	**(38,692)**	**-14%**	**269,836**
Financial position									
Total current assets	1,181,533	942,343	1,068,835		1,229,949				1,068,835
Total non current assets	4,051,141	4,166,089	4,155,195		4,115,077				4,155,195
Total current liabilities	423,145	326,629	334,448		296,249				334,448
Total non current liabilities	641,220	693,169	691,707		695,316				691,707
Community wealth/Equity	4,168,309	4,088,634	4,197,876		4,353,461				4,197,876
Cash flows									
Net cash from (used) operating	346,352	223,747	290,768	(63,330)	398,622	290,768	(107,853)	-37%	290,768
Net cash from (used) investing	(177,438)	(228,178)	(239,724)	(80,548)	(234,583)	(239,724)	(5,141)	2%	(239,724)
Net cash from (used) financing	8,492	(59,454)	(61,512)	68,830	(59,987)	(61,512)	(1,526)	2%	(61,512)
Cash/cash equivalents at the month/year end	**854,064**	**723,115**	**843,596**	**–**	**958,116**	**843,596**	**(114,520)**	**-14%**	**843,596**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	111,156	6,467	4,715	4,033	4,546	3,516	24,651	58,993	218,077
Creditors Age Analysis									
Total Creditors	7,137	–	–	–	–	–	–	–	7,137

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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
Revenue - Functional								%	
Governance and administration	**568,499**	**558,698**	**531,677**	**61,559**	**547,829**	**531,677**	16,152	3%	**531,677**
Executive and council	69,018	78,908	37,942	3	37,959	37,942	17	0%	37,942
Finance and administration	499,480	479,790	493,735	61,556	509,870	493,735	16,135	3%	493,735
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**168,617**	**190,872**	**199,508**	**24,270**	**175,153**	**199,508**	(24,355)	-12%	**199,508**
Community and social services	9,655	9,667	9,667	201	9,937	9,667	270	3%	9,667
Sport and recreation	32,199	42,443	42,443	6,929	47,745	42,443	5,302	12%	42,443
Public safety	29,217	71,012	60,132	5,453	60,547	60,132	415	1%	60,132
Housing	97,546	67,750	87,266	11,687	56,924	87,266	(30,342)	-35%	87,266
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**29,380**	**25,010**	**27,792**	**3,247**	**27,447**	**27,792**	(345)	-1%	**27,792**
Planning and development	17,970	15,605	16,293	2,016	17,506	16,293	1,213	7%	16,293
Road transport	10,556	6,430	6,474	169	7,205	6,474	731	11%	6,474
Environmental protection	854	2,975	5,025	1,061	2,736	5,025	(2,289)	-46%	5,025
Trading services	**1,264,341**	**1,344,840**	**1,355,407**	**114,957**	**1,378,499**	**1,355,407**	23,093	2%	**1,355,407**
Energy sources	750,422	803,779	794,779	67,832	810,479	794,779	15,700	2%	794,779
Water management	231,351	254,990	262,490	28,316	268,489	262,490	5,999	2%	262,490
Waste water management	154,580	151,900	156,967	9,617	163,162	156,967	6,195	4%	156,967
Waste management	127,989	134,170	141,170	9,192	136,369	141,170	(4,801)	-3%	141,170
Other	**33**	**–**	**0**	**2**	**15**	**0**	**15**	**1485055%**	**0**
Total Revenue - Functional	**2,030,870**	**2,119,420**	**2,114,384**	**204,034**	**2,128,943**	**2,114,384**	**14,559**	**1%**	**2,114,384**
Expenditure - Functional									
Governance and administration	**298,802**	**363,287**	**365,898**	**32,808**	**325,924**	**365,898**	(39,974)	-11%	**365,012**
Executive and council	67,122	73,767	67,303	4,950	65,514	67,303	(1,789)	-3%	67,439
Finance and administration	227,724	284,657	293,572	27,503	256,020	293,572	(37,553)	-13%	292,550
Internal audit	3,956	4,863	5,023	354	4,391	5,023	(632)	-13%	5,023
Community and public safety	**314,658**	**370,794**	**360,602**	**29,953**	**309,510**	**360,602**	(51,092)	-14%	**360,982**
Community and social services	25,556	28,762	28,724	2,759	26,501	28,724	(2,223)	-8%	28,694
Sport and recreation	64,141	79,622	71,540	4,941	69,561	71,540	(1,978)	-3%	71,489
Public safety	140,324	212,178	202,869	21,872	178,556	202,869	(24,313)	-12%	203,330
Housing	84,638	50,232	57,469	382	34,892	57,469	(22,578)	-39%	57,469
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**212,127**	**243,372**	**239,435**	**35,344**	**223,075**	**239,435**	(16,360)	-7%	**239,927**
Planning and development	51,500	63,589	54,317	6,231	49,564	54,317	(4,752)	-9%	56,220
Road transport	133,810	150,904	153,495	26,001	145,465	153,495	(8,030)	-5%	153,695
Environmental protection	26,817	28,879	31,624	3,112	28,046	31,624	(3,577)	-11%	30,012
Trading services	**995,836**	**1,127,966**	**1,135,180**	**143,100**	**1,076,768**	**1,135,180**	(58,412)	-5%	**1,135,194**
Energy sources	586,592	674,784	672,653	81,368	640,713	672,653	(31,940)	-5%	672,653
Water management	167,885	181,546	182,303	24,376	168,661	182,303	(13,642)	-7%	182,303
Waste water management	146,977	156,965	159,904	18,557	147,341	159,904	(12,563)	-8%	159,918
Waste management	94,382	114,670	120,320	18,799	120,053	120,320	(267)	0%	120,320
Other	**2,445**	**6,921**	**4,429**	**495**	**3,508**	**4,429**	**(922)**	**-21%**	**4,429**
Total Expenditure - Functional	**1,823,868**	**2,112,340**	**2,105,545**	**241,700**	**1,938,786**	**2,105,545**	**(166,759)**	**-8%**	**2,105,545**
Surplus/ (Deficit) for the year	**207,001**	**7,080**	**8,839**	**(37,666)**	**190,157**	**8,839**	**181,319**	**2051%**	**8,839**

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) - M12 June

Vote 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
Revenue by Vote									
Vote 1 - Municipal Council	69,013	78,908	37,942	3	37,959	37,942	18	0.0%	37,942
Vote 2 - Office of the Municipal Manager	833	515	860	13	776	860	(84)	-9.8%	860
Vote 3 - Corporate Services	122	1,274	1,774	156	1,215	1,774	(560)	-31.5%	1,774
Vote 4 - Financial Services	475,912	477,666	490,666	61,341	507,608	490,666	16,942	3.5%	490,666
Vote 5 - Infrastructure Services	1,373,260	1,419,613	1,450,527	126,817	1,442,541	1,450,527	(7,986)	-0.6%	1,450,527
Vote 6 - Community Services	42,900	52,939	52,939	7,075	58,416	52,939	5,477	10.3%	52,939
Vote 7 - Municipal Public Safety	29,217	71,012	60,132	5,453	60,547	60,132	415	0.7%	60,132
Vote 8 - Planning and Development	39,611	17,494	19,544	3,177	19,881	19,544	337	1.7%	19,544
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
Total Revenue by Vote	**2,030,870**	**2,119,420**	**2,114,384**	**204,034**	**2,128,943**	**2,114,384**	**14,559**	**0.7%**	**2,114,384**
Expenditure by Vote									
Vote 1 - Municipal Council	45,672	55,516	53,635	3,609	52,386	53,635	(1,249)	-2.3%	53,635
Vote 2 - Office of the Municipal Manager	20,551	33,702	29,173	2,560	24,852	29,173	(4,321)	-14.8%	29,173
Vote 3 - Corporate Services	68,360	82,589	81,712	9,573	74,965	81,712	(6,747)	-8.3%	81,712
Vote 4 - Financial Services	136,147	171,468	174,513	13,222	154,343	174,513	(20,170)	-11.6%	174,513
Vote 5 - Infrastructure Services	1,179,782	1,293,520	1,299,399	166,037	1,211,094	1,299,399	(88,305)	-6.8%	1,299,399
Vote 6 - Community Services	176,139	203,116	193,622	17,887	182,894	193,622	(10,728)	-5.5%	193,622
Vote 7 - Municipal Public Safety	135,700	201,555	205,522	22,262	177,092	205,522	(28,430)	-13.8%	205,522
Vote 8 - Planning and Development	61,517	70,875	67,969	6,551	61,158	67,969	(6,811)	-10.0%	67,969
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**1,823,868**	**2,112,340**	**2,105,545**	**241,700**	**1,938,786**	**2,105,545**	**(166,759)**	**-7.9%**	**2,105,545**
Surplus/ (Deficit) for the year	**207,001**	**7,080**	**8,839**	**(37,666)**	**190,157**	**8,839**	**181,319**	**2051.5%**	**8,839**

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) - M12 June

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
Revenue								%	
Exchange Revenue	1,341,773	1,368,101	1,360,364	125,030	1,383,822	1,360,364	23,458	2%	1,360,364
Service charges - Electricity	680,585	745,540	718,135	59,232	733,342	718,135	15,207	2%	718,135
Service charges - Water	200,340	209,109	208,803	14,057	214,348	208,803	5,544	3%	208,803
Service charges - Waste Water Management	127,050	129,533	126,779	9,513	132,637	126,779	5,858	5%	126,779
Service charges - Waste management	108,353	115,444	115,444	9,185	110,565	115,444	(4,879)	-4%	115,444
Sale of Goods and Rendering of Services	106,778	63,725	73,387	2,359	58,806	73,387	(14,581)	-20%	73,387
Agency services	6,846	7,500	7,500	586	7,306	7,500	(194)	-3%	7,500
Interest	507	0	0	–	397	0	397		0
Interest earned from Receivables	11,703	12,500	12,500	932	8,651	12,500	(3,849)	-31%	12,500
Interest earned from Current and Non Current Assets	73,160	55,000	68,000	26,119	75,417	68,000	7,417	11%	68,000
Dividends	–	–	–	–	–	–	–		–
Rent on Land	855	452	452	(6)	118	452	(334)	-74%	452
Rental from Fixed Assets	8,246	7,544	7,544	658	9,216	7,544	1,672	22%	7,544
Licence and permits	1,116	780	780	(9)	1,165	780	385	49%	780
Special rating levies	–	15,420	15,420	1,288	15,544	15,420	124	1%	15,420
Operational Revenue	16,233	5,554	5,620	1,116	16,310	5,620	10,690	190%	5,620
Non-Exchange Revenue	612,106	649,770	641,208	38,011	641,814	641,208	606	0%	641,208
Property rates	367,109	383,977	383,977	31,813	386,031	383,977	2,054	1%	383,977
Surcharges and Taxes	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	12,341	52,537	42,344	3,441	42,237	42,344	(108)	0%	42,344
Licence and permits	1,858	2,000	2,000	167	2,075	2,000	75	4%	2,000
Transfer and subsidies - Operational	199,017	205,957	207,587	2,498	204,054	207,587	(3,532)	-2%	207,587
Interest	2,027	2,300	2,300	178	1,720	2,300	(580)	-25%	2,300
Fuel Levy	–	–	–	–	–	–	–		–
Operational Revenue	–	–	–	–	–	–	–		–
Gains on disposal of Assets	13,632	–	–	–	–	–	–		–
Other Gains	16,121	3,000	3,000	(87)	5,697	3,000	2,697	90%	3,000
Discontinued Operations	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and	**1,953,878**	**2,017,871**	**2,001,572**	**163,040**	**2,025,635**	**2,001,572**	**24,063**	1%	**2,001,572**
Expenditure By Type									
Employee related costs	531,381	618,840	597,879	49,434	570,684	597,879	(27,196)	-5%	597,879
Remuneration of councillors	13,332	14,012	14,349	1,196	14,350	14,349	1	0%	14,349
Bulk purchases - electricity	481,547	556,160	553,190	67,500	529,483	553,190	(23,707)	-4%	553,190
Inventory consumed	51,539	76,168	75,954	9,581	60,606	75,954	(15,348)	-20%	75,954
Debt impairment	12,698	70,770	25,001	2,083	25,001	25,001	–		25,001
Depreciation and amortisation	152,838	167,211	167,211	13,934	167,211	167,211	–		167,211
Interest	48,767	51,227	45,040	16,893	43,586	45,040	(1,454)	-3%	45,040
Contracted services	321,654	356,644	377,173	55,615	317,178	377,173	(59,995)	-16%	377,173
Transfers and subsidies	16,716	16,770	16,770	1,285	16,770	16,770	–		16,770
Irrecoverable debts written off	37,069	20,000	60,131	622	55,616	60,131	(4,515)	-8%	60,131
Operational costs	156,227	164,539	172,847	23,557	138,302	172,847	(34,545)	-20%	172,847
Losses on Disposal of Assets	–	–	–	–	–	–	–		–
Other Losses	101	–	–	–	–	–	–		–
Total Expenditure	**1,823,868**	**2,112,340**	**2,105,545**	**241,700**	**1,938,786**	**2,105,545**	**(166,759)**	**-8%**	**2,105,545**
Surplus/(Deficit)	**130,010**	**(94,469)**	**(103,973)**	**(78,660)**	**86,850**	**(103,973)**	**190,823**	**(0)**	**(103,973)**
Transfers and subsidies - capital (monetary allocations)	72,989	101,549	112,768	40,994	103,264	112,768	(9,504)	**(0)**	112,768
Transfers and subsidies - capital (in-kind)	4,003	–	44	–	44	44	–		44
Surplus/(Deficit) after capital transfers & contributions	**207,001**	**7,080**	**8,839**	**(37,666)**	**190,157**	**8,839**			**8,839**
Income Tax		–	–	–	–	–	–		–
Surplus/(Deficit) after income tax	**207,001**	**7,080**	**8,839**	**(37,666)**	**190,157**	**8,839**			**8,839**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality	**207,001**	**7,080**	**8,839**	**(37,666)**	**190,157**	**8,839**			**8,839**
Share of Surplus/Deficit attributable to Associate		–	–	–	–				–
Intercompany/Parent subsidiary transactions		–	–	–	–				–
Surplus/ (Deficit) for the year	**207,001**	**7,080**	**8,839**	**(37,666)**	**190,157**	**8,839**			**8,839**

The annual revenue budget is approved as ‘Revenue by Source’. The Year-to-Date actual revenue is 1.20% above the YTD budget projections.

Current expenditure is 7.92% below YTD budget projections for June 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) - M12 June

Vote 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
Multi-Year expenditure appropriation									
Vote 1 - Municipal Council	–	–	–	–	–	–	–		–
Vote 2 - Office of the Municipal Manager	–	–	–	–	–	–	–		–
Vote 3 - Corporate Services	1,354	3,315	3,315	151	3,271	3,315	(44)	-1%	3,315
Vote 4 - Financial Services	2,015	8,420	8,263	9	8,276	8,263	13	0%	8,263
Vote 5 - Infrastructure Services	143,031	215,840	221,888	73,405	187,214	221,888	(34,673)	-16%	221,888
Vote 6 - Community Services	596	2,925	1,325	182	1,235	1,325	(90)	-7%	1,325
Vote 7 - Municipal Public Safety	1,210	3,792	4,092	2,357	3,595	4,092	(497)	-12%	4,092
Vote 8 - Planning and Development	23	29	1,049	760	783	1,049	(266)	-25%	1,049
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	**148,229**	**234,321**	**239,932**	**76,865**	**204,374**	**239,932**	**(35,558)**	**-15%**	**239,932**
Single Year expenditure appropriation									
Vote 1 - Municipal Council	–	–	–	–	–	–	–		–
Vote 2 - Office of the Municipal Manager	2	15	21	–	12	21	(9)	-42%	21
Vote 3 - Corporate Services	1,973	–	–	–	–	–	–		–
Vote 4 - Financial Services	18,384	16,060	15,711	148	15,673	15,711	(38)	0%	15,711
Vote 5 - Infrastructure Services	17,537	7,950	12,267	2,323	9,801	12,267	(2,466)	-20%	12,267
Vote 6 - Community Services	5,129	–	1,777	1,087	1,163	1,777	(613)	-35%	1,777
Vote 7 - Municipal Public Safety	1,358	–	128	95	119	128	(9)	-7%	128
Vote 8 - Planning and Development	143	–	–	–	–	–	–		–
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
Total Capital single-year expenditure	44,526	24,025	29,904	3,653	26,769	29,904	**(3,135)**	**-10%**	29,904
Total Capital Expenditure	**192,754**	**258,346**	**269,836**	**80,518**	**231,143**	**269,836**	**(38,692)**	**-14%**	**269,836**
Capital Expenditure - Functional Classification									
Governance and administration	**3,403**	**3,500**	**3,573**	**198**	**3,355**	**3,573**	(218)	-6%	**3,573**
Executive and council	48	70	76	–	47	76	(29)	-38%	76
Finance and administration	3,355	3,430	3,497	198	3,308	3,497	(189)	-5%	3,497
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**42,468**	**72,520**	**83,107**	**25,553**	**73,384**	**83,107**	(9,722)	-12%	**83,107**
Community and social services	1,192	6,625	6,077	331	5,710	6,077	(367)	-6%	6,077
Sport and recreation	17,476	33,901	33,768	10,966	33,435	33,768	(333)	-1%	33,768
Public safety	6,181	7,452	8,521	2,600	7,940	8,521	(581)	-7%	8,521
Housing	17,619	24,542	34,741	11,656	26,299	34,741	(8,442)	-24%	34,741
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**4,948**	**18,954**	**21,785**	**3,162**	**18,221**	**21,785**	(3,564)	-16%	**21,785**
Planning and development	1,151	1,554	3,985	1,125	1,263	3,985	(2,722)	-68%	3,985
Road transport	3,797	17,400	17,800	2,038	16,958	17,800	(842)	-5%	17,800
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**141,935**	**163,372**	**161,371**	**51,605**	**136,183**	**161,371**	(25,188)	-16%	**161,371**
Energy sources	45,169	60,218	48,613	14,762	48,652	48,613	39	0%	48,613
Water management	34,078	63,653	73,470	24,126	64,930	73,470	(8,540)	-12%	73,470
Waste water management	58,077	34,560	34,348	11,383	20,854	34,348	(13,493)	-39%	34,348
Waste management	4,612	4,940	4,940	1,334	1,746	4,940	(3,194)	-65%	4,940
Other	–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	**192,754**	**258,346**	**269,836**	**80,518**	**231,143**	**269,836**	**(38,692)**	**-14%**	**269,836**
Funded by:									
National Government	54,164	76,207	76,207	28,581	76,207	76,207	(0)	0%	76,207
Provincial Government	18,719	25,342	36,541	12,396	27,040	36,541	(9,501)	-26%	36,541
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	4,108	–	64	17	61	64	(3)	-5%	64
Transfers recognised - capital	**76,992**	**101,549**	**112,812**	**40,994**	**103,307**	**112,812**	**(9,504)**	**-8%**	**112,812**
Borrowing	77,047	106,337	104,918	28,011	84,520	104,918	(20,398)	-19%	104,918
Internally generated funds	38,716	50,460	52,106	11,513	43,316	52,106	(8,790)	-17%	52,106

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	2024/25	Budget Year 2025/26			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	854,064	723,115	843,596	958,116	843,596
Trade and other receivables from exchange transactions	164,476	110,653	90,021	116,629	90,021
Receivables from non-exchange transactions	50,227	35,577	43,097	41,325	43,097
Current portion of non-current receivables	–	–	–	–	–
Inventory	12,097	15,588	18,182	20,253	18,182
VAT	19,024	1,800	17,911	25,295	17,911
Other current assets	81,647	55,610	56,028	68,331	56,028
Total current assets	**1,181,533**	**942,343**	**1,068,835**	**1,229,949**	**1,068,835**
Non current assets					
Investments	7,315	8,400	8,456	8,672	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	3,821,145	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	–	–	–	–	–
Total non current assets	**4,051,141**	**4,166,089**	**4,155,195**	**4,115,077**	**4,155,195**
TOTAL ASSETS	**5,232,674**	**5,108,433**	**5,224,031**	**5,345,026**	**5,224,031**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	150,929	61,383	61,471	51,925	61,471
Consumer deposits	63,274	69,665	68,474	64,217	68,474
Trade and other payables from exchange transactions	158,574	133,297	157,669	107,000	157,669
Trade and other payables from non-exchange transactions	3,012	–	–	2,988	–
Provision	40,253	48,242	36,826	57,295	36,826
VAT	–	6,076	1,581	4,398	1,581
Other current liabilities	7,103	7,966	8,426	8,426	8,426
Total current liabilities	**423,145**	**326,629**	**334,448**	**296,249**	**334,448**
Non current liabilities					
Financial liabilities	335,584	360,476	360,549	373,659	360,549
Provision	178,380	186,928	194,067	184,291	194,067
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	127,256	145,765	137,091	137,366	137,091
Total non current liabilities	**641,220**	**693,169**	**691,707**	**695,316**	**691,707**
TOTAL LIABILITIES	**1,064,365**	**1,019,798**	**1,026,155**	**991,565**	**1,026,155**
NET ASSETS	**4,168,309**	**4,088,634**	**4,197,876**	**4,353,461**	**4,197,876**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	4,165,081	4,085,404	4,194,647	4,350,233	4,194,647
Reserves and funds	3,228	3,231	3,229	3,228	3,229
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**4,168,309**	**4,088,634**	**4,197,876**	**4,353,461**	**4,197,876**

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 - M12 June

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
CASH FLOW FROM OPERATING ACTIVITIES								%	
Receipts									
Property rates	365,875	395,671	380,865	28,371	397,222	380,865	16,357	4%	380,865
Service charges	1,063,983	1,191,297	1,168,162	87,407	1,196,642	1,168,162	28,481	2%	1,168,162
Other revenue	147,686	95,718	121,480	(9,401)	218,707	121,480	97,227	80%	121,480
Transfers and Subsidies - Operational	197,257	205,957	207,587	482	204,738	207,587	(2,848)	-1%	207,587
Transfers and Subsidies - Capital	70,817	101,549	112,812	(482)	102,600	112,812	(10,212)	-9%	112,812
Interest	86,667	55,000	68,000	27,230	86,185	68,000	18,185	27%	68,000
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(1,519,736)	(1,753,448)	(1,706,326)	(178,760)	(1,747,117)	(1,706,326)	40,791	-2%	(1,706,326)
Interest	(49,393)	(51,227)	(45,040)	(16,893)	(43,586)	(45,040)	(1,454)	3%	(45,040)
Transfers and Subsidies	(16,803)	(16,770)	(16,770)	(1,285)	(16,770)	(16,770)	–		(16,770)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**346,352**	**223,747**	**290,768**	**(63,330)**	**398,622**	**290,768**	**(107,853)**	**-37%**	**290,768**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
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)	(3,440)	30,112	(33,552)	-111%	30,112
Payments									
Capital assets	(188,752)	(258,346)	(269,836)	(80,518)	(231,143)	(269,836)	(38,692)	14%	(269,836)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(177,438)**	**(228,178)**	**(239,724)**	**(80,548)**	**(234,583)**	**(239,724)**	**(5,141)**	**2%**	**(239,724)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	65,000	90,000	90,000	90,000	90,000	90,000	–		90,000
Increase (decrease) in consumer deposits	(6,064)	5,200	2,819	90	942	2,819	(1,877)	-67%	2,819
Payments									
Repayment of borrowing	(50,444)	(154,654)	(154,332)	(21,260)	(150,929)	(154,332)	(3,403)	2%	(154,332)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**8,492**	**(59,454)**	**(61,512)**	**68,830**	**(59,987)**	**(61,512)**	**(1,526)**	**2%**	**(61,512)**
NET INCREASE/ (DECREASE) IN CASH HELD	**177,406**	**(63,885)**	**(10,468)**	**(75,048)**	**104,052**	**(10,468)**			**(10,468)**
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		958,116	843,596			843,596

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R958.1million.

The municipality started the year with a positive cash balance of R854.1 million. The June closing balance is R958.1million. 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 - M12 June

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source															
Property rates	33,790	36,590	33,052	31,753	36,854	32,739	33,019	29,194	36,868	32,191	32,799	28,371	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	59,605	56,682	745,029	790,596	838,032
Service charges - Water revenue	16,266	14,207	15,769	23,435	16,555	18,571	19,835	22,068	20,885	18,074	16,972	13,981	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	10,765	9,152	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	9,855	7,592	113,453	120,518	127,740
Rental of facilities and equipment	548	991	924	1,165	913	730	771	725	806	863	(123)	710	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	1,998	26,119	55,000	58,300	61,798
Interest earned - outstanding debtors	1,110	1,233	(55)	(63)	910	945	998	989	1,085	1,051	1,058	1,111	–	–	–
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	3,505	3,441	8,017	5,890	3,658
Licences and permits	247	298	356	291	247	255	342	240	294	262	249	158	2,780	2,947	3,124
Agency services	566	706	703	713	580	527	714	584	623	510	495	586	7,500	7,950	8,427
Transfers and Subsidies - Operational	74,678	5,389	9,577	(2)	4,458	59,756	76	3,719	46,167	262	176	482	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)	38	(14,886)	69,426	47,416	30,235
Cash Receipts by Source	**226,774**	**164,099**	**168,707**	**192,711**	**156,433**	**207,262**	**138,061**	**229,483**	**204,011**	**140,012**	**137,391**	**133,499**	**1,943,643**	**2,027,772**	**2,121,537**
Other Cash Flows by Source												–			
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	1,000	(482)	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	90,000	70,000	80,000
Increase (decrease) in consumer deposits	836	(3)	(28)	143	241	(1,254)	261	269	77	238	83	90	5,200	2,050	2,050
VAT Control (receipts)	1,117	(8,760)	16	(4,141)	674	363	8,405	(7,360)	(5,058)	904	(26)	591	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(30)	(30)	(30)	(30)	30,167	(360)	–
Total Cash Receipts by Source	**237,979**	**165,688**	**173,326**	**199,378**	**162,070**	**211,687**	**146,313**	**230,830**	**243,758**	**142,167**	**138,418**	**223,668**	**2,170,559**	**2,176,505**	**2,255,962**
Cash Payments by Type												–			
Employee related costs	35,983	48,043	42,719	43,284	67,418	45,048	47,790	46,287	43,861	46,117	46,180	48,147	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	1,196	1,196	14,012	15,062	16,151
Interest	(10)	300	479	–	370	23,517	–	799	850	–	388	16,893	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	42,393	67,500	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	5,499	9,581	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	32,469	55,615	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	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	13,334	(3,278)	145,894	113,096	112,761
Cash Payments by Type	**135,449**	**158,415**	**159,922**	**190,356**	**158,231**	**164,558**	**113,798**	**118,844**	**110,682**	**139,221**	**142,743**	**196,938**	**1,821,445**	**1,863,622**	**1,964,263**
Other Cash Flows/Payments by Type															
Capital assets	3,932	9,699	7,773	11,957	16,022	30,158	5,150	15,827	9,204	21,651	19,252	80,518	258,346	147,043	132,375
Repayment of borrowing	(0)	1,380	1,785	–	1,496	120,084	–	1,463	1,888	–	1,572	21,260	154,654	61,383	72,116
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**139,380**	**169,493**	**169,480**	**202,313**	**175,750**	**314,801**	**118,948**	**136,134**	**121,774**	**160,872**	**163,567**	**298,716**	**2,234,444**	**2,072,048**	**2,168,754**
NET INCREASE/(DECREASE) IN CASH HELD	**98,599**	**(3,806)**	**3,846**	**(2,935)**	**(13,680)**	**(103,114)**	**27,365**	**94,695**	**121,983**	**(18,705)**	**(25,149)**	**(75,048)**	**(63,885)**	**104,457**	**87,208**
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	1,033,164	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	1,033,164	958,116	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 as per NT reporting table)

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	25,218	1,502	1,011	712	1,480	658	4,844	10,899	46,323	18,593	14,576	0
Trade and Other Receivables from Exchange Transactions - Electricity	1300	44,723	2,019	1,350	1,159	995	979	8,127	7,735	67,087	18,996	19,948	0
Receivables from Non-exchange Transactions - Property Rates	1400	33,662	770	524	418	379	346	1,990	8,658	46,747	11,791	590	0
Receivables from Exchange Transactions - Waste Water Management	1500	13,159	721	493	434	415	357	2,798	3,754	22,130	7,757	7,845	0
Receivables from Exchange Transactions - Waste Management	1600	12,372	634	463	424	374	364	3,007	3,726	21,365	7,895	7,497	0
Receivables from Exchange Transactions - Property Rental Debtors	1700	853	69	35	35	61	31	314	143	1,541	584	83	0
Interest on Arrear Debtor Accounts	1810	903	146	131	145	192	177	1,576	15,417	18,687	17,507	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(19,735)	606	710	705	649	604	1,995	8,662	(5,803)	12,616	5,076	0
Total By Income Source	**2000**	**111,156**	**6,467**	**4,715**	**4,033**	**4,546**	**3,516**	**24,651**	**58,993**	**218,077**	**95,739**	**55,616**	**1**
2024/25 - totals only		**108,141**	**6,422**	**5,498**	**4,155**	**3,458**	**3,562**	**27,587**	**62,664**	221,487	**101,426**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,229	142	123	167	106	93	665	3,550	6,075	4,580	–	–
Commercial	2300	15,736	174	91	57	53	56	354	3,904	20,425	4,424	–	–
Households	2400	96,432	6,135	4,496	3,806	4,373	3,360	23,577	49,118	191,297	84,234	–	–
Other	2500	(2,241)	15	4	3	14	7	56	2,422	280	2,501	–	–
Total By Customer Group	**2600**	**111,156**	**6,467**	**4,715**	**4,033**	**4,546**	**3,516**	**24,651**	**58,993**	**218,077**	**95,739**	**-**	**-**

The debtors’ 12-month rolling average payment rate is 99,38% at the end of June 2026.

Summary of Debtors Age Analysis

(This table represents gross debtors excluding payment in advance)

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days
2025/2026										
June	134,188,587	6,466,600	4,715,431	4,032,956	4,545,817	3,515,778	24,651,158	58,993,283	241,109,610	106,921,023
May	137,356,757	7,256,421	4,535,492	4,817,952	3,643,581	7,730,739	19,122,689	57,402,011	241,865,643	104,508,886
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 30/06/2026 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	4,895,066.19	2,034,642.63	2,860,423.56	-
WCED 2251	533,833.09	533,833.09	-	-
OTHER 2255	44,222.84	44,222.84	-	-
HEALTH 2252	227,790.18	227,790.18	-	-
TPW 2256	236,677.95	(269,001.95)	505,679.90	-
HUMAN SETTLE 2215	116,516.57	116,516.57	-	-
HOUSING 2253	5,157.04	5,157.04	-	-
OTHER MUNICIPALITIES 2276	15,811.67	15,811.67	-	-
TOTAL OUTSTANDING	**6,075,075.53**	**2,708,972.07**	**3,366,103.46**	**-**

Summary of Indigent Households

	Indigent Households	Other Households	Total Households	
2025				
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%
2026				
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	7,644	31,901	39,545	19.33%
June	7,442	32,102	39,544	18.82%

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)
7442			10 KL	7442	0	7442	waterborne

Free Basic Electricity				Free Bacic 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)
76	7366		70kWh	7442	0	7442	Total monthly levy

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	7,137	–	–	–	–	–	–	–	7,137	6,117
VAT (output less input)	0400		–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–		–	–
Trade Creditors	0700		–	–	–	–	–	–		–	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**7,137**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**7,137**	6,117

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

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 ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
Municipality													
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	8,730		(87)	30	**8,672**
ABSA 9331734880	DEP PLUS	Liquidity plus	Yes	Yes	Yes	No	No		10,269	54	(54)		**10,269**
ABSA 2082123676	364 days	FIXED DEP	Yes	Yes	Yes	No	No	30/06/2026	100,000	8,138	(108,138)		–
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	2,473	(102,473)		–
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**
Standard Bank 288434005-048	184 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	26/11/2026	100,000				**100,000**
													–
Municipality sub-total									**818,999**	**10,665**	**(210,752)**	**30**	**618,942**
TOTAL INVESTMENTS AND INTEREST									**818,999**	**10,665**		**30**	**618,942**

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 - M12 June

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
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**172,292**	**183,866**	**183,866**	**–**	**183,866**	**183,866**	**–**		**183,866**
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
Provincial Government:	**104,399**	**61,906**	**71,823**	**–**	**45,349**	**71,823**	**(26,474)**	**-36.9%**	**71,823**
Title Deeds Restoration Grant	174	97	97		37	97	(60)	-62.0%	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		25,693	52,107	(26,414)	-50.7%	52,107
Municipal Fire Service Capacity Support Grant		500	500		500	500	–		500
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Specify (Add grant description)		–	–	–	–	–	–		–
Other grant providers:	**1,602**	**2,975**	**3,424**	**–**	**1,363**	**3,424**	(2,062)	-60.2%	**3,424**
Departmental Agencies and Accounts	398	2,600	2,600		706	2,600	(1,894)	-72.8%	2,600
Foreign Government and International Organisations	1,204	375	824		656	824	(168)	-20.4%	824
Households		–	–	–	–	–	–		–
Non-profit Institutions		–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–		–
Total Operating Transfers and Grants	**278,293**	**248,747**	**259,113**	**–**	**230,577**	**259,113**	**(28,536)**	**-11.0%**	**259,113**
Capital Transfers and Grants									
National Government:	**50,491**	**76,207**	**76,207**	**–**	**76,207**	**76,207**	**–**		**76,207**
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
Provincial Government:	**20,636**	**25,342**	**36,541**	**–**	**26,344**	**36,541**	(10,197)	-27.9%	**36,541**
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	19,536	24,542	34,741		24,544	34,741	(10,197)	-29.4%	34,741
Non-motorised Transport Infrastructure Grant	1,100	–	–		–	–	–		–
Regional Socio Economic Projects		800	800		800	800	–		800
Enviromental & Wildlife Grant-Baboon Management		–	1,000		1,000	1,000	–		1,000
District Municipality:	**–**	**–**	**–**			**–**	–		**–**
Specify (Add grant description)		–	–	–	–	–	–		–
Other grant providers:	**–**	**–**	**20**	**–**	**20**	**20**	–		**20**
Departmental Agencies and Accounts		–	–	–	–	–	–		–
Foreign Government and International Organisations		–	20		20	20	–		20
Households		–	–	–	–	–	–		–
Non-Profit Institutions		–	–	–	–	–	–		–
Private Enterprises		–	–	–		–	–		–
Public Corporations		–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–		–
Total Capital Transfers and Grants	**71,127**	**101,549**	**112,768**	**–**	**102,571**	**112,768**	**(10,197)**	**-9.0%**	**112,768**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	349,420	350,296	371,881	–	333,148	371,881	(38,733)	-10.4%	371,881

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 - M12 June

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
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	**3,938**	**4,598**	**4,598**	**526**	**4,486**	**4,598**	**(112)**	**-2.4%**	**4,598**
Operational Revenue:General Revenue:Equitable Share							–		
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1,898	2,588	2,588	444	2,588	2,588	–		2,588
Local Government Financial Management Grant [Schedule 5B]	1,412	1,800	1,800	46	1,688	1,800	(112)	-6.2%	1,800
Municipal Disaster Grant [Schedule 5B]	428	–	–		–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]	200	210	210	36	210	210	–		210
Provincial Government:	**104,875**	**61,906**	**71,823**	**1,669**	**48,650**	**71,823**	**(23,173)**	**-32.3%**	**71,823**
Title Deeds Restoration Grant	174	97	97	9	9	97	(88)	-91.0%	97
Community Library Services Grant	8,608	8,824	8,824		8,824	8,824	–		8,824
Thusong Services Centres Grant		150	150	130	130	150	(20)	-13.1%	150
Resource funding for the establish & support of K9 Unit	4,172	4,350	4,350	396	4,350	4,350	–		4,350
Community Development Workers	76	76	76	8	65	76	(11)	-13.8%	76
Financial Management Capability Grant	99	672	672		–	672	(672)	-100.0%	672
Maintenance & Construction of Transport Infrastructure	7,440	130	130	130	130	130	–		130
Resource funding for the est of Law Enforcement Rural Safety Unit	4,223	4,317	4,317	352	4,171	4,317	(146)	-3.4%	4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	79,443	42,790	52,107		30,327	52,107	(21,780)	-41.8%	52,107
Municipal Fire Service Capacity Support Grant		500	500	499	499	500	(1)	-0.1%	500
Municipal Service Delivery and Capacity Building Grant	500	–	600	144	144	600	(456)	-76.0%	600
Library Service Replacement Funding for most vulnerable B3 Municipalities	139	–	–	–	–	–	–		–
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Specify (Add grant description)		–	–	–	–	–	–		–
Other grant providers:	**854**	**2,975**	**4,005**	**304**	**1,978**	**4,005**	(2,026)	-50.6%	**4,005**
Departmental Agencies and Accounts	398	2,600	2,600	174	880	2,600	(1,720)	-66.1%	2,600
Foreign Government and International Organisations	456	375	1,405	130	1,098	1,405	(307)	-21.8%	1,405
Households		–	–	–	–	–	–		–
Non-profit Institutions		–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:	**109,666**	**69,479**	**80,425**	**2,498**	**55,113**	**80,425**	**(25,312)**	**-31.5%**	**80,425**
Capital expenditure of Transfers and Grants									
National Government:	**54,164**	**76,207**	**76,207**	**28,581**	**76,207**	**76,207**	**(0)**	**0.0%**	**76,207**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	19,334	13,908	13,908	8,689	13,908	13,908	–		13,908
Municipal Infrastructure Grant [Schedule 5B]	28,617	33,872	33,872	5,724	33,872	33,872	(0)	0.0%	33,872
Local Government Financial Management Grant [Schedule 5B]	288	–	–		–	–	–		–
Water Services Infrastructure Grant [Schedule 5B]	5,925	28,427	28,427	14,169	28,427	28,427	(0)	0.0%	28,427
Municipal Disaster Relief Grant	–	–	–		–	–	–		–
Provincial Government:	**18,719**	**25,342**	**36,541**	**12,396**	**27,040**	**36,541**	(9,501)	-26.0%	**36,541**
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	17,619	24,542	34,741	11,656	26,299	34,741	(8,442)	-24.3%	34,741
Non-motorised Transport Infrastructure Grant	1,100						–		
Enviromental & Wildlife Grant-Baboon Management	–		1,000	740	740	1,000	(260)	-26.0%	1,000
Regional Socio Economic Projects		800	800	–	–	800	(800)	-100.0%	800
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Specify (Add grant description)		–	–	–	–	–	–		–
Other grant providers:	**105**	**–**	**20**	**17**	**17**	**20**	(3)	-15.2%	**20**
Departmental Agencies and Accounts		–	–	–	–	–	–		–
Foreign Government and International Organisations		–	20	17	17	20	(3)	-15.2%	20
Households		–	–	–	–	–	–		–
Non-Profit Institutions		–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–		–
Public Corporations	105	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	**72,989**	**101,549**	**112,768**	**40,994**	**103,264**	**112,768**	**(9,504)**	**-8.4%**	**112,768**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**182,655**	**171,028**	**193,194**	**43,492**	**158,377**	**193,194**	**(34,816)**	**-18.0%**	**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 - M12 June

Summary of Employee and Councillor remuneration R thousands	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
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	12,063	12,742	13,080	1,090	13,081	13,080	1	0%	13,080
Pension and UIF Contributions	–	–	–	–	–	–	–		–
Medical Aid Contributions	–	–	–	–	–	–	–		–
Motor Vehicle Allowance	–	–	–	–	–	–	–		–
Cellphone Allowance	1,268	1,269	1,269	106	1,269	1,269	–		1,269
Housing Allowances		–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–		–
Sub Total - Councillors	**13,332**	**14,012**	**14,349**	**1,196**	**14,350**	**14,349**	**1**	**0%**	**14,349**
Senior Managers of the Municipality									
Basic Salaries and Wages	9,800	12,377	7,786	777	7,639	7,786	(146)	-2%	7,786
Pension and UIF Contributions	–	–	–	–	–	–	–		–
Medical Aid Contributions	–	–	–	–	–	–	–		–
Overtime	–	–	–	–	–	–	–		–
Performance Bonus	288	229	229	–	299	229	71	31%	229
Motor Vehicle Allowance	–	–	–	–	–	–	–		–
Cellphone Allowance	155	221	137	12	113	137	(23)	-17%	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		–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality	**10,243**	**12,827**	**8,151**	**789**	**8,052**	**8,151**	**(99)**	**-1%**	**8,151**
Other Municipal Staff									
Basic Salaries and Wages	317,181	382,372	360,106	30,204	338,073	360,106	(22,032)	-6%	360,106
Pension and UIF Contributions	51,568	57,015	54,895	4,681	55,014	54,895	118	0%	54,895
Medical Aid Contributions	18,091	19,278	18,574	1,707	19,404	18,574	830	4%	18,574
Overtime	59,382	59,290	73,178	6,852	67,134	73,178	(6,043)	-8%	73,178
Performance Bonus	(531)	549	589	49	589	589	–		589
Motor Vehicle Allowance	7,411	8,438	7,540	823	7,823	7,540	284	4%	7,540
Cellphone Allowance	2,127	2,426	2,204	179	2,138	2,204	(66)	-3%	2,204
Housing Allowances	1,920	2,116	2,024	165	2,014	2,024	(10)	-1%	2,024
Other benefits and allowances	41,610	45,857	44,276	1,789	44,099	44,276	(177)	0%	44,276
Payments in lieu of leave	–	–	–	–	–	–	–		–
Long service awards	–	–	–	–	–	–	–		–
Post-retirement benefit obligations	22,379	28,672	26,345	2,195	26,345	26,345	–		26,345
Entertainment		–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–		–
Sub Total - Other Municipal Staff	**521,139**	**606,013**	**589,728**	**48,645**	**562,631**	**589,728**	**(27,097)**	**-5%**	**589,728**
Total Parent Municipality	**544,713**	**632,851**	**612,228**	**50,629**	**585,033**	**612,228**	**(27,195)**	**-4%**	**612,228**
TOTAL SALARY, ALLOWANCES & BENEFITS	**544,713**	**632,851**	**612,228**	**50,629**	**585,033**	**612,228**	**(27,195)**	**-4%**	**612,228**
TOTAL MANAGERS AND STAFF	**531,381**	**618,840**	**597,879**	**49,434**	**570,684**	**597,879**	**(27,196)**	**-5%**	**597,879**

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 - M12 June

Description of financial indicator	Basis of calculation	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.1%	10.3%	10.1%	10.9%	10.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	40.0%	41.2%	38.9%	36.6%	38.9%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	18.6%	17.1%	17.1%	15.5%	17.1%
Gearing	Long Term Borrowing/ Funds & Reserves	10395.3%	11158.5%	11165.2%	11574.0%	11165.2%
Liquidity						
Current Ratio	Current assets/current liabilities	279.2%	288.5%	319.6%	415.2%	319.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	201.8%	221.4%	252.2%	323.4%	252.2%
Revenue Management						
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%	11.2%	9.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	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))	100.0%	100.0%	100.0%	100.0%	100.0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	7.1%	5.9%	5.9%	7.5%	5.9%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	31.2%	24.8%	24.8%	31.1%	24.8%
Employee costs	Employee costs/Total Revenue - capital revenue	27.2%	30.7%	29.9%	28.2%	29.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	13.8%	15.8%	16.3%	15.3%	16.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	10.3%	10.8%	10.6%	10.4%	10.6%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	36.0			41.8	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14.8%	4.2%	4.2%	13.9%	4.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.3	4.9	4.9	7.3	4.9

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

Month	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	761	4,211	8,934	3,932	3,932	8,934	5,002	56.0%	2%
August	1,729	4,061	8,784	9,699	13,630	17,718	4,087	23.1%	5%
September	8,376	13,119	24,350	7,773	21,403	42,068	20,664	49.1%	8%
October	8,402	5,521	9,194	11,957	33,361	51,261	17,901	34.9%	13%
November	22,551	9,761	9,484	16,022	49,383	60,745	11,362	18.7%	19%
December	15,441	64,232	55,434	30,158	79,541	116,179	36,638	31.5%	31%
January	5,120	5,411	9,934	5,150	84,691	126,113	41,422	32.8%	33%
February	8,693	10,661	10,703	15,827	100,518	136,816	36,298	26.5%	39%
March	11,034	16,519	27,625	9,204	109,722	164,441	54,718	33.3%	42%
April	18,757	22,261	14,984	21,651	131,373	179,425	48,052	26.8%	51%
May	23,779	10,761	15,284	19,252	150,626	194,709	44,083	22.6%	58%
June	68,110	91,832	75,127	80,518	231,143	269,836	38,692	14.3%	89%
Total Capital expenditure	**192,754**	**258,346**	**269,836**	**231,143**					

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 KN	REFURBISHMENT OF BUFFELS RIVER WTW	30,397,000	28,930,480	28,426,990	Construction stage.	Construction (Contract SC2588/2025).	Not applicable.	Not applicable.
2	Overstrand	Overstrand	LCH SERVICES	24,542,000	34,741,069	26,299,382	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 - 100%	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 - Completed; Schulphoek UISP Interim Services - Completed.	Not applicable.	Not applicable.
3	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	12,700,000	22,844,013	22,553,399	Project Completed.	Project Completed (Contract SC2490/2024).	Not applicable.	Not applicable.
4	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	13,908,000	13,908,000	13,908,000	Multi-year project 2025/26: Construction completed	Construction (Contract SC2587/2025).	Not applicable.	Not applicable.
5	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	13,000,000	14,030,000	7,175,039	Construction stage.	Construction (SC2585/2025).	Wet conditions on site due to close proximity to the Onrus River.	Dewatering system in place on site
6	Mount Pleasa	Ward 04	UPGRADE MOUNT PLEASANT SPORT GROUNDS	12,200,000	12,200,000	12,200,000	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	10,629,000	Under construction. Extension of time granted until 31/07/2026	Construction stage (SC2500A/2024).	Not applicable.	Not applicable.
8	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE REPLACEMENT	9,000,000	9,000,000	8,999,995	Project Completed.	Construction completed (Contract SC2437/2023).	Not applicable.	Not applicable.
9	Kleinmond	Ward 09	UPGRADE OF KLEINMOND SPORT FACILITIES	8,772,000	8,772,000	8,771,999	Completed	Completed	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.
Totals				**143,398,000**	**163,129,562**	**147,205,960**				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

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
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**66,442**	**78,215**	**71,273**	**19,704**	**53,992**	**71,273**	(17,282)	**-24.2%**	**71,273**
Roads Infrastructure	2,810	8,500	8,895	1,940	8,587	8,895	(308)	**-3.5%**	8,895
Roads	2,810	8,500	8,895	1,940	8,587	8,895	(308)	**-3.5%**	8,895
Storm water Infrastructure	11,607	6,200	5,988	657	1,157	5,988	(4,830)	**-80.7%**	5,988
Drainage Collection	–	–	100	100	100	100	–		100
Storm water Conveyance	11,607	6,200	5,888	557	1,057	5,888	(4,830)	**-82.0%**	5,888
Electrical Infrastructure	25,558	33,018	22,718	11,530	22,718	22,718	(0)	**0.0%**	22,718
MV Substations	2,032	10,000	–	–	–	–	–		–
MV Networks	23,525	20,018	19,718	10,665	19,718	19,718	(0)	**0.0%**	19,718
LV Networks	–	3,000	3,000	865	3,000	3,000	(0)	**0.0%**	3,000
Water Supply Infrastructure	18,594	17,806	20,365	978	12,778	20,365	(7,588)	**-37.3%**	20,365
Boreholes	8,972	5,273	8,114	–	5,156	8,114	(2,958)	**-36.5%**	8,114
Water Treatment Works	3,623	8,983	8,701	978	6,822	8,701	(1,879)	**-21.6%**	8,701
Distribution	6,000	3,550	3,550	–	800	3,550	(2,750)	**-77.5%**	3,550
Sanitation Infrastructure	6,492	7,750	8,367	3,265	7,006	8,367	(1,361)	**-16.3%**	8,367
Reticulation	492	950	2,147	825	1,072	2,147	(1,074)	**-50.0%**	2,147
Waste Water Treatment Works	6,000	6,800	6,220	2,439	5,933	6,220	(287)	**-4.6%**	6,220
Solid Waste Infrastructure	1,004	4,940	4,940	1,334	1,746	4,940	(3,194)	**-64.7%**	4,940
Landfill Sites	–	–	–	–	–	–	–		–
Waste Transfer Stations	981	3,300	2,900	1,171	1,582	2,900	(1,318)	**-45.4%**	2,900
Waste Processing Facilities	–	840	1,140	–	–	1,140	(1,140)	**-100.0%**	1,140
Waste Drop-off Points	–	800	900	163	163	900	(737)	**-81.8%**	900
Electricity Generation Facilities	22	–	–	–	–	–	–		–
Information and Communication Infrastructure	377	–	–	–	–	–	–		–
Data Centres	377	–	–	–	–	–	–		–
Community Assets	**8,120**	**12,022**	**13,422**	**3,768**	**10,066**	**13,422**	**(3,355)**	**-25.0%**	**13,422**
Community Facilities	2,244	1,950	4,574	1,128	1,236	4,574	(3,338)	**-73.0%**	4,574
Halls	580	–	60	32	32	60	(28)	-46.3%	60
Crèches	–	–	1,411	56	56	1,411	(1,355)	-96.0%	1,411
Cemeteries/Crematoria	–	–	10	–	4	10	(6)	-56.0%	10
Police	–	200	60	52	52	60	(8)	-13.6%	60
Parks	534	300	901	740	740	901	(161)	-17.9%	901
Public Open Space	143	–	424	18	90	424	(333)	-78.7%	424
Public Ablution Facilities	–	–	78	133	133	78	55	70.2%	78
Stalls	–	800	800	–	–	800	(800)	-100.0%	800
Taxi Ranks/Bus Terminals	987	650	830	97	129	830	(701)	-84.5%	830
Sport and Recreation Facilities	5,876	10,072	8,848	2,640	8,830	8,848	(17)	**-0.2%**	8,848
Outdoor Facilities	5,876	10,072	8,848	2,640	8,830	8,848	(17)	-0.2%	8,848
Heritage assets	–	–	–	–	–	–	–		–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Other assets	**18,526**	**28,292**	**37,595**	**12,241**	**28,870**	**37,595**	**(8,725)**	**-23.2%**	**37,595**
Operational Buildings	907	3,750	2,643	491	2,476	2,643	(168)	**-6.4%**	2,643
Municipal Offices	907	–	–	–	–	–	–		–
Workshops	–	3,750	2,595	453	2,438	2,595	(157)	-6.0%	2,595
Yards	–	–	49	37	37	49	(11)	-23.0%	49
Housing	17,619	24,542	34,952	11,751	26,395	34,952	(8,557)	**-24.5%**	34,952
Staff Housing	–	–	211	95	95	211	(115)	-54.8%	211
Social Housing	17,619	24,542	34,741	11,656	26,299	34,741	(8,442)	-24.3%	34,741
Biological or Cultivated Assets	**335**	**–**	**–**	**–**	**–**	**–**	–		**–**
Biological or Cultivated Assets	335	–	–	–	–	–	–		–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Computer Equipment	**3,120**	**3,201**	**3,201**	**151**	**3,200**	**3,201**	**(1)**	0.0%	**3,201**
Computer Equipment	3,120	3,201	3,201	151	3,200	3,201	(1)	0.0%	3,201
Furniture and Office Equipment	**759**	**1,345**	**1,889**	**423**	**1,196**	**1,889**	**(693)**	-36.7%	**1,889**
Furniture and Office Equipment	759	1,345	1,889	423	1,196	1,889	(693)	-36.7%	1,889
Machinery and Equipment	**596**	**325**	**473**	**271**	**441**	**473**	**(32)**	-6.8%	**473**
Machinery and Equipment	596	325	473	271	441	473	(32)	-6.8%	473
Transport Assets	**21,309**	**24,310**	**24,786**	**889**	**24,655**	**24,786**	**(131)**	-0.5%	**24,786**
Transport Assets	21,309	24,310	24,786	889	24,655	24,786	(131)	-0.5%	24,786
Land	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Living resources	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Total Capital Expenditure on new assets	**119,207**	**147,710**	**152,639**	**37,447**	**122,420**	**152,639**	**30,219**	**19.8%**	**152,639**

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12									
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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**18,947**	**46,797**	**53,274**	**22,115**	**52,480**	**53,274**	(795)	**-1.5%**	**53,274**
Roads Infrastructure	–	–	–	–	–	–	–		–
Storm water Infrastructure	–	–	–	–	–	–	–		–
Electrical Infrastructure	2,492	1,500	1,500	–	1,499	1,500	(1)	**0.0%**	1,500
MV Switching Stations	2,492	1,500	1,500	–	1,499	1,500	(1)	**0.0%**	1,500
Water Supply Infrastructure	13,990	44,597	51,774	22,115	50,980	51,774	(794)	**-1.5%**	51,774
Pump Stations	500	500	–	–	–	–	–		
Distribution	13,490	44,097	51,774	22,115	50,980	51,774	(794)	**-1.5%**	51,774
Sanitation Infrastructure	2,465	700	–	–	–	–	–		–
Pump Station	571	700	–	–	–	–	–		
Reticulation	–	–	–	–	–	–	–		–
Waste Water Treatment Works	1,894	–	–	–	–	–	–		–
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	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
							–		
Investment properties	–	–	–	–	–	–	–		–
Other assets	–	–	–	–	–	–	–		–
Operational Buildings	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	**300**	**300**	–	–	**300**	**(300)**	-100.0%	**300**
Biological or Cultivated Assets	–	300	300	–	–	300	(300)	-100.0%	300
Intangible Assets	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Living resources	–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	**18,947**	**47,097**	**53,574**	**22,115**	**52,480**	**53,574**	**1,095**	**2.0%**	**53,574**

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12

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
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**159,763**	**193,053**	**183,651**	**31,137**	**174,223**	**183,651**	(9,427)	**-5.1%**	**183,651**
Roads Infrastructure	78,823	85,143	82,665	20,411	79,426	82,665	(3,239)	**-3.9%**	82,665
Roads	78,823	85,143	82,665	20,411	79,426	82,665	(3,239)	**-3.9%**	82,665
Storm water Infrastructure	9,572	13,746	11,409	734	10,444	11,409	(965)	**-8.5%**	11,409
Drainage Collection		–	–	–	–	–	–		–
Storm water Conveyance	9,572	13,746	11,409	734	10,444	11,409	(965)	**-8.5%**	11,409
Attenuation		–	–	–	–	–	–		–
Electrical Infrastructure	36,881	49,278	45,423	5,519	42,559	45,423	(2,864)	**-6.3%**	45,423
LV Networks	36,881	49,278	45,423	5,519	42,559	45,423	(2,864)	**-6.3%**	45,423
Capital Spares		–	–	–	–	–	–		–
Water Supply Infrastructure	17,591	20,984	22,295	2,407	20,988	22,295	(1,307)	**-5.9%**	22,295
Distribution	17,590	19,901	21,411	1,990	20,333	21,411	(1,078)	**-5.0%**	21,411
Distribution Points	1	1,083	885	417	656	885	(229)	**-25.9%**	885
Sanitation Infrastructure	10,134	12,419	11,133	969	10,491	11,133	(642)	**-5.8%**	11,133
Pump Station		–	–	–	–	–	–		–
Reticulation	10,134	8,521	8,704	757	8,600	8,704	(104)	**-1.2%**	8,704
Waste Water Treatment Works		3,898	2,429	212	1,891	2,429	(538)	**-22.2%**	2,429
Solid Waste Infrastructure	6,763	11,483	10,725	1,097	10,314	10,725	(410)	**-3.8%**	10,725
Waste Processing Facilities	331	3,100	2,810	234	2,426	2,810	(384)	**-13.7%**	2,810
Waste Drop-off Points	6,432	8,383	7,915	863	7,888	7,915	(27)	**-0.3%**	7,915
Community Assets	**59,601**	**63,754**	**61,696**	**4,274**	**60,652**	**61,696**	**(1,043)**	**-1.7%**	**61,696**
Community Facilities	45,665	48,316	47,257	3,346	46,109	47,257	(1,148)	**-2.4%**	47,257
Halls	6,030	5,464	5,604	525	5,243	5,604	(361)	-6.4%	5,604
Cemeteries/Crematoria	2,111	3,111	2,561	201	2,499	2,561	(63)	-2.4%	2,561
Parks	29,319	31,742	31,040	2,031	29,656	31,040	(1,385)	-4.5%	31,040
Public Open Space	6,115	4,186	5,373	424	6,558	5,373	1,186	22.1%	5,373
Public Ablution Facilities	2,090	3,812	2,679	165	2,154	2,679	(525)	-19.6%	2,679
Sport and Recreation Facilities	13,936	15,437	14,439	927	14,543	14,439	105	**0.7%**	14,439
Outdoor Facilities	13,936	15,437	14,439	927	14,543	14,439	105	0.7%	14,439
Heritage assets	–	–	–	–	–	–	–		–
							–		
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Other assets	**6,204**	**18,955**	**17,453**	**3,622**	**15,933**	**17,453**	**(1,520)**	**-8.7%**	**17,453**
Operational Buildings	6,204	18,955	17,453	3,622	15,933	17,453	(1,520)	**-8.7%**	17,453
Municipal Offices	6,204	18,955	17,453	3,622	15,933	17,453	(1,520)	-8.7%	17,453
Housing	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets	**7,842**	**10,661**	**10,783**	**259**	**10,524**	**10,783**	**(259)**	-2.4%	**10,783**
Licences and Rights	7,842	10,661	10,783	259	10,524	10,783	(259)	**-2.4%**	10,783
Computer Software and Applications	7,842	10,661	10,783	259	10,524	10,783	(259)	-2.4%	10,783
Computer Equipment	**1,292**	**2,546**	**2,310**	**209**	**1,790**	**2,310**	**(520)**	-22.5%	**2,310**
Computer Equipment	1,292	2,546	2,310	209	1,790	2,310	(520)	-22.5%	2,310
Furniture and Office Equipment	**996**	**1,704**	**1,664**	**294**	**940**	**1,664**	**(724)**	-43.5%	**1,664**
Furniture and Office Equipment	996	1,704	1,664	294	940	1,664	(724)	-43.5%	1,664
Machinery and Equipment	**1,723**	**5,807**	**5,737**	**247**	**4,768**	**5,737**	**(969)**	-16.9%	**5,737**
Machinery and Equipment	1,723	5,807	5,737	247	4,768	5,737	(969)	-16.9%	5,737
Transport Assets	**32,021**	**22,339**	**42,259**	**4,036**	**40,501**	**42,259**	**(1,759)**	-4.2%	**42,259**
Transport Assets	32,021	22,339	42,259	4,036	40,501	42,259	(1,759)	-4.2%	42,259
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Living resources	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Repairs and Maintenance Expenditure	**269,443**	**318,818**	**325,553**	**44,078**	**309,331**	**325,553**	**16,222**	**5.0%**	**325,553**

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

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
Depreciation by Asset Class/Sub-class									
Infrastructure	**123,661**	**138,760**	**138,760**	**11,563**	**138,760**	**138,760**	–		**138,760**
Roads Infrastructure	41,228	49,695	49,695	4,141	49,695	49,695	–		49,695
Roads	41,228	49,695	49,695	4,141	49,695	49,695	–		49,695
Storm water Infrastructure	8,794	8,899	8,899	742	8,899	8,899	–		8,899
Drainage Collection	8,794	8,899	8,899	742	8,899	8,899	–		8,899
Electrical Infrastructure	27,716	28,196	28,196	2,350	28,196	28,196	–		28,196
LV Networks	27,093	28,196	28,196	2,350	28,196	28,196	–		28,196
Capital Spares	622	–	–	–	–	–	–		–
Water Supply Infrastructure	22,294	26,052	26,052	2,171	26,052	26,052	–		26,052
Distribution	21,710	26,052	26,052	2,171	26,052	26,052	–		26,052
Capital Spares	584	–	–	–	–	–	–		–
Sanitation Infrastructure	20,406	22,577	22,577	1,881	22,577	22,577	–		22,577
Waste Water Treatment Works	19,563	22,577	22,577	1,881	22,577	22,577	–		22,577
Capital Spares	842	–	–	–	–	–	–		–
Solid Waste Infrastructure	3,225	3,340	3,340	278	3,340	3,340	–		3,340
Landfill Sites	3,225	3,340	3,340	278	3,340	3,340	–		3,340
Community Assets	**14,446**	**15,199**	**15,199**	**1,267**	**15,199**	**15,199**	–		**15,199**
Community Facilities	14,446	15,199	15,199	1,267	15,199	15,199	–		15,199
Halls	14,446	15,199	15,199	1,267	15,199	15,199	–		15,199
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
							–		
Investment properties	–	–	–	–	–	–	–		–
Other assets	**3,628**	**3,538**	**3,538**	**295**	**3,538**	**3,538**	–		**3,538**
Operational Buildings	3,628	3,538	3,538	295	3,538	3,538	–		3,538
Municipal Offices	3,628	3,538	3,538	295	3,538	3,538	–		3,538
Housing	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**464**	**290**	**290**	**24**	**290**	**290**	–		**290**
Licences and Rights	464	290	290	24	290	290	–		290
Computer Software and Applications	464	290	290	24	290	290	–		290
Computer Equipment	**740**	–	–	–	–	–	–		–
Computer Equipment	740	–	–	–	–	–	–		–
Furniture and Office Equipment	**2,017**	**2,547**	**2,547**	**212**	**2,547**	**2,547**	–		**2,547**
Furniture and Office Equipment	2,017	2,547	2,547	212	2,547	2,547	–		2,547
Machinery and Equipment	**1,440**	**1,621**	**1,621**	**135**	**1,621**	**1,621**	–		**1,621**
Machinery and Equipment	1,440	1,621	1,621	135	1,621	1,621	–		1,621
Transport Assets	**6,372**	**5,188**	**5,188**	**432**	**5,188**	**5,188**	–		**5,188**
Transport Assets	6,372	5,188	5,188	432	5,188	5,188	–		5,188
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Living resources	**69**	**68**	**68**	**6**	**68**	**68**	–		**68**
Mature	69	68	68	6	68	68	–		68
Policing and Protection	69	68	68	6	68	68	–		68
Immature	–	–	–	–	–	–	–		–
Total Depreciation	**152,838**	**167,211**	**167,211**	**13,934**	**167,211**	**167,211**	–		**167,211**

Supporting Table SC13e

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

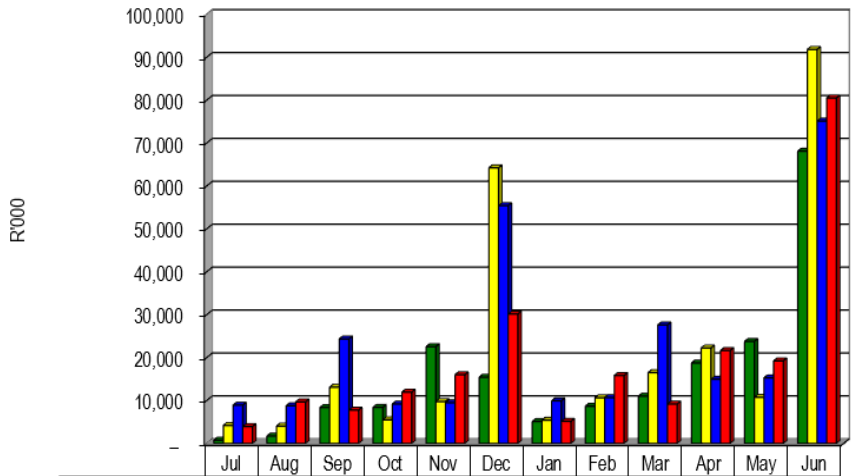
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	**43,535**	**36,710**	**36,793**	**11,193**	**29,490**	**36,793**	(7,303)	**-19.8%**	**36,793**
Roads Infrastructure	–	–	–	–	–	–	–		–
Storm water Infrastructure	–	1,000	1,000	–	1,000	1,000	(0)	**0.0%**	1,000
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	1,000	1,000	–	1,000	1,000	(0)	**0.0%**	1,000
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	15,464	16,300	16,300	3,232	16,300	16,300	(0)	**0.0%**	16,300
MV Networks	15,464	16,300	16,300	3,232	16,300	16,300	(0)	**0.0%**	16,300
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	500	500	500	499	499	500	(1)	**-0.2%**	500
Distribution	500	500	500	499	499	500	(1)	**-0.2%**	500
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	27,571	18,910	18,993	7,462	11,691	18,993	(7,302)	**-38.4%**	18,993
Pump Station	13,501	13,000	14,030	5,997	7,175	14,030	(6,855)	**-48.9%**	14,030
Reticulation	600	600	600	592	592	600	(8)	**-1.3%**	600
Waste Water Treatment Works	13,470	5,310	4,363	873	3,924	4,363	(439)	**-10.1%**	4,363
Outfall Sewers	–	–	–	–	–	–	–		–
Toilet Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Community Assets	**11,065**	**26,829**	**26,829**	**9,762**	**26,753**	**26,829**	**(76)**	**-0.3%**	**26,829**
Community Facilities	–	4,000	4,000	2,306	3,924	4,000	(76)	**-1.9%**	4,000
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	3,000	3,000	2,272	2,983	3,000	(17)	-0.6%	3,000
Public Open Space	–	1,000	1,000	34	941	1,000	(59)	-5.9%	1,000
Sport and Recreation Facilities	11,065	22,829	22,829	7,456	22,829	22,829	(0)	**0.0%**	22,829
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	11,065	22,829	22,829	7,456	22,829	22,829	(0)	0.0%	22,829
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
							–		
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Other assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Housing	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Computer Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Computer Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Transport Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Living resources	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Capital Expenditure on upgrading of existing assets	**54,600**	**63,539**	**63,622**	**20,955**	**56,243**	**63,622**	**7,379**	**11.6%**	**63,622**

Other supporting documentation

Section 71 charts

Capital expenditure monthly trend - actual vs target

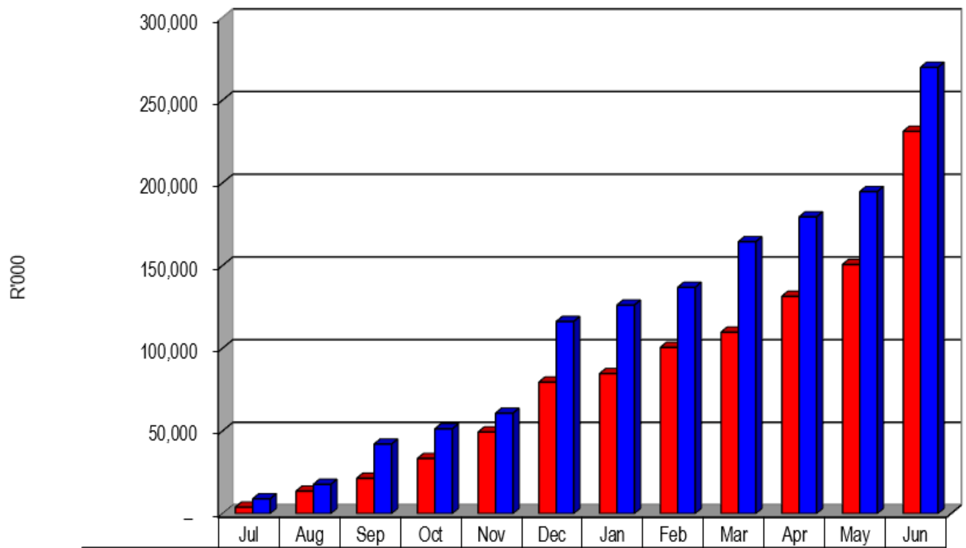
Chart C1 2025/26 Capital Expenditure Monthly Trend: actual v target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2024/25	761	1,729	8,376	8,402	22,551	15,441	5,120	8,693	11,034	18,757	23,779	68,110
Original Budget	4,211	4,061	13,119	5,521	9,761	64,232	5,411	10,661	16,519	22,261	10,761	91,832
Adjusted Budget	8,934	8,784	24,350	9,194	9,484	55,434	9,934	10,703	27,625	14,984	15,284	75,127
Monthly Actual	3,932	9,699	7,773	11,957	16,022	30,158	5,150	15,827	9,204	21,651	19,252	80,518

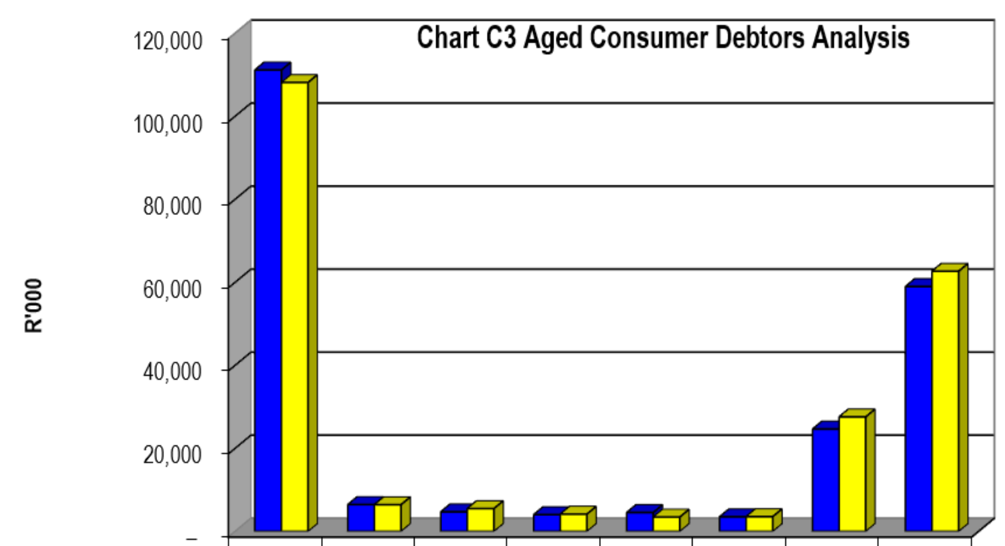
Capital expenditure – YTD actual vs YTD trend

Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target



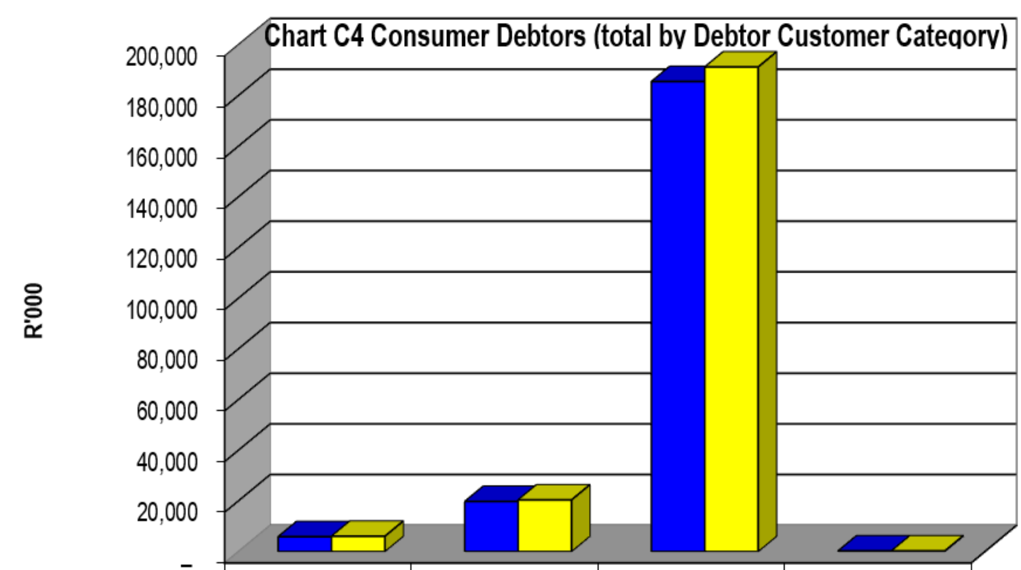
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD Actual	3,932	13,630	21,403	33,361	49,383	79,541	84,691	100,51	109,72	131,37	150,62	231,14
YearTD Budget	8,934	17,718	42,068	51,261	60,745	116,17	126,11	136,81	164,44	179,42	194,70	269,83

Debtors Age Analysis



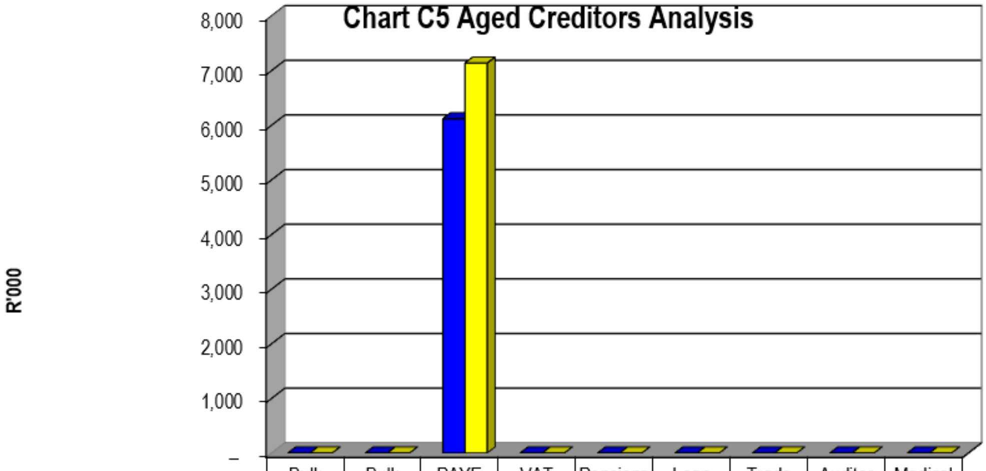
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2025/26	111,156	6,467	4,715	4,033	4,546	3,516	24,651	58,993
2024/25	108,141	6,422	5,498	4,155	3,458	3,562	27,587	62,664

Debtors by Type



	Organs of State	Commercial	Households	Other
2024/25	5,893	19,812	185,558	271
Budget Year 2025/26	6,075	20,425	191,297	280

Creditor Payments



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Medical Aid deductions
2024/25	–	–	6,117	–	–	–	–	–	–
Budget Year 2025/26	–	–	7,137	–	–	–	–	–	–

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 June 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 July2026