Monthly Budget Statement

May 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 0.90% above the YTD budget projections at the end of May 2026.

Borrowings

The balance of borrowings amounts to R356.8m at the end of May 2026.

Operating expenditure by vote & type

Current expenditure is 2.87% below YTD budget projections as at May 2026.

Capital expenditure

The YTD Capital expenditure amounts to R150.6m or 55.82% of the amended budget of R269.8m. The current capital commitments of orders in progress amount to R75.3m or 27.92% of the amended capital budget of R269.8m.

Allocations received (National & Provincial Grants)

Grants totaling R1.2m were received during May 2026.

Spending on Grants

Spending on grants amounts to R16.7m for May 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, CDW, 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 - M11 May

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue	0.90%		
Expenditure By Type	-2.87%		
Capital Expenditure	-22.64%	Capital Commitments=R75.3m	
Financial Position In order			
Cash Flow In Order			

Total Revenue (including capital grants)		
R thousand	Amended Budget	YearTD actual
Revenue	2,114,384	1,924,909
Expenditure	2,105,545	1,697,085
Surplus / (Deficit)	**8,839**	**227,823**
Capital	269,836	150,626

YTD Act %
91.04%
80.60%
55.82%

Total Revenue (excluding capital grants)		
R thousand	Amended Budget	YearTD actual
Revenue	2,001,572	1,862,595
Expenditure	2,105,545	1,697,085
Surplus / (Deficit)	**(103,973)**	**165,510**
Capital	269,836	150,626

YTD Act %
93.06%
80.60%
55.82%

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 - M11 May

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	31,863	354,217	351,979	2,238	1%	383,977
Service charges	1,116,329	1,199,626	1,169,160	96,833	1,098,905	1,083,547	15,358	1%	1,169,160
Investment revenue	73,160	55,000	68,000	1,998	49,298	49,298	–		68,000
Transfers and subsidies - Operational	199,017	205,957	207,587	2,490	201,556	201,556	–		207,587
Other own revenue	198,264	173,311	172,848	12,018	158,618	159,524	(906)	-1%	172,848
Total Revenue (excluding capital transfers and	**1,953,878**	**2,017,871**	**2,001,572**	**145,201**	**1,862,595**	**1,845,904**	**16,691**	**1%**	**2,001,572**
Employee costs	531,381	618,840	594,855	47,597	521,250	526,218	(4,968)	-1%	594,914
Remuneration of Councillors	13,332	14,012	14,349	1,196	13,154	13,153	1	0%	14,349
Depreciation and amortisation	152,838	167,211	167,211	13,934	153,277	153,277	–		167,211
Interest	48,767	51,227	45,040	388	26,692	26,692	–		45,040
Inventory consumed and bulk purchases	533,086	632,328	629,227	47,892	513,008	524,817	(11,809)	-2%	627,516
Transfers and subsidies	16,716	16,770	16,770	1,285	15,485	15,485	–		16,770
Other expenditure	527,749	611,953	638,092	42,835	454,219	487,590	(33,370)	-7%	639,745
Total Expenditure	**1,823,868**	**2,112,340**	**2,105,545**	**155,128**	**1,697,085**	**1,747,233**	**(50,147)**	**-3%**	**2,105,545**
Surplus/(Deficit)	**130,010**	**(94,469)**	**(103,973)**	**(9,927)**	**165,510**	**98,672**	**66,838**	**68%**	**(103,973)**
Transfers and subsidies - capital (monetary allocations)	72,989	101,549	112,768	14,210	62,270	62,270	–		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**	**4,283**	**227,823**	**160,985**	**66,838**	**42%**	**8,839**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**207,001**	**7,080**	**8,839**	**4,283**	**227,823**	**160,985**	**66,838**	**42%**	**8,839**
Capital expenditure & funds sources									
Capital expenditure	**192,754**	**258,346**	**269,836**	**19,252**	**150,626**	**194,707**	**(44,081)**	**-23%**	**269,836**
Capital transfers recognised	76,992	101,549	112,812	14,210	62,314	78,689	(16,375)	-21%	112,812
Borrowing	77,047	106,337	104,918	3,750	56,509	77,632	(21,123)	-27%	104,918
Internally generated funds	38,716	50,460	52,106	1,293	31,803	38,388	(6,585)	-17%	52,106
Total sources of capital funds	**192,754**	**258,346**	**269,836**	**19,252**	**150,626**	**194,709**	**(44,083)**	**-23%**	**269,836**
Financial position									
Total current assets	1,181,533	942,343	1,068,835		1,250,855				1,068,835
Total non current assets	4,051,141	4,166,089	4,155,195		4,048,551				4,155,195
Total current liabilities	423,145	326,629	334,448		234,902				334,448
Total non current liabilities	641,220	693,169	691,707		671,712				691,707
Community wealth/Equity	4,168,309	4,088,634	4,197,876		4,392,792				4,197,876
Cash flows									
Net cash from (used) operating	346,352	223,747	290,768	(4,379)	461,952	461,871	(81)	-0%	290,768
Net cash from (used) investing	(177,438)	(228,178)	(239,724)	(19,282)	(154,036)	(154,036)	–		(239,724)
Net cash from (used) financing	8,492	(59,454)	(61,512)	(1,488)	(128,816)	(128,816)	–		(61,512)
Cash/cash equivalents at the month/year end	**854,064**	**723,115**	**843,596**	**–**	**1,033,164**	**1,033,083**	**(81)**	**-0%**	**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	114,976	7,256	4,535	4,818	3,644	7,731	19,123	57,402	219,485
Creditors Age Analysis									
Total Creditors	6,870	–	–	–	–	–	–	–	6,870

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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**	**40,224**	**486,271**	**489,547**	(3,277)	-1%	**531,677**
Executive and council	69,018	78,908	37,942	3	37,957	37,957	(1)	0%	37,942
Finance and administration	499,480	479,790	493,735	40,222	448,314	451,590	(3,276)	-1%	493,735
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**168,617**	**190,872**	**199,508**	**9,878**	**150,883**	**146,982**	3,901	3%	**199,508**
Community and social services	9,655	9,667	9,667	57	9,736	8,862	874	10%	9,667
Sport and recreation	32,199	42,443	42,443	3,820	40,816	35,906	4,909	14%	42,443
Public safety	29,217	71,012	60,132	4,935	55,095	55,121	(26)	0%	60,132
Housing	97,546	67,750	87,266	1,065	45,237	47,093	(1,856)	-4%	87,266
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**29,380**	**25,010**	**27,792**	**2,067**	**24,200**	**21,765**	2,435	11%	**27,792**
Planning and development	17,970	15,605	16,293	1,859	15,490	13,265	2,225	17%	16,293
Road transport	10,556	6,430	6,474	67	7,036	5,894	1,141	19%	6,474
Environmental protection	854	2,975	5,025	142	1,675	2,606	(931)	-36%	5,025
Trading services	**1,264,341**	**1,344,840**	**1,355,407**	**107,238**	**1,263,542**	**1,249,923**	13,619	1%	**1,355,407**
Energy sources	750,422	803,779	794,779	61,361	742,647	734,548	8,099	1%	794,779
Water management	231,351	254,990	262,490	24,655	240,173	237,616	2,557	1%	262,490
Waste water management	154,580	151,900	156,967	10,858	153,545	148,353	5,191	3%	156,967
Waste management	127,989	134,170	141,170	10,365	127,178	129,406	(2,228)	-2%	141,170
Other	**33**	**–**	**0**	**4**	**13**	**–**	**13**		**0**
Total Revenue - Functional	**2,030,870**	**2,119,420**	**2,114,384**	**159,411**	**1,924,909**	**1,908,218**	**16,691**	**1%**	**2,114,384**
Expenditure - Functional									
Governance and administration	**298,802**	**363,287**	**365,510**	**27,319**	**293,116**	**301,895**	(8,778)	-3%	**365,012**
Executive and council	67,122	73,767	67,303	7,511	60,564	61,675	(1,111)	-2%	67,439
Finance and administration	227,724	284,657	293,184	19,450	228,516	235,615	(7,099)	-3%	292,550
Internal audit	3,956	4,863	5,023	359	4,036	4,605	(568)	-12%	5,023
Community and public safety	**314,658**	**370,794**	**360,698**	**22,091**	**279,557**	**287,976**	(8,419)	-3%	**360,982**
Community and social services	25,556	28,762	28,700	2,072	23,742	24,979	(1,237)	-5%	28,694
Sport and recreation	64,141	79,622	71,540	4,909	64,620	64,196	424	1%	71,489
Public safety	140,324	212,178	202,989	14,851	156,684	159,721	(3,036)	-2%	203,330
Housing	84,638	50,232	57,469	259	34,510	39,080	(4,570)	-12%	57,469
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**212,127**	**243,372**	**239,713**	**24,817**	**187,732**	**197,677**	(9,945)	-5%	**239,927**
Planning and development	51,500	63,589	56,020	4,372	43,333	45,288	(1,955)	-4%	56,220
Road transport	133,810	150,904	153,681	18,307	119,464	125,877	(6,413)	-5%	153,695
Environmental protection	26,817	28,879	30,012	2,139	24,934	26,511	(1,576)	-6%	30,012
Trading services	**995,836**	**1,127,966**	**1,135,194**	**80,639**	**933,668**	**956,192**	(22,524)	-2%	**1,135,194**
Energy sources	586,592	674,784	672,653	49,228	559,346	567,399	(8,053)	-1%	672,653
Water management	167,885	181,546	182,303	12,060	144,284	150,145	(5,861)	-4%	182,303
Waste water management	146,977	156,965	159,918	10,860	128,784	133,491	(4,707)	-4%	159,918
Waste management	94,382	114,670	120,320	8,491	101,254	105,157	(3,903)	-4%	120,320
Other	**2,445**	**6,921**	**4,429**	**261**	**3,012**	**3,494**	**(481)**	**-14%**	**4,429**
Total Expenditure - Functional	**1,823,868**	**2,112,340**	**2,105,545**	**155,128**	**1,697,085**	**1,747,233**	**(50,147)**	**-3%**	**2,105,545**
Surplus/ (Deficit) for the year	**207,001**	**7,080**	**8,839**	**4,283**	**227,823**	**160,985**	**66,838**	**42%**	**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) - M11 May

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	37,957	37,957	–		37,942
Vote 2 - Office of the Municipal Manager	833	515	860	6	763	376	387	103.0%	860
Vote 3 - Corporate Services	122	1,274	1,774	949	1,059	1,626	(568)	-34.9%	1,774
Vote 4 - Financial Services	475,912	477,666	490,666	39,184	446,267	449,334	(3,067)	-0.7%	490,666
Vote 5 - Infrastructure Services	1,373,260	1,419,613	1,450,527	108,404	1,315,723	1,302,196	13,528	1.0%	1,450,527
Vote 6 - Community Services	42,900	52,939	52,939	3,982	51,340	45,693	5,647	12.4%	52,939
Vote 7 - Municipal Public Safety	29,217	71,012	60,132	4,935	55,095	55,121	(26)	0.0%	60,132
Vote 8 - Planning and Development	39,611	17,494	19,544	1,948	16,705	15,915	790	5.0%	19,544
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
Total Revenue by Vote	**2,030,870**	**2,119,420**	**2,114,384**	**159,411**	**1,924,909**	**1,908,218**	**16,691**	**0.9%**	**2,114,384**
Expenditure by Vote									
Vote 1 - Municipal Council	45,672	55,516	53,635	6,326	48,777	49,146	(368)	-0.7%	53,635
Vote 2 - Office of the Municipal Manager	20,551	33,702	29,173	2,043	22,292	23,515	(1,223)	-5.2%	29,173
Vote 3 - Corporate Services	68,360	82,589	81,712	3,686	65,392	67,367	(1,975)	-2.9%	81,712
Vote 4 - Financial Services	136,147	171,468	174,513	11,980	141,122	143,770	(2,648)	-1.8%	174,513
Vote 5 - Infrastructure Services	1,179,782	1,293,520	1,299,399	96,447	1,045,058	1,079,426	(34,368)	-3.2%	1,299,399
Vote 6 - Community Services	176,139	203,116	193,622	14,931	165,007	167,828	(2,821)	-1.7%	193,622
Vote 7 - Municipal Public Safety	135,700	201,555	205,522	14,787	154,831	159,046	(4,215)	-2.7%	205,522
Vote 8 - Planning and Development	61,517	70,875	67,969	4,928	54,607	57,135	(2,529)	-4.4%	67,969
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**1,823,868**	**2,112,340**	**2,105,545**	**155,128**	**1,697,085**	**1,747,233**	**(50,147)**	**-2.9%**	**2,105,545**
Surplus/ (Deficit) for the year	**207,001**	**7,080**	**8,839**	**4,283**	**227,823**	**160,985**	**66,838**	**41.5%**	**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) - M11 May

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	106,954	1,258,792	1,244,307	14,485	1%	1,360,364
Service charges - Electricity	680,585	745,540	718,135	59,692	674,111	667,267	6,844	1%	718,135
Service charges - Water	200,340	209,109	208,803	15,963	200,291	194,535	5,756	3%	208,803
Service charges - Waste Water Management	127,050	129,533	126,779	10,814	123,123	118,327	4,797	4%	126,779
Service charges - Waste management	108,353	115,444	115,444	10,363	101,380	103,419	(2,038)	-2%	115,444
Sale of Goods and Rendering of Services	106,778	63,725	73,387	2,666	56,447	56,447	–		73,387
Agency services	6,846	7,500	7,500	495	6,720	6,875	(155)	-2%	7,500
Interest	507	0	0	–	397	397	–		0
Interest earned from Receivables	11,703	12,500	12,500	889	7,719	8,438	(719)	-9%	12,500
Interest earned from Current and Non Current Assets	73,160	55,000	68,000	1,998	49,298	49,298	–		68,000
Dividends	–	–	–	–	–	–	–		–
Rent on Land	855	452	452	(825)	124	124	–		452
Rental from Fixed Assets	8,246	7,544	7,544	839	8,558	8,558	–		7,544
Licence and permits	1,116	780	780	101	1,174	1,174	–		780
Special rating levies	–	15,420	15,420	1,289	14,256	14,256	–		15,420
Operational Revenue	16,233	5,554	5,620	2,671	15,194	15,194	–		5,620
Non-Exchange Revenue	612,106	649,770	641,208	38,247	603,803	601,597	2,206	0%	641,208
Property rates	367,109	383,977	383,977	31,863	354,217	351,979	2,238	1%	383,977
Surcharges and Taxes	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	12,341	52,537	42,344	3,505	38,796	38,816	(20)	0%	42,344
Licence and permits	1,858	2,000	2,000	148	1,908	1,833	75	4%	2,000
Transfer and subsidies - Operational	199,017	205,957	207,587	2,490	201,556	201,556	–		207,587
Interest	2,027	2,300	2,300	169	1,541	1,629	(88)	-5%	2,300
Fuel Levy	–	–	–	–	–	–	–		–
Operational Revenue	–	–	–	–	–	–	–		–
Gains on disposal of Assets	13,632	–	–	–	–	–	–		–
Other Gains	16,121	3,000	3,000	71	5,784	5,784	–		3,000
Discontinued Operations	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and	**1,953,878**	**2,017,871**	**2,001,572**	**145,201**	**1,862,595**	**1,845,904**	**16,691**	1%	**2,001,572**
Expenditure By Type									
Employee related costs	531,381	618,840	594,855	47,597	521,250	526,218	(4,968)	-1%	594,914
Remuneration of councillors	13,332	14,012	14,349	1,196	13,154	13,153	1	0%	14,349
Bulk purchases - electricity	481,547	556,160	553,190	42,393	461,983	469,373	(7,390)	-2%	553,190
Inventory consumed	51,539	76,168	76,037	5,499	51,025	55,444	(4,419)	-8%	74,326
Debt impairment	12,698	70,770	25,001	2,083	22,917	22,917	–		25,001
Depreciation and amortisation	152,838	167,211	167,211	13,934	153,277	153,277	–		167,211
Interest	48,767	51,227	45,040	388	26,692	26,692	–		45,040
Contracted services	321,654	356,644	380,109	32,469	261,564	285,082	(23,518)	-8%	382,587
Transfers and subsidies	16,716	16,770	16,770	1,285	15,485	15,485	–		16,770
Irrecoverable debts written off	37,069	20,000	60,131	–	54,994	54,994	–		60,131
Operational costs	156,227	164,539	172,852	8,283	114,745	124,597	(9,852)	-8%	172,027
Losses on Disposal of Assets	–	–	–	–	–	–	–		–
Other Losses	101	–	–	–	–	–	–		–
Total Expenditure	**1,823,868**	**2,112,340**	**2,105,545**	**155,128**	**1,697,085**	**1,747,233**	**(50,147)**	**-3%**	**2,105,545**
Surplus/(Deficit)	**130,010**	**(94,469)**	**(103,973)**	**(9,927)**	**165,510**	**98,672**	**66,838**	**0**	**(103,973)**
Transfers and subsidies - capital (monetary allocations)	72,989	101,549	112,768	14,210	62,270	62,270	–		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**	**4,283**	**227,823**	**160,985**			**8,839**
Income Tax		–	–	–	–	–	–		–
Surplus/(Deficit) after income tax	**207,001**	**7,080**	**8,839**	**4,283**	**227,823**	**160,985**			**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**	**4,283**	**227,823**	**160,985**			**8,839**
Share of Surplus/Deficit attributable to Associate		–	–	–	–				–
Intercompany/Parent subsidiary transactions		–	–	–	–				–
Surplus/ (Deficit) for the year	**207,001**	**7,080**	**8,839**	**4,283**	**227,823**	**160,985**			**8,839**

The annual revenue budget is approved as ‘Revenue by Source’. The Year-to-Date actual revenue is 0.90% above the YTD budget projections.

Current expenditure is 2.87% below YTD budget projections for May 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) - M11 May

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	–	3,120	1,658	1,462	88%	3,315
Vote 4 - Financial Services	2,015	8,420	8,263	25	8,267	7,574	693	9%	8,263
Vote 5 - Infrastructure Services	143,031	215,840	221,888	17,960	113,809	161,566	(47,757)	-30%	221,888
Vote 6 - Community Services	596	2,925	1,325	–	1,053	744	309	42%	1,325
Vote 7 - Municipal Public Safety	1,210	3,792	4,092	711	1,237	3,476	(2,239)	-64%	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	–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	**148,229**	**234,321**	**239,932**	**18,696**	**127,509**	**175,032**	**(47,523)**	**-27%**	**239,932**
Single Year expenditure appropriation									
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	283	15,525	14,402	1,123	8%	15,711
Vote 5 - Infrastructure Services	17,537	7,950	12,267	202	7,479	5,255	2,223	42%	12,267
Vote 6 - Community Services	5,129	–	1,777	72	76	–	76		1,777
Vote 7 - Municipal Public Safety	1,358	–	128	–	25	–	25		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	557	23,116	19,675	**3,442**	**17%**	29,904
Total Capital Expenditure	**192,754**	**258,346**	**269,836**	**19,252**	**150,626**	**194,707**	**(44,081)**	**-23%**	**269,836**
Capital Expenditure - Functional Classification									
Governance and administration	**3,403**	**3,500**	**3,573**	**25**	**3,157**	**1,849**	1,308	71%	**3,573**
Executive and council	48	70	76	–	47	47	0	0%	76
Finance and administration	3,355	3,430	3,497	25	3,110	1,802	1,308	73%	3,497
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**42,468**	**72,520**	**83,107**	**4,828**	**47,832**	**66,851**	(19,019)	-28%	**83,107**
Community and social services	1,192	6,625	6,077	72	5,379	4,974	405	8%	6,077
Sport and recreation	17,476	33,901	33,768	2,719	22,470	22,613	(143)	-1%	33,768
Public safety	6,181	7,452	8,521	994	5,339	7,418	(2,079)	-28%	8,521
Housing	17,619	24,542	34,741	1,043	14,644	31,846	(17,202)	-54%	34,741
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**4,948**	**18,954**	**21,785**	**202**	**15,059**	**12,834**	2,225	17%	**21,785**
Planning and development	1,151	1,554	3,985	–	138	777	(639)	-82%	3,985
Road transport	3,797	17,400	17,800	202	14,921	12,057	2,863	24%	17,800
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**141,935**	**163,372**	**161,371**	**14,198**	**84,578**	**113,174**	(28,596)	-25%	**161,371**
Energy sources	45,169	60,218	48,613	4,193	33,890	32,005	1,886	6%	48,613
Water management	34,078	63,653	73,470	8,759	40,805	50,290	(9,485)	-19%	73,470
Waste water management	58,077	34,560	34,348	1,178	9,471	26,602	(17,131)	-64%	34,348
Waste management	4,612	4,940	4,940	68	412	4,278	(3,867)	-90%	4,940
Other	–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	**192,754**	**258,346**	**269,836**	**19,252**	**150,626**	**194,709**	**(44,083)**	**-23%**	**269,836**
Funded by:									
National Government	54,164	76,207	76,207	13,167	47,626	46,400	1,227	3%	76,207
Provincial Government	18,719	25,342	36,541	1,043	14,644	32,246	(17,602)	-55%	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	–	44	44	–		64
Transfers recognised - capital	**76,992**	**101,549**	**112,812**	**14,210**	**62,314**	**78,689**	**(16,375)**	**-21%**	**112,812**
Borrowing	77,047	106,337	104,918	3,750	56,509	77,632	(21,123)	-27%	104,918
Internally generated funds	38,716	50,460	52,106	1,293	31,803	38,388	(6,585)	-17%	52,106
Total Capital Funding	**192,754**	**258,346**	**269,836**	**19,252**	**150,626**	**194,709**	**(44,083)**	**-23%**	**269,836**

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	1,033,164	843,596
Trade and other receivables from exchange transactions	164,476	110,653	90,021	111,498	90,021
Receivables from non-exchange transactions	50,227	35,577	43,097	36,358	43,097
Current portion of non-current receivables	–	–	–	–	–
Inventory	12,097	15,588	18,182	13,437	18,182
VAT	19,024	1,800	17,911	5,544	17,911
Other current assets	81,647	55,610	56,028	50,854	56,028
Total current assets	**1,181,533**	**942,343**	**1,068,835**	**1,250,855**	**1,068,835**
Non current assets					
Investments	7,315	8,400	8,456	8,730	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	3,754,561	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**	**4,048,551**	**4,155,195**
TOTAL ASSETS	**5,232,674**	**5,108,433**	**5,224,031**	**5,299,406**	**5,224,031**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	150,929	61,383	61,471	21,260	61,471
Consumer deposits	63,274	69,665	68,474	64,127	68,474
Trade and other payables from exchange transactions	158,574	133,297	157,669	58,515	157,669
Trade and other payables from non-exchange transactions	3,012	–	–	46,481	–
Provision	40,253	48,242	36,826	40,173	36,826
VAT	–	6,076	1,581	3,807	1,581
Other current liabilities	7,103	7,966	8,426	539	8,426
Total current liabilities	**423,145**	**326,629**	**334,448**	**234,902**	**334,448**
Non current liabilities					
Financial liabilities	335,584	360,476	360,549	335,584	360,549
Provision	178,380	186,928	194,067	191,816	194,067
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	127,256	145,765	137,091	144,312	137,091
Total non current liabilities	**641,220**	**693,169**	**691,707**	**671,712**	**691,707**
TOTAL LIABILITIES	**1,064,365**	**1,019,798**	**1,026,155**	**906,614**	**1,026,155**
NET ASSETS	**4,168,309**	**4,088,634**	**4,197,876**	**4,392,792**	**4,197,876**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	4,165,081	4,085,404	4,194,647	4,389,563	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**	**4,392,792**	**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 - M11 May

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	32,799	368,850	368,804	46	0%	380,865
Service charges	1,063,983	1,191,297	1,168,162	97,196	1,109,235	1,109,169	66	0%	1,168,162
Other revenue	147,686	95,718	121,480	4,138	228,108	228,108	–		121,480
Transfers and Subsidies - Operational	197,257	205,957	207,587	176	204,383	204,383	–		207,587
Transfers and Subsidies - Capital	70,817	101,549	112,812	1,000	102,955	102,955	–		112,812
Interest	86,667	55,000	68,000	3,056	58,956	58,956	–		68,000
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(1,519,736)	(1,753,448)	(1,706,326)	(141,070)	(1,568,357)	(1,568,327)	30	0%	(1,706,326)
Interest	(49,393)	(51,227)	(45,040)	(388)	(26,692)	(26,692)	–		(45,040)
Transfers and Subsidies	(16,803)	(16,770)	(16,770)	(1,285)	(15,485)	(15,485)	–		(16,770)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**346,352**	**223,747**	**290,768**	**(4,379)**	**461,952**	**461,871**	**(81)**	**0%**	**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)	(3,410)	(3,410)	–		30,112
Payments									
Capital assets	(188,752)	(258,346)	(269,836)	(19,252)	(150,626)	(150,626)	–		(269,836)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(177,438)**	**(228,178)**	**(239,724)**	**(19,282)**	**(154,036)**	**(154,036)**	**–**		**(239,724)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
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	83	853	853	–		2,819
Payments									
Repayment of borrowing	(50,444)	(154,654)	(154,332)	(1,572)	(129,669)	(129,669)	–		(154,332)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**8,492**	**(59,454)**	**(61,512)**	**(1,488)**	**(128,816)**	**(128,816)**	**–**		**(61,512)**
NET INCREASE/ (DECREASE) IN CASH HELD	**177,406**	**(63,885)**	**(10,468)**	**(25,149)**	**179,100**	**179,019**			**(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		1,033,164	1,033,083			843,596

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 1.033bn.

The municipality started the year with a positive cash balance of R854.1 million. The May closing balance is R1.033bn 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 - M11 May

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 Budget	June Budget	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	–	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	–	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	–	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	–	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	–	113,453	120,518	127,740
Rental of facilities and equipment	548	991	924	1,165	913	730	771	725	806	863	(123)	–	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	–	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	–	–	–	–
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	–	8,017	5,890	3,658
Licences and permits	247	298	356	291	247	255	342	240	294	262	249	–	2,780	2,947	3,124
Agency services	566	706	703	713	580	527	714	584	623	510	495	–	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	–	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	–	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**	**–**	**1,943,643**	**2,027,772**	**2,121,537**
Other Cash Flows by Source												–			
Transfers and subsidies - capital (monetary allocations) (National /	9,668	10,767	5,046	11,079	5,138	5,731	(0)	8,853	44,758	1,044	1,000	–	101,549	77,043	52,375
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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	83	–	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)	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(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**	**–**	**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	–	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	–	14,012	15,062	16,151
Interest	(10)	300	479	–	370	23,517	–	799	850	–	388	–	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	–	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	–	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	–	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	–	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	–	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**	**–**	**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	–	258,346	147,043	132,375
Repayment of borrowing	(0)	1,380	1,785	–	1,496	120,084	–	1,463	1,888	–	1,572	–	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**	**–**	**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)**	**–**	**(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	1,033,164	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 - M11 May

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	27,071	1,769	838	1,546	686	1,886	3,301	10,737	47,833	18,156	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	46,246	2,189	1,319	1,087	1,014	2,489	6,228	7,438	68,010	18,256	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	32,170	864	493	426	368	397	1,972	8,478	45,167	11,641	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	14,064	818	488	447	372	951	2,062	3,643	22,845	7,476	–	–
Receivables from Exchange Transactions - Waste Management	1600	11,907	671	475	401	380	935	2,281	3,620	20,671	7,618	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	1,020	39	38	63	32	66	255	139	1,652	554	–	–
Interest on Arrear Debtor Accounts	1810	899	138	126	166	157	384	1,201	15,047	18,118	16,954	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(18,401)	769	759	683	634	622	1,823	8,300	(4,811)	12,062	–	–
Total By Income Source	**2000**	**114,976**	**7,256**	**4,535**	**4,818**	**3,644**	**7,731**	**19,123**	**57,402**	**219,485**	**92,717**	**–**	**–**
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	1,149	149	166	106	93	90	659	3,481	5,893	4,429	–	–
Commercial	2300	19,829	185	60	55	56	52	356	3,741	24,336	4,260	–	–
Households	2400	96,328	6,916	4,306	4,643	3,488	7,582	18,036	47,798	189,098	81,547	–	–
Other	2500	(2,331)	6	3	14	7	6	72	2,382	158	2,481	–	–
Total By Customer Group	**2600**	**114,976**	**7,256**	**4,535**	**4,818**	**3,644**	**7,731**	**19,123**	**57,402**	**219,485**	**92,717**	**–**	**–**

The debtors’ 12-month rolling average payment rate is 98,62% at the end of May 2026.

Summary of Indigent Households

Indigent Household Statistics

	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				

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)
7644			10 KL	7644	0	7644	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)
90	7554		70kWh	7644	0	7644	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
2025/2026										
June										
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 31/05/2026 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	4,841,993.44	2,098,836.38	2,743,157.06	-
WCED 2251	428,452.33	428,452.33	-	-
OTHER 2255	41,604.32	41,604.32	-	-
HEALTH 2252	230,409.05	230,409.05	-	-
TPW 2256	215,704.01	(285,190.31)	500,894.32	-
HUMAN SETTLE 2215	114,015.37	114,015.37	-	-
HOUSING 2253	5,156.62	5,156.62	-	-
OTHER MUNICIPALITIES 2276	15,652.50	15,652.50	-	-
TOTAL OUTSTANDING	**5,892,987.64**	**2,648,936.26**	**3,244,051.38**	**-**

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description R thousands	NT Code	Budget Year 2025/26 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	Prior year totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	6,870	–	–	–	–	–	–	–	6,870	6,284
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**	**6,870**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**6,870**	6,284

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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	8,628	71		30	**8,730**
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,267	54	-52054.52		**10,269**
ABSA 2082123676	364 days	FIXED DEP	Yes	Yes	Yes	No	No	30/06/2026	100,000				**100,000**
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**
Standard Bank 288434005-048	184 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	26/11/2026				100,000	**100,000**
													–
													–
Municipality sub-total									**718,895**	**125**	**(52)**	**100,030**	**818,999**
TOTAL INVESTMENTS AND INTEREST									**718,895**	**125**		**100,030**	**818,999**

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 - M11 May

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**	**37**	**45,349**	**45,349**	**–**		**71,823**
Title Deeds Restoration Grant	174	97	97	37	37	37	–		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	25,693			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**	**139**	**1,363**	**1,363**	**–**		**3,424**
Departmental Agencies and Accounts	398	2,600	2,600	139	706	706	–		2,600
Foreign Government and International Organisations	1,204	375	824		656	656	–		824
Total Operating Transfers and Grants	**278,293**	**248,747**	**259,113**	**176**	**230,577**	**230,577**	**–**		**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**	**1,000**	**26,344**	**26,344**	**–**		**36,541**
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	19,536	24,542	34,741	1,000	24,544	24,544	–		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
Total Capital Transfers and Grants	**71,127**	**101,549**	**112,768**	**1,000**	**102,571**	**102,571**	**–**		**112,768**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	349,420	350,296	371,881	1,176	333,148	333,148	–		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 - M11 May

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**	**1,544**	**3,960**	**3,960**	**–**		**4,598**
Operational Revenue:General Revenue:Equitable Share							–		
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1,898	2,588	2,588	342	2,144	2,144	–		2,588
Local Government Financial Management Grant [Schedule 5B]	1,412	1,800	1,800	1,146	1,641	1,641	–		1,800
Municipal Disaster Grant [Schedule 5B]	428	–	–		–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]	200	210	210	56	174	174	–		210
Provincial Government:	**104,875**	**61,906**	**71,823**	**804**	**46,981**	**46,981**	**–**		**71,823**
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
Resource funding for the establish & support of K9 Unit	4,172	4,350	4,350	436	3,954	3,954	–		4,350
Community Development Workers	76	76	76	40	58	58	–		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	328	3,819	3,819	–		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	79,443	42,790	52,107		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	–	–	–	–	–	–		–
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Specify (Add grant description)		–	–	–	–	–	–		–
Other grant providers:	**854**	**2,975**	**4,005**	**142**	**1,674**	**1,674**	–		**4,005**
Departmental Agencies and Accounts	398	2,600	2,600	139	706	706	–		2,600
Foreign Government and International Organisations	456	375	1,405	2	968	968	–		1,405
Total operating expenditure of Transfers and Grants:	**109,666**	**69,479**	**80,425**	**2,490**	**52,615**	**52,615**	**–**		**80,425**
Capital expenditure of Transfers and Grants									
National Government:	**54,164**	**76,207**	**76,207**	**13,167**	**47,626**	**47,626**	**–**		**76,207**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	19,334	13,908	13,908	1,829	5,219	5,219	–		13,908
Municipal Infrastructure Grant [Schedule 5B]	28,617	33,872	33,872	2,719	28,148	28,148	–		33,872
Local Government Financial Management Grant [Schedule 5B]	288	–	–		–		–		–
Water Services Infrastructure Grant [Schedule 5B]	5,925	28,427	28,427	8,619	14,258	14,258	–		28,427
Municipal Disaster Relief Grant	–	–	–		–	–	–		–
Provincial Government:	**18,719**	**25,342**	**36,541**	**1,043**	**14,644**	**14,644**	–		**36,541**
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	17,619	24,542	34,741	1,043	14,644	14,644	–		34,741
Non-motorised Transport Infrastructure Grant	1,100								
Enviromental & Wildlife Grant-Baboon Management	–		1,000						1,000
Regional Socio Economic Projects		800	800	–	–	–	–		800
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Specify (Add grant description)		–	–	–	–	–	–		–
Other grant providers:	**105**	**–**	**20**	**–**	**–**	**–**	–		**20**
Foreign Government and International Organisations		–	20	–	–	–	–		20
Households		–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–		–
Public Corporations	105	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	**72,989**	**101,549**	**112,768**	**14,210**	**62,270**	**62,270**	**–**		**112,768**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**182,655**	**171,028**	**193,194**	**16,700**	**114,885**	**114,885**	**–**		**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 - M11 May

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	11,990	11,990	1	0%	13,080
Pension and UIF Contributions	–	–	–	–	–	–	–		–
Medical Aid Contributions	–	–	–	–	–	–	–		–
Motor Vehicle Allowance	–	–	–	–	–	–	–		–
Cellphone Allowance	1,268	1,269	1,269	106	1,163	1,163	–		1,269
Housing Allowances		–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–		–
Sub Total - Councillors	**13,332**	**14,012**	**14,349**	**1,196**	**13,154**	**13,153**	**1**	**0%**	**14,349**
Senior Managers of the Municipality									
Basic Salaries and Wages	9,800	12,377	7,786	569	6,863	7,137	(274)	-4%	7,786
Pension and UIF Contributions	–	–	–	–	–	–	–		–
Medical Aid Contributions	–	–	–	–	–	–	–		–
Overtime	–	–	–	–	–	–	–		–
Performance Bonus	288	229	229	–	299	209	90	43%	229
Motor Vehicle Allowance	–	–	–	–	–	–	–		–
Cellphone Allowance	155	221	137	8	101	125	(24)	-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		–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality	**10,243**	**12,827**	**8,151**	**577**	**7,263**	**7,472**	**(208)**	**-3%**	**8,151**
Other Municipal Staff									
Basic Salaries and Wages	317,181	382,372	357,674	29,495	307,869	310,556	(2,687)	-1%	358,559
Pension and UIF Contributions	51,568	57,015	54,895	4,653	50,332	51,321	(988)	-2%	54,675
Medical Aid Contributions	18,091	19,278	18,574	1,703	17,697	17,771	(75)	0%	18,455
Overtime	59,382	59,290	72,587	6,133	60,282	61,038	(756)	-1%	72,127
Performance Bonus	(531)	549	589	49	540	540	0	0%	589
Motor Vehicle Allowance	7,411	8,438	7,540	803	7,001	6,911	89	1%	7,540
Cellphone Allowance	2,127	2,426	2,202	187	1,958	2,018	(60)	-3%	2,202
Housing Allowances	1,920	2,116	2,024	165	1,849	1,855	(7)	0%	2,019
Other benefits and allowances	41,610	45,857	44,276	1,637	42,310	42,586	(277)	-1%	44,252
Payments in lieu of leave	–	–	–	–	–	–	–		–
Long service awards	–	–	–	–	–	–	–		–
Post-retirement benefit obligations	22,379	28,672	26,345	2,195	24,149	24,149	0	0%	26,345
Entertainment		–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–		–
Sub Total - Other Municipal Staff	**521,139**	**606,013**	**586,705**	**47,020**	**513,987**	**518,747**	**(4,760)**	**-1%**	**586,763**
% increase		**16.3%**	**12.6%**						**12.6%**
Total Parent Municipality	**544,713**	**632,851**	**609,205**	**48,793**	**534,404**	**539,372**	**(4,968)**	**-1%**	**609,263**
TOTAL SALARY, ALLOWANCES & BENEFITS	**544,713**	**632,851**	**609,205**	**48,793**	**534,404**	**539,372**	**(4,968)**	**-1%**	**609,263**
TOTAL MANAGERS AND STAFF	**531,381**	**618,840**	**594,855**	**47,597**	**521,250**	**526,218**	**(4,968)**	**-1%**	**594,914**

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 - M11 May

Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	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%	10.6%	10.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	40.0%	41.2%	38.9%	37.5%	38.9%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	18.6%	17.1%	17.1%	13.8%	17.1%
Gearing	Long Term Borrowing/ Funds & Reserves	10395.3%	11158.5%	11165.2%	10394.7%	11165.2%
Liquidity						
Current Ratio	Current assets/current liabilities	279.2%	288.5%	319.6%	532.5%	319.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	201.8%	221.4%	252.2%	439.8%	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%	10.7%	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%	Annual Indicator	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%	Annual Indicator	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%	Annual Indicator	24.8%
Employee costs	Employee costs/Total Revenue - capital revenue	27.2%	30.7%	29.7%	28.0%	29.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	13.8%	15.8%	16.4%	14.2%	16.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	10.3%	10.8%	10.6%	9.7%	10.6%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	35.98			Annual Indicator	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14.8%	4.2%	4.2%	Annual Indicator	4.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.32	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 - M11 May

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	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	14,033	19,252	150,626	194,709	44,083	22.6%	58%
June	68,110	91,832	75,127	–					
Total Capital expenditure	**192,754**	**258,346**	**269,836**	**150,626**					

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	14,258,460	Construction stage.	Construction (Contract SC2588/2025).	Not applicable.	Not applicable.
2	Overstrand	Overstrand	LCH SERVICES	24,542,000	34,741,069	14,643,847	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 - 35%	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	5,219,443	Under construction.	Construction (Contract SC2587/2025).	Not applicable.	Not applicable.
5	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	13,000,000	14,030,000	1,178,034	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	7,422,429	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	7,950,152	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	6,190,052	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.
Totals				**143,398,000**	**163,129,562**	**87,984,031**				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

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**	**4,431**	**34,287**	**46,802**	(12,514)	**-26.7%**	**71,273**
Roads Infrastructure	2,810	8,500	8,895	170	6,647	3,894	2,753	**70.7%**	8,895
Roads	2,810	8,500	8,895	170	6,647	3,894	2,753	**70.7%**	8,895
Storm water Infrastructure	11,607	6,200	5,988	–	501	4,000	(3,499)	**-87.5%**	5,988
Drainage Collection	–	–	100	–	–	–	–		100
Storm water Conveyance	11,607	6,200	5,888	–	501	4,000	(3,499)	**-87.5%**	5,888
Electrical Infrastructure	25,558	33,018	22,718	4,193	11,188	14,684	(3,497)	**-23.8%**	22,718
MV Substations	2,032	10,000	–	–	–	–	–		–
MV Networks	23,525	20,018	19,718	4,193	9,053	14,684	(5,631)	**-38.3%**	19,718
LV Networks	–	3,000	3,000	–	2,135	–	2,135		3,000
Water Supply Infrastructure	18,594	17,806	20,365	–	11,799	13,524	(1,725)	**-12.8%**	20,365
Boreholes	8,972	5,273	8,114	–	5,156	6,086	(930)	**-15.3%**	8,114
Water Treatment Works	3,623	8,983	8,701	–	5,843	6,839	(996)	**-14.6%**	8,701
Distribution	6,000	3,550	3,550	–	800	600	200	**33.3%**	3,550
Sanitation Infrastructure	6,492	7,750	8,367	–	3,741	6,420	(2,679)	**-41.7%**	8,367
Pump Station	–	–	–	–	–	–	–		–
Reticulation	492	950	2,147	–	247	1,955	(1,709)	**-87.4%**	2,147
Waste Water Treatment Works	6,000	6,800	6,220	–	3,494	4,465	(971)	**-21.7%**	6,220
Solid Waste Infrastructure	1,004	4,940	4,940	68	412	4,278	(3,867)	**-90.4%**	4,940
Waste Transfer Stations	981	3,300	2,900	68	412	2,658	(2,247)	**-84.5%**	2,900
Waste Processing Facilities	–	840	1,140	–	–	1,045	(1,045)	**-100.0%**	1,140
Waste Drop-off Points	–	800	900	–	–	575	(575)	**-100.0%**	900
Electricity Generation Facilities	22	–	–	–	–	–	–		–
Information and Communication Infrastructure	377	–	–	–	–	–	–		–
Data Centres	377	–	–	–	–	–	–		–
Community Assets	**8,120**	**12,022**	**13,422**	**287**	**6,298**	**5,997**	**301**	**5.0%**	**13,422**
Community Facilities	2,244	1,950	4,574	104	108	1,161	(1,053)	**-90.7%**	4,574
Halls	580	–	60	–	–	–	–		60
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	1,411	–	–	–	–		1,411
Cemeteries/Crematoria	–	–	10	–	4	–	4		10
Police	–	200	60	–	–	–	–		60
Parks	534	300	901	–	–	–	–		901
Public Open Space	143	–	424	72	72	–	72		424
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	78	–	–	–	–		78
Markets	–	–	–	–	–	–	–		–
Stalls	–	800	800	–	–	400	(400)	-100.0%	800
Taxi Ranks/Bus Terminals	987	650	830	32	32	761	(729)	-95.8%	830
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	5,876	10,072	8,848	183	6,190	4,836	1,354	**28.0%**	8,848
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	5,876	10,072	8,848	183	6,190	4,836	1,354	28.0%	8,848
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Other assets	**18,526**	**28,292**	**37,595**	**1,183**	**16,629**	**34,287**	**(17,658)**	**-51.5%**	**37,595**
Operational Buildings	907	3,750	2,643	140	1,985	2,441	(456)	**-18.7%**	2,643
Municipal Offices	907	–	–	–	–	–	–		–
Workshops	–	3,750	2,595	140	1,985	2,441	(456)	-18.7%	2,595
Yards	–	–	49	–	–	–	–		49
Housing	17,619	24,542	34,952	1,043	14,644	31,846	(17,202)	**-54.0%**	34,952
Staff Housing	–	–	211	–	–	–	–		211
Social Housing	17,619	24,542	34,741	1,043	14,644	31,846	(17,202)	-54.0%	34,741
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	**335**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets	335	–	–	–	–	–	–		–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Computer Equipment	**3,120**	**3,201**	**3,201**	**–**	**3,048**	**1,601**	**1,448**	90.5%	**3,201**
Computer Equipment	3,120	3,201	3,201	–	3,048	1,601	1,448	90.5%	3,201
Furniture and Office Equipment	**759**	**1,345**	**1,889**	**25**	**773**	**1,352**	**(579)**	-42.8%	**1,889**
Furniture and Office Equipment	759	1,345	1,889	25	773	1,352	(579)	-42.8%	1,889
Machinery and Equipment	**596**	**325**	**473**	**–**	**170**	**244**	**(73)**	-30.2%	**473**
Machinery and Equipment	596	325	473	–	170	244	(73)	-30.2%	473
Transport Assets	**21,309**	**24,310**	**24,786**	**283**	**23,767**	**21,804**	**1,963**	9.0%	**24,786**
Transport Assets	21,309	24,310	24,786	283	23,767	21,804	1,963	9.0%	24,786
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Living resources	–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	**119,207**	**147,710**	**152,639**	**6,208**	**84,973**	**112,085**	**27,113**	**24.2%**	**152,639**

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11									
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**	**8,619**	**30,365**	**36,365**	(6,000)	**-16.5%**	**53,274**
Roads Infrastructure	–	–	–	–	–	–	–		–
Storm water Infrastructure	–	–	–	–	–	–	–		–
Electrical Infrastructure	2,492	1,500	1,500	–	1,499	750	749	**99.9%**	1,500
MV Switching Stations	2,492	1,500	1,500	–	1,499	750	749	**99.9%**	1,500
MV Networks	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	13,990	44,597	51,774	8,619	28,865	35,615	(6,750)	**-19.0%**	51,774
Pump Stations	500	500	–	–	–	–	–		
Water Treatment Works	–	–	–	–	–	–	–		–
Bulk Mains	–	–	–	–	–	–	–		–
Distribution	13,490	44,097	51,774	8,619	28,865	35,615	(6,750)	**-19.0%**	51,774
Sanitation Infrastructure	2,465	700	–	–	–	–	–		–
Pump Station	571	700		–	–		–		
Reticulation	–	–	–	–	–	–	–		–
Waste Water Treatment Works	1,894	–	–	–	–	–	–		–
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
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	–	–	–	–	–	–	–		–
Municipal Offices	–	–	–	–	–	–	–		–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	**300**	**300**	–	–	–	–		**300**
Biological or Cultivated Assets	–	300	300	–	–	–	–		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**	**8,619**	**30,365**	**36,365**	**6,000**	**16.5%**	**53,574**

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

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**	**184,060**	**20,249**	**143,087**	**168,346**	(25,259)	**-15.0%**	**184,060**
Roads Infrastructure	78,823	85,143	82,651	12,717	59,015	75,764	(16,748)	**-22.1%**	82,651
Roads	78,823	85,143	82,651	12,717	59,015	75,764	(16,748)	**-22.1%**	82,651
Storm water Infrastructure	9,572	13,746	11,423	690	9,710	10,471	(761)	**-7.3%**	11,423
Drainage Collection		–	–	–	–	–	–		–
Storm water Conveyance	9,572	13,746	11,423	690	9,710	10,471	(761)	**-7.3%**	11,423
Attenuation		–	–	–	–	–	–		–
Electrical Infrastructure	36,881	49,278	45,423	3,406	37,039	41,637	(4,598)	**-11.0%**	45,423
LV Networks	36,881	49,278	45,423	3,406	37,039	41,637	(4,598)	**-11.0%**	45,423
Capital Spares		–	–	–	–	–	–		–
Water Supply Infrastructure	17,591	20,984	22,295	1,629	18,582	20,062	(1,481)	**-7.4%**	22,295
Bulk Mains		–	–	–	–	–	–		–
Distribution	17,590	19,901	21,411	1,629	18,343	19,399	(1,056)	**-5.4%**	21,311
Distribution Points	1	1,083	885	–	239	664	(425)	**-64.0%**	985
PRV Stations		–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–		–
Sanitation Infrastructure	10,134	12,419	11,133	865	9,522	10,206	(683)	**-6.7%**	11,133
Pump Station		–	–	–	–	–	–		–
Reticulation	10,134	8,521	8,704	742	7,844	7,979	(135)	**-1.7%**	8,704
Waste Water Treatment Works		3,898	2,429	123	1,678	2,227	(548)	**-24.6%**	2,429
Solid Waste Infrastructure	6,763	11,483	11,134	942	9,218	10,206	(988)	**-9.7%**	11,134
Landfill Sites		–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–		–
Waste Processing Facilities	331	3,100	3,060	237	2,193	2,805	(612)	**-21.8%**	3,060
Waste Drop-off Points	6,432	8,383	8,074	705	7,025	7,401	(375)	**-5.1%**	8,074
Community Assets	**59,601**	**63,754**	**61,677**	**4,317**	**56,379**	**56,492**	**(113)**	**-0.2%**	**61,677**
Community Facilities	45,665	48,316	47,190	3,234	42,763	43,212	(449)	**-1.0%**	47,190
Halls	6,030	5,464	5,584	388	4,717	5,073	(356)	-7.0%	5,584
Cemeteries/Crematoria	2,111	3,111	2,561	199	2,298	2,348	(50)	-2.1%	2,561
Police	–	–	–	–	–	–	–		–
Parks	29,319	31,742	30,993	2,003	27,624	28,410	(786)	-2.8%	30,981
Public Open Space	6,115	4,186	5,373	492	6,134	4,925	1,209	24.5%	5,385
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	2,090	3,812	2,679	151	1,990	2,456	(466)	-19.0%	2,679
Sport and Recreation Facilities	13,936	15,437	14,487	1,083	13,616	13,280	336	**2.5%**	14,487
Indoor Facilities		–	–	–	–	–	–		–
Outdoor Facilities	13,936	15,437	14,487	1,083	13,616	13,280	336	2.5%	14,487
Capital Spares		–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
							–		
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Other assets	**6,204**	**18,955**	**18,833**	**1,218**	**12,311**	**17,136**	**(4,825)**	**-28.2%**	**18,833**
Operational Buildings	6,204	18,955	18,833	1,218	12,311	17,136	(4,825)	**-28.2%**	18,833
Municipal Offices	6,204	18,955	18,833	1,218	12,311	17,136	(4,825)	-28.2%	18,833
Housing	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets	**7,842**	**10,661**	**10,753**	**(1,081)**	**10,265**	**5,392**	**4,873**	90.4%	**10,753**
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	7,842	10,661	10,753	(1,081)	10,265	5,392	4,873	**90.4%**	10,753
Computer Software and Applications	7,842	10,661	10,753	(1,081)	10,265	5,392	4,873	90.4%	10,753
Computer Equipment	**1,292**	**2,546**	**2,310**	**77**	**1,581**	**2,117**	**(537)**	-25.4%	**2,310**
Computer Equipment	1,292	2,546	2,310	77	1,581	2,117	(537)	-25.4%	2,310
Furniture and Office Equipment	**996**	**1,704**	**1,664**	**15**	**646**	**1,527**	**(881)**	-57.7%	**1,664**
Furniture and Office Equipment	996	1,704	1,664	15	646	1,527	(881)	-57.7%	1,664
Machinery and Equipment	**1,723**	**5,807**	**5,737**	**193**	**4,521**	**5,259**	**(738)**	-14.0%	**5,737**
Machinery and Equipment	1,723	5,807	5,737	193	4,521	5,259	(738)	-14.0%	5,737
Transport Assets	**32,021**	**22,339**	**42,259**	**2,760**	**36,464**	**38,738**	**(2,273)**	-5.9%	**42,259**
Transport Assets	32,021	22,339	42,259	2,760	36,464	38,738	(2,273)	-5.9%	42,259
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Living resources	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Repairs and Maintenance Expenditure	**269,443**	**318,818**	**327,293**	**27,748**	**265,253**	**295,006**	**29,753**	**10.1%**	**327,293**

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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**	**127,197**	**127,197**	0	**0.0%**	**138,760**
Roads Infrastructure	41,228	49,695	49,695	4,141	45,554	45,554	0	**0.0%**	49,695
Roads	41,228	49,695	49,695	4,141	45,554	45,554	0	**0.0%**	49,695
Storm water Infrastructure	8,794	8,899	8,899	742	8,158	8,158	0	**0.0%**	8,899
Drainage Collection	8,794	8,899	8,899	742	8,158	8,158	0	**0.0%**	8,899
Electrical Infrastructure	27,716	28,196	28,196	2,350	25,847	25,847	0	**0.0%**	28,196
LV Networks	27,093	28,196	28,196	2,350	25,847	25,847	0	**0.0%**	28,196
Capital Spares	622	–	–	–	–	–	–		–
Water Supply Infrastructure	22,294	26,052	26,052	2,171	23,881	23,881	0	**0.0%**	26,052
Distribution	21,710	26,052	26,052	2,171	23,881	23,881	0	**0.0%**	26,052
Capital Spares	584	–	–	–	–	–	–		–
Sanitation Infrastructure	20,406	22,577	22,577	1,881	20,695	20,695	0	**0.0%**	22,577
Waste Water Treatment Works	19,563	22,577	22,577	1,881	20,695	20,695	0	**0.0%**	22,577
Capital Spares	842	–	–	–	–	–	–		–
Solid Waste Infrastructure	3,225	3,340	3,340	278	3,062	3,062	0	**0.0%**	3,340
Landfill Sites	3,225	3,340	3,340	278	3,062	3,062	0	**0.0%**	3,340
Community Assets	**14,446**	**15,199**	**15,199**	**1,267**	**13,932**	**13,932**	**0**	**0.0%**	**15,199**
Community Facilities	14,446	15,199	15,199	1,267	13,932	13,932	0	**0.0%**	15,199
Halls	14,446	15,199	15,199	1,267	13,932	13,932	0	0.0%	15,199
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
							–		
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Other assets	**3,628**	**3,538**	**3,538**	**295**	**3,243**	**3,243**	**–**		**3,538**
Operational Buildings	3,628	3,538	3,538	295	3,243	3,243	–		3,538
Municipal Offices	3,628	3,538	3,538	295	3,243	3,243	–		3,538
Pay/Enquiry Points		–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–		–
Yards		–	–	–	–	–	–		–
Stores		–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–		–
Depots		–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–		–
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets	**464**	**290**	**290**	**24**	**266**	**266**	**0**	0.0%	**290**
Servitudes		–	–	–	–	–	–		–
Licences and Rights	464	290	290	24	266	266	0	**0.0%**	290
Computer Software and Applications	464	290	290	24	266	266	0	0.0%	290
Computer Equipment	**740**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Computer Equipment	740	–	–	–	–	–	–		–
Furniture and Office Equipment	**2,017**	**2,547**	**2,547**	**212**	**2,335**	**2,334**	**1**	0.0%	**2,547**
Furniture and Office Equipment	2,017	2,547	2,547	212	2,335	2,334	1	0.0%	2,547
Machinery and Equipment	**1,440**	**1,621**	**1,621**	**135**	**1,486**	**1,485**	**0**	0.0%	**1,621**
Machinery and Equipment	1,440	1,621	1,621	135	1,486	1,485	0	0.0%	1,621
Transport Assets	**6,372**	**5,188**	**5,188**	**432**	**4,755**	**4,755**	**0**	0.0%	**5,188**
Transport Assets	6,372	5,188	5,188	432	4,755	4,755	0	0.0%	5,188
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Living resources	**69**	**68**	**68**	**6**	**62**	**62**	**(0)**	**0.0%**	**68**
Mature	69	68	68	6	62	62	(0)	0.0%	68
Policing and Protection	69	68	68	6	62	62	0	0.0%	68
Total Depreciation	**152,838**	**167,211**	**167,211**	**13,934**	**153,277**	**153,276**	**(1)**	**0.0%**	**167,211**

Supporting Table SC13e

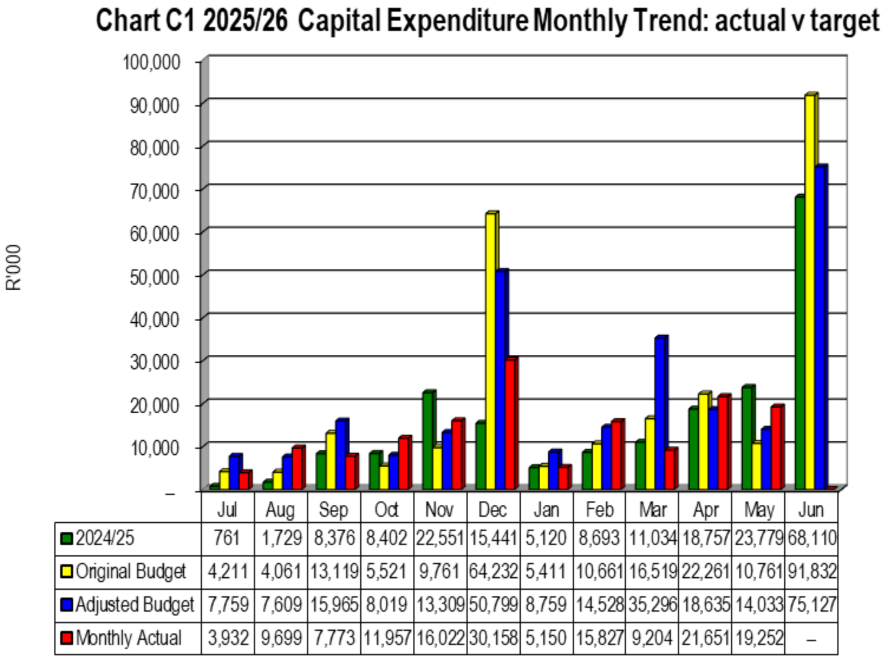
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

Description R thousands	2024/25 Audited Outcome	Budget Year 2025/26 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**	**1,178**	**18,297**	**25,731**	(7,434)	**-28.9%**	**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	–	13,068	9,150	3,918	**42.8%**	16,300
MV Networks	15,464	16,300	16,300	–	13,068	9,150	3,918	**42.8%**	16,300
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	500	500	500	–	–	400	(400)	**-100.0%**	500
Distribution	500	500	500	–	–	400	(400)	**-100.0%**	500
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	27,571	18,910	18,993	1,178	4,229	15,181	(10,952)	**-72.1%**	18,993
Pump Station	13,501	13,000	14,030	1,178	1,178	10,523	(9,344)	**-88.8%**	14,030
Reticulation	600	600	600	–	–	550	(550)	**-100.0%**	600
Waste Water Treatment Works	13,470	5,310	4,363	–	3,051	4,109	(1,058)	**-25.7%**	4,363
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Community Assets	**11,065**	**26,829**	**26,829**	**3,247**	**16,991**	**20,527**	**(3,536)**	**-17.2%**	**26,829**
Community Facilities	–	4,000	4,000	711	1,618	3,250	(1,632)	**-50.2%**	4,000
Fire/Ambulance Stations	–	3,000	3,000	711	711	2,750	(2,039)	-74.1%	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	2,536	15,373	17,277	(1,904)	**-11.0%**	22,829
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	11,065	22,829	22,829	2,536	15,373	17,277	(1,904)	-11.0%	22,829
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
							–		
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Other assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices	–	–	–	–	–	–	–		–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
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 upgrading of existing assets	**54,600**	**63,539**	**63,622**	**4,425**	**35,288**	**46,258**	**10,970**	**23.7%**	**63,622**

Other supporting documentation

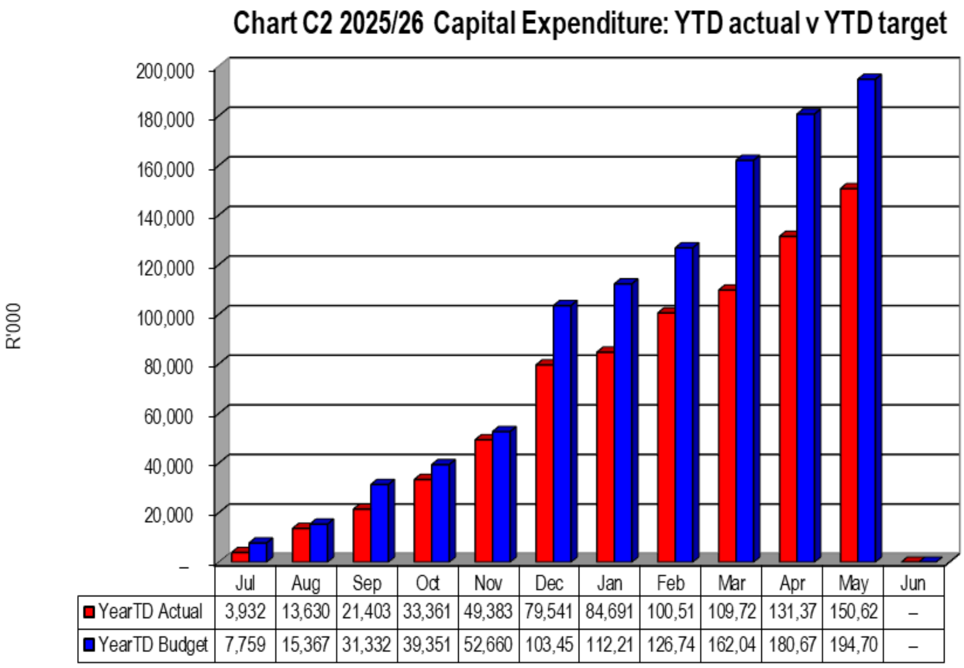
Section 71 charts

Capital expenditure monthly trend - actual vs target



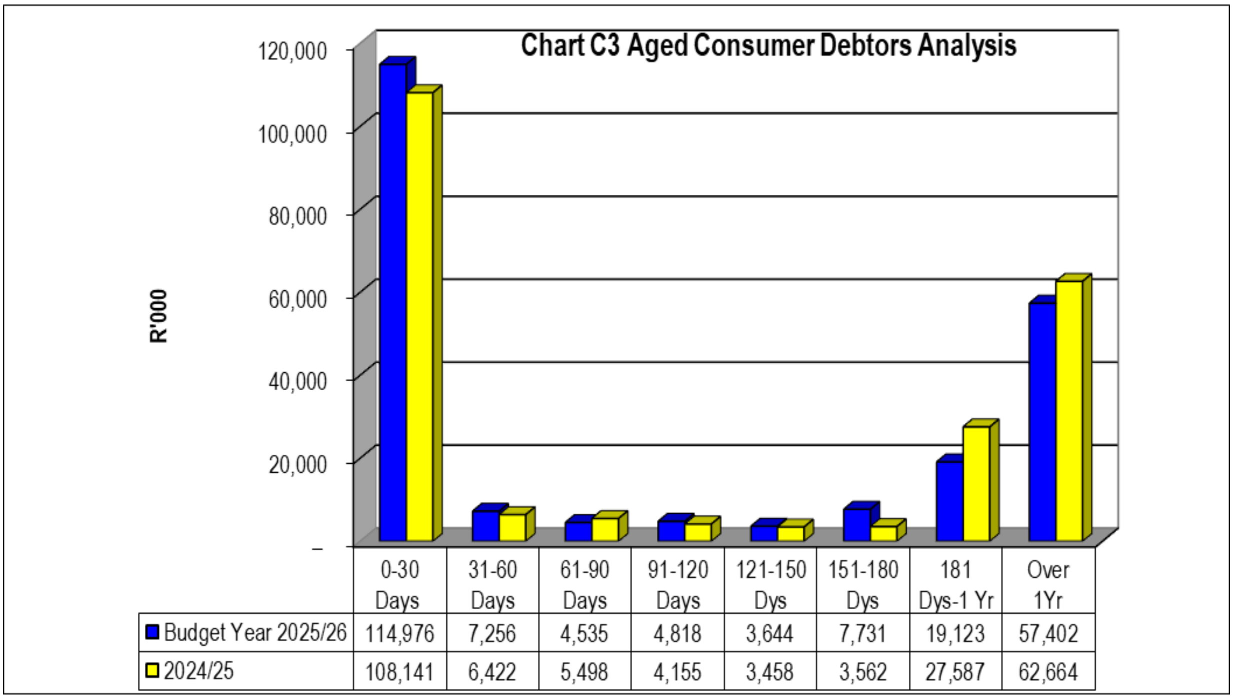
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2024/25	761	1,729	8,376	8,402	22,551	15,441	5,120	8,693	11,034	18,757	23,779	68,110
Original Budget	4,211	4,061	13,119	5,521	9,761	64,232	5,411	10,661	16,519	22,261	10,761	91,832
Adjusted Budget	7,759	7,609	15,965	8,019	13,309	50,799	8,759	14,528	35,296	18,635	14,033	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	–

Capital expenditure – YTD actual vs YTD trend



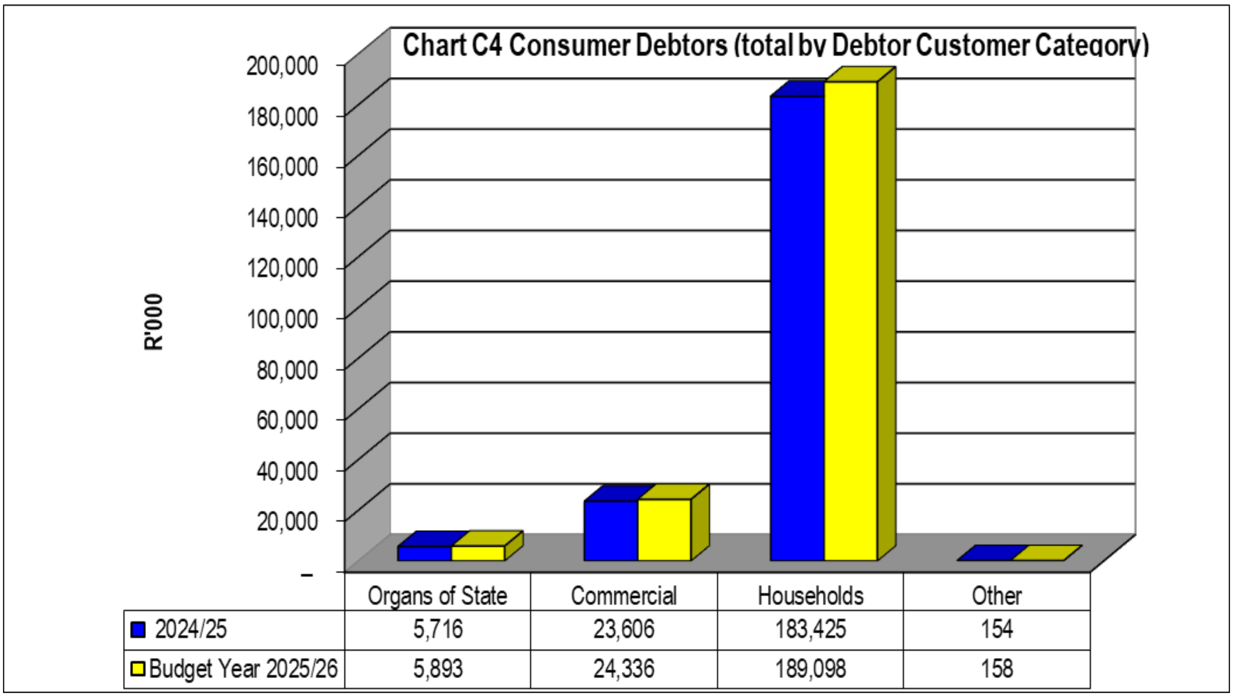
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD Actual	3,932	13,630	21,403	33,361	49,383	79,541	84,691	100,51	109,72	131,37	150,62	–
YearTD Budget	7,759	15,367	31,332	39,351	52,660	103,45	112,21	126,74	162,04	180,67	194,70	–

Debtors Age Analysis



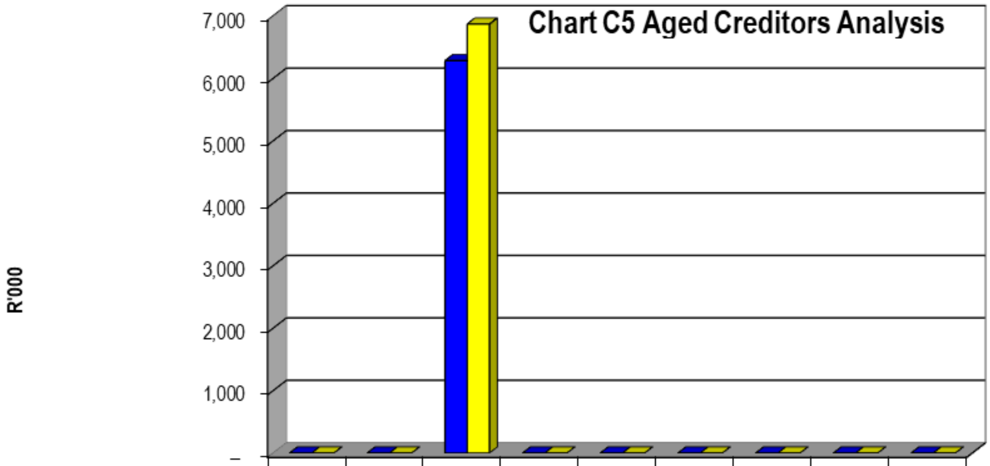
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2025/26	114,976	7,256	4,535	4,818	3,644	7,731	19,123	57,402
2024/25	108,141	6,422	5,498	4,155	3,458	3,562	27,587	62,664

Debtors by Type



	Organs of State	Commercial	Households	Other
2024/25	5,716	23,606	183,425	154
Budget Year 2025/26	5,893	24,336	189,098	158

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	–	–	6,284	–	–	–	–	–	–
Budget Year 2025/26	–	–	6,870	–	–	–	–	–	–

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 May 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: 10 June 2026