Munisipaliteit • U-Masipala • Municipality

OVERSTRAND

Monthly Budget Statement

October 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 1.07% above the YTD budget projections at the end of October 2026.

Borrowings

The balance of borrowings amounts to R422m at the end of October 2026.

Operating expenditure by vote & type

Current expenditure is 3.20% below YTD budget projections as at October 2026.

Capital expenditure

The YTD Capital expenditure amounts to R32m or 11.95% of the amended budget of R268.4m. The current capital commitments of orders in progress amounts to R130.3m or 48.56% of the amended capital budget of R268.4m.

Allocations received (National & Provincial Grants)

Grants totaling R9.6m were received during October 2026.

Spending on Grants

Spending on grants amounts to R7.2m for October 2026 which includes FMG, MIG, EPWP, WSIG, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Resource funding for the establishment & support of K9 Unit, Community Library Grant, Title Deeds Restoration Grant, Construction Contracts and WDF.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC7 Material variance explanations - M04 October

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue	1.07%		
Expenditure By Type	-3.20%		
Capital Expenditure	-29.40%	Capital Commitments = R130.3m	
Financial Position In order			
Cash Flow In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	2,185,303	723,484	33.11%
Expenditure	2,200,282	590,108	26.82%
Surplus / (Deficit)	(14,979)	133,375	
Capital	268,429	32,074	11.95%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	2,093,719	709,772	33.90%
Expenditure	2,200,282	590,108	26.82%
Surplus / (Deficit)	(106,563)	119,663	
Capital	268,429	32,074	11.95%

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 - M04 October

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	405,548	405,548	32,236	138,816	137,183	1,633	1%	405,548
Service charges	–	1,265,205	1,265,205	104,471	425,826	420,458	5,369	1%	1,265,205
Investment revenue	–	68,000	68,000	3,767	13,334	13,334	–	–	68,000
Transfers and subsidies - Operational	–	215,507	216,807	1,853	85,619	85,619	–	–	216,807
Other own revenue	–	138,158	138,158	11,730	46,176	45,682	494	1%	138,158
Total Revenue (excluding capital transfers and contributions)	–	**2,092,419**	**2,093,719**	**154,057**	**709,772**	**702,275**	**7,496**	**1%**	**2,093,719**
Employee costs	–	675,017	675,500	49,626	188,343	192,922	(4,578)	-2%	675,500
Remuneration of Councillors	–	15,400	15,400	1,196	4,783	5,133	(350)	-7%	15,400
Depreciation, amortisation and impairment	–	175,572	175,572	14,631	58,524	58,524	0	0%	175,572
Interest, Dividends and Rent on Land	–	43,080	43,080	–	625	625	–	–	43,080
Inventory consumed and bulk purchases	–	681,954	682,036	50,543	188,759	195,090	(6,331)	-3%	682,036
Transfers and subsidies	–	17,712	17,712	1,355	6,871	6,904	(33)	-0%	17,712
Other expenditure	–	590,247	590,982	51,385	142,204	150,417	(8,213)	-5%	590,982
Total Expenditure	–	**2,198,982**	**2,200,282**	**168,736**	**590,108**	**609,614**	**(19,506)**	**-3%**	**2,200,282**
Surplus/(Deficit)	–	**(106,563)**	**(106,563)**	**(14,678)**	**119,663**	**92,661**	**27,002**	**29%**	**(106,563)**
Transfers and subsidies - capital (monetary allocations)	–	91,584	91,584	5,194	13,712	13,712	–	–	91,584
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	**(14,979)**	**(14,979)**	**(9,484)**	**133,375**	**106,373**	**27,002**	**25%**	**(14,979)**
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after Income Tax	–	**(14,979)**	**(14,979)**	**(9,484)**	**133,375**	**106,373**	**27,002**	**25%**	**(14,979)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	**(14,979)**	**(14,979)**	**(9,484)**	**133,375**	**106,373**	**27,002**	**25%**	**(14,979)**
Capital expenditure & funds sources									
Capital expenditure	–	**242,464**	**268,429**	**16,059**	**32,074**	**45,429**	**(13,355)**	**-29%**	**268,429**
Capital transfers recognised	–	91,584	91,584	5,194	13,712	10,226	3,486	34%	91,584
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	101,155	119,497	6,640	11,795	28,311	(16,516)	-58%	119,497
Internally generated funds	–	49,725	57,348	4,225	6,567	6,891	(324)	-5%	57,348
Total sources of capital funds	–	**242,464**	**268,429**	**16,059**	**32,074**	**45,429**	**(13,355)**	**-29%**	**268,429**
Financial position									
Total current assets	–	1,047,484	1,021,519		1,329,318				1,021,519
Total non current assets	–	4,213,933	4,239,898		4,092,299				4,239,898
Total current liabilities	–	368,122	368,122		270,892				368,122
Total non current liabilities	–	714,922	714,922		733,140				714,922
Community wealth/Equity	–	4,178,374	4,178,374		4,417,584				4,178,374
Cash flows									
Net cash from (used) operating	–	175,946	175,946	35,964	182,504	182,464	(40)	-0%	175,946
Net cash from (used) investing	–	(234,009)	(259,974)	(16,059)	(32,074)	(32,074)	–	–	(259,974)
Net cash from (used) financing	–	36,579	36,579	273	(1,313)	(1,313)	–	–	36,579
Cash/cash equivalents at the month/year end	–	**822,112**	**796,147**	–	**1,107,233**	**992,673**	**(114,559)**	**-12%**	**910,667**
Debtors & creditors analysis	**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**
Debtors Age Analysis									
Total By Income Source	122,838	9,577	4,627	3,662	3,165	3,137	22,289	62,075	231,370
Creditors Age Analysis									
Total Creditors	7,411	–	–	–	–	–	–	–	7,411

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	2025/26	Budget Year 2026/27							
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	–	570,422	570,722	39,796	189,468	191,667	(2,200)	-1%	570,722
Executive and council	–	53,183	53,183	211	22,363	22,155	208	1%	53,183
Finance and administration	–	517,239	517,539	39,584	167,105	169,513	(2,408)	-1%	517,539
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	–	111,885	111,885	9,281	34,582	33,904	678	2%	111,885
Community and social services	–	10,509	10,509	961	3,887	3,501	386	11%	10,509
Sport and recreation	–	29,557	29,557	3,068	10,275	8,047	2,228	28%	29,557
Public safety	–	62,292	62,292	5,066	20,028	20,764	(736)	-4%	62,292
Housing	–	9,527	9,527	186	391	1,591	(1,200)	-75%	9,527
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	–	41,793	42,293	3,353	11,016	11,186	(171)	-2%	42,293
Planning and development	–	16,965	17,464	1,749	7,112	6,121	990	16%	17,464
Road transport	–	20,699	20,699	1,555	3,739	4,900	(1,161)	-24%	20,699
Environmental protection	–	4,129	4,129	49	165	165	–	–	4,129
Trading services	–	1,459,903	1,460,403	106,818	488,407	479,229	9,178	2%	1,460,403
Energy sources	–	870,461	870,961	66,752	303,576	294,349	9,227	3%	870,961
Water management	–	272,479	272,479	18,423	78,409	78,126	283	0%	272,479
Waste water management	–	167,523	167,523	11,297	55,547	55,841	(294)	-1%	167,523
Waste management	–	149,440	149,440	10,347	50,876	50,913	(38)	-0%	149,440
Other	–	–	0	4	11	–	11	–	0
Total Revenue - Functional	–	2,184,003	2,185,303	159,252	723,484	715,987	7,496	1%	2,185,303
Expenditure - Functional									
Governance and administration	–	273,755	274,033	31,532	123,237	125,888	(2,651)	-2%	274,033
Executive and council	–	54,461	54,419	5,056	27,391	27,691	(300)	-1%	54,419
Finance and administration	–	214,165	214,485	26,176	94,484	96,688	(2,204)	-2%	214,485
Internal audit	–	5,129	5,129	301	1,363	1,510	(147)	-10%	5,129
Community and public safety	–	326,731	326,731	20,734	75,508	79,410	(3,902)	-5%	326,731
Community and social services	–	32,016	32,016	2,113	7,973	8,972	(998)	-11%	32,016
Sport and recreation	–	79,996	79,996	5,385	18,379	19,365	(986)	-5%	79,996
Public safety	–	206,104	206,104	12,804	47,910	49,401	(1,491)	-3%	206,104
Housing	–	8,615	8,615	432	1,246	1,672	(426)	-25%	8,615
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	–	257,941	258,463	21,234	74,615	76,512	(1,897)	-2%	258,463
Planning and development	–	60,142	60,665	4,133	16,139	16,821	(683)	-4%	60,665
Road transport	–	165,665	165,665	14,883	51,187	51,821	(634)	-1%	165,665
Environmental protection	–	32,134	32,134	2,217	7,289	7,869	(581)	-7%	32,134
Trading services	–	1,333,201	1,333,701	94,977	315,825	326,753	(10,928)	-3%	1,333,701
Energy sources	–	806,195	806,695	56,835	203,172	209,756	(6,584)	-3%	806,695
Water management	–	211,378	211,378	15,602	42,639	44,388	(1,749)	-4%	211,378
Waste water management	–	182,605	182,605	11,999	38,619	40,068	(1,450)	-4%	182,605
Waste management	–	133,024	133,024	10,541	31,396	32,541	(1,145)	-4%	133,024
Other	–	7,354	7,354	258	923	1,051	(128)	-12%	7,354
Total Expenditure - Functional	–	2,198,982	2,200,282	168,736	590,108	609,614	(19,506)	-3%	2,200,282
Surplus/ (Deficit) for the year	–	(14,979)	(14,979)	(9,484)	133,375	106,373	27,002	25%	(14,979)

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) - M04 October

Vote Description	2025/26	Budget Year 2026/27							
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	–	53,183	53,183	3	22,155	22,155	–	–	53,183
Vote 2 - Office of the Municipal Manager	–	576	576	245	323	400	(77)	-19%	576
Vote 3 - Corporate Services	–	1,057	1,357	90	450	452	(2)	-0%	1,357
Vote 4 - Financial Services	–	515,040	515,040	39,377	166,285	167,980	(1,695)	-1%	515,040
Vote 5 - Infrastructure Services	–	1,490,460	1,490,960	108,533	492,464	484,972	7,492	2%	1,490,960
Vote 6 - Community Services	–	41,090	41,090	4,099	14,455	13,109	1,346	10%	41,090
Vote 7 - Municipal Public Safety	–	62,292	62,292	5,066	20,028	20,764	(736)	-4%	62,292
Vote 8 - Planning and Development	–	20,304	20,804	1,775	7,191	6,022	1,169	19%	20,804
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	63	134	134	–	–	–
Total Revenue by Vote	–	2,184,003	2,185,303	159,252	723,484	715,987	7,496	1%	2,185,303
Expenditure by Vote									
Vote 1 - Municipal Council	–	57,064	57,064	3,657	22,149	22,183	(34)	-0%	57,064
Vote 2 - Office of the Municipal Manager	–	36,841	36,841	2,307	9,252	9,280	(28)	-0%	36,841
Vote 3 - Corporate Services	–	86,730	87,030	6,765	26,054	27,197	(1,143)	-4%	87,030
Vote 4 - Financial Services	–	192,918	192,918	15,071	51,606	52,904	(1,298)	-2%	192,918
Vote 5 - Infrastructure Services	–	1,319,827	1,320,127	107,562	359,056	370,425	(11,368)	-3%	1,320,127
Vote 6 - Community Services	–	221,849	221,849	15,117	54,306	56,949	(2,644)	-5%	221,849
Vote 7 - Municipal Public Safety	–	207,166	207,166	13,069	49,278	50,855	(1,577)	-3%	207,166
Vote 8 - Planning and Development	–	76,787	77,287	5,188	18,407	19,820	(1,413)	-7%	77,287
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	–	2,198,982	2,200,282	168,736	590,108	609,614	(19,506)	-3%	2,200,282
Surplus/ (Deficit) for the year	–	(14,979)	(14,979)	(9,484)	133,375	106,373	27,002	25%	(14,979)

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) - M04 October

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	–	782,963	782,963	65,428	278,348	273,751	4,597	2%	782,963
Service charges - Water	–	225,950	225,950	17,442	65,489	64,632	857	1%	225,950
Service charges - Waste Water Management	–	134,321	134,321	11,259	42,500	42,094	405	1%	134,321
Service charges - Waste management	–	121,971	121,971	10,343	39,490	39,980	(491)	-1%	121,971
Sale of Goods and Rendering of Services	–	29,014	29,014	2,792	10,310	10,181	129	1%	29,014
Agency services	–	7,819	7,819	747	2,737	2,706	31	1%	7,819
Interest	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	–	11,065	11,065	1,052	3,940	3,688	252	7%	11,065
Interest earned from Current and Non Current Assets	–	68,000	68,000	3,767	13,334	13,334	–	–	68,000
Dividends	–	–	–	–	–	–	–	–	–
Rent on Land	–	1,243	1,243	8	19	19	–	–	1,243
Rental from Fixed Assets	–	9,370	9,370	746	3,283	3,378	(95)	-3%	9,370
Licence and permits	–	1,481	1,481	79	318	330	(12)	-4%	1,481
Special rating levies	–	16,262	16,262	1,338	5,482	5,421	61	1%	16,262
Construction Contract Revenue	–	1,847	1,847	161	281	281	–	–	1,847
Development Charges	–	3,599	3,599	155	454	454	–	–	3,599
Operational Revenue	–	8,812	8,812	778	3,357	3,102	255	8%	8,812
Non-Exchange Revenue								–	
Property rates	–	405,548	405,548	32,236	138,816	137,183	1,633	1%	405,548
Surcharges and Taxes	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	42,861	42,861	3,514	14,154	14,287	(133)	-1%	42,861
Licences or permits	–	2,186	2,186	169	743	729	15	2%	2,186
Transfer and subsidies - Operational	–	215,507	216,807	1,853	85,619	85,619	–	–	216,807
Interest	–	2,300	2,300	191	758	767	(8)	-1%	2,300
Fuel Levy	–	–	–	–	–	–	–	–	–
Operational Revenue	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–
Other Gains	–	300	300	–	340	340	–	–	300
Discontinued Operations	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions	**–**	**2,092,419**	**2,093,719**	**154,057**	**709,772**	**702,275**	**7,496**	**1%**	**2,093,719**
Expenditure									
Employee related costs	–	675,017	675,500	49,626	188,343	192,922	(4,578)	-2%	675,500
Remuneration of councillors	–	15,400	15,400	1,196	4,783	5,133	(350)	-7%	15,400
Bulk purchases - electricity	–	603,032	603,032	45,723	173,741	178,761	(5,020)	-3%	603,032
Inventory consumed	–	78,922	79,004	4,820	15,018	16,329	(1,312)	-8%	79,004
Debt impairment	–	38,593	38,593	3,216	12,864	12,864	0	0%	38,593
Depreciation, amortisation and impairment	–	175,572	175,572	14,631	58,524	58,524	0	0%	175,572
Interest, Dividends and Rent on Land	–	43,080	43,080	–	625	625	–	–	43,080
Contracted services	–	398,434	398,181	26,216	77,821	82,940	(5,118)	-6%	398,181
Transfers and subsidies	–	17,712	17,712	1,355	6,871	6,904	(33)	-0%	17,712
Irrecoverable debts written off	–	20,000	20,000	13,301	13,536	13,536	–	–	20,000
Operational costs	–	125,678	126,666	8,024	35,468	38,563	(3,095)	-8%	126,666
Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–
Other Losses	–	7,542	7,542	629	2,514	2,514	0	0%	7,542
Total Expenditure	**–**	**2,198,982**	**2,200,282**	**168,736**	**590,108**	**609,614**	**(19,506)**	**-3%**	**2,200,282**
Surplus/(Deficit)	**–**	**(106,563)**	**(106,563)**	**(14,678)**	**119,663**	**92,661**	**27,002**	**29%**	**(106,563)**
Transfers and subsidies - capital (monetary allocations)	–	91,584	91,584	5,194	13,712	13,712	–	–	91,584
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**–**	**(14,979)**	**(14,979)**	**(9,484)**	**133,375**	**106,373**	**27,002**	**25%**	**(14,979)**
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	**–**	**(14,979)**	**(14,979)**	**(9,484)**	**133,375**	**106,373**	**27,002**	**25%**	**(14,979)**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**–**	**(14,979)**	**(14,979)**	**(9,484)**	**133,375**	**106,373**	**27,002**	**25%**	**(14,979)**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**–**	**(14,979)**	**(14,979)**	**(9,484)**	**133,375**	**106,373**	**27,002**	**25%**	**(14,979)**

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1.07% above the YTD budget projections.

Current expenditure is 3.20% below YTD budget projections for October 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) - M04 October

Vote Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Multi-year expenditure to be appropriated									
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services	–	3,770	3,770	2,440	3,255	966	2,289	237%	3,770
Vote 4 - Financial Services	–	4,640	4,796	942	1,488	74	1,414	1910%	4,796
Vote 5 - Infrastructure Services	–	205,990	228,877	12,115	26,125	41,684	(15,559)	-37%	228,877
Vote 6 - Community Services	–	4,176	4,176	95	95	–	95	–	4,176
Vote 7 - Municipal Public Safety	–	4,581	5,080	–	–	1,114	(1,114)	-100%	5,080
Vote 8 - Planning and Development	–	1,200	1,200	–	–	50	(50)	-100%	1,200
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	–	224,358	247,900	15,591	30,962	43,887	(12,925)	-29%	247,900
Single-year expenditure to be appropriated									
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	–	260	260	–	–	83	(83)	-100%	260
Vote 3 - Corporate Services	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services	–	12,500	12,500	322	965	1,333	(368)	-28%	12,500
Vote 5 - Infrastructure Services	–	500	2,625	146	146	125	21	17%	2,625
Vote 6 - Community Services	–	1,096	1,395	–	–	–	–	–	1,395
Vote 7 - Municipal Public Safety	–	3,750	3,750	–	–	–	–	–	3,750
Vote 8 - Planning and Development	–	–	–	–	–	–	–	–	–
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	–	18,106	20,529	468	1,112	1,542	(430)	-28%	20,529
Total Capital Expenditure - Vote	–	242,464	268,429	16,059	32,074	45,429	(13,355)	-29%	268,429
Capital Expenditure - Functional									
Governance and administration	–	4,170	4,326	2,440	3,260	1,123	2,137	190%	4,326
Executive and council	–	300	300	–	–	93	(93)	-100%	300
Finance and administration	–	3,870	4,026	2,440	3,260	1,030	2,230	217%	4,026
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	–	43,216	44,013	1,718	4,829	8,346	(3,516)	-42%	44,013
Community and social services	–	8,208	8,507	–	–	1,000	(1,000)	-100%	8,507
Sport and recreation	–	12,066	12,066	1,396	3,864	3,862	2	0%	12,066
Public safety	–	15,831	16,330	322	965	1,114	(148)	-13%	16,330
Housing	–	7,110	7,110	–	–	2,370	(2,370)	-100%	7,110
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	–	28,168	30,593	1,980	4,394	6,482	(2,088)	-32%	30,593
Planning and development	–	2,650	4,294	155	414	634	(220)	-35%	4,294
Road transport	–	25,518	26,299	1,826	3,980	5,848	(1,868)	-32%	26,299
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	–	166,911	189,497	9,921	19,591	29,478	(9,887)	-34%	189,497
Energy sources	–	65,144	65,144	1,727	1,727	4,677	(2,950)	-63%	65,144
Water management	–	74,742	83,278	5,266	12,706	15,708	(3,002)	-19%	83,278
Waste water management	–	23,325	35,498	2,893	4,582	8,543	(3,961)	-46%	35,498
Waste management	–	3,700	5,577	35	577	550	27	5%	5,577
Other	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	–	242,464	268,429	16,059	32,074	45,429	(13,355)	-29%	268,429
Funded by:									
National Government	–	82,749	82,749	5,194	13,712	7,367	6,345	86%	82,749
Provincial Government	–	8,835	8,835	–	–	2,860	(2,860)	-100%	8,835
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	–	91,584	91,584	5,194	13,712	10,226	3,486	34%	91,584
Public contributions & donations	–	–					–	–	–
Borrowing	–	101,155	119,497	6,640	11,795	28,311	(16,516)	-58%	119,497
Internally generated funds	–	49,725	57,348	4,225	6,567	6,891	(324)	-5%	57,348
Total Capital Funding	–	242,464	268,429	16,059	32,074	45,429	(13,355)	-29%	268,429

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	2025/26	Budget Year 2026/27			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	–	822,112	796,147	1,107,233	796,147
Short term Investments	–	–	–	–	–
Trade and other receivables from exchange transactions	–	96,958	96,958	106,597	96,958
Receivables from non-exchange transactions	–	49,163	49,163	41,975	49,163
Current portion of non-current receivables	–	–	–	–	–
Inventory	–	17,306	17,306	26,179	17,306
VAT Receivable	–	4,856	4,856	–	4,856
Other current assets	–	57,088	57,088	47,334	57,088
Total current assets	–	**1,047,484**	**1,021,519**	**1,329,318**	**1,021,519**
Non current assets					
Investments	–	–	–	–	–
Investment property	–	167,958	167,958	167,961	167,958
Property, plant and equipment	–	3,928,517	3,954,482	3,806,457	3,954,482
Biological assets	–	–	–	–	–
Living resources	–	842	842	579	842
Heritage assets	–	109,625	109,625	109,975	109,625
Intangible assets	–	6,990	6,990	7,326	6,990
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	–	–	–	–	–
Other non-current assets	–	–	–	–	–
Total non current assets	–	**4,213,933**	**4,239,898**	**4,092,299**	**4,239,898**
TOTAL ASSETS	–	**5,261,417**	**5,261,417**	**5,421,617**	**5,261,417**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	–	78,879	78,879	48,403	78,879
Consumer deposits	–	66,524	66,524	66,411	66,524
Trade and other payables from exchange transactions	–	162,413	162,413	61,338	162,413
Trade and other payables from non-exchange transactions	–	–	–	28,103	–
Provision	–	47,840	47,840	60,420	47,840
VAT Payable	–	–	–	1,865	–
Other current liabilities	–	12,466	12,466	4,353	12,466
Total current liabilities	–	**368,122**	**368,122**	**270,892**	**368,122**
Non current liabilities					
Financial liabilities	–	394,780	394,780	373,659	394,780
Provision	–	146,485	146,485	186,968	146,485
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	173,657	173,657	172,514	173,657
Total non current liabilities	–	**714,922**	**714,922**	**733,140**	**714,922**
TOTAL LIABILITIES	–	**1,083,044**	**1,083,044**	**1,004,032**	**1,083,044**
NET ASSETS	–	**4,178,374**	**4,178,374**	**4,417,584**	**4,178,374**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	–	4,175,143	4,175,143	4,403,449	4,175,143
Reserves and funds	–	3,230	3,230	14,135	3,230
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	–	**4,178,374**	**4,178,374**	**4,417,584**	**4,178,374**

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 - M04 October

Description	2025/26	Budget Year 2026/27							
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	–	417,748	417,748	40,130	144,795	144,471	323	0%	417,748
Service charges	–	1,254,313	1,254,313	114,775	426,951	426,884	67	0%	1,254,313
Other revenue	–	90,022	90,022	11,464	74,581	74,581	–	–	90,022
Transfers and Subsidies - Operational	–	215,507	215,507	3,033	96,523	96,523	–	–	215,507
Transfers and Subsidies - Capital	–	91,584	91,584	6,524	28,421	28,421	–	–	91,584
Interest	–	68,000	68,000	5,010	18,033	18,033	–	–	68,000
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	–	(1,900,437)	(1,900,437)	(143,616)	(599,305)	(598,954)	350	-0%	(1,900,437)
Finance charges	–	(43,080)	(43,080)	–	(625)	(625)	–	–	(43,080)
Transfers and Subsidies	–	(17,712)	(17,712)	(1,355)	(6,871)	(6,871)	–	–	(17,712)
NET CASH FROM/(USED) OPERATING ACTIVITIES	–	**175,946**	**175,946**	**35,964**	**182,504**	**182,464**	**(40)**	**-0%**	**175,946**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables									
Decrease (increase) in non-current investments		8,456	8,456	–	–	–			8,456
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–
Payments									
Capital assets	–	(242,464)	(268,429)	(16,059)	(32,074)	(32,074)	–	–	(268,429)
Retention (Capital)	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	–	**(234,009)**	**(259,974)**	**(16,059)**	**(32,074)**	**(32,074)**	**–**	**–**	**(259,974)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	100,000	100,000	–	–	–	–	–	100,000
Increase (decrease) in consumer deposits	–	(1,950)	(1,950)	273	2,210	2,210	–	–	(1,950)
Payments									
Repayment of borrowing	–	(61,471)	(61,471)	–	(3,522)	(3,522)	–	–	(61,471)
NET CASH FROM/(USED) FINANCING ACTIVITIES	–	**36,579**	**36,579**	**273**	**(1,313)**	**(1,313)**	**–**	**–**	**36,579**
NET INCREASE/ (DECREASE) IN CASH HELD	–	**(21,484)**	**(47,449)**	**20,178**	**149,117**	**149,077**			**(47,449)**
Cash/cash equivalents at the year begin:	–	**843,596**	**843,596**		**958,116**	**843,596**			**958,116**
Cash/cash equivalents at the year end:	–	**822,112**	**796,147**		**1,107,233**	**992,673**			**910,667**

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R1.107bn.

The municipality started the year with a positive cash balance of R958.1 million. The October closing balance is R1.107bn. Refer to Supporting Table SC30 for more details on the cash position.

Supporting Table SC30: Monthly Budget Statement – Actual & revised targets for cash receipts & cash flows

WC032 Overstrand - Supporting Table SC30 Monthly Budget Statement - Budgeted monthly cash flow - M04 October

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July Outcome	August Outcome	Sept. Outcome	October Outcome	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source															
Property rates	36,760	29,527	38,378	40,130	34,812	34,812	34,812	34,812	34,812	34,812	34,812	29,267	417,748	442,628	469,062
Service charges - Electricity revenue	65,256	68,691	70,532	69,995	76,368	76,368	76,368	76,368	76,368	76,368	76,368	(29,746)	780,406	826,354	875,576
Service charges - Water revenue	15,512	16,810	15,067	20,082	21,356	21,356	21,356	21,356	21,356	21,356	21,356	5,085	222,047	235,357	249,479
Service charges - Waste Water Management	10,722	9,162	10,562	12,791	12,754	12,754	12,754	12,754	12,754	12,754	12,754	(523)	131,991	139,948	148,357
Service charges - Waste Mangement	9,976	8,885	9,880	11,907	11,514	11,514	11,514	11,514	11,514	11,514	11,514	(1,375)	119,867	127,021	134,630
Rental of facilities and equipment	544	1,202	757	889	807	807	807	807	807	807	807	1,572	10,613	11,250	11,925
Interest earned - external investments	4,005	2,345	3,217	3,767	5,667	5,667	5,667	5,667	5,667	5,667	5,667	14,999	68,000	68,000	68,000
Interest earned - outstanding debtors	1,067	1,126	1,243	1,243	–	–	–	–	–	–	–	(4,696)	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	3,499	3,558	3,583	3,514	1,063	1,063	1,063	1,063	1,063	1,063	1,063	(3,732)	17,861	18,032	18,214
Licences and permits	325	243	245	248	306	306	306	306	306	306	306	466	3,667	3,867	4,120
Agency services	625	620	745	747	652	652	652	652	652	652	652	521	7,819	8,288	8,786
Transfers and Subsidies - Operational	78,142	5,461	9,389	3,033	17,959	17,959	17,959	17,959	17,959	17,959	17,959	(6,229)	215,507	228,047	232,891
Other revenue	2,316	3,953	1,291	6,614	12,183	12,183	12,183	12,183	12,183	12,183	12,183	(62,445)	37,009	37,913	40,516
Cash Receipts by Source	229,769	151,583	165,010	174,960	195,439	195,439	195,439	195,439	195,439	195,439	195,439	(56,859)	2,032,536	2,146,724	2,261,555
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	9,222	6,003	6,671	6,524	7,632	7,632	7,632	7,632	7,632	7,632	7,632	9,740	91,584	72,445	86,168
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	100,000	100,000	172,000	172,000
Increase (decrease) in consumer deposits	1,289	332	301	273	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(3,007)	(1,950)	(1,950)	(1,950)
VAT Control (receipts)	(4,398)	–	2,414	(549)	–	–	–	–	–	–	–	15,589	13,055	–	–
Decrease (increase) in non-current receivables	–	–		–									–	–	–
Decrease (increase) in non-current investments	9,013	–		–									8,456	–	–
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	244,895	157,917	174,395	181,208	202,908	202,908	202,908	202,908	202,908	202,908	202,908	65,453	2,243,681	2,389,219	2,517,773
Cash Payments by Type															
Employee related costs	(40,757)	(34,925)	(48,108)	(48,515)	(56,522)	(56,522)	(56,522)	(56,522)	(56,522)	(56,522)	(56,522)	(93,391)	(661,355)	(697,018)	(737,410)
Remuneration of councillors	(1,196)	(1,196)	(1,196)	(1,196)	–	–	–	–	–	–	–	(10,616)	(15,400)	(16,480)	(17,240)
Finance Charges	–	(247)	(377)	–	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(17,325)	(43,080)	(47,145)	(56,450)
Bulk purchases - Electricity	(102)	(66,582)	(61,335)	(45,723)	(57,785)	(57,785)	(57,785)	(57,785)	(57,785)	(57,785)	(57,785)	(24,797)	(603,032)	(656,280)	(708,782)
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory	(1,442)	(1,540)	(7,215)	(4,820)	(4,728)	(4,728)	(4,728)	(4,728)	(4,728)	(4,728)	(4,728)	(30,812)	(78,922)	(83,969)	(88,295)
Contracted services	(448)	(28,310)	(22,848)	(26,216)	(32,234)	(32,234)	(32,234)	(32,234)	(32,234)	(32,234)	(32,234)	(94,972)	(398,434)	(419,587)	(440,086)
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–		
Transfers and subsidies - other	(2,805)	(1,355)	(1,355)	(1,355)	–	–	–	–	–	–	–	(10,841)	(17,712)	(18,500)	(19,397)
Other expenditure	(93,061)	(4,872)	(7,575)	(17,147)	(21,313)	(21,313)	(21,313)	(21,313)	(21,313)	(21,313)	(21,313)	128,549	(143,294)	(136,873)	(156,986)
Cash Payments by Type	(139,811)	(139,028)	(150,010)	(144,971)	(176,172)	(176,172)	(176,172)	(176,172)	(176,172)	(176,172)	(176,172)	(154,207)	(1,961,229)	(2,075,851)	(2,226,652)
Other Cash Flows/Payments by Type															
Capital assets	(2,648)	(5,290)	(8,077)	(16,059)	(8,420)	(9,420)	(51,558)	(8,420)	(8,420)	(21,169)	(9,420)	391,364	(242,464)	(294,445)	(308,168)
Retention (Capital)	–	118			–	–	–	–	–	–	–	(118)			
Repayment of borrowing	–	(1,535)	(1,987)	–	4,327	4,327	4,327	4,327	4,327	4,327	4,327	(88,238)	(61,471)	(78,879)	(93,722)
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	(142,459)	(145,734)	(160,074)	(161,030)	(180,264)	(181,264)	(223,402)	(180,264)	(180,264)	(193,014)	(181,264)	148,801	(2,265,165)	(2,449,175)	(2,628,542)
NET INCREASE/(DECREASE) IN CASH HELD	102,435	12,183	14,321	20,178	22,644	21,644	(20,494)	22,644	22,644	9,894	21,644	214,264	(21,484)	(59,956)	(110,769)
Cash/cash equivalents at the month/year beginning:	958,115	1,060,551	1,072,734	1,087,055	1,107,233	1,129,877	1,151,521	1,131,027	1,153,671	1,176,315	1,186,209	1,207,853	958,118	936,632	876,676
Cash/cash equivalents at the month/year end:	1,060,551	1,072,734	1,087,055	1,107,233	1,129,877	1,151,521	1,131,027	1,153,671	1,176,315	1,186,209	1,207,853	1,422,118	936,632	876,676	765,907

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC2 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 SC2 Monthly Budget Statement - aged debtors - M04 October

Description		Budget Year 2026/27											
R thousands	NT Code	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	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	29,904	1,579	874	767	552	708	4,874	11,225	50,184	18,126	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	49,858	4,719	1,468	1,034	878	846	5,990	9,391	74,184	18,139	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	33,728	792	565	426	403	380	1,903	8,980	47,178	12,092	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	14,519	796	468	361	341	298	2,266	4,061	23,111	7,328	–	–
Receivables from Exchange Transactions - Waste Management	1600	13,368	863	501	383	344	300	2,300	4,266	22,324	7,593	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	805	77	58	56	54	64	263	334	1,711	770	–	–
Interest on Arrear Debtor Accounts	1810	1,042	223	145	136	148	168	1,872	15,901	19,636	18,226	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(20,066)	528	547	499	445	373	2,820	7,917	(6,957)	12,054	–	–
Total By Income Source	**2000**	**122,838**	**9,577**	**4,627**	**3,662**	**3,165**	**3,137**	**22,289**	**62,075**	**231,370**	**94,328**	**–**	**–**
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,267	189	158	96	130	128	660	4,106	6,716	5,121	–	–
Commercial	2300	17,285	2,355	108	58	57	53	328	3,548	23,892	4,143	–	–
Households	2400	106,606	7,052	4,367	3,508	2,978	2,955	21,297	54,181	202,935	84,919	–	–
Other	2500	(2,321)	0	3	–	0	0	4	141	(2,173)	145	–	–
Total By Customer Group	**2600**	**122,838**	**9,577**	**4,627**	**3,662**	**3,165**	**3,137**	**22,289**	**62,075**	**231,370**	**94,328**	**–**	**–**

The debtors' 12-month rolling average payment rate is 100,34% at the end of October 2026.

Government Debt

	Rates					Services					Total Debt
Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	0-30 Days	30-60 Days	60-90 Days	>90 Days	Total	
National: Public Works	280,513	50,596	43,614	2,663,757	3,038,480	392,338	45,812	40,592	1,652,214	2,130,957	R5,169,437
National: Human Settlements	-	-	-	-	-	3,393	1,869	1,577	119,859	126,697	R126,697
Provincial: Public Works, Roads and Transport	-	-	3,435	507,472	510,906	-290,536	50	51	26,210	-264,225	R246,681
Provincial: Education	-	-	-	-	-	575,653	61,672	-	-	637,325	R637,325
Provincial: Health	-	-	-	-	-	378,957	1,938	2,000	84,973	467,868	R467,868
Provincial: Housing and Local Government	-	-	-	-	-	-	-	-	5,159	5,159	R5,159
Other Municipalities	-	-	-	-	-	-	-	-	16,451	16,451	R16,451
Provincial: Other Departments	-	-	14	-	14	31,426	-	-	15,370	46,795	R46,809
TOTAL OUTSTANDING	280,513	50,596	47,062	3,171,229	3,549,400	1,091,231	111,341	44,219	1,920,236	3,167,026	6,716,426

Summary of Indigent Households

	Indigent Households	Other Households	Total Households	
2026				
July	7,435	32,259	39,694	18.73%
August	7,398	32,296	39,694	18.64%
September	7,433	32,259	39,692	18.73%
October	5,192	34,265	39,457	13.16%
November				
December				
2027				
January				
February				
March				
April				
May				
June				

Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
5192			10 KL	5192	0	5192	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)
97	5095		70kWh	5192	0	5192	Total monthly levy

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2026/27									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	7,411	-	-	-	-	-	-	-	7,411	6,641
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	7,411	-	-	-	-	-	-	-	7,411	6,641

Investment portfolio analysis

Supporting Table SC15

WC032 Overstrand - Supporting Table SC15 Monthly Budget Statement - investment particulars by type - M04 October

Investment type	2025/26	Budget Year 2026/27							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Investments									
Bank Repurchase Agreements									
Total Bank Repurchase Agreements	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate									
Total Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions									
ABSA	-	310,271	310,271	410,271	410,271	410,271	-	-	310,271
STANDARD BANK	-	100,000	100,000	400,000	400,000	400,000	-	-	100,000
NEDBANK	-	100,000	100,000	100,000	100,000	100,000	-	-	100,000
Total Deposit Taking Institutions	-	510,271,264	510,271,264	910,271,392	910,271,392	910,271,392	-	-	510,271,264
Derivative Financial Assets									
Total Derivative Financial Assets	-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)									
LIBERTY	-	-	-	-	-	-	-	-	-
MOMENTUM	-	-	-	-	-	-	-	-	-
Total Guaranteed Endowment Policies (Sinking)	-	-	-	-	-	-	-	-	-
Interest Rate Swaps									
Total Interest Rate Swaps	-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks									
Total Listed/Unlisted Bonds and Stocks	-	-	-	-	-	-	-	-	-
Municipal Bonds									
Total Municipal Bonds	-	-	-	-	-	-	-	-	-
National Government Securities									
Total National Government Securities	-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits									
Total Negotiable Certificate of Deposits	-	-	-	-	-	-	-	-	-
Unamortised Debt Expense									
Total Unamortised Debt Expense	-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense									
Total Unamortised Preference Share Expense	-	-	-	-	-	-	-	-	-
Total Investments	-	510,271,264	510,271,264	910,271,392	910,271,392	910,271,392	-	-	510,271,264

Supporting Table SC16

WC032 Overstrand - Supporting Table SC16

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	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												
Parent municipality													
ABSA 9331734880	Liquidity plus	Liquidity plus	Yes	Variable	Yes	No	No		10,269	56	(54)		10,271
Standard Bank 288434005-047	183 days	FIXED DEP	Yes	Fixed	Yes	No	No	22/10/2026	100,000	3,848	(103,848)		-
Standard Bank 288434005-048	184 days	FIXED DEP	Yes	Fixed	Yes	No	No	26/11/2026	100,000				100,000
Standard Bank 288434005-049	184 days	FIXED DEP	Yes	Fixed	Yes	No	No	20/01/2027	100,000				100,000
ABSA 2082159516	271 days	FIXED DEP	Yes	Fixed	Yes	No	No	29/04/2027	100,000				100,000
Standard Bank 288434005-050	184 days	FIXED DEP	Yes	Fixed	Yes	No	No	29/01/2027	100,000				100,000
ABSA 2082550196	271 days	FIXED DEP	Yes	Fixed	Yes	No	No	19/05/2027	100,000				100,000
Nedbank 03/788153451/280	273 days	FIXED DEP	Yes	Fixed	Yes	No	No	19/05/2027	100,000				100,000
ABSA 2082554629	272 days	FIXED DEP	Yes	Fixed	Yes	No	No	25/05/2027	100,000				100,000
ABSA 2082579667	273 days	FIXED DEP	Yes	Fixed	Yes	No	No	30/06/2027	100,000				100,000
Standard Bank 288434005-051	182 days	FIXED DEP	Yes	Fixed	Yes	No	No	22/04/2027				100,000	100,000
													-
Municipality sub-total									910,269	3,904	(103,902)	100,000	910,271
TOTAL INVESTMENTS AND INTEREST									910,269	3,904	(103,902)	100,000	910,271

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

Long-term investments relate to the sinking fund investments.

Supporting Table SC17

WC032 Overstrand - Supporting Table SC17 Monthly Budget Statement - Borrowing - M04 October

Borrowing - Categorised by type R thousand	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Borrowings									
Annuity and Bullet Loans									
Banks	–	341,959	341,959		288,660	341,959	(53,299)	-16%	341,959
Development Bank of South Africa	–	52,821	52,821		84,999	52,821	32,178	61%	52,821
Foreign Government and International Organisations	–	–	–	–	–	–	–	–	–
General Public	–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation	–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds	–	–	–	–	–	–	–	–	–
Municipal Pension Funds	–	–	–	–	–	–	–	–	–
Other Public Pension Funds	–	–	–	–	–	–	–	–	–
Private Enterprises	–	–	–	–	–	–	–	–	–
Public Corporations	–	–	–	–	–	–	–	–	–
Public Investments Commissioners	–	–	–	–	–	–	–	–	–
Total Annuity and Bullet Loans	-	394,780	394,780	-	373,659	394,780	(21,121)	-5%	394,780
Bankers Acceptance Certificate									
Total Bankers Acceptance Certificate	-	-	-	-	-	-	-	–	-
Concessionary Loan	–	–	–	–	–	–	–	–	–
Derivative Financial Liability									
Total Derivative Financial Liability	-	-	-	-	-	-	-	–	-
Finance Lease Liability									
Total Finance Lease Liability	-	-	-	-	-	-	-	–	-
Government Loans	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions	–	–	–	–	–	–	–	–	–
Local Registered Stock									
Total Registered Stock	-	-	-	-	-	-	-	–	-
Marketable Bonds									
Total Marketable Bonds	-	-	-	-	-	-	-	–	-
Non-annuity Loans									
Total Non-annuity Loans	-	-	-	-	-	-	-	–	-
Non-marketable Bonds									
Total Non-marketable Bonds	-	-	-	-	-	-	-	–	-
PPP Liabilities									
Total PPP Liabilities	-	-	-	-	-	-	-	–	-
Securities									
Total Securities	-	-	-	-	-	-	-	–	-
Interest Rate Swaps	–	–	–	–	–	–	–	–	–
Total Borrowings	-	394,780	394,780	-	373,659	394,780	(21,121)	-5%	394,780

Allocations and grant receipts and expenditure

Supporting Table SC18– Grant receipts

WC032 Overstrand - Supporting Table SC18 Monthly Budget Statement - Transfers and grant receipts - M04 October

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand									
RECEIPTS									
Operating									
National Government									
Monetary Allocations									
Operational Revenue:General Revenue:Equitable Share	–	188,321	188,321	–	78,467	78,467	–	–	188,321
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	–	2,062	2,062		515	515	–	–	2,062
Local Government Financial Management Grant [Schedule 5B]	–	1,900	1,900		1,900	1,900	–	–	1,900
Municipal Infrastructure Grant [Schedule 5B]	–	200	200		200	200	–	–	200
Total Monetary Allocations	–	192,483	192,483	–	81,082	81,082	–	–	192,483
Allocations In-Kind									
Total Allocations In-Kind	–	–	–	–	–	–	–	–	–
Total Operating/National Government	–	192,483	192,483	–	81,082	81,082	–	–	192,483
Provincial Government									
Monetary Allocations									
Title Deeds Restoration Grant	–	250	250				–	–	250
Community Library Services Grant	–	9,288	9,288	3,033	6,255	6,255	–	–	9,288
Thusong Services Centres Grant	–	150	150				–	–	150
Resource funding for the establish & support of K9 Unit	–	4,473	4,473		4,473	4,473	–	–	4,473
Community Development Workers	–	78	78				–	–	78
Financial Management Capability Grant	–	–	–				–	–	–
Maintenance & Construction of Transport Infrastructure	–	140	140				–	–	140
Resource funding for the est of Law Enforcement Rural Safety Unit	–	4,516	4,516		4,516	4,516	–	–	4,516
Municipal Service Delivery & Capacity Building Grant	–	–	800	–	–	–	–	–	800
Municipal Energy Resilience Grant	–	–	500	–	–	–	–	–	500
Total Monetary Allocations	–	18,895	20,195	3,033	15,244	15,244	–	–	20,195
Allocations In-Kind									
Total Allocations In-Kind	–	–	–	–	–	–	–	–	–
Total Operating/Provincial Government	–	18,895	20,195	3,033	15,244	15,244	–	–	20,195
District Municipalities									
Total Operating/District Municipalities	–	–	–	–	–	–	–	–	–
Other Grant Providers									
Monetary Allocations									
Departmental Agencies and Accounts	–	3,722	3,722	–	–		–	–	3,722
Foreign Government and International Organisations	–	212	212		200	200	–	–	212
Total Monetary Allocations	–	3,934	3,934	–	200	200	–	–	3,934
Allocations In-kind									
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers	–	3,934	3,934	–	200	200	–	–	3,934
Total Operating	–	215,312	216,612	3,033	96,526	96,526	–	–	216,612
Capital									
National Government									
Monetary Allocations									
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	–	30,139	30,139		6,000	6,000	–	–	30,139
Municipal Infrastructure Grant [Schedule 5B]	–	26,368	26,368		12,869	12,869	–	–	26,368
Water Services Infrastructure Grant [Schedule 5B]	–	26,242	26,242	4,000	6,000	6,000	–	–	26,242
Total Monetary Allocations	–	82,749	82,749	4,000	24,869	24,869	–	–	82,749
Allocations In-Kind									
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Capital/National Government	–	82,749	82,749	4,000	24,869	24,869	–	–	82,749
Provincial Government									
Monetary Allocations									
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	7,110	7,110	2,524	2,524	2,524	–	–	7,110
Regional Socio Economic Projects	–	700	700				–	–	700
Municipal Fire Service Capacity Support Grant	–	1,025	1,025		1,025	1,025	–	–	1,025
Total Monetary Allocations	–	8,835	8,835	2,524	3,549	3,549	–	–	8,835
Allocations In-kind									
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government	–	8,835	8,835	2,524	3,549	3,549	–	–	8,835
District Municipalities									
Total Capital/District Municipalities	–	–	–	–	–	–	–	–	–
Other Grant Providers									
Total Capital/Other Grant Providers	–	–	–	–	–	–	–	–	–
Total Capital	–	91,584	91,584	6,524	28,418	28,418	–	–	91,584
TOTAL RECEIPTS OF TRANSFERS AND GRANTS	–	306,896	308,196	9,557	124,945	124,945	–	–	308,196

Grant receipts are monitored according to the payment schedule. Year to date actuals only reflects actual receipts for 2026/2027.

Supporting Table SC19 – Grant expenditure

WC032 Overstrand - Supporting Table SC19 Monthly Budget Statement - Expenditure on transfers and grant programme - M04 October

Description	2025/26	Budget Year 2026/27							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
EXPENDITURE									
Operating									
National Government									
Monetary Allocations									
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	–	2,062	2,062	286	788	788	–	–	2,062
Local Government Financial Management Grant [Schedule 5B]	–	1,900	1,900	40	160	160	–	–	1,900
Municipal Infrastructure Grant [Schedule 5B]	–	200	200		37	37	–	–	200
Total Monetary Allocations	–	4,162	4,162	326	985	985	–	–	4,162
Allocations In-Kind									
Water Services Operating Subsidy Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
National Treasury	–	–	–	–	–	–	–	–	–
Total Allocations In-Kind	–	–	–	–	–	–	–	–	–
Total Operating/National Government	–	4,162	4,162	326	985	985	–	–	4,162
Provincial Government									
Monetary Allocations									
Title Deeds Restoration Grant	–	250	250	3	3	3	–	–	250
Community Library Services Grant	–	9,288	9,288	864	3,513	3,513	–	–	9,288
Thusong Services Centres Grant	–	150	150				–	–	150
Resource funding for the establish & support of K9 Unit	–	4,473	4,473	330	1,310	1,310	–	–	4,473
Community Development Workers	–	78	78				–	–	78
Financial Management Capability Grant	–	–	–				–	–	–
Maintenance & Construction of Transport Infrastructure	–	140	140		–	–	–	–	140
Resource funding for the est of Law Enforcement Rural Safety Unit	–	4,516	4,516	281	1,175	1,175	–	–	4,516
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	1,847	1,847	161	281	281	–	–	1,847
Municipal Fire Service Capacity Support Grant	–	–	–		–	–	–	–	–
Municipal Service Delivery & Capacity Building Grant	–	–	800		–	–	–	–	800
Municipal Energy Resilience Grant	–	–	500	–	–	–	–	–	500
Total Monetary Allocations	–	20,742	22,042	1,639	6,282	6,282	–	–	22,042
Allocations In-Kind									
Total Allocations In-Kind	–	–	–	–	–	–	–	–	–
Total Operating/Provincial Government	–	20,742	22,042	1,639	6,282	6,282	–	–	22,042
District Municipalities									
Total Operating/District Municipalities	–	–	–	–	–	–	–	–	–
Other Grant Providers									
Monetary Allocations									
Departmental Agencies and Accounts	–	3,722	3,722		–		–	–	3,722
Foreign Government and International Organisations	–	408	408	49	165	165	–	–	408
Total Monetary Allocations	–	4,129	4,129	49	165	165	–	–	4,129
Allocations In-kind									
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers	–	4,129	4,129	49	165	165	–	–	4,129
Total Operating	–	29,033	30,333	2,013	7,432	7,432	–	–	30,333
Capital									
National Government									
Monetary Allocations									
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	–	30,139	30,139	1,398	1,398	1,398	–	–	30,139
Municipal Infrastructure Grant [Schedule 5B]	–	26,368	26,368	2,855	7,399	7,399	–	–	26,368
Water Services Infrastructure Grant [Schedule 5B]	–	26,242	26,242	941	4,915	4,915	–	–	26,242
Total Monetary Allocations	–	82,749	82,749	5,194	13,712	13,712	–	–	82,749
Allocations In-Kind									
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Capital/National Government	–	82,749	82,749	5,194	13,712	13,712	–	–	82,749
Provincial Government									
Monetary Allocations									
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	7,110	7,110				–	–	7,110
Municipal Infrastructure Grant [Schedule 5B]	–	–	–				–	–	–
Regional Socio Economic Projects	–	700	700				–	–	700
Baboon Management	–	–	–	–	–	–	–	–	–
Municipal Fire Service Capacity Support Grant	–	1,025	1,025	–	–	–	–	–	1,025
Total Monetary Allocations	–	8,835	8,835	–	–	–	–	–	8,835
Allocations In-kind		–	–	–	–	–			
Total Allocations In-kind	–						–	–	–
Total Capital/Provincial Government	–	8,835	8,835	–	–	–	–	–	8,835
District Municipalities									
Total Capital/District Municipalities	–	–	–	–	–	–	–	–	–
Other Grant Providers									
Total Capital/Other Grant Providers	–	–	–	–	–	–	–	–	–
Total Capital	–	91,584	91,584	5,194	13,712	13,712	–	–	91,584
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	–	120,617	121,917	7,208	21,144	21,144	–	–	121,917

Grant expenditure is monitored against grant receipts.

Supporting Table SC20 – Reconciliation of Transfers, grant receipts & unspent funds

WC032 Overstrand - Supporting Table SC20 Monthly Budget Statement - Reconciliation of transfers, grant receipts and unspent funds - M04 October

Description	2025/26	Budget Year 2026/27							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Operating Transfers and Grants:									
National Government:									
Opening Balance	–	–	–	–	–	–			
Receipts	–	(4,162)	(4,162)	–	(2,615)	(2,615)	–	–	(4,162)
Transferred to Revenue/Capital Expenditure	–	4,162	4,162	326	985	985	–	–	4,162
Re-payment of Unspent Grant	–	–	–				–	–	–
Closing Balance	–	–	–	326	(1,630)	(1,630)	–	–	–
Provincial Government:									
Opening Balance	–	–	–	–	(772)	(772)			
Receipts	–	(18,895)	(20,195)	(3,033)	(15,244)	(15,244)	–	–	(20,195)
Transferred to Revenue/Capital Expenditure	–	18,895	20,195	1,478	6,002	6,002	–	–	20,195
Re-payment of Unspent Grant	–	–	–				–	–	–
Closing Balance	–	–	–	(1,555)	(10,015)	(10,015)	–	–	–
District Municipality:									
Closing Balance	–	–	–	–	–	–	–	–	–
Other grant providers:									
Opening Balance	–	–	–	–	(493)	(493)			
Receipts	–	(4,129)	(4,129)	–	(200)	(200)	–	–	(4,129)
Transferred to Revenue/Capital Expenditure	–	4,129	4,129	49	165	165	–	–	4,129
Re-payment of Unspent Grant	–	–	–	–	–	–	–	–	–
Closing Balance	–	–	–	49	(528)	(528)	–	–	–
Total Operating Transferred to Revenue/Capital Expenditure	–	27,186	28,486	1,853	7,152	7,152	–	–	–
Total Operating Transfers and Grants - Closing Balance	–	–	–	(1,180)	(12,173)	(12,173)	–	–	–
Capital Transfers and Grants:									
National Government:									
Opening Balance	–								
Receipts	–	(82,749)	(82,749)	(4,000)	(24,869)	(24,869)	–	–	(82,749)
Transferred to Revenue/Capital Expenditure	–	82,749	82,749	5,194	13,712	13,712	–	–	82,749
Re-payment of Unspent Grant	–	–	–				–	–	–
Closing Balance	–	–	–	1,194	(11,157)	(11,157)	–	–	–
Provincial Government:									
Opening Balance	–	–	–	–	(1,221)	(1,221)			
Receipts	–	(8,835)	(8,835)	(2,524)	(3,549)	(3,549)	–	–	(8,835)
Transferred to Revenue/Capital Expenditure	–	8,835	8,835	–	–	–	–	–	8,835
Re-payment of Unspent Grant	–	–	–	–	–	–	–	–	–
Closing Balance	–	–	–	(2,524)	(4,770)	(4,770)	–	–	–
District Municipality:									
Closing Balance	–	–	–	–	–	–	–	–	–
Other grant providers:									
Opening Balance	–				(3)	(3)			
Closing Balance	–	–	–	–	(3)	(3)	–	–	–
Total Capital Transferred to Revenue/Capital Expenditure	–	91,584	91,584	5,194	13,712	13,712	–	–	91,584
Total Capital Transfers and Grants - Closing Balance	–	–	–	(1,330)	(15,930)	(15,930)	–	–	–
Total Transferred to Revenue/Capital Expenditure	–	118,771	120,071	7,047	20,864	20,864	–	–	91,584
Total Transfers and Grants - Closing Balance	–	–	–	(2,510)	(28,103)	(28,103)	–	–	–

Supporting Table SC21 Transfers and grants made by the municipality

WC032 Overstrand - Supporting Table SC21 Monthly Budget Statement - Transfers and grants made by the municipality - M04 October

Description	2025/26	Budget Year 2026/27							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Monetary Transfers to Organisations									
Private Enterprises									
Operational	–	17,712	17,712	1,355	6,871	6,904	(33)	-0%	17,712
Capital	–	–	–	–	–	–	–	–	–
Public Corporations									
Operational	–	–	–	–	–	–	–	–	–
Capital	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Organisations	–	17,712	17,712	1,355	6,871	6,904	(33)	-0%	17,712
TOTAL TRANSFERS AND GRANTS	–	17,712	17,712	1,355	6,871	6,904	(33)	-0%	17,712

Expenditure on councillor allowances and employee benefits

Supporting Table SC22

WC032 Overstrand - Supporting Table SC22 Monthly Budget Statement - Summary councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration	2025/26	Budget Year 2026/27							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Allowances and Service Related Benefits									
Basic Salary	–	14,084	14,084	1,090	4,360	4,695	(334)	-7%	14,084
Cell phone Allowance	–	1,316	1,316	106	423	439	(16)	-4%	1,316
Total Allowances and Service Related Benefits	**–**	**15,400**	**15,400**	**1,196**	**4,783**	**5,133**	**(350)**	**-7%**	**15,400**
Social Contributions									
Total Social Contributions	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Councillors	**–**	**15,400**	**15,400**	**1,196**	**4,783**	**5,133**	**(350)**	**-7%**	**15,400**
% increase		–	–						–
Senior Managers of the Municipality									
Salaries and Allowances									
Basic Salary	–	13,340	13,340	976	3,988	4,447	(458)	-10%	13,340
Bonuses	–	229	229	–	–	76	(76)	–	229
Allowance									
Cellular and Telephone	–	221	221	15	62	74	(12)	-16%	221
Total Allowance	**–**	**221**	**221**	**15**	**62**	**74**	**(12)**	**-16%**	**221**
Service Related Benefits									
Total Service Related Benefits	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Salaries and Allowances	**–**	**13,789**	**13,789**	**991**	**4,050**	**4,596**	**(547)**	**-12%**	**13,789**
Social Contributions									
Total Social Contributions	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Post-retirement Benefit									
Total Post-retirement Benefit	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Sub Total - Senior Managers of Municipality	**–**	**13,789**	**13,789**	**991**	**4,050**	**4,596**	**(547)**	**-12%**	**13,789**
% increase		–	–						–
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	–	418,420	418,801	31,021	119,936	121,662	(1,727)	-1%	418,801
Bonuses	–	612	612	51	204	204	0	0%	612
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–	–	–
Cellular and Telephone	–	2,218	2,226	190	746	742	4	0%	2,226
Housing Benefits	–	10,799	10,810	900	3,545	3,603	(58)	-2%	10,810
Non-pensionable	–	54	54	1	4	18	(14)	-79%	54
Travel or Motor Vehicle	–	7,652	7,739	855	3,302	3,351	(49)	-1%	7,739
Voluntary Work	–	–	–	–	–	–	–	–	–
Total Allowance	**–**	**20,724**	**20,829**	**1,945**	**7,596**	**7,714**	**(118)**	**-2%**	**20,829**
Service Related Benefits									
Acting	–	2,425	2,445	100	287	315	(28)	-9%	2,445
Bonus	–	25,559	25,549	–	30	30	–	–	25,549
Long Service Award	–	4,638	4,638	387	1,546	1,546	–	–	4,638
Overtime	–	53,191	53,172	3,812	11,460	11,973	(513)	-4%	53,172
Scarcity	–	4,691	4,691	388	1,532	1,964	(431)	-22%	4,691
Standby Allowance	–	19,006	18,982	1,674	4,955	5,427	(473)	-9%	18,982
Tools Allowance	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	–	–	–	–	–	–	–	–	–
Leave gratuity	–	3,648	3,648	304	1,216	1,216	0	0%	3,648
Long Term Service Award	–	–	–	–	–	–	–	–	–
Total Service Related Benefits	**–**	**113,158**	**113,126**	**6,665**	**21,027**	**22,472**	**(1,445)**	**-6%**	**113,126**
Total Salaries and Allowances	**–**	**552,914**	**553,369**	**39,682**	**148,763**	**152,052**	**(3,289)**	**-2%**	**553,369**
Social Contributions									
Bargaining Council	–	202	201	15	60	67	(7)	-10%	201
Group Life Insurance	–	6,285	6,284	524	2,079	2,095	(16)	-1%	6,284
Medical	–	20,818	20,814	1,745	6,935	6,938	(3)	-0%	20,814
Pension	–	57,751	57,750	4,750	18,825	19,509	(684)	-4%	57,750
Unemployment Insurance	–	2,999	3,035	229	879	912	(33)	-4%	3,035
Total Social Contributions	**–**	**88,055**	**88,084**	**7,265**	**28,777**	**29,520**	**(743)**	**-3%**	**88,084**
Post-retirement Benefit									
Medical	–	20,258	20,258	1,688	6,753	6,753	0	0%	20,258
Other Benefits	–	–	–	–	–	–	–	–	–
Pension	–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit	**–**	**20,258**	**20,258**	**1,688**	**6,753**	**6,753**	**0**	**0%**	**20,258**
Sub Total - Other Municipal Staff	**–**	**661,227**	**661,711**	**48,635**	**184,293**	**188,325**	**(4,032)**	**-2%**	**661,711**
TOTAL SALARY, ALLOWANCES & BENEFITS	**–**	**690,416**	**690,900**	**50,822**	**193,126**	**198,055**	**(4,928)**	**-2%**	**690,900**
TOTAL MANAGERS AND STAFF	**–**	**675,017**	**675,500**	**49,626**	**188,343**	**192,922**	**(4,578)**	**-2%**	**675,500**

Supporting Table SC23

WC032 Overstrand - Supporting Table SC23 Monthly Budget Statement - Salaries, allowances & benefits (political office

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	No.	Salary	Contributions 1.	Allowances	Service Related Benefits	Bonuses	Total Package 2.
Councillors							
Speaker	1	70,019	–	3,917	–	–	73,936
Chief Whip	–	–	–	–	–	–	–
Executive Mayor	1	87,524	–	3,917	–	–	91,441
Deputy Executive Mayor	1	70,019	–	3,917	–	–	73,936
Executive Committee	5	328,364	–	19,585	–	–	347,949
Total for all other councillors	21	534,116	–	74,423	–	–	608,539
Section 79 Committee Chairperson	–	–	–	–	–	–	–
Total Councillors	**29**	**1,090,042**	**–**	**105,759**	**–**	**–**	**1,195,801**
Senior Managers of the Municipality							
Municipal Manager (MM)	1	204,444	–	3,917	–	–	208,361
Chief Finance Officer	1	134,816	–	2,415	–	–	137,231
Corporate Services	1	185,161	–	2,160	–	–	187,321
Infrastructure Services	–		–		–	–	–
Public Safety	1	134,816	–	2,415	–	–	137,231
Planning & development	1	–	–	–	–	–	–
Community Services	1	134,816	–	2,415	–	–	137,231
Acting MM	1	181,606	–	2,160	–	–	183,766
Total Senior Managers of the Municipality	**7**	**975,658**	**–**	**15,482**	**–**	**–**	**991,140**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	**36**	**2,065,700**	**–**	**121,241**	**–**	**–**	**2,186,941**

SDBIP

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M04 October

Strategic Objective	MTDP Service Outcome	IUDF	2025/26	Budget Year 2026/27							
R thousand			Audited Outcome	Original Budget	Adjusted	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year
The provision of democratic, accountable and ethical governance	Good Governance	1		273,755	273,758	31,532	123,221	125,872	(2,651)	-2%	273,758
The provision and maintenance of municipal services	Basic Service Delivery	2		1,332,926	1,333,701	94,977	315,825	326,753	(10,928)	-3%	1,333,701
The encouragement of structured community participation in the matters of the municipality	Good Governance	3		275	275	-	16	16	-		275
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		318,116	318,116	20,302	74,262	77,738	(3,476)	-4%	318,116
The promotion of tourism, economic and social development	Economic Development and Social upliftment	5		273,910	274,432	21,924	76,784	79,235	(2,451)	-3%	274,432
Allocations to other priorities				-	-				-		
Total Expenditure			-	2,198,982	2,200,282	168,736	590,108	609,614	(19,506)		2,200,282

Supporting Table SC6

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M04 October

Strategic Objective	MTDP Service Outcome	IUDF	2025/26	Budget Year 2026/27							
R thousand			Audited Outcome	Original Budget	Adjusted	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year
The provision of democratic, accountable and ethical governance	Good Governance	1		4,170	4,326	2,440	3,260	1,123	2,137	190%	4,326
The provision and maintenance of municipal services	Basic Service Delivery	2		163,436	185,643	9,826	19,496	29,431	(9,935)	-34%	185,643
The encouragement of structured community participation in the matters of the municipality	Good Governance	3		3,475	3,854	95	95	47	48	104%	3,854
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		36,105	36,903	1,716	4,829	5,976	(1,147)	-19%	36,903
The promotion of tourism, economic and social development	Economic Development and Social upliftment	5		35,278	37,703	1,980	4,394	8,852	(4,458)	-50%	37,703
Allocations to other priorities			-	-	-				-		
Total Capital Expenditure			-	242,464	268,429	16,059	32,074	45,429	(13,355)		268,429

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

Financial Performance
Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - Performance Indicators - M04 October

Description of financial indicator	Basis of calculation	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	9.9%	9.9%	10.0%	9.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	41.7%	44.5%	36.8%	44.5%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	19.4%	19.4%	15.5%	19.4%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	12221.5%	12221.5%	2643.5%	12221.5%
Liquidity						
Current Ratio	Current assets/current liabilities	0.0%	284.5%	277.5%	490.7%	277.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	223.3%	216.3%	408.7%	216.3%
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	0.0%	9.7%	9.7%	27.6%	9.7%
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%	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%	7.1%	Annual Indicator	7.1%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		27.3%	27.3%	Annual Indicator	27.3%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	32.3%	32.3%	26.5%	32.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	16.8%	16.8%	12.6%	16.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	10.4%	10.4%	8.3%	10.4%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		14.2	14.2	Annual Indicator	14.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		5.5%	5.5%	Annual Indicator	5.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.6	4.6	Annual Indicator	4.6

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

Month	2025/26	Budget Year 2026/27							
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	–	4,096	8,420	2,648	2,648	8,420	5,772	69%	1%
August	–	6,596	8,420	5,290	7,938	16,840	8,902	53%	3%
September	–	14,659	20,169	8,077	16,015	37,009	20,994	57%	7%
October	–	9,096	8,420	16,059	32,074	45,429	13,355	29%	13%
November	–	7,096	9,420	–		54,848	–	–	0%
December	–	41,687	51,558	–		106,406	–	–	0%
January	–	4,096	8,420	–		114,826	–	–	0%
February	–	9,096	8,420	–		123,246	–	–	0%
March	–	18,159	21,169	–		144,415	–	–	0%
April	–	5,746	9,420	–		153,835	–	–	0%
May	–	5,846	9,170	–		163,005	–	–	0%
June	–	116,294	105,425	–		268,429	–	–	0%
Total Capital expenditure	–	242,464	268,429	32,074					

Top 10 Capital Projects

Nr.	Local Area	Ward	Project description	Project Manager	Original Budget	Amended Budget	YTD Expenditure	Status of the project	At what stage is each project current	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Kleinmond	Multi-ward K	REFURBISHMENT OF BUFFELS RIVER WTW	H Blignaut	45,892,000	46,395,480	5,250,704	Construction phase.	Construction (Contr SC2588/2025).	None	Not applicable
2	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS + ESDM	G Lotter	30,139,000	30,139,000	1,398,041	Construction phase.	Construction (Contract SC2587/2025).	None.	Not applicable.
3	Overstrand	Overstrand	OVERSTRAND MVLV UPGRADE REPLACEMENT	G Lotter	20,100,000	20,100,000	0.00	Construction phase.	Tender SC2644/2026 awarded in October, kick off meeting held.	None.	Not applicable.
4	Mount Pleasant	Ward 04	REHABILITATE ROADS (Angelier Street)	D Hendriks	12,748,994	12,748,994	3,278,324	Under construction.	Under construction.	Not applicable.	Not applicable.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	H Blignaut	12,600,000	12,890,613	1,174,906	Procurement phase.	Tenders closed 3 November 2026.	None.	Not applicable
6	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	H Blignaut	10,740,000	17,594,961	3,640,030	Construction phase.	Construction (Contr SC2585/2025)	Behind program.	Addressed it to contract.
7	Hermanus	Ward 03	NEW STILL STREET 66KV 11KV SUBSTATION	G Lotter	10,000,000	10,000,000	0.00	Tender phase.	Tender OVM-15.2026.27 advertised 23 Oct 2026.	None.	Not applicable.
8	Proteadorp	Ward 09	REHABILITATE ROADS & NEW SIDEWALKS PROTEADORP	D Hendriks	8,220,152	8,220,152	462,969	Tender adjudication stage	Tender adjudication stage (Tender SC2671/2026).	Not applicable.	Not applicable.
9	Overstrand	Overstrand	VEHICLES-PUBLIC SAFETY	J Vorster	7,500,000	7,500,000	965,414	3 x Public Safety LDV's procured and paid via TRT57/2022 tender. 2 x Fire Units ordered via RT57/2022 tender. 1 x Hazmat vehicle in the process	Not applicable.	Not applicable.	Not applicable.
10	Overstrand	Overstrand	LCH SERVICES	D Hendriks	7,110,200	7,110,200	0.00	Planning phase.	Planning phase.	Not applicable.	Not applicable.
Totals					165,050,346	172,699,400	16,170,388				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

Description	2025/26	Budget Year 2026/27							
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	–	**57,668**	**72,528**	**4,181**	**7,386**	**9,348**	(1,962)	**-21%**	**72,528**
Roads Infrastructure	–	1,754	1,834	95	95	125	(30)	**-24%**	1,834
Roads	–	1,754	1,834	95	95	125	(30)	**-24%**	1,834
Storm water Infrastructure	–	500	4,744	–	–	–	–	–	4,744
Drainage Collection	–	500	500	–	–	–	–	–	500
Storm water Conveyance	–	–	4,244	–	–	–	–	–	4,244
Electrical Infrastructure	–	40,389	40,389	1,398	1,398	3,333	(1,935)	**-58%**	40,389
MV Substations	–	10,250	10,250	–	–	3,333	(3,333)	–	10,250
MV Switching Stations	–	–	–	–	–	–	–	–	–
MV Networks	–	30,139	30,139	1,398	1,398	–	1,398		30,139
Water Supply Infrastructure	–	12,700	20,285	2,688	5,893	4,799	1,094	**23%**	20,285
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	–	6,000	8,958	725	3,549	2,986	563	**19%**	8,958
Reservoirs	–	3,000	3,000	–	–	375	(375)	–	3,000
Pump Stations	–	–	–	–	–	–	–	–	–
Water Treatment Works	–	–	1,877	–	–	–	–	–	1,877
Bulk Mains	–	700	700	–	–	–	–	–	700
Distribution	–	3,000	5,750	1,963	2,344	1,438	906	**63%**	5,750
Sanitation Infrastructure	–	2,325	3,399	–	–	1,091	(1,091)	–	3,399
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	2,200	3,274	–	–	1,091	(1,091)	–	3,274
Waste Water Treatment Works	–	125	125	–	–	–	–	–	125
Solid Waste Infrastructure	–	–	1,877	–	–	–	–	–	1,877
Waste Processing Facilities	–	–	1,140	–	–	–	–	–	1,140
Waste Drop-off Points	–	–	737	–	–	–	–	–	737
								–	
Community Assets	–	**8,987**	**11,330**	**146**	**146**	**1,195**	**(1,049)**	**-88%**	**11,330**
Community Facilities	–	8,166	10,509	146	146	1,005	(858)	**-85%**	10,509
Halls	–	250	250	–	–	83	(83)	–	250
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	200	1,543	146	146	–	146		1,543
Clinics/Care Centres	–	82	82	–	–	–	–	–	82
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	3,247	3,247	–	–	688	(688)	–	3,247
Parks	–	3,478	3,478	–	–	–	–	–	3,478
Public Open Space	–	209	508	–	–	–	–	–	508
Stalls	–	700	700	–	–	233	(233)	–	700
Taxi Ranks/Bus Terminals	–	–	701	–	–	–	–	–	701
Sport and Recreation Facilities	–	821	821	–	–	190	(190)	–	821
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	821	821	–	–	190	(190)	–	821
Heritage assets	–	–	–	–	–	–	–	–	–
								–	
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	**9,515**	**9,672**	**334**	**334**	**3,224**	**(2,890)**	**-90%**	**9,672**
Operational Buildings	–	2,405	2,562	334	334	854	(520)	**-61%**	2,562
Workshops	–	2,405	2,562	334	334	854	(520)	-61%	2,562
Housing	–	7,110	7,110	–	–	2,370	(2,370)	–	7,110
Social Housing	–	7,110	7,110	–	–	2,370	(2,370)	–	7,110
								–	
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
								–	
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	–	**3,700**	**3,700**	**2,440**	**3,255**	**946**	**2,309**	**244%**	**3,700**
Computer Equipment	–	3,700	3,700	2,440	3,255	946	2,309	244%	3,700
Furniture and Office Equipment	–	**2,505**	**3,161**	**8**	**272**	**920**	**(648)**	-70%	**3,161**
Furniture and Office Equipment	–	2,505	3,161	8	272	920	(648)	-70%	3,161
Machinery and Equipment	–	**470**	**470**	–	–	–	–	–	**470**
Machinery and Equipment	–	470	470	–	–	–	–	–	470
Transport Assets	–	**17,000**	**17,000**	**1,263**	**2,448**	**1,333**	**1,115**	**84%**	**17,000**
Transport Assets	–	17,000	17,000	1,263	2,448	1,333	1,115	84%	17,000
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	–	–	**300**	–	–	–	–	–	**300**
Mature	–	–	300	–	–	–	–	–	300
Policing and Protection	–	–	300	–	–	–	–	–	300
Immature	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	–	**99,844**	**118,160**	**8,373**	**13,842**	**16,967**	**3,125**	**18%**	**118,160**

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04									
Description	2025/26	Budget Year 2026/27							
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	–	86,456	87,250	4,275	10,639	16,539	(5,900)	-36%	87,250
Roads Infrastructure	–	23,764	23,764	1,731	3,885	5,723	(1,838)	-32%	23,764
Roads	–	23,764	23,764	1,731	3,885	5,723	(1,838)	-32%	23,764
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	2,000	2,000	329	329	500	(171)	-34%	2,000
MV Switching Stations	–	2,000	2,000	329	329	500	(171)	-34%	2,000
Water Supply Infrastructure	–	59,992	60,786	2,216	6,426	10,315	(3,890)	-38%	60,786
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	–	–	–	–	–	–	–	–	–
Reservoirs	–	–	–	–	–	–	–	–	–
Pump Stations	–	500	500	–	–	125	(125)	–	500
Water Treatment Works	–	–	–	–	–	–	–	–	–
Bulk Mains	–	–	–	–	–	–	–	–	–
Distribution	–	59,492	60,286	2,216	6,426	10,190	(3,765)	-37%	60,286
Distribution Points	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	–	700	700	–	–	–	–	–	700
Pump Station	–	700	700	–	–	–	–	–	700
Community Assets	–	–	–	–	–	–	–	–	–
Community Facilities	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	500	500	–	–	125	(125)	–	500
Operational Buildings	–	500	500	–	–	125	(125)	–	500
Depots	–	500	500	–	–	125	(125)	–	500
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	–	86,956	87,750	4,275	10,639	16,664	6,025	36%	87,750

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

Description	2025/26	Budget Year 2026/27							
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	–	**206,443**	**206,487**	**17,987**	**56,852**	**68,800**	**(11,948)**	**-17%**	**206,487**
Roads Infrastructure	–	93,111	93,111	9,547	29,164	31,037	(1,873)	-6%	93,111
Roads	–	93,111	93,111	9,547	29,164	31,037	(1,873)	-6%	93,111
Storm water Infrastructure	–	13,615	13,615	692	2,640	4,538	(1,898)	-42%	13,615
Storm water Conveyance	–	13,615	13,615	692	2,640	4,538	(1,898)	-42%	13,615
Electrical Infrastructure	–	51,844	51,826	3,399	11,576	17,246	(5,670)	-33%	51,826
LV Networks	–	51,844	51,826	3,399	11,576	17,246	(5,670)	-33%	51,826
Water Supply Infrastructure	–	24,096	24,096	2,365	6,315	8,032	(1,717)	-21%	24,096
Distribution	–	22,947	22,947	2,279	6,229	7,649	(1,420)	-19%	22,947
Distribution Points	–	1,148	1,148	86	86	383	(297)	-78%	1,148
Sanitation Infrastructure	–	11,936	12,036	1,020	3,876	4,012	(136)	-3%	12,036
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	9,338	9,338	755	2,933	3,113	(180)	-6%	9,338
Waste Water Treatment Works	–	2,598	2,698	266	943	899	44	5%	2,698
Solid Waste Infrastructure	–	11,842	11,804	963	3,281	3,935	(654)	-17%	11,804
Waste Processing Facilities	–	3,274	3,274	218	650	1,091	(442)	-40%	3,274
Waste Drop-off Points	–	8,568	8,530	745	2,631	2,843	(212)	-7%	8,530
Community Assets	–	**68,729**	**68,284**	**4,816**	**17,899**	**22,761**	**(4,863)**	**-21%**	**68,284**
Community Facilities	–	52,724	52,709	3,609	14,336	17,570	(3,234)	-18%	52,709
Halls	–	6,387	6,387	435	1,688	2,129	(441)	-21%	6,387
Cemeteries/Crematoria	–	3,686	3,686	176	692	1,229	(537)	-44%	3,686
Police	–	–	–	–	–	–	–	–	–
Parks	–	33,466	33,451	2,356	9,569	11,150	(1,581)	-14%	33,451
Public Open Space	–	5,145	5,145	381	1,346	1,715	(370)	-22%	5,145
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	4,040	4,040	261	1,041	1,347	(305)	-23%	4,040
Sport and Recreation Facilities	–	16,005	15,575	1,207	3,563	5,192	(1,629)	-31%	15,575
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	16,005	15,575	1,207	3,563	5,192	(1,629)	-31%	15,575
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	**23,244**	**23,394**	**197**	**757**	**7,798**	**(7,041)**	**-90%**	**23,394**
Operational Buildings	–	23,244	23,394	197	757	7,798	(7,041)	-90%	23,394
Municipal Offices	–	23,244	23,394	197	757	7,798	(7,041)	-90%	23,394
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	**11,057**	**11,057**	**1,347**	**5,101**	**3,686**	**1,415**	38%	**11,057**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	11,057	11,057	1,347	5,101	3,686	1,415	**38%**	11,057
Computer Software and Applications	–	11,057	11,057	1,347	5,101	3,686	1,415	38%	11,057
Computer Equipment	–	**2,546**	**2,566**	**121**	**386**	**855**	**(469)**	-55%	**2,566**
Computer Equipment	–	2,546	2,566	121	386	855	(469)	-55%	2,566
Furniture and Office Equipment	–	**1,737**	**1,927**	**78**	**335**	**642**	**(308)**	-48%	**1,927**
Furniture and Office Equipment	–	1,737	1,927	78	335	642	(308)	-48%	1,927
Machinery and Equipment	–	**6,009**	**6,044**	**436**	**1,300**	**2,015**	**(715)**	-35%	**6,044**
Machinery and Equipment	–	6,009	6,044	436	1,300	2,015	(715)	-35%	6,044
Transport Assets	–	**32,777**	**32,777**	**1,713**	**6,532**	**10,926**	**(4,394)**	-40%	**32,777**
Transport Assets	–	32,777	32,777	1,713	6,532	10,926	(4,394)	-40%	32,777
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	–	**352,543**	**352,536**	**26,695**	**89,161**	**117,483**	**28,321**	**24%**	**352,536**

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

Description	2025/26	Budget Year 2026/27							
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	–	145,698	145,698	12,142	48,566	48,566	0	0%	145,698
Roads Infrastructure	–	52,180	52,180	4,348	17,393	17,393	0	0%	52,180
Roads	–	52,180	52,180	4,348	17,393	17,393	0	0%	52,180
Storm water Infrastructure	–	9,344	9,344	779	3,115	3,115	0	0%	9,344
Drainage Collection	–	9,344	9,344	779	3,115	3,115	0	0%	9,344
Electrical Infrastructure	–	29,606	29,606	2,467	9,869	9,869	0	0%	29,606
LV Networks	–	29,606	29,606	2,467	9,869	9,869	0	0%	29,606
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	27,355	27,355	2,280	9,118	9,118	0	0%	27,355
Distribution	–	27,355	27,355	2,280	9,118	9,118	0	0%	27,355
Sanitation Infrastructure	–	23,706	23,706	1,975	7,902	7,902	0	0%	23,706
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works	–	23,706	23,706	1,975	7,902	7,902	0	0%	23,706
Solid Waste Infrastructure	–	3,507	3,507	292	1,169	1,169	0	0%	3,507
Landfill Sites	–	3,507	3,507	292	1,169	1,169	0	0%	3,507
Waste Transfer Stations	–	–	–	–	–	–	–	–	–
Community Assets	–	15,959	15,959	1,330	5,320	5,320	0	0%	15,959
Community Facilities	–	15,959	15,959	1,330	5,320	5,320	0	0%	15,959
Halls	–	15,959	15,959	1,330	5,320	5,320	0	0%	15,959
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	3,715	3,715	310	1,238	1,238	0	0%	3,715
Operational Buildings	–	3,715	3,715	310	1,238	1,238	0	0%	3,715
Municipal Offices	–	3,715	3,715	310	1,238	1,238	0	0%	3,715
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	305	305	25	102	102	0	0%	305
Licences and Rights	–	305	305	25	102	102	0	0%	305
Computer Software and Applications	–	305	305	25	102	102	0	0%	305
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	2,675	2,675	223	892	891	0	0%	2,675
Furniture and Office Equipment	–	2,675	2,675	223	892	891	0	0%	2,675
Machinery and Equipment	–	1,702	1,702	142	567	567	0	0%	1,702
Machinery and Equipment	–	1,702	1,702	142	567	567	0	0%	1,702
Transport Assets	–	5,447	5,447	454	1,816	1,816	0	0%	5,447
Transport Assets	–	5,447	5,447	454	1,816	1,816	0	0%	5,447
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	–	71	71	6	24	24	(0)	-0%	71
Mature	–	71	71	6	24	24	(0)	-0%	71
Policing and Protection	–	71	71	6	24	24	0	0%	71
Immature	–	–	–	–	–	–	–	–	–
Total Depreciation	–	175,572	175,572	14,631	58,524	58,524	(0)	-0%	175,572

Supporting Table SC13e

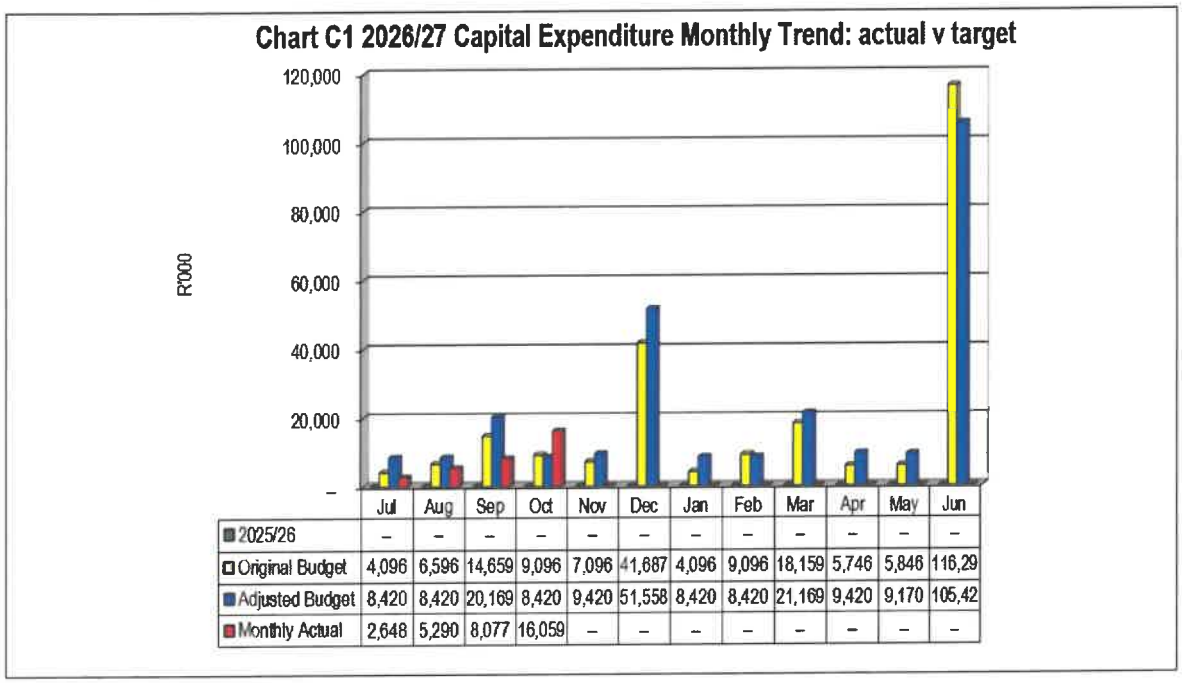
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04

Description	2025/26	Budget Year 2026/27							
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 C									
Infrastructure	–	39,900	46,755	2,015	3,729	8,127	(4,398)	-54%	46,755
Roads Infrastructure	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	2,000	2,000	–	–	500	(500)	–	2,000
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	2,000	2,000	–	–	500	(500)	–	2,000
Electrical Infrastructure	–	20,100	20,100	–	–	–	–	–	20,100
MV Networks	–	20,100	20,100	–	–	–	–	–	20,100
LV Networks	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	800	800	28	54	125	(71)	-57%	800
Distribution	–	800	800	28	54	125	(71)	-57%	800
Sanitation Infrastructure	–	14,800	21,655	1,951	3,640	6,952	(3,312)	-48%	21,655
Pump Station	–	10,740	17,595	1,951	3,640	5,865	(2,225)	-38%	17,595
Reticulation	–	800	800	–	–	–	–	–	800
Waste Water Treatment Works	–	3,260	3,260	–	–	1,087	(1,087)	–	3,260
Solid Waste Infrastructure	–	2,200	2,200	35	35	550	(515)	-94%	2,200
Waste Drop-off Points	–	2,200	2,200	35	35	550	(515)	-94%	2,200
Community Assets	–	14,765	14,765	1,396	3,864	3,672	193	5%	14,765
Community Facilities	–	3,750	3,750	–	–	–	–	–	3,750
Fire/Ambulance Stations	–	3,750	3,750	–	–	–	–	–	3,750
Testing Stations	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	11,015	11,015	1,396	3,864	3,672	193	5%	11,015
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	11,015	11,015	1,396	3,864	3,672	193	5%	11,015
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	1,000	1,000	–	–	–	–	–	1,000
Operational Buildings	–	1,000	1,000	–	–	–	–	–	1,000
Municipal Offices	–	1,000	1,000	–	–	–	–	–	1,000
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
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	–	55,665	62,520	3,411	7,593	11,798	4,205	36%	62,520

Other supporting documentation

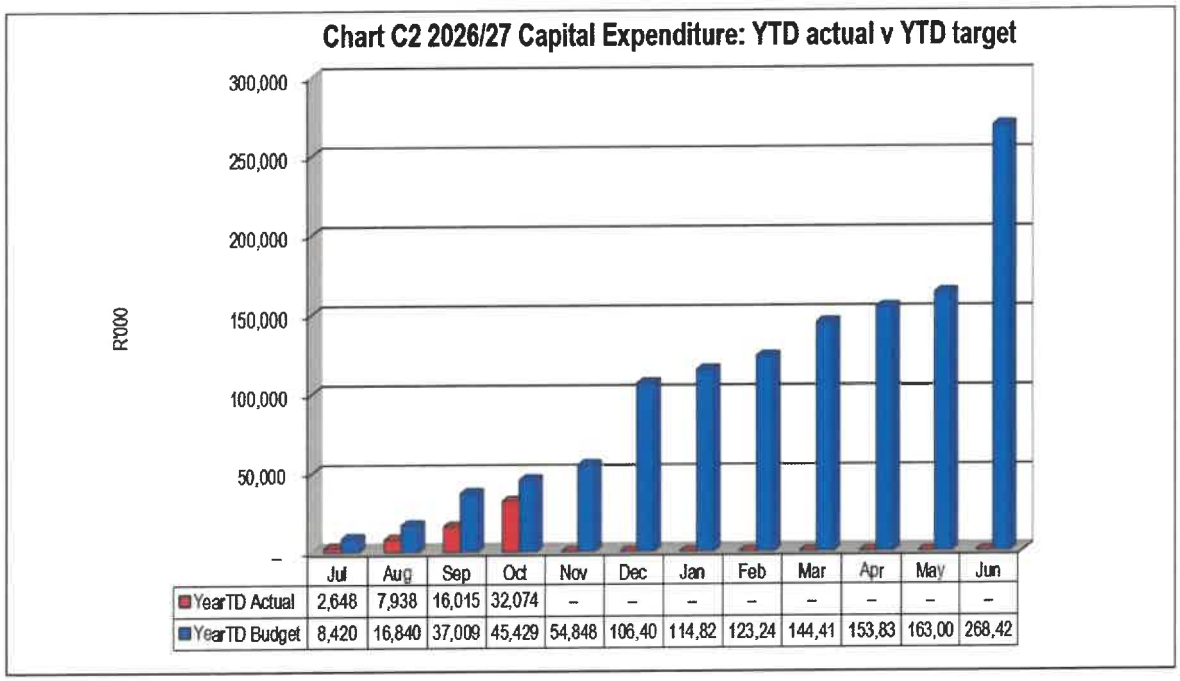
Section 71 charts

Capital expenditure monthly trend - actual vs target



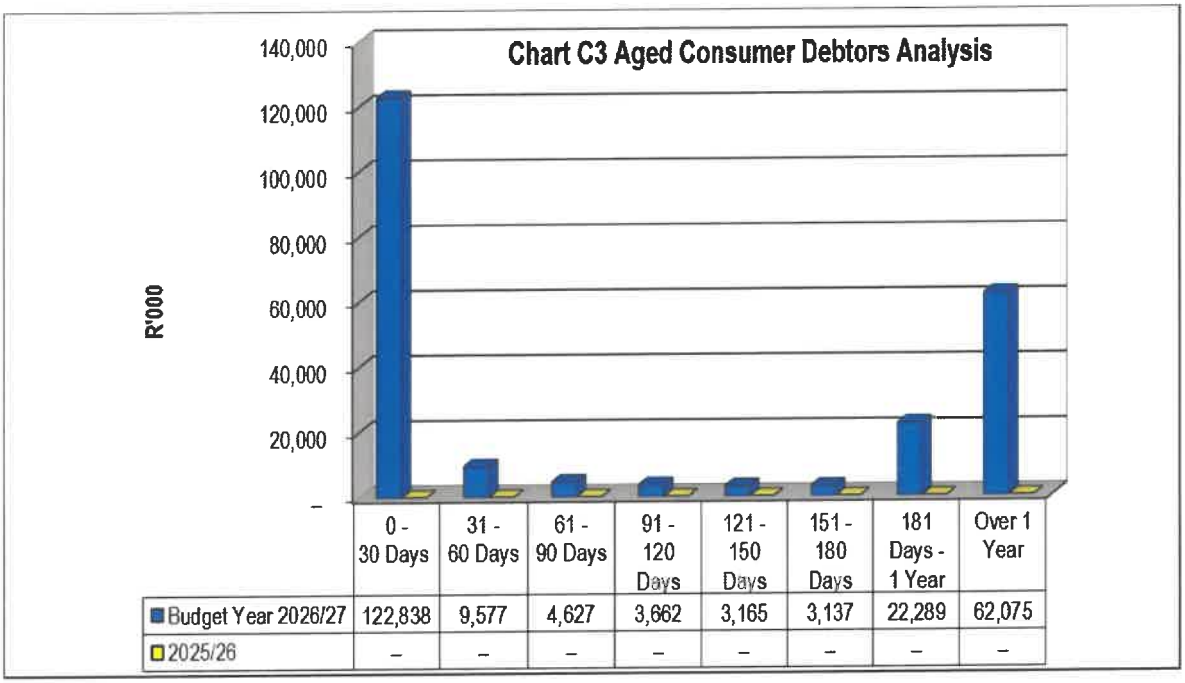
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2025/26	–	–	–	–	–	–	–	–	–	–	–	–
Original Budget	4,096	6,596	14,659	9,096	7,096	41,687	4,096	9,096	18,159	5,746	5,846	116,29
Adjusted Budget	8,420	8,420	20,169	8,420	9,420	51,558	8,420	8,420	21,169	9,420	9,170	105,42
Monthly Actual	2,648	5,290	8,077	16,059	–	–	–	–	–	–	–	–

Capital expenditure – YTD actual vs YTD trend



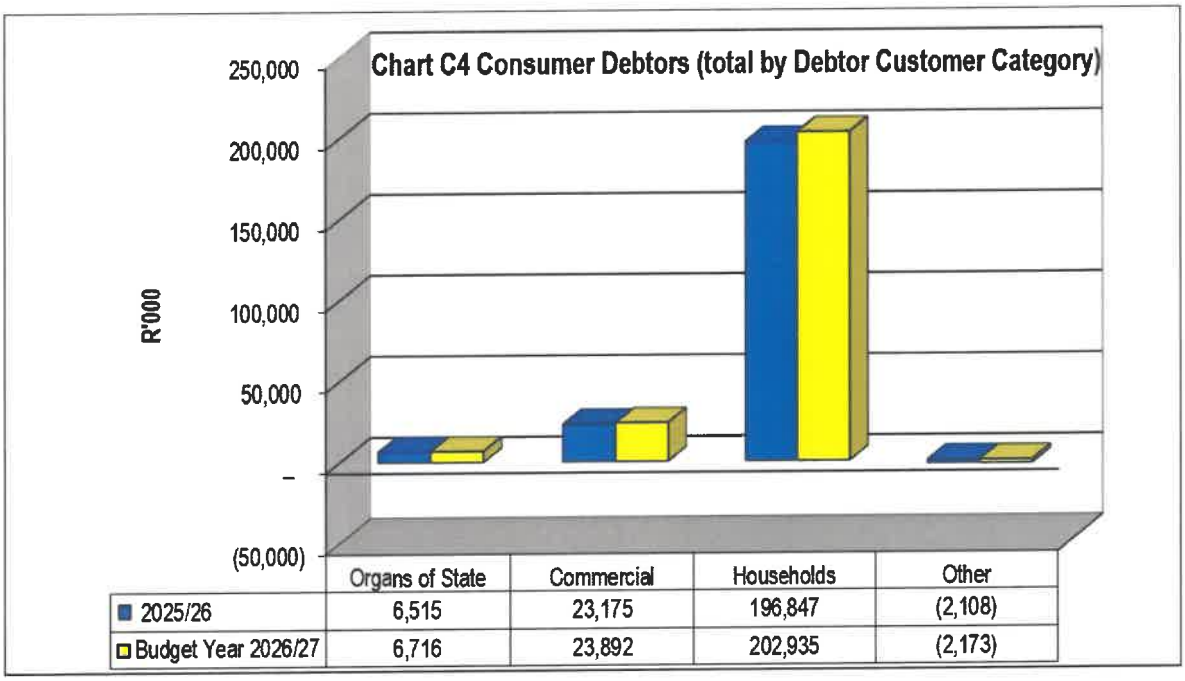
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD Actual	2,648	7,938	16,015	32,074	–	–	–	–	–	–	–	–
YearTD Budget	8,420	16,840	37,009	45,429	54,848	106,40	114,82	123,24	144,41	153,83	163,00	268,42

Debtors Age Analysis



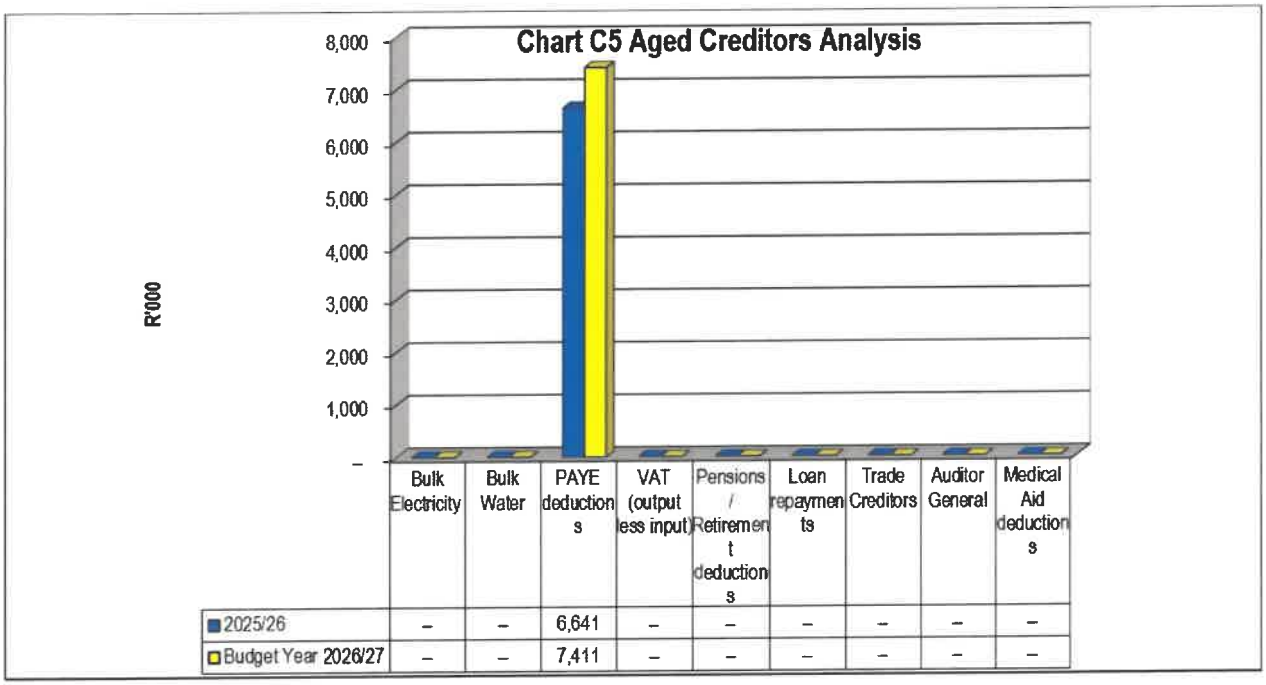
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year
Budget Year 2026/27	122,838	9,577	4,627	3,662	3,165	3,137	22,289	62,075
2025/26	–	–	–	–	–	–	–	–

Debtors by Type



	Organs of State	Commercial	Households	Other
2025/26	6,515	23,175	196,847	(2,108)
Budget Year 2026/27	6,716	23,892	202,935	(2,173)

Creditor Payments



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Medical Aid deductions
2025/26	–	–	6,641	–	–	–	–	–	–
Budget Year 2026/27	–	–	7,411	–	–	–	–	–	–

Municipal Manager's quality certification

I, E.W. Jantjies, the Acting Municipal Manager of Overstrand Municipality, hereby certify that the –

- **Monthly Budget Statement**

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

Print name: E.W. Jantjies

Acting Municipal Manager of Overstrand Municipality (WC032)

Signature: _____

Date: 16/11/2026