

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

August 2025

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

PART 1 – IN-YEAR REPORT

Executive Summary

Revenue by Source

The Year-to-Date actual revenue is 1.22% above the YTD budget projections at the end of August 2025.

Borrowings

The balance of borrowings amounts to R485.1m at the end of August 2025.

Operating expenditure by vote & type

Current expenditure is 3.35% below YTD budget projections as at August 2025.

Capital expenditure

The YTD Capital expenditure amounts to R13.6m or 5.28% of the amended budget of R258.3m. The current capital commitments of orders in progress amounts to R71.9m or 27.86% of the amended capital budget of R258.3m.

Allocations received (National & Provincial Grants)

Grants totaling R16.2m were received during August 2025.

Spending on Grants

Spending on grants amounts to R18.1m for August 2025 which includes FMG, MIG, EPWP, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Community Library Grant, Municipal Fire Service Capacity Support Grant, spending on Construction Contracts and Housing Grant (Capex) and UNEP.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M02 August

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue	1.22%		
Expenditure By Type	-3.35%		
Capital Expenditure	64.80%	Capital Commitments=R71.9m	
Financial Position			
In order			
Cash Flow			
In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	2,119,420	393,687	18.58%
Expenditure	2,112,340	250,451	11.86%
Surplus / (Deficit)	7,080	143,236	
Capital	258,346	13,630	5.28%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	2,017,871	387,664	19.21%
Expenditure	2,112,340	250,451	11.86%
Surplus / (Deficit)	(94,469)	137,212	
Capital	258,346	13,630	5.28%

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 - M02 August

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	383,977	383,977	33,242	70,398	68,796	1,602	2%	383,977
Service charges	-	1,199,626	1,199,626	101,337	200,176	197,190	2,986	2%	1,199,626
Investment revenue	-	55,000	55,000	2,070	6,261	6,261	-		55,000
Transfers and subsidies - Operational	-	205,957	205,957	1,810	77,972	77,972	-		205,957
Other own revenue	-	173,311	173,311	22,352	32,857	32,776	80	0%	173,311
Total Revenue (excluding capital transfers and	-	2,017,871	2,017,871	160,810	387,664	382,995	4,669	1%	2,017,871
Employee costs	-	618,840	618,775	43,717	81,326	86,152	(4,826)	-6%	618,775
Remuneration of Councillors	-	14,012	14,012	1,153	2,306	2,335	(30)	-1%	14,012
Depreciation and amortisation	-	167,211	167,211	13,934	27,869	27,869	-		167,211
Interest	-	51,227	51,227	300	290	290	-		51,227
Inventory consumed and bulk purchases	-	632,328	632,128	70,660	71,717	73,090	(1,373)	-2%	632,128
Transfers and subsidies	-	16,770	16,770	2,635	3,920	3,920	-		16,770
Other expenditure	-	611,953	612,218	43,725	63,023	65,469	(2,446)	-4%	612,218
Total Expenditure	-	2,112,340	2,112,340	176,125	250,451	259,126	(8,675)	-3%	2,112,340
Surplus/(Deficit)	-	(94,469)	(94,469)	(15,315)	137,212	123,869	13,344	11%	(94,469)
Transfers and subsidies - capital (monetary allocations)	-	101,549	101,549	5,223	6,023	6,023	-		101,549
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	7,080	7,080	(10,092)	143,236	129,892	13,344	10%	7,080
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	7,080	7,080	(10,092)	143,236	129,892	13,344	10%	7,080
Capital expenditure & funds sources									
Capital expenditure	-	258,346	258,346	9,699	13,630	8,271	5,359	65%	258,346
Capital transfers recognised	-	101,549	101,549	5,223	6,023	-	6,023		101,549
Borrowing	-	106,337	106,337	2,862	5,994	6,839	(846)	-12%	106,337
Internally generated funds	-	50,460	50,460	1,614	1,614	1,432	182	13%	50,460
Total sources of capital funds	-	258,346	258,346	9,699	13,630	8,271	5,359	65%	258,346
Financial position									
Total current assets	-	942,343	942,343		1,260,007				942,343
Total non current assets	-	4,166,089	4,166,089		4,038,628				4,166,089
Total current liabilities	-	326,629	326,629		341,475				326,629
Total non current liabilities	-	693,169	693,169		647,407				693,169
Community wealth/Equity	-	4,088,634	4,088,634		4,309,753				4,088,634
Cash flows									
Net cash from (used) operating	-	223,747	223,747	7,692	109,811	109,868	57	0%	223,747
Net cash from (used) investing	-	(228,178)	(228,178)	(10,114)	(14,460)	(14,460)	-		(228,178)
Net cash from (used) financing	-	(59,454)	(59,454)	(1,384)	(557)	(557)	-		(59,454)
Cash/cash equivalents at the month/year end	-	723,115	723,115	-	948,857	881,851	(67,007)	-8%	790,178
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	118,114	10,410	6,058	4,563	4,762	3,707	25,664	70,903	244,181
Creditors Age Analysis									
Total Creditors	6,532	-	-	-	-	-	-	-	6,532

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional									
<i>Governance and administration</i>	-	558,698	558,698	38,164	115,042	112,842	2,200	2%	558,698
Executive and council	-	78,908	78,908	3	32,877	32,877	(0)	0%	78,908
Finance and administration	-	479,790	479,790	38,161	82,165	79,965	2,200	3%	479,790
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	-	190,872	190,872	24,934	32,945	30,718	2,227	7%	190,872
Community and social services	-	9,667	9,667	927	1,867	1,611	256	16%	9,667
Sport and recreation	-	42,443	42,443	3,472	4,891	5,979	(1,088)	-18%	42,443
Public safety	-	71,012	71,012	5,962	11,572	11,835	(263)	-2%	71,012
Housing	-	67,750	67,750	14,574	14,614	11,292	3,323	29%	67,750
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	25,010	25,010	1,510	2,713	4,168	(1,455)	-35%	25,010
Planning and development	-	15,605	15,605	1,357	2,292	2,601	(308)	-12%	15,605
Road transport	-	6,430	6,430	107	330	1,072	(742)	-69%	6,430
Environmental protection	-	2,975	2,975	46	91	496	(405)	-82%	2,975
<i>Trading services</i>	-	1,344,840	1,344,840	101,425	242,987	241,290	1,697	1%	1,344,840
Energy sources	-	803,779	803,779	68,055	149,981	147,363	2,618	2%	803,779
Water management	-	254,990	254,990	13,780	36,617	38,498	(1,881)	-5%	254,990
Waste water management	-	151,900	151,900	9,887	29,256	29,067	189	1%	151,900
Waste management	-	134,170	134,170	9,704	27,133	26,362	771	3%	134,170
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	-	2,119,420	2,119,420	166,033	393,687	389,018	4,669	1%	2,119,420
Expenditure - Functional									
<i>Governance and administration</i>	-	363,287	378,526	28,489	57,702	60,095	(2,393)	-4%	377,972
Executive and council	-	73,767	73,767	5,902	16,369	16,582	(212)	-1%	73,767
Finance and administration	-	284,657	299,896	22,140	40,547	42,703	(2,155)	-5%	299,342
Internal audit	-	4,863	4,863	448	786	810	(25)	-3%	4,863
<i>Community and public safety</i>	-	370,794	356,430	31,351	46,554	46,705	(151)	0%	356,931
Community and social services	-	28,762	28,762	1,934	3,576	4,194	(617)	-15%	28,762
Sport and recreation	-	79,622	79,622	4,291	7,232	8,270	(1,038)	-13%	79,622
Public safety	-	212,178	197,814	13,787	24,171	25,869	(1,698)	-7%	198,315
Housing	-	50,232	50,232	11,339	11,575	8,372	3,203	38%	50,232
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	243,372	242,498	14,173	24,712	25,930	(1,217)	-5%	242,550
Planning and development	-	63,589	62,715	3,572	6,813	7,417	(603)	-8%	62,767
Road transport	-	150,904	150,904	8,761	15,142	15,400	(258)	-2%	150,904
Environmental protection	-	28,879	28,879	1,839	2,757	3,113	(356)	-11%	28,879
<i>Trading services</i>	-	1,127,966	1,127,966	101,807	120,976	125,794	(4,818)	-4%	1,127,966
Energy sources	-	674,784	674,784	72,401	77,921	79,364	(1,443)	-2%	674,784
Water management	-	181,546	181,546	10,878	14,958	16,158	(1,199)	-7%	181,546
Waste water management	-	156,965	156,965	10,053	15,571	16,761	(1,190)	-7%	156,965
Waste management	-	114,670	114,670	8,475	12,525	13,512	(986)	-7%	114,670
<i>Other</i>	-	6,921	6,921	305	508	603	(95)	-16%	6,921
Total Expenditure - Functional	-	2,112,340	2,112,340	176,125	250,451	259,126	(8,675)	-3%	2,112,340
Surplus/ (Deficit) for the year	-	7,080	7,080	(10,092)	143,236	129,892	13,344	10%	7,080

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) - M02 August

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Municipal Council	-	78,908	78,908	3	32,877	32,877	-		78,908
Vote 2 - Office of the Municipal Manager	-	515	515	3	3	86	(83)	-96.6%	515
Vote 3 - Corporate Services	-	1,274	1,274	10	20	212	(193)	-90.7%	1,274
Vote 4 - Financial Services	-	477,666	477,666	38,092	82,032	79,811	2,221	2.8%	477,666
Vote 5 - Infrastructure Services	-	1,419,613	1,419,613	116,104	257,900	254,902	2,998	1.2%	1,419,613
Vote 6 - Community Services	-	52,939	52,939	4,463	6,907	6,379	528	8.3%	52,939
Vote 7 - Municipal Public Safety	-	71,012	71,012	5,962	11,572	11,835	(263)	-2.2%	71,012
Vote 8 - Planning and Development	-	17,494	17,494	1,397	2,376	2,916	(540)	-18.5%	17,494
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	-	2,119,420	2,119,420	166,033	393,687	389,018	4,669	1.2%	2,119,420
Expenditure by Vote									
Vote 1 - Municipal Council	-	55,516	55,516	4,956	14,542	14,562	(20)	-0.1%	55,516
Vote 2 - Office of the Municipal Manager	-	33,702	33,702	2,059	3,599	3,837	(238)	-6.2%	33,702
Vote 3 - Corporate Services	-	82,589	82,589	4,622	12,167	12,635	(468)	-3.7%	82,589
Vote 4 - Financial Services	-	171,468	171,468	16,079	23,363	23,678	(315)	-1.3%	171,468
Vote 5 - Infrastructure Services	-	1,293,520	1,293,520	118,005	142,802	148,273	(5,471)	-3.7%	1,293,520
Vote 6 - Community Services	-	203,116	203,116	11,751	21,306	21,992	(686)	-3.1%	203,116
Vote 7 - Municipal Public Safety	-	201,555	201,555	14,281	25,074	25,671	(597)	-2.3%	201,555
Vote 8 - Planning and Development	-	70,875	70,875	4,372	7,597	8,479	(881)	-10.4%	70,875
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	-	2,112,340	2,112,340	176,125	250,451	259,126	(8,675)	-3.3%	2,112,340
Surplus/ (Deficit) for the year	-	7,080	7,080	(10,092)	143,236	129,892	13,344	10.3%	7,080

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) - M02 August

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue									
Exchange Revenue		1,368,101	1,368,101	120,695	229,012	225,860	3,152	1%	1,368,101
Service charges - Electricity		745,540	745,540	68,226	131,644	129,227	2,417	2%	745,540
Service charges - Water		209,109	209,109	13,657	29,073	28,753	320	1%	209,109
Service charges - Waste Water Management		129,533	129,533	9,766	20,124	19,970	154	1%	129,533
Service charges - Waste management		115,444	115,444	9,689	19,336	19,241	95	0%	115,444
Sale of Goods and Rendering of Services		63,725	63,725	13,355	15,007	15,007	-	-	63,725
Agency services		7,500	7,500	706	1,271	1,250	21	2%	7,500
Interest		0	0	-	-	-	-	-	0
Interest earned from Receivables		12,500	12,500	1,049	1,996	1,927	69	4%	12,500
Interest earned from Current and Non Current Assets		55,000	55,000	2,070	6,261	6,261	-	-	55,000
Dividends		-	-	-	-	-	-	-	-
Rent on Land		452	452	72	209	209	-	-	452
Rental from Fixed Assets		7,544	7,544	777	1,632	1,572	61	4%	7,544
Licence and permits		780	780	107	183	169	14	8%	780
Special rating levies		15,420	15,420	-	-	-	-	-	15,420
Operational Revenue		5,554	5,554	1,222	2,276	2,276	-	-	5,554
Non-Exchange Revenue	-	649,770	649,770	40,115	158,651	157,134	1,517	1%	649,770
Property rates		383,977	383,977	33,242	70,398	68,796	1,602	2%	383,977
Surcharges and Taxes		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		52,537	52,537	4,324	8,677	8,756	(79)	-1%	52,537
Licence and permits		2,000	2,000	191	362	342	21	6%	2,000
Transfer and subsidies - Operational		205,957	205,957	1,810	77,972	77,972	-	-	205,957
Interest		2,300	2,300	184	347	374	(27)	-7%	2,300
Fuel Levy		-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-
Other Gains		3,000	3,000	365	895	895	-	-	3,000
Discontinued Operations		-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and	-	2,017,871	2,017,871	160,810	387,664	382,995	4,669	1%	2,017,871
Expenditure By Type									
Employee related costs		618,840	618,775	43,717	81,326	86,152	(4,826)	-6%	618,775
Remuneration of councillors		14,012	14,012	1,153	2,306	2,335	(30)	-1%	14,012
Bulk purchases - electricity		556,160	556,160	66,036	66,050	67,203	(1,153)	-2%	556,160
Inventory consumed		76,168	75,968	4,624	5,667	5,888	(221)	-4%	75,968
Debt impairment		70,770	70,770	5,897	11,795	11,795	-	-	70,770
Depreciation and amortisation		167,211	167,211	13,934	27,869	27,869	-	-	167,211
Interest		51,227	51,227	300	290	290	-	-	51,227
Contracted services		356,644	356,501	17,785	18,291	19,310	(1,020)	-5%	356,501
Transfers and subsidies		16,770	16,770	2,635	3,920	3,920	-	-	16,770
Irrecoverable debts written off		20,000	20,000	-	-	-	-	-	20,000
Operational costs		164,539	164,947	20,043	32,937	34,364	(1,427)	-4%	164,947
Losses on Disposal of Assets		-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-
Total Expenditure	-	2,112,340	2,112,340	176,125	250,451	259,126	(8,675)	-3%	2,112,340
Surplus/(Deficit)	-	(94,469)	(94,469)	(15,315)	137,212	123,869	13,344	0	(94,469)
Transfers and subsidies - capital (monetary allocations)		101,549	101,549	5,223	6,023	6,023	-	-	101,549
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	7,080	7,080	(10,092)	143,236	129,892			7,080
Income Tax		-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	-	7,080	7,080	(10,092)	143,236	129,892			7,080
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	7,080	7,080	(10,092)	143,236	129,892			7,080
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	7,080	7,080	(10,092)	143,236	129,892			7,080

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1.22% above the YTD budget projections.

Current expenditure is 3.35% below YTD budget projections for August 2025.

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) - M02 August

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	3,315	3,315	1,577	1,577	117	1,460	1250%	3,315
Vote 4 - Financial Services	-	8,420	8,420	-	-	-	-	-	8,420
Vote 5 - Infrastructure Services	-	215,840	215,840	8,121	11,253	7,328	3,926	54%	215,840
Vote 6 - Community Services	-	2,925	2,925	-	-	217	(217)	-100%	2,925
Vote 7 - Municipal Public Safety	-	3,792	3,792	-	-	-	-	-	3,792
Vote 8 - Planning and Development	-	29	29	-	-	-	-	-	29
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	234,321	234,321	9,699	12,830	7,661	5,169	67%	234,321
Single Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	15	15	-	-	-	-	-	15
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services	-	16,060	16,060	-	-	610	(610)	-100%	16,060
Vote 5 - Infrastructure Services	-	7,950	7,950	-	800	-	800	-	7,950
Vote 6 - Community Services	-	-	-	-	-	-	-	-	-
Vote 7 - Municipal Public Safety	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	24,025	24,025	-	800	610	190	31%	24,025
Total Capital Expenditure	-	258,346	258,346	9,699	13,630	8,271	5,359	65%	258,346
Capital Expenditure - Functional Classification									
Governance and administration	-	3,500	3,500	1,577	1,577	117	1,460	1250%	3,500
Executive and council	-	70	70	-	-	-	-	-	70
Finance and administration	-	3,430	3,430	1,577	1,577	117	1,460	1250%	3,430
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	72,520	72,520	5,223	5,223	981	4,242	432%	72,520
Community and social services	-	6,625	6,625	-	-	-	-	-	6,625
Sport and recreation	-	33,901	33,901	1,738	1,738	371	1,366	368%	33,901
Public safety	-	7,452	7,452	-	-	610	(610)	-100%	7,452
Housing	-	24,542	24,542	3,485	3,485	-	3,485	-	24,542
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	18,954	18,954	36	36	333	(297)	-89%	18,954
Planning and development	-	1,554	1,554	36	36	-	36	-	1,554
Road transport	-	17,400	17,400	-	-	333	(333)	-100%	17,400
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	163,372	163,372	2,862	6,794	6,839	(46)	-1%	163,372
Energy sources	-	60,218	60,218	538	538	3,018	(2,481)	-82%	60,218
Water management	-	63,653	63,653	1,163	5,094	3,721	1,373	37%	63,653
Waste water management	-	34,560	34,560	1,162	1,162	100	1,062	1062%	34,560
Waste management	-	4,940	4,940	-	-	-	-	-	4,940
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	258,346	258,346	9,699	13,630	8,271	5,359	65%	258,346
Funded by:									
National Government	-	76,207	76,207	1,738	2,538	-	2,538	-	76,207
Provincial Government	-	25,342	25,342	3,485	3,485	-	3,485	-	25,342
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	101,549	101,549	5,223	6,023	-	6,023	-	101,549
Borrowing	-	106,337	106,337	2,862	5,994	6,839	(846)	-12%	106,337
Internally generated funds	-	50,460	50,460	1,614	1,614	1,432	182	13%	50,460
Total Capital Funding	-	258,346	258,346	9,699	13,630	8,271	5,359	65%	258,346

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	2024/25	Budget Year 2025/26				
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		723,115	723,115	948,857	723,115	
Trade and other receivables from exchange transactions		110,653	110,653	131,704	110,653	
Receivables from non-exchange transactions		35,577	35,577	32,113	35,577	
Current portion of non-current receivables		-	-	-	-	
Inventory		15,588	15,588	11,026	15,588	
VAT		1,800	1,800	8,228	1,800	
Other current assets		55,610	55,610	128,079	55,610	
Total current assets	-	942,343	942,343	1,260,007	942,343	
Non current assets						
Investments		8,400	8,400	9,040	8,400	
Investment property		168,225	168,225	167,369	168,225	
Property, plant and equipment		3,871,372	3,871,372	3,744,328	3,871,372	
Biological assets		-	-	-	-	
Living and non-living resources		980	980	681	980	
Heritage assets		109,625	109,625	109,625	109,625	
Intangible assets		7,488	7,488	7,585	7,488	
Trade and other receivables from exchange transactions		-	-	-	-	
Non-current receivables from non-exchange transactions		-	-	-	-	
Other non-current assets		-	-	-	-	
Total non current assets	-	4,166,089	4,166,089	4,038,628	4,166,089	
TOTAL ASSETS	-	5,108,433	5,108,433	5,298,635	5,108,433	
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	
Financial liabilities		61,383	61,383	149,549	61,383	
Consumer deposits		69,665	69,665	64,097	69,665	
Trade and other payables from exchange transactions		133,297	133,297	52,262	133,297	
Trade and other payables from non-exchange transactions		-	-	19,519	-	
Provision		48,242	48,242	40,072	48,242	
VAT		6,076	6,076	10,029	6,076	
Other current liabilities		7,966	7,966	5,946	7,966	
Total current liabilities	-	326,629	326,629	341,475	326,629	
Non current liabilities						
Financial liabilities		360,476	360,476	335,584	360,476	
Provision		186,928	186,928	180,948	186,928	
Long term portion of trade payables		-	-	-	-	
Other non-current liabilities		145,765	145,765	130,876	145,765	
Total non current liabilities	-	693,169	693,169	647,407	693,169	
TOTAL LIABILITIES	-	1,019,798	1,019,798	988,882	1,019,798	
NET ASSETS	-	4,088,634	4,088,634	4,309,753	4,088,634	
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4,085,404	4,085,404	4,306,525	4,085,404	
Reserves and funds		3,231	3,231	3,228	3,231	
Other		-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	-	4,088,634	4,088,634	4,309,753	4,088,634	

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 - M02 August

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		395,671	395,671	36,590	70,380	70,561	(181)	0%	395,671
Service charges		1,191,297	1,191,297	100,105	192,314	192,097	217	0%	1,191,297
Other revenue		95,718	95,718	9,954	50,191	50,191	-		95,718
Transfers and Subsidies - Operational		205,957	205,957	5,389	80,195	80,195	-		205,957
Transfers and Subsidies - Capital		101,549	101,549	10,767	20,307	20,307	-		101,549
Interest		55,000	55,000	3,302	8,604	8,604	-		55,000
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,753,448)	(1,753,448)	(155,479)	(307,969)	(307,876)	93	0%	(1,753,448)
Interest		(51,227)	(51,227)	(300)	(290)	(290)	-		(51,227)
Transfers and Subsidies		(16,770)	(16,770)	(2,635)	(3,920)	(3,920)	-		(16,770)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	223,747	223,747	7,692	109,811	109,868	57	0%	223,747
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		30,167	30,167	(415)	(830)	(830)	-		30,167
Payments									
Capital assets		(258,346)	(258,346)	(9,699)	(13,630)	(13,630)	-		(258,346)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(228,178)	(228,178)	(10,114)	(14,460)	(14,460)	-		(228,178)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		90,000	90,000	-	-	-	-		90,000
Increase (decrease) in consumer deposits		5,200	5,200	(3)	823	823	-		5,200
Payments									
Repayment of borrowing		(154,654)	(154,654)	(1,380)	(1,380)	(1,380)	-		(154,654)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(59,454)	(59,454)	(1,384)	(557)	(557)	-		(59,454)
NET INCREASE/ (DECREASE) IN CASH HELD	-	(63,885)	(63,885)	(3,806)	94,793	94,850			(63,885)
Cash/cash equivalents at beginning:		787,000	787,000		854,064	787,000			854,064
Cash/cash equivalents at month/year end:		723,115	723,115		948,857	881,851			790,178

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 948.9 million.

The municipality started the year with a positive cash balance of R854.1 million. The August closing balance is R948.9 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands															
Cash Receipts By Source															
Property rates	33,790	36,590	-	-	-	-	-	-	-	-	-	-	395,671	419,108	443,938
Service charges - Electricity revenue	55,670	67,169	-	-	-	-	-	-	-	-	-	-	745,029	790,596	838,032
Service charges - Water revenue	16,266	14,207	-	-	-	-	-	-	-	-	-	-	205,517	217,229	230,263
Service charges - Waste Water Management	10,837	9,789	-	-	-	-	-	-	-	-	-	-	127,298	138,469	146,786
Service charges - Waste Management	9,437	8,939	-	-	-	-	-	-	-	-	-	-	113,453	120,518	127,740
Rental of facilities and equipment	548	991	-	-	-	-	-	-	-	-	-	-	7,996	8,475	8,983
Interest earned - external investments	4,191	2,070	-	-	-	-	-	-	-	-	-	-	55,000	58,300	61,798
Interest earned - outstanding debtors	1,110	1,233	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,354	4,324	-	-	-	-	-	-	-	-	-	-	8,017	5,890	3,658
Licences and permits	247	298	-	-	-	-	-	-	-	-	-	-	2,780	2,947	3,124
Agency services	566	706	-	-	-	-	-	-	-	-	-	-	7,500	7,950	8,427
Transfers and Subsidies - Operational	74,678	5,389	-	-	-	-	-	-	-	-	-	-	205,957	210,874	218,553
Other revenue	15,080	12,395	-	-	-	-	-	-	-	-	-	-	69,426	47,416	30,235
Cash Receipts by Source	226,774	164,099	-	-	-	-	-	-	-	-	-	1,943,643	2,027,772	2,121,537	
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National /	9,668	10,767	-	-	-	-	-	-	-	-	-	-	101,549	77,043	52,375
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	90,000	70,000	80,000
Increase (decrease) in consumer deposits	836	(3)	-	-	-	-	-	-	-	-	-	-	5,200	2,050	2,050
VAT Control (receipts)	1,117	(8,760)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	-	-	-	-	-	-	-	-	-	-	30,167	(360)	-
Total Cash Receipts by Source	237,979	165,688	-	-	-	-	-	-	-	-	-	2,170,559	2,176,505	2,255,962	
Cash Payments by Type															
Employee related costs	35,983	48,043	-	-	-	-	-	-	-	-	-	-	604,571	635,864	666,604
Remuneration of councillors	1,153	1,153	-	-	-	-	-	-	-	-	-	-	14,012	15,062	16,151
Interest	(10)	300	-	-	-	-	-	-	-	-	-	-	51,227	44,657	45,526
Bulk purchases - Electricity	14	66,036	-	-	-	-	-	-	-	-	-	-	556,160	585,970	622,242
Acquisitions - water & other inventory	1,043	4,624	-	-	-	-	-	-	-	-	-	-	76,168	75,536	82,189
Contracted services	506	17,785	-	-	-	-	-	-	-	-	-	-	356,644	375,949	400,663
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	1,285	2,635	-	-	-	-	-	-	-	-	-	-	16,770	17,487	18,128
Other expenditure	95,476	17,839	-	-	-	-	-	-	-	-	-	-	145,894	113,096	112,761
Cash Payments by Type	135,449	158,415	-	-	-	-	-	-	-	-	-	1,821,445	1,863,622	1,964,263	
Other Cash Flows/Payments by Type															
Capital assets	3,932	9,699	-	-	-	-	-	-	-	-	-	-	258,346	147,043	132,375
Repayment of borrowing	(0)	1,380	-	-	-	-	-	-	-	-	-	-	154,654	61,383	72,116
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	139,380	169,493	-	-	-	-	-	-	-	-	-	2,234,444	2,072,048	2,168,754	
NET INCREASE/(DECREASE) IN CASH HELD	98,599	(3,806)	-	-	-	-	-	-	-	-	-	(63,885)	104,457	87,208	
Cash/cash equivalents at the monthly year beginning:	854,064	952,663	948,857	948,857	948,857	948,857	948,857	948,857	948,857	948,857	948,857	854,064	790,178	894,635	
Cash/cash equivalents at the monthly year end:	952,663	948,857	948,857	948,857	948,857	948,857	948,857	948,857	948,857	948,857	948,857	790,178	894,635	981,842	

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

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

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	23,792	2,212	1,321	894	870	677	8,699	9,191	47,655	20,330	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	48,055	3,453	1,849	1,444	1,338	1,129	6,081	13,410	76,760	23,403	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	33,354	1,303	573	437	372	365	1,846	7,932	46,183	10,953	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	13,875	1,256	669	512	482	406	2,325	5,805	25,330	9,530	-	-
Receivables from Exchange Transactions - Waste Management	1600	13,730	1,135	669	539	511	452	2,360	6,122	25,517	9,984	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1,128	36	11	9	8	8	50	313	1,584	389	-	-
Interest on Arrear Debtor Accounts	1810	1,170	264	198	181	231	205	1,729	19,166	23,142	21,511	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(16,990)	752	769	547	950	466	2,574	8,963	(1,970)	13,500	-	-
Total By Income Source	2000	118,114	10,410	6,058	4,563	4,762	3,707	25,664	70,903	244,181	109,600	-	-
2024/25 - totals only		108,141	6,422	5,498	4,155	3,458	3,562	27,587	62,664	221,487	101,426		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,507	359	124	82	78	66	334	2,997	5,547	3,557	-	-
Commercial	2300	15,049	260	93	48	41	31	257	3,357	19,136	3,733	-	-
Households	2400	103,652	9,790	5,826	4,433	4,642	3,610	25,052	64,354	221,360	102,091	-	-
Other	2500	(2,094)	0	14	1	1	1	20	195	(1,862)	218	-	-
Total By Customer Group	2600	118,114	10,410	6,058	4,563	4,762	3,707	25,664	70,903	244,181	109,600	-	-

The debtors' 12-month rolling average payment rate is 98,38% at the end of August 2025.

Summary of Indigent Households

Indigent Household Statistics

	Indigent Households	Other Households	Total Households	
2025				
July	5,610	33,061	38,671	14.51%
August	5,406	34,139	39,545	13.67%
September				
October				
November				
December				
2026				
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)
5406			20KL	5406	0	5406	waterborne
Free Basic Electricity				Free Basic Refuse Removal			
Beneficiaries provided by Eskom	Beneficiaries provided by Municipality	Non-grid energy Beneficiaries	level of Service (e.g. 50 Kwh per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
82	5324		70kWh	5406	0	5406	Total monthly levy

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

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days
2025/2026										
June										
May										
April										
March										
February										
January										
December										
November										
October										
September										
Augustus	139,532,017	10,409,510	6,057,729	4,563,445	4,762,071	3,707,482	25,663,964	70,903,053	265,599,271	126,067,254
July	145,026,865	7,155,849	4,837,988	4,825,796	3,874,454	3,304,686	26,876,344	65,991,425	261,893,408	116,866,542

Government Debt

Overstrand Municipality as at 31/08/2025				
Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	4,487,946.95	2,042,989.26	2,444,957.69	-
WCED 2251	303,263.12	303,263.12	-	-
OTHER 2255	35,532.61	35,532.61	-	-
HEALTH 2252	153,654.04	153,654.04	-	-
TPW 2256	460,004.59	(239,378.42)	699,383.01	-
HUMAN SETTLE 2215	95,482.22	95,482.22	-	-
HOUSING 2253	5,152.68	5,152.68	-	-
OTHER MUNICIPALITIES 2276	6,225.49	6,225.49	-	-
TOTAL OUTSTANDING	5,547,261.70	2,402,921.00	3,144,340.70	-

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	6,532	-	-	-	-	-	-	-	6,532	6,105	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	6,532	-	-	-	-	-	-	-	6,532	6,105	

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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 *	Commis- sion Paid (Rands)	Commis- sion Recipien- t	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
Municipality													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	29,049	105		125	29,279
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	52,558	159		260	52,978
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	7,554	101		30	7,685
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,273	56	-58127.55		10,271
ABSA 2081333826	183 days	FIXED DEP	Yes	Yes	Yes	No	No	30/09/2025	100,000				100,000
ABSA 2082123676	364 days	FIXED DEP	Yes	Yes	Yes	No	No	30/06/2026	100,000				100,000
ABSA 2081694232	180 days	FIXED DEP	Yes	Yes	Yes	No	No	23/01/2026	100,000				100,000
Standard Bank 288434005-041	184 days	FIXED DEP	Yes	Yes	Yes	No	No	29/01/2026	100,000				100,000
ABSA 2082159516	184 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	29/01/2026	100,000				100,000
Standard Bank 288434005-042	92 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	31/10/2025	100,000				100,000
Municipality sub-total									699,434	421		415	700,213
TOTAL INVESTMENTS AND INTEREST									699,434	421		415	700,213

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

Long-term investments relate to the sinking fund investments.

Allocations and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	-	183,866	183,866	2,445	77,140	77,140	-		183,866
Operational Revenue: General Revenue: Equitable Share		179,268	179,268		74,695	74,695	-		179,268
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		2,588	2,588	645	645	645	-		2,588
Local Government Financial Management Grant (Schedule 5B)		1,800	1,800	1,800	1,800	1,800	-		1,800
Municipal Infrastructure Grant (Schedule 5B)		210	210	-	-	-	-		210
Provincial Government:	-	61,906	61,906	2,942	2,942	2,942	-		61,906
Title Deeds Resrbration Grant		97	97	-	-	-	-		97
Community Library Services Grant		8,824	8,824	2,942	2,942	2,942	-		8,824
Thusong Services Centres Grant		150	150	-	-	-	-		150
Resource funding for the establish & support of K9 Unit		4,350	4,350	-	-	-	-		4,350
Community Development Workers		76	76	-	-	-	-		76
Financial Management Capability Grant		672	672	-	-	-	-		672
Maintenance & Construction of Transport Infrastructure		130	130	-	-	-	-		130
Resource funding for the est of Law Enforcement Rural Safety Unit		4,317	4,317	-	-	-	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		42,790	42,790	-	-	-	-		42,790
Municipal Fire Service Capacity Support Grant		500	500	-	-	-	-		500
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
Other grant providers:	-	2,975	2,975	-	-	-	-		2,975
Departmental Agencies and Accounts		2,600	2,600	-	-	-	-		2,600
Foreign Government and International Organisations		375	375	-	-	-	-		375
Households		-	-	-	-	-	-		-
Non-profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-		-
Total Operating Transfers and Grants	-	248,747	248,747	5,387	80,082	80,082	-		248,747
Capital Transfers and Grants									
National Government:	-	76,207	76,207	6,259	15,911	15,911	-		76,207
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		13,908	13,908	6,259	6,259	6,259	-		13,908
Municipal Infrastructure Grant (Schedule 5B)		33,872	33,872		7,652	7,652	-		33,872
Water Services Infrastructure Grant (Schedule 5B)		28,427	28,427		2,000	2,000	-		28,427
Provincial Government:	-	25,342	25,342	4,509	4,509	4,509	-		25,342
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		24,542	24,542	4,509	4,509	4,509	-		24,542
Regional Socio Economic Projects		800	800	-	-	-	-		800
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-		-
Households		-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-		-
Total Capital Transfers and Grants	-	101,549	101,549	10,768	20,420	20,420	-		101,549
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	350,296	350,296	16,155	100,502	100,502	-		350,296

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

Supporting Table SC7 – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	-	4,598	4,598	256	367	367	-		4,598
Operational Revenue:General Revenue:Equitable Share									
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,588	2,588	178	236	236	-		2,588
Local Government Financial Management Grant [Schedule 5B]		1,800	1,800	58	99	99	-		1,800
Municipal Infrastructure Grant [Schedule 5B]		210	210	20	31	31	-		210
Provincial Government:	-	61,906	61,906	12,573	13,885	13,885	-		61,906
Title Deeds Resratorion Grant		97	97	-	-	-	-		97
Community Library Services Grant		8,824	8,824	840	1,668	1,668	-		8,824
Thusong Services Centres Grant		150	150	-	-	-	-		150
Resource funding for the establish & support of K9 Unit		4,350	4,350	545	605	605	-		4,350
Community Development Workers		76	76	-	-	-	-		76
Financial Management Capability Grant		672	672	-	-	-	-		672
Maintenance & Construction of Transport Infrastructure		130	130	-	-	-	-		130
Resource funding for the est of Law Enforcement Rural Safety Unit		4,317	4,317	121	544	544	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		42,790	42,790	11,065	11,065	11,065	-		42,790
Municipal Fire Service Capacity Support Grant		500	500	2	2	2	-		500
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)									
Other grant providers:	-	2,975	2,975	46	91	91	-		2,975
Departmental Agencies and Accounts		2,600	2,600	-	-	-	-		2,600
Foreign Government and International Organisations		375	375	46	91	91	-		375
Households		-	-	-	-	-	-		-
Non-profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	-	69,479	69,479	12,875	14,342	14,342	-		69,479
Capital expenditure of Transfers and Grants									
National Government:	-	76,207	76,207	1,738	2,538	2,538	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13,908	13,908	-	-	-	-		13,908
Municipal Infrastructure Grant [Schedule 5B]		33,872	33,872	1,738	2,538	2,538	-		33,872
Water Services Infrastructure Grant [Schedule 5B]		28,427	28,427	-	-	-	-		28,427
Provincial Government:	-	25,342	25,342	3,485	3,485	3,485	-		25,342
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		24,542	24,542	3,485	3,485	3,485	-		24,542
Regional Socio Economic Projects		800	800	-	-	-	-		800
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)									
Other grant providers:	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-		-
Households		-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	101,549	101,549	5,223	6,023	6,023	-		101,549
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	171,028	171,028	18,098	20,365	20,365	-		171,028

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

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

Expenditure on councillor allowances and employee benefits Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		12,742	12,742	1,047	2,094	2,124	(30)	-1%	12,742
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1,269	1,269	106	212	212	-	-	1,269
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Sub Total - Councillors	-	14,012	14,012	1,153	2,306	2,335	(30)	-1%	14,012
Senior Managers of the Municipality									
Basic Salaries and Wages		12,377	12,377	724	1,455	2,063	(608)	-29%	12,377
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		229	229	-	-	38	(38)	-100%	229
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		221	221	11	22	37	(15)	-41%	221
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	-	12,827	12,827	735	1,477	2,138	(661)	-31%	12,827
Other Municipal Staff									
Basic Salaries and Wages		382,372	380,679	26,871	52,788	54,720	(1,932)	-4%	381,766
Pension and UIF Contributions		57,015	57,017	4,544	8,995	9,403	(407)	-4%	57,017
Medical Aid Contributions		19,278	19,278	1,545	3,098	3,213	(115)	-4%	19,278
Overtime		59,290	60,790	4,886	4,924	5,732	(807)	-14%	59,790
Performance Bonus		549	549	40	80	91	(11)	-12%	549
Motor Vehicle Allowance		8,438	8,501	618	1,224	1,417	(193)	-14%	8,438
Cellphone Allowance		2,426	2,426	181	358	404	(47)	-12%	2,426
Housing Allowances		2,116	2,130	168	334	355	(21)	-6%	2,116
Other benefits and allowances		45,857	45,907	1,740	3,269	3,901	(632)	-16%	45,897
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		28,672	28,672	2,389	4,779	4,779	0	0%	28,672
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	-	606,013	605,948	42,982	79,850	84,015	(4,165)	-5%	605,948
Total Parent Municipality	-	632,851	632,786	44,870	83,632	88,488	(4,856)	-5%	632,786
TOTAL SALARY, ALLOWANCES & BENEFITS	-	632,851	632,786	44,870	83,632	88,488	(4,856)	-5%	632,786
TOTAL MANAGERS AND STAFF	-	618,840	618,775	43,717	81,326	86,152	(4,826)	-6%	618,775

SDBIP

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

Financial Performance Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	10.3%	10.3%	11.2%	10.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	41.2%	41.2%	44.0%	41.2%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.1%	17.1%	16.0%	17.1%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	11158.5%	11158.5%	10395.2%	11158.5%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	288.5%	288.5%	369.0%	288.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	221.4%	221.4%	277.9%	221.4%
<u>Revenue Management</u>						
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%	10.0%	10.0%	75.3%	10.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	Annual Indicator	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		24.8%	24.8%	Annual Indicator	24.8%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		5.9%	5.9%	Annual Indicator	5.9%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	30.7%	30.7%	21.0%	30.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	15.8%	15.8%	8.4%	15.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	10.8%	10.8%	7.3%	10.8%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				Annual Indicator	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		4.2%	4.2%	Annual Indicator	4.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.9	4.9	Annual Indicator	4.9

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		4,211	4,211	3,932	3,932	4,211	279	6.6%	2%
August		4,061	4,061	9,699	13,630	8,271	(5,359)	-64.8%	5%
September		13,119	13,119	-					
October		5,521	5,521	-					
November		9,761	9,761	-					
December		64,232	64,232	-					
January		5,411	5,411	-					
February		10,661	10,661	-					
March		16,519	16,519	-					
April		22,261	22,261	-					
May		10,761	10,761	-					
June		91,832	91,832	-					
Total Capital expenditure	-	258,346	258,346	13,630					

Top 10 Capital Projects

No	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Kleinmond	Multi-ward K	REFURBISHMENT OF BUFFELS RIVER WTW	30,397,000	30,397,000	-	Environmental assessment and procurement.	Awaiting outcome of environmental impact basic assessment. Tenders were advertised and close on 5 Sept 2025 (SC2588/2025).	Not applicable.	Not applicable.
2	Overstrand	Overstrand	LCH SERVICES	24,542,000	24,542,000	3,485,438	Kleinmond IRDP - Planning in Progress; Overhills UISP Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP Phase A7 (Services) - 65%	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP Phase A7 (Services) - Construction Phase.	Not applicable.	Not applicable.
3	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	13,908,000	13,908,000	-	Tender advertised, closing 19 Sep 2025.	Procurement (Contract SC2587/2025).	Not applicable.	Not applicable.
4	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	13,000,000	13,000,000	-	Procurement.	Environmental authorization was issued by DEADP during August 2025. Tenders were advertised and	Not applicable.	Not applicable.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	12,700,000	12,700,000	3,131,706	Construction stage.	Construction (Contract SC2490/2024).	Not applicable.	Not applicable.
6	Mount Pleasant	Ward 04	UPGRADE MOUNT PLEASANT SPORT GROUNDS	12,200,000	12,200,000	496,961	Tender evaluation.	Tender evaluation stage.	Not applicable.	Not applicable.
7	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	10,629,000	10,629,000	806,853	Under construction.	Construction stage.	Not applicable.	Not applicable.
8	Hermanus	Ward 03	NEW STILL STREET 66KV 11KV SUBSTATION	10,000,000	10,000,000	-	Planning and procurement.	Planning and preparation of tender document for procurement stage.	Not applicable.	Not applicable.
9	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE REPLACEMENT	9,000,000	9,000,000	-	Construction phase.	Construction started for the 2025/26 Financial Year (Contract SC2437/2023).	Not applicable.	Not applicable.
10	Overstrand	Overstrand	VEHICLES-ROADS	8,250,000	8,250,000	-	Requests loaded and refuse compactor	In progress.	Available funding.	Revised quotations are currently in progress and
Totals				144,626,000	144,626,000	7,920,959				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	78,215	78,215	2,862	3,662	3,978	(316)	-7.9%	78,215
Roads Infrastructure	-	8,500	8,500	-	-	333	(333)	-100.0%	8,500
Roads	-	8,500	8,500	-	-	333	(333)	-100.0%	8,500
Storm water Infrastructure	-	6,200	6,200	-	-	-	-	-	6,200
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	6,200	6,200	-	-	-	-	-	6,200
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	33,018	33,018	538	538	2,518	(1,981)	-78.6%	33,018
MV Substations	-	10,000	10,000	-	-	1,667	(1,667)	-100.0%	10,000
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	-	20,018	20,018	538	538	852	(314)	-36.9%	20,018
LV Networks	-	3,000	3,000	-	-	-	-	-	3,000
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	17,806	17,806	1,163	1,963	1,126	837	74.3%	17,806
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	5,273	5,273	1,163	1,163	879	284	32.3%	5,273
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	8,983	8,983	-	-	247	(247)	-100.0%	8,983
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	3,550	3,550	-	800	-	800	-	3,550
Sanitation Infrastructure	-	7,750	7,750	1,162	1,162	-	1,162	-	7,750
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	950	950	-	-	-	-	-	950
Waste Water Treatment Works	-	6,800	6,800	1,162	1,162	-	1,162	-	6,800
Solid Waste Infrastructure	-	4,940	4,940	-	-	-	-	-	4,940
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	3,300	3,300	-	-	-	-	-	3,300
Waste Processing Facilities	-	840	840	-	-	-	-	-	840
Waste Drop-off Points	-	800	800	-	-	-	-	-	800
Community Assets	-	12,022	12,022	434	434	217	217	100.2%	12,022
Community Facilities	-	1,950	1,950	-	-	-	-	-	1,950
Police	-	200	200	-	-	-	-	-	200
Parks	-	300	300	-	-	-	-	-	300
Stalls	-	800	800	-	-	-	-	-	800
Taxi Ranks/Bus Terminals	-	650	650	-	-	-	-	-	650
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	10,072	10,072	434	434	217	217	100.2%	10,072
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	10,072	10,072	434	434	217	217	100.2%	10,072
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Other assets	-	28,292	28,292	3,485	3,485	550	2,935	533.7%	28,292
Operational Buildings	-	3,750	3,750	-	-	550	(550)	-100.0%	3,750
Workshops	-	3,750	3,750	-	-	550	(550)	-100.0%	3,750
Housing	-	24,542	24,542	3,485	3,485	-	3,485	-	24,542
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	24,542	24,542	3,485	3,485	-	3,485	-	24,542
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Computer Equipment	-	3,201	3,201	1,577	1,577	117	1,460	1250.0%	3,201
Computer Equipment	-	3,201	3,201	1,577	1,577	117	1,460	1250.0%	3,201
Furniture and Office Equipment	-	1,345	1,345	36	36	-	36	-	1,345
Furniture and Office Equipment	-	1,345	1,345	36	36	-	36	-	1,345
Machinery and Equipment	-	325	325	-	-	-	-	-	325
Machinery and Equipment	-	325	325	-	-	-	-	-	325
Transport Assets	-	24,310	24,310	-	-	610	(610)	-100.0%	24,310
Transport Assets	-	24,310	24,310	-	-	610	(610)	-100.0%	24,310
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	147,710	147,710	8,395	9,195	5,471	(3,724)	-68.1%	147,710

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	46,797	46,797	-	3,132	2,445	687	28.1%	46,797
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,500	1,500	-	-	-	-	-	1,500
MV Switching Stations	-	1,500	1,500	-	-	-	-	-	1,500
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	44,597	44,597	-	3,132	2,445	687	28.1%	44,597
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	500	500	-	-	-	-	-	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	44,097	44,097	-	3,132	2,445	687	28.1%	44,097
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	700	700	-	-	-	-	-	700
Pump Station	-	700	700	-	-	-	-	-	700
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	300	300	-	-	-	-	-	300
Biological or Cultivated Assets	-	300	300	-	-	-	-	-	300
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	-	47,097	47,097	-	3,132	2,445	(687)	-28.1%	47,097

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	193,053	193,053	10,643	17,394	31,825	(14,431)	-45.3%	193,053
Roads Infrastructure	-	85,143	85,143	3,547	5,517	13,840	(8,323)	-60.1%	85,143
Roads	-	85,143	85,143	3,547	5,517	13,840	(8,323)	-60.1%	85,143
Storm water Infrastructure	-	13,746	13,746	985	1,589	2,291	(702)	-30.7%	13,746
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	13,746	13,746	985	1,589	2,291	(702)	-30.7%	13,746
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	49,278	49,278	2,835	5,194	8,213	(3,019)	-36.8%	49,278
LV Networks	-	49,278	49,278	2,835	5,194	8,213	(3,019)	-36.8%	49,278
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	20,984	20,984	1,360	2,195	3,497	(1,302)	-37.2%	20,984
Distribution	-	19,901	19,901	1,360	2,195	3,317	(1,122)	-33.8%	19,901
Distribution Points	-	1,083	1,083	-	-	181	(181)	-100.0%	1,083
Sanitation Infrastructure	-	12,419	12,419	1,219	1,807	2,070	(263)	-12.7%	12,419
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	8,521	8,521	663	1,217	1,420	(203)	-14.3%	8,521
Waste Water Treatment Works	-	3,898	3,898	556	590	650	(60)	-9.2%	3,898
Solid Waste Infrastructure	-	11,483	11,483	696	1,092	1,914	(822)	-42.9%	11,483
Waste Processing Facilities	-	3,100	3,100	181	181	517	(336)	-65.0%	3,100
Waste Drop-off Points	-	8,383	8,383	515	911	1,397	(486)	-34.8%	8,383
Community Assets	-	63,754	64,029	4,301	7,538	10,671	(3,133)	-29.4%	63,754
Community Facilities	-	48,316	48,316	3,633	6,324	8,053	(1,729)	-21.5%	48,316
Halls	-	5,464	5,464	392	756	911	(155)	-17.0%	5,464
Cemeteries/Crematoria	-	3,111	3,111	210	348	519	(170)	-32.8%	3,111
Police	-	-	-	-	-	-	-	-	-
Parks	-	31,742	31,742	2,452	4,241	5,290	(1,049)	-19.8%	31,742
Public Open Space	-	4,186	4,186	395	611	698	(87)	-12.5%	4,186
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	3,812	3,812	184	368	635	(267)	-42.0%	3,812
Sport and Recreation Facilities	-	15,437	15,712	668	1,214	2,619	(1,404)	-53.6%	15,437
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	15,437	15,712	668	1,214	2,619	(1,404)	-53.6%	15,437
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	18,955	18,955	182	205	3,159	(2,954)	-93.5%	18,955
Operational Buildings	-	18,955	18,955	182	205	3,159	(2,954)	-93.5%	18,955
Municipal Offices	-	18,955	18,955	182	205	3,159	(2,954)	-93.5%	18,955
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	10,661	10,661	19	3,467	1,777	1,690	95.1%	10,661
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	10,661	10,661	19	3,467	1,777	1,690	95.1%	10,661
Computer Software and Applications	-	10,661	10,661	19	3,467	1,777	1,690	95.1%	10,661
Computer Equipment	-	2,546	2,546	76	76	424	(348)	-82.1%	2,546
Computer Equipment	-	2,546	2,546	76	76	424	(348)	-82.1%	2,546
Furniture and Office Equipment	-	1,704	1,677	28	170	279	(110)	-39.3%	1,704
Furniture and Office Equipment	-	1,704	1,677	28	170	279	(110)	-39.3%	1,704
Machinery and Equipment	-	5,807	5,807	171	291	968	(677)	-70.0%	5,807
Machinery and Equipment	-	5,807	5,807	171	291	968	(677)	-70.0%	5,807
Transport Assets	-	22,339	22,339	3,113	3,311	3,723	(413)	-11.1%	22,339
Transport Assets	-	22,339	22,339	3,113	3,311	3,723	(413)	-11.1%	22,339
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	318,818	319,066	18,533	32,452	52,827	20,375	38.6%	318,818

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	-	138,760	138,760	11,563	23,127	23,127	-		138,760
Roads Infrastructure	-	49,695	49,695	4,141	8,283	8,283	-		49,695
Roads	-	49,695	49,695	4,141	8,283	8,283	-		49,695
Storm water Infrastructure	-	8,899	8,899	742	1,483	1,483	-		8,899
Drainage Collection	-	8,899	8,899	742	1,483	1,483	-		8,899
Electrical Infrastructure	-	28,196	28,196	2,350	4,699	4,699	-		28,196
LV Networks	-	28,196	28,196	2,350	4,699	4,699	-		28,196
Capital Spares	-	-	-	-	-	-	-		-
Water Supply Infrastructure	-	26,052	26,052	2,171	4,342	4,342	-		26,052
Distribution	-	26,052	26,052	2,171	4,342	4,342	-		26,052
Sanitation Infrastructure	-	22,577	22,577	1,881	3,763	3,763	-		22,577
Pump Station	-	-	-	-	-	-	-		-
Reticulation	-	-	-	-	-	-	-		-
Waste Water Treatment Works	-	22,577	22,577	1,881	3,763	3,763	-		22,577
Solid Waste Infrastructure	-	3,340	3,340	278	557	557	-		3,340
Landfill Sites	-	3,340	3,340	278	557	557	-		3,340
Community Assets	-	15,199	15,199	1,267	2,533	2,533	-		15,199
Community Facilities	-	15,199	15,199	1,267	2,533	2,533	-		15,199
Halls	-	15,199	15,199	1,267	2,533	2,533	-		15,199
Centres	-	-	-	-	-	-	-		-
Crèches	-	-	-	-	-	-	-		-
Clinics/Care Centres	-	-	-	-	-	-	-		-
Fire/Ambulance Stations	-	-	-	-	-	-	-		-
Testing Stations	-	-	-	-	-	-	-		-
Libraries	-	-	-	-	-	-	-		-
Cemeteries/Crematoria	-	-	-	-	-	-	-		-
Police	-	-	-	-	-	-	-		-
Parks	-	-	-	-	-	-	-		-
Public Open Space	-	-	-	-	-	-	-		-
Nature Reserves	-	-	-	-	-	-	-		-
Public Ablution Facilities	-	-	-	-	-	-	-		-
Markets	-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	-	3,538	3,538	295	590	590	-		3,538
Operational Buildings	-	3,538	3,538	295	590	590	-		3,538
Municipal Offices	-	3,538	3,538	295	590	590	-		3,538
Housing	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	-	290	290	24	48	48	-		290
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	-	290	290	24	48	48	-		290
Computer Software and Applications	-	290	290	24	48	48	-		290
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	2,547	2,547	212	425	425	-		2,547
Furniture and Office Equipment	-	2,547	2,547	212	425	425	-		2,547
Machinery and Equipment	-	1,621	1,621	135	270	270	-		1,621
Machinery and Equipment	-	1,621	1,621	135	270	270	-		1,621
Transport Assets	-	5,188	5,188	432	865	865	-		5,188
Transport Assets	-	5,188	5,188	432	865	865	-		5,188
Land	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	68	68	6	11	11	-		68
Zoo's, Marine and Non-biological Animals	-	68	68	6	11	11	-		68
Living resources	-	-	-	-	-	-	-		-
Total Depreciation	-	167,211	167,211	13,934	27,869	27,869	-		167,211

Supporting Table SC13e

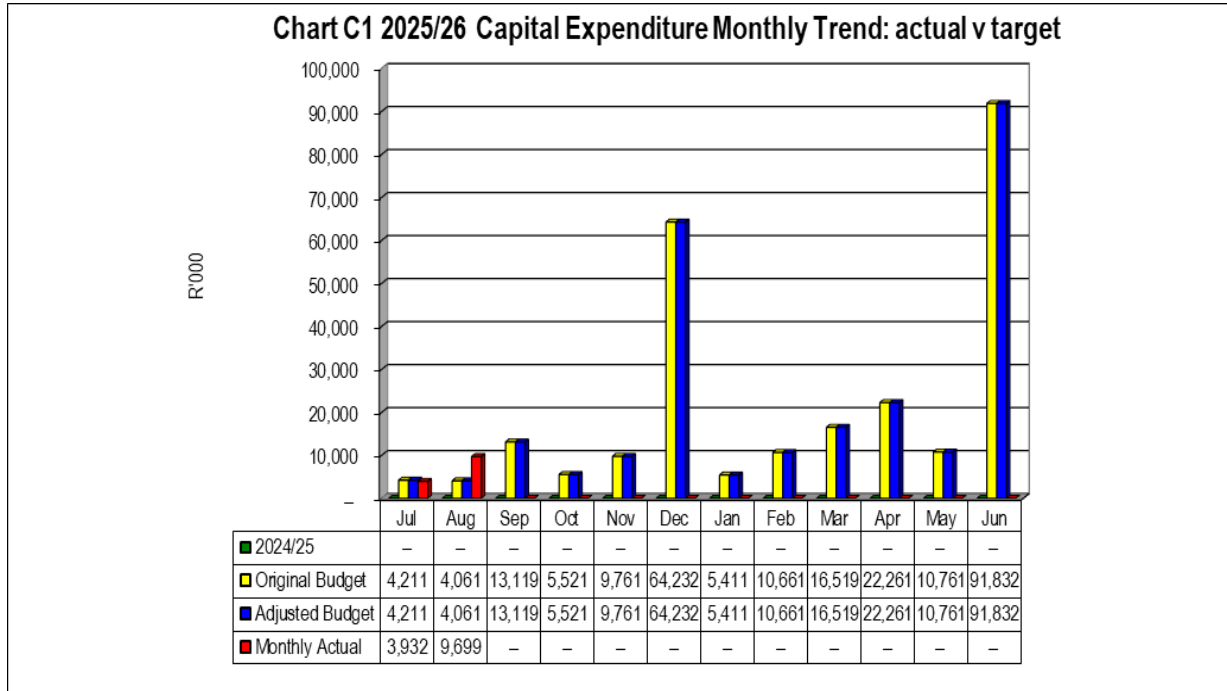
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	-	36,710	36,710	-	-	200	(200)	-100.0%	36,710
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	1,000	1,000	-	-	-	-	-	1,000
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	1,000	1,000	-	-	-	-	-	1,000
Electrical Infrastructure	-	16,300	16,300	-	-	-	-	-	16,300
MV Networks	-	16,300	16,300	-	-	-	-	-	16,300
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	500	500	-	-	100	(100)	-100.0%	500
Distribution	-	500	500	-	-	100	(100)	-100.0%	500
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	18,910	18,910	-	-	100	(100)	-100.0%	18,910
Pump Station	-	13,000	13,000	-	-	-	-	-	13,000
Reticulation	-	600	600	-	-	100	(100)	-100.0%	600
Waste Water Treatment Works	-	5,310	5,310	-	-	-	-	-	5,310
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	-	26,829	26,829	1,304	1,304	155	1,149	742.1%	26,829
Community Facilities	-	4,000	4,000	-	-	-	-	-	4,000
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	3,000	3,000	-	-	-	-	-	3,000
Testing Stations	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	1,000	1,000	-	-	-	-	-	1,000
Sport and Recreation Facilities	-	22,829	22,829	1,304	1,304	155	1,149	742.1%	22,829
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	22,829	22,829	1,304	1,304	155	1,149	742.1%	22,829
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	-	63,539	63,539	1,304	1,304	355	(949)	-267.4%	63,539

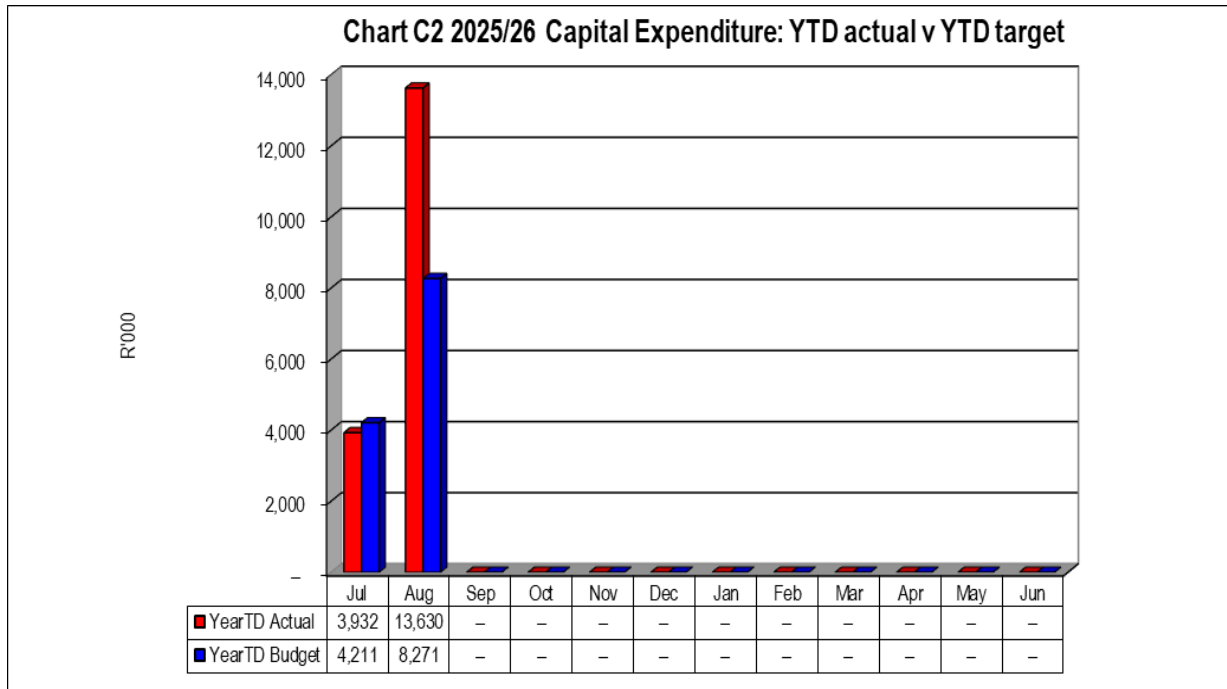
Other supporting documentation

Section 71 charts

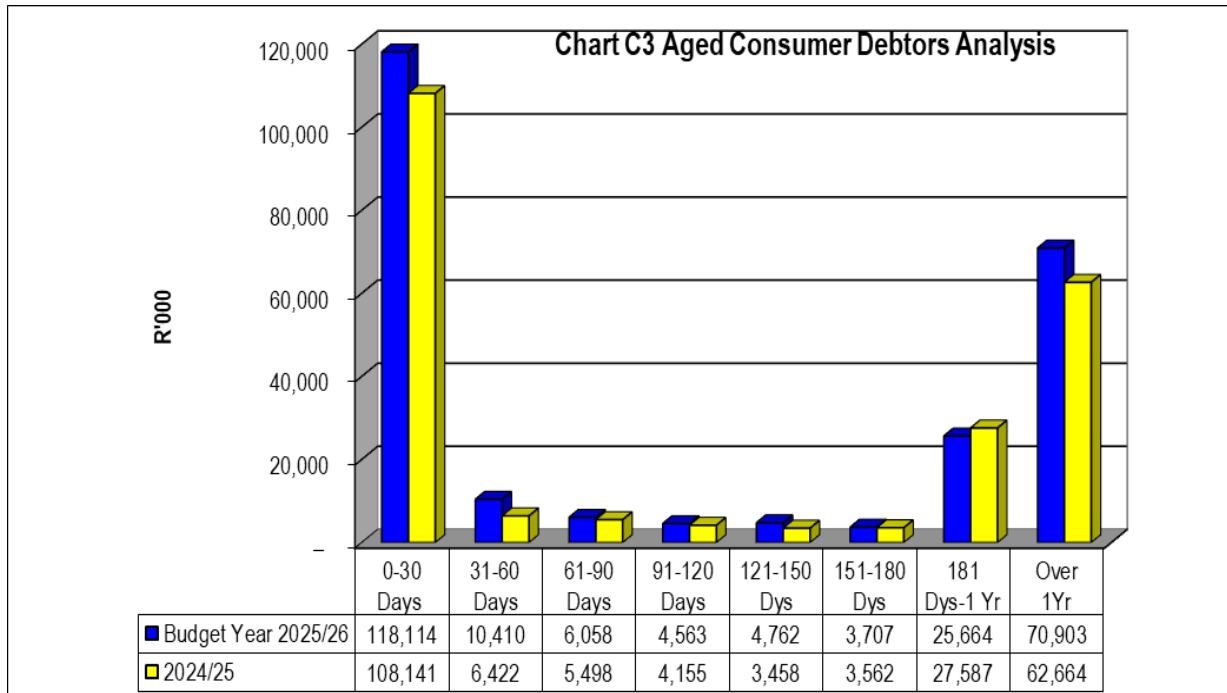
Capital expenditure monthly trend - actual vs target



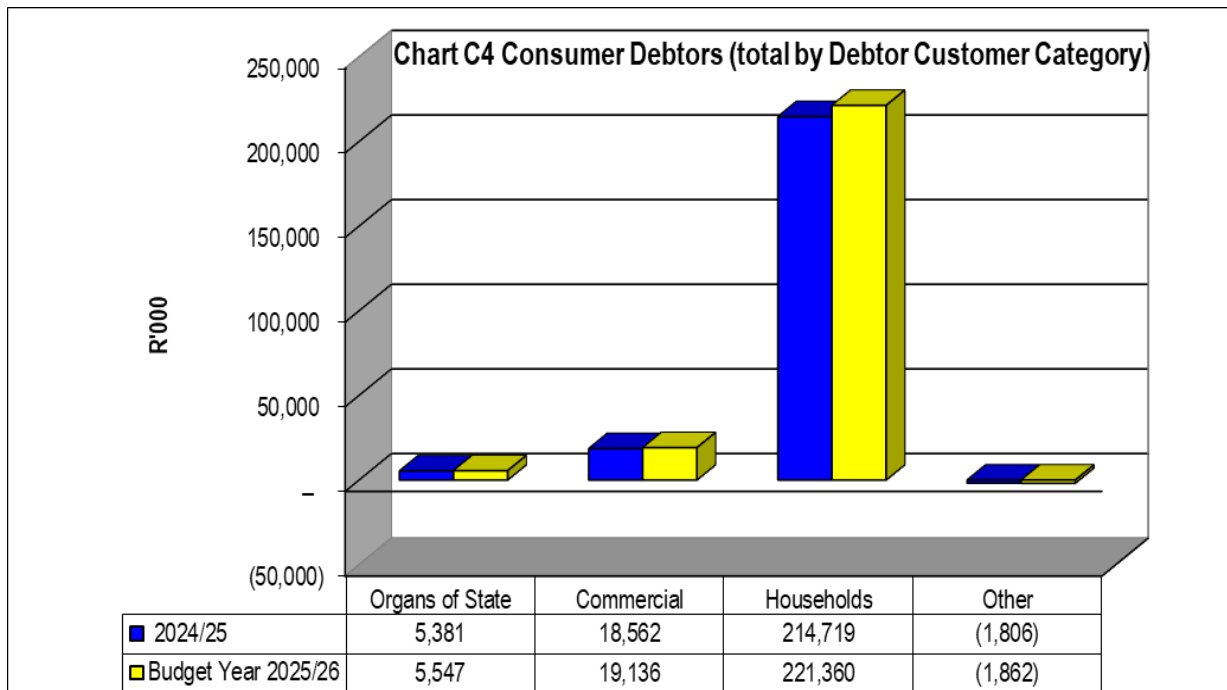
Capital expenditure – YTD actual vs YTD trend



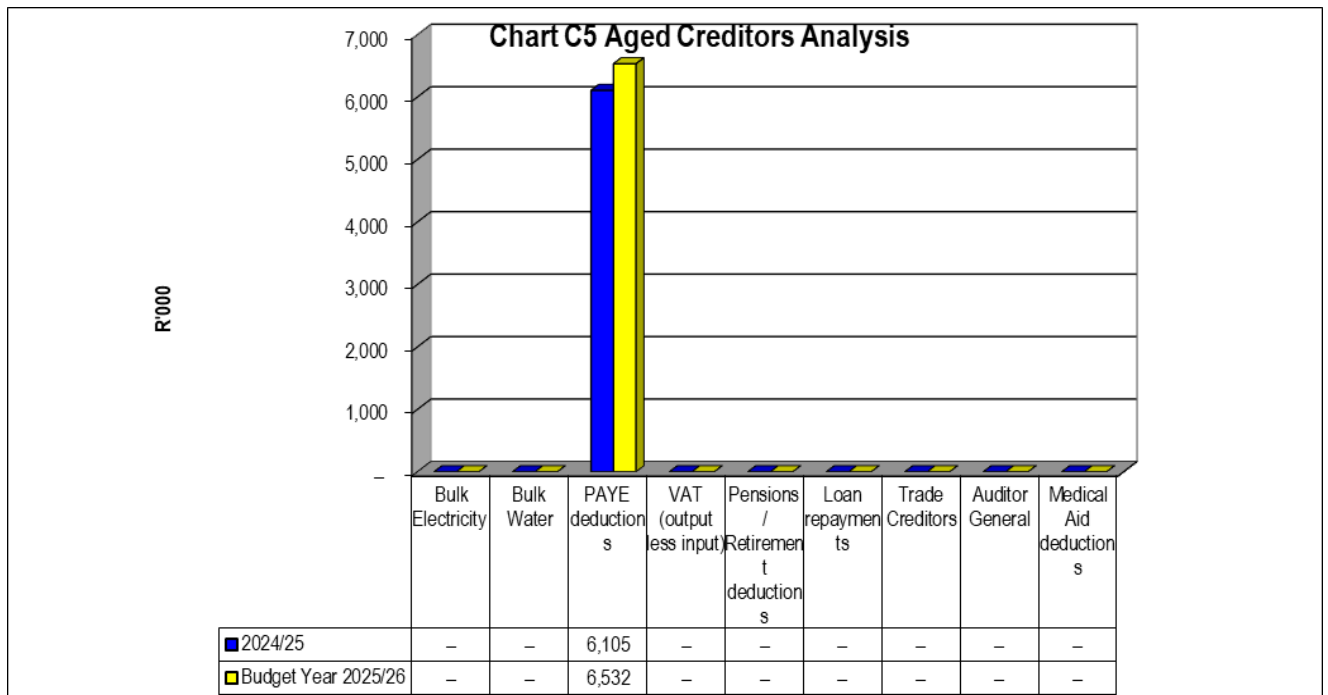
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager's quality certification

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

- Monthly Budget Statement

for the month of August 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Dr DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature:  _____

Date: 10 September 2025