Monthly Budget Statement

August 2026

In-Year Report of the Municipality

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

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Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

mSCOA – Municipal Standard Chart of Accounts.

MSDCBG – Municipal Service Delivery and Capacity Building Grant.

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

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

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

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

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

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

YTD – Year-to-date

UNEP – United Nations Environmental Programme

BOCMA – Breede Olifants Catchment Management Agency

WDF - White Desert Foundation

PART 1 – IN-YEAR REPORT

Executive Summary

Revenue by Source

The Year-to-Date actual revenue is 0.69% above the YTD budget projections at the end of August 2026.

Borrowings

The balance of borrowings amounts to R424m at the end of August 2026.

Operating expenditure by vote & type

Current expenditure is 2.78% below YTD budget projections as at August 2026.

Capital expenditure

The YTD Capital expenditure amounts to R7.9m or 2.96% of the amended budget of R268.4m. The current capital commitments of orders in progress amounts to R106.1m or 39.52% of the amended capital budget of R268.4m.

Allocations received (National & Provincial Grants)

Grants totaling R11.5m were received during August 2026.

Spending on Grants

Spending on grants amounts to R5.8m for August 2026 which includes FMG, MIG, EPWP, WSIG, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Community Library Grant and WDF.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC7 Material variance explanations - M02 August

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue	0.69%		
Expenditure By Type	-2.78%		
Capital Expenditure	-52.86%	Capital Commitments = R106.1m	
Financial Position In order			
Cash Flow In Order			

Total Revenue (including capital grants)				YTD Act %
R thousand	Amended Budget	YearTD actual		
Revenue	2,184,003	403,869		18.49%
Expenditure	2,198,982	253,683		11.54%
Surplus / (Deficit)	**(14,979)**	**150,187**		
Capital	268,429	7,938		2.96%

Total Revenue (excluding capital grants)				YTD Act %
R thousand	Amended Budget	YearTD actual		
Revenue	2,092,419	397,286		18.99%
Expenditure	2,198,982	253,683		11.54%
Surplus / (Deficit)	**(106,563)**	**143,603**		
Capital	268,429	7,938		2.96%

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	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	34,861	73,194	72,591	602	1%	405,548
Service charges	–	1,265,205	1,265,205	109,148	214,073	211,803	2,270	1%	1,265,205
Investment revenue	–	68,000	68,000	2,345	6,350	6,350	–	–	68,000
Transfers and subsidies - Operational	–	215,507	215,507	1,846	81,914	81,914	–	–	215,507
Other own revenue	–	138,158	138,158	10,767	21,755	21,897	(142)	-1%	138,158
Total Revenue (excluding capital transfers and contributions)	–	**2,092,419**	**2,092,419**	**158,967**	**397,286**	**394,555**	**2,731**	**1%**	**2,092,419**
Employee costs	–	675,017	675,014	47,971	89,544	91,470	(1,926)	-2%	675,014
Remuneration of Councillors	–	15,400	15,400	1,196	2,392	2,567	(175)	-7%	15,400
Depreciation, amortisation and impairment	–	175,572	175,572	14,631	29,262	29,262	0	0%	175,572
Interest, Dividends and Rent on Land	–	43,080	43,080	247	247	247	–	–	43,080
Inventory consumed and bulk purchases	–	681,954	681,920	68,122	69,666	70,887	(1,221)	-2%	681,920
Transfers and subsidies	–	17,712	17,712	1,355	4,160	4,160	–	–	17,712
Other expenditure	–	590,247	590,284	37,064	58,412	62,353	(3,941)	-6%	590,284
Total Expenditure	–	**2,198,982**	**2,198,982**	**170,587**	**253,683**	**260,946**	**(7,263)**	**-3%**	**2,198,982**
Surplus/(Deficit)	–	**(106,563)**	**(106,563)**	**(11,619)**	**143,603**	**133,609**	**9,994**	**7%**	**(106,563)**
Transfers and subsidies - capital (monetary allocations)	–	91,584	91,584	3,935	6,583	6,583	–	–	91,584
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	**(14,979)**	**(14,979)**	**(7,684)**	**150,187**	**140,193**	**9,994**	**7%**	**(14,979)**
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after Income Tax	–	**(14,979)**	**(14,979)**	**(7,684)**	**150,187**	**140,193**	**9,994**	**7%**	**(14,979)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	**(14,979)**	**(14,979)**	**(7,684)**	**150,187**	**140,193**	**9,994**	**7%**	**(14,979)**
Capital expenditure & funds sources									
Capital expenditure	–	**242,464**	**268,429**	**5,290**	**7,938**	**16,840**	**(8,902)**	**-53%**	**268,429**
Capital transfers recognised	–	91,584	91,584	3,935	6,583	4,248	2,335	55%	91,584
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	101,155	119,497	1,164	1,164	10,800	(9,637)	-89%	119,497
Internally generated funds	–	49,725	57,348	191	191	1,791	(1,600)	-89%	57,348
Total sources of capital funds	–	**242,464**	**268,429**	**5,290**	**7,938**	**16,840**	**(8,902)**	**-53%**	**268,429**
Financial position									
Total current assets	–	1,047,484	1,021,519		1,315,921				1,021,519
Total non current assets	–	4,213,933	4,239,898		4,097,425				4,239,898
Total current liabilities	–	368,122	368,122		251,726				368,122
Total non current liabilities	–	714,922	714,922		726,234				714,922
Community wealth/Equity	–	4,178,374	4,178,374		4,435,386				4,178,374
Cash flows									
Net cash from (used) operating	–	175,946	175,946	18,558	122,337	122,353	16	0%	175,946
Net cash from (used) investing	–	(234,009)	(259,974)	(5,290)	(7,938)	(7,938)	–	–	(259,974)
Net cash from (used) financing	–	36,579	36,579	(1,204)	101	101	–	–	36,579
Cash/cash equivalents at the month/year end	–	**822,112**	**796,147**	**–**	**1,072,616**	**958,112**	**(114,503)**	**-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	129,594	7,513	4,501	4,280	3,639	3,605	26,516	63,539	243,187
Creditors Age Analysis									
Total Creditors	7,224	–	–	–	–	–	–	–	7,224

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

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

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**	**570,422**	**40,655**	**109,106**	**108,355**	750	1%	**570,422**
Executive and council	–	53,183	53,183	3	22,149	22,149	(0)	-0%	53,183
Finance and administration	–	517,239	517,239	40,652	86,957	86,206	750	1%	517,239
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	**–**	**111,885**	**111,885**	**8,338**	**16,492**	**16,503**	(11)	-0%	**111,885**
Community and social services	–	10,509	10,509	969	1,965	1,751	214	12%	10,509
Sport and recreation	–	29,557	29,557	2,351	4,577	2,782	1,795	65%	29,557
Public safety	–	62,292	62,292	4,995	9,887	10,382	(495)	-5%	62,292
Housing	–	9,527	9,527	22	63	1,588	(1,525)	-96%	9,527
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**–**	**41,793**	**41,793**	**3,808**	**5,127**	**5,965**	(838)	-14%	**41,793**
Planning and development	–	16,965	16,964	1,788	3,067	2,827	239	8%	16,964
Road transport	–	20,699	20,699	1,979	1,986	2,450	(464)	-19%	20,699
Environmental protection	–	4,129	4,129	41	74	688	(614)	-89%	4,129
Trading services	**–**	**1,459,903**	**1,459,903**	**110,099**	**273,140**	**270,315**	2,825	1%	**1,459,903**
Energy sources	–	870,461	870,461	73,584	166,328	160,077	6,251	4%	870,461
Water management	–	272,479	272,479	16,437	42,109	43,413	(1,304)	-3%	272,479
Waste water management	–	167,523	167,523	10,313	33,824	34,920	(1,097)	-3%	167,523
Waste management	–	149,440	149,440	9,765	30,879	31,905	(1,025)	-3%	149,440
Other	**–**	**–**	**0**	**2**	**4**	**–**	**4**	**–**	**0**
Total Revenue - Functional	**–**	**2,184,003**	**2,184,003**	**162,903**	**403,869**	**401,138**	**2,731**	**1%**	**2,184,003**
Expenditure - Functional									
Governance and administration	**–**	**273,755**	**273,713**	**26,423**	**64,890**	**62,248**	2,642	4%	**273,713**
Executive and council	–	54,461	54,419	5,048	17,302	17,702	(400)	-2%	54,419
Finance and administration	–	214,165	214,165	21,019	46,890	43,691	3,198	7%	214,165
Internal audit	–	5,129	5,129	356	698	855	(157)	-18%	5,129
Community and public safety	**–**	**326,731**	**326,731**	**18,801**	**32,977**	**35,855**	(2,878)	-8%	**326,731**
Community and social services	–	32,016	32,016	1,948	3,704	4,336	(632)	-15%	32,016
Sport and recreation	–	79,996	79,996	4,194	7,530	8,333	(803)	-10%	79,996
Public safety	–	206,104	206,104	12,423	21,295	22,351	(1,056)	-5%	206,104
Housing	–	8,615	8,615	236	448	836	(388)	-46%	8,615
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**–**	**257,941**	**257,983**	**22,579**	**34,505**	**36,076**	(1,571)	-4%	**257,983**
Planning and development	–	60,142	60,184	4,126	7,876	8,431	(554)	-7%	60,184
Road transport	–	165,665	165,665	16,739	23,606	24,411	(804)	-3%	165,665
Environmental protection	–	32,134	32,134	1,714	3,022	3,235	(212)	-7%	32,134
Trading services	**–**	**1,333,201**	**1,333,201**	**102,582**	**120,945**	**126,191**	(5,246)	-4%	**1,333,201**
Energy sources	–	806,195	806,195	72,946	78,510	80,157	(1,647)	-2%	806,195
Water management	–	211,378	211,378	11,896	15,454	16,930	(1,475)	-9%	211,378
Waste water management	–	182,605	182,605	9,841	15,278	16,534	(1,256)	-8%	182,605
Waste management	–	133,024	133,024	7,899	11,703	12,571	(868)	-7%	133,024
Other	**–**	**7,354**	**7,354**	**201**	**366**	**575**	**(209)**	**-36%**	**7,354**
Total Expenditure - Functional	**–**	**2,198,982**	**2,198,982**	**170,587**	**253,683**	**260,946**	**(7,263)**	**-3%**	**2,198,982**
Surplus/ (Deficit) for the year	**–**	**(14,979)**	**(14,979)**	**(7,684)**	**150,187**	**140,193**	**9,994**	**7%**	**(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) - M02 August

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	22,149	22,149	–	–	53,183
Vote 2 - Office of the Municipal Manager	–	576	576	21	67	96	(29)	-30%	576
Vote 3 - Corporate Services	–	1,057	1,057	15	27	176	(150)	-85%	1,057
Vote 4 - Financial Services	–	515,040	515,040	40,565	86,802	85,840	962	1%	515,040
Vote 5 - Infrastructure Services	–	1,490,460	1,490,460	112,093	275,154	274,259	895	0%	1,490,460
Vote 6 - Community Services	–	41,090	41,090	3,388	6,696	4,854	1,842	38%	41,090
Vote 7 - Municipal Public Safety	–	62,292	62,292	4,995	9,887	10,382	(495)	-5%	62,292
Vote 8 - Planning and Development	–	20,304	20,304	1,808	3,075	3,383	(309)	-9%	20,304
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	14	14	–	14	–	–
Total Revenue by Vote	**–**	**2,184,003**	**2,184,003**	**162,903**	**403,869**	**401,138**	**2,731**	**1%**	**2,184,003**
Expenditure by Vote									
Vote 1 - Municipal Council	–	57,064	57,064	3,756	14,806	13,511	1,296	10%	57,064
Vote 2 - Office of the Municipal Manager	–	36,841	36,841	2,549	4,402	4,640	(238)	-5%	36,841
Vote 3 - Corporate Services	–	86,730	86,730	5,856	13,451	13,852	(401)	-3%	86,730
Vote 4 - Financial Services	–	192,918	192,918	12,411	25,964	24,953	1,011	4%	192,918
Vote 5 - Infrastructure Services	–	1,319,627	1,319,627	116,105	140,863	145,837	(4,974)	-3%	1,319,627
Vote 6 - Community Services	–	221,849	221,849	12,813	24,046	25,898	(1,852)	-7%	221,849
Vote 7 - Municipal Public Safety	–	207,166	207,166	12,615	21,838	23,101	(1,263)	-5%	207,166
Vote 8 - Planning and Development	–	76,787	76,787	4,482	8,312	9,153	(841)	-9%	76,787
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	**–**	**2,198,982**	**2,198,982**	**170,587**	**253,683**	**260,946**	**(7,263)**	**-3%**	**2,198,982**
Surplus/ (Deficit) for the year	**–**	**(14,979)**	**(14,979)**	**(7,684)**	**150,187**	**140,193**	**9,994**	**7%**	**(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) - M02 August

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	73,619	142,353	140,410	1,944	1%	782,963
Service charges - Water	–	225,950	225,950	15,479	31,354	31,070	284	1%	225,950
Service charges - Waste Water Management	–	134,321	134,321	10,287	20,866	20,672	194	1%	134,321
Service charges - Waste management	–	121,971	121,971	9,764	19,500	19,652	(152)	-1%	121,971
Sale of Goods and Rendering of Services	–	29,014	29,014	2,310	4,198	4,336	(137)	-3%	29,014
Agency services	–	7,819	7,819	620	1,245	1,303	(58)	-4%	7,819
Interest	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	–	11,065	11,065	947	1,863	1,844	19	1%	11,065
Interest earned from Current and Non Current Assets	–	68,000	68,000	2,345	6,350	6,350	–	–	68,000
Dividends	–	–	–	–	–	–	–	–	–
Rent on Land	–	1,243	1,243	10	10	10	–	–	1,243
Rental from Fixed Assets	–	9,370	9,370	804	1,731	1,720	11	1%	9,370
Licence and permits	–	1,481	1,481	57	173	179	(6)	-3%	1,481
Special rating levies	–	16,262	16,262	1,348	2,804	2,710	94	3%	16,262
Construction Contract Revenue	–	1,847	1,847	–	–	–	–	–	1,847
Development Charges	–	3,599	3,599	97	97	97	–	–	3,599
Operational Revenue	–	8,812	8,812	651	1,491	1,469	23	2%	8,812
Non-Exchange Revenue								–	
Property rates	–	405,548	405,548	34,861	73,194	72,591	602	1%	405,548
Surcharges and Taxes	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	42,861	42,861	3,558	7,057	7,143	(86)	-1%	42,861
Licences or permits	–	2,186	2,186	187	394	394	–	–	2,186
Transfer and subsidies - Operational	–	215,507	215,507	1,846	81,914	81,914	–	–	215,507
Interest	–	2,300	2,300	179	350	350	–	–	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**	**2,092,419**	**158,967**	**397,286**	**394,555**	**2,731**	**1%**	**2,092,419**
Expenditure									
Employee related costs	–	675,017	675,014	47,971	89,544	91,470	(1,926)	-2%	675,014
Remuneration of councillors	–	15,400	15,400	1,196	2,392	2,567	(175)	-7%	15,400
Bulk purchases - electricity	–	603,032	603,032	66,582	66,684	67,741	(1,057)	-2%	603,032
Inventory consumed	–	78,922	78,888	1,540	2,982	3,145	(163)	-5%	78,888
Debt impairment	–	38,593	38,593	3,216	6,432	6,432	0	0%	38,593
Depreciation, amortisation and impairment	–	175,572	175,572	14,631	29,262	29,262	0	0%	175,572
Interest, Dividends and Rent on Land	–	43,080	43,080	247	247	247	–	–	43,080
Contracted services	–	398,434	397,989	28,310	28,757	30,682	(1,925)	-6%	397,989
Transfers and subsidies	–	17,712	17,712	1,355	4,160	4,160	–	–	17,712
Irrecoverable debts written off	–	20,000	20,000	–	235	235	–	–	20,000
Operational costs	–	125,678	126,160	4,910	21,730	23,747	(2,016)	-8%	126,160
Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–
Other Losses	–	7,542	7,542	629	1,257	1,257	0	0%	7,542
Total Expenditure	**–**	**2,198,982**	**2,198,982**	**170,587**	**253,683**	**260,946**	**(7,263)**	**-3%**	**2,198,982**
Surplus/(Deficit)	**–**	**(106,563)**	**(106,563)**	**(11,619)**	**143,603**	**133,609**	**9,994**	**7%**	**(106,563)**
Transfers and subsidies - capital (monetary allocations)	–	91,584	91,584	3,935	6,583	6,583	–	–	91,584
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**–**	**(14,979)**	**(14,979)**	**(7,684)**	**150,187**	**140,193**	**9,994**	**7%**	**(14,979)**
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	**–**	**(14,979)**	**(14,979)**	**(7,684)**	**150,187**	**140,193**	**9,994**	**7%**	**(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)**	**(7,684)**	**150,187**	**140,193**	**9,994**	**7%**	**(14,979)**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**–**	**(14,979)**	**(14,979)**	**(7,684)**	**150,187**	**140,193**	**9,994**	**7%**	**(14,979)**

The annual revenue budget is approved as ‘Revenue by Source’. The Year-to-Date actual revenue is 0.69% above the YTD budget projections.

Current expenditure is 2.78% below YTD budget projections for August 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) - M02 August

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	108	108	47	62	132%	3,770
Vote 4 - Financial Services	–	4,640	4,796	5	5	–	5	–	4,796
Vote 5 - Infrastructure Services	–	205,990	228,877	5,177	7,825	16,500	(8,675)	-53%	228,877
Vote 6 - Community Services	–	4,176	4,176	–	–	–	–	–	4,176
Vote 7 - Municipal Public Safety	–	4,581	5,080	–	–	85	(85)	-100%	5,080
Vote 8 - Planning and Development	–	1,200	1,200	–	–	–	–	–	1,200
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**–**	**224,358**	**247,900**	**5,290**	**7,938**	**16,631**	**(8,694)**	**-52%**	**247,900**
Single-year expenditure to be appropriated									
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	–	260	260	–	–	42	(42)	-100%	260
Vote 3 - Corporate Services	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services	–	12,500	12,500	–	–	167	(167)	-100%	12,500
Vote 5 - Infrastructure Services	–	500	2,625	–	–	–	–	–	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	–	–	208	**(208)**	**-100%**	20,529
Total Capital Expenditure - Vote	**–**	**242,464**	**268,429**	**5,290**	**7,938**	**16,840**	**(8,902)**	**-53%**	**268,429**
Capital Expenditure - Functional									
Governance and administration	**–**	**4,170**	**4,326**	**113**	**113**	**88**	25	28%	**4,326**
Executive and council	–	300	300	–	–	42	(42)	-100%	300
Finance and administration	–	3,870	4,026	113	113	47	66	142%	4,026
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	**–**	**43,216**	**44,013**	**1,114**	**1,872**	**3,201**	(1,329)	-42%	**44,013**
Community and social services	–	8,208	8,507	–	–	–	–	–	8,507
Sport and recreation	–	12,066	12,066	1,114	1,872	1,931	(59)	-3%	12,066
Public safety	–	15,831	16,330	–	–	85	(85)	-100%	16,330
Housing	–	7,110	7,110	–	–	1,185	(1,185)	-100%	7,110
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**–**	**28,168**	**30,593**	**1,972**	**1,972**	**2,417**	(445)	-18%	**30,593**
Planning and development	–	2,650	4,294	–	–	292	(292)	-100%	4,294
Road transport	–	25,518	26,299	1,972	1,972	2,125	(153)	-7%	26,299
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	**–**	**166,911**	**189,497**	**2,091**	**3,981**	**11,134**	(7,153)	-64%	**189,497**
Energy sources	–	65,144	65,144	–	–	2,026	(2,026)	-100%	65,144
Water management	–	74,742	83,278	1,597	3,487	5,086	(1,600)	-31%	83,278
Waste water management	–	23,325	35,498	495	495	4,022	(3,527)	-88%	35,498
Waste management	–	3,700	5,577	–	–	–	–	–	5,577
Other	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	**–**	**242,464**	**268,429**	**5,290**	**7,938**	**16,840**	**(8,902)**	**-53%**	**268,429**
Funded by:									
National Government	–	82,749	82,749	3,935	6,583	2,946	3,637	123%	82,749
Provincial Government	–	8,835	8,835	–	–	1,302	(1,302)	-100%	8,835
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	**–**	**91,584**	**91,584**	**3,935**	**6,583**	**4,248**	**2,335**	**55%**	**91,584**
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	101,155	119,497	1,164	1,164	10,800	(9,637)	-89%	119,497
Internally generated funds	–	49,725	57,348	191	191	1,791	(1,600)	-89%	57,348
Total Capital Funding	**–**	**242,464**	**268,429**	**5,290**	**7,938**	**16,840**	**(8,902)**	**-53%**	**268,429**

Table C6: Monthly Budget Statement - Financial Position

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

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	1,072,616	796,147
Short term Investments	–	–	–	–	–
Trade and other receivables from exchange transactions	–	96,958	96,958	117,824	96,958
Receivables from non-exchange transactions	–	49,163	49,163	51,262	49,163
Current portion of non-current receivables	–	–	–	–	–
Inventory	–	17,306	17,306	27,673	17,306
VAT Receivable	–	4,856	4,856	15	4,856
Other current assets	–	57,088	57,088	46,532	57,088
Total current assets	**–**	**1,047,484**	**1,021,519**	**1,315,921**	**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	3,811,583	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**	**4,097,425**	**4,239,898**
TOTAL ASSETS	**–**	**5,261,417**	**5,261,417**	**5,413,346**	**5,261,417**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	–	78,879	78,879	51,925	78,879
Consumer deposits	–	66,524	66,524	65,838	66,524
Trade and other payables from exchange transactions	–	162,413	162,413	53,907	162,413
Trade and other payables from non-exchange transactions	–	–	–	13,319	–
Provision	–	47,840	47,840	60,509	47,840
VAT Payable	–	–	–	–	–
Other current liabilities	–	12,466	12,466	6,228	12,466
Total current liabilities	**–**	**368,122**	**368,122**	**251,726**	**368,122**
Non current liabilities					
Financial liabilities	–	394,780	394,780	372,124	394,780
Provision	–	146,485	146,485	185,746	146,485
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	173,657	173,657	168,364	173,657
Total non current liabilities	**–**	**714,922**	**714,922**	**726,234**	**714,922**
TOTAL LIABILITIES	**–**	**1,083,044**	**1,083,044**	**977,960**	**1,083,044**
NET ASSETS	**–**	**4,178,374**	**4,178,374**	**4,435,386**	**4,178,374**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	–	4,175,143	4,175,143	4,421,251	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**	**4,435,386**	**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 - M02 August

Description R thousands	2025/26 Audited Outcome	Budget Year 2026/27 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	29,527	66,287	66,318	(31)	-0%	417,748
Service charges	–	1,254,313	1,254,313	103,548	206,015	206,021	(6)	-0%	1,254,313
Other revenue	–	90,022	90,022	9,576	54,719	54,719	–	–	90,022
Transfers and Subsidies - Operational	–	215,507	215,507	5,461	84,102	84,102	–	–	215,507
Transfers and Subsidies - Capital	–	91,584	91,584	6,003	15,226	15,226	–	–	91,584
Interest	–	68,000	68,000	3,471	8,563	8,563	–	–	68,000
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	–	(1,900,437)	(1,900,437)	(137,425)	(308,167)	(308,188)	(21)	0%	(1,900,437)
Finance charges	–	(43,080)	(43,080)	(247)	(247)	(247)	–	–	(43,080)
Transfers and Subsidies	–	(17,712)	(17,712)	(1,355)	(4,160)	(4,160)	–	–	(17,712)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**–**	**175,946**	**175,946**	**18,558**	**122,337**	**122,353**	**16**	**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)	(5,290)	(7,938)	(7,938)	–	–	(268,429)
Retention (Capital)	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**–**	**(234,009)**	**(259,974)**	**(5,290)**	**(7,938)**	**(7,938)**	**–**	**–**	**(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)	332	1,636	1,636	–	–	(1,950)
Payments									
Repayment of borrowing	–	(61,471)	(61,471)	(1,535)	(1,535)	(1,535)	–	–	(61,471)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**36,579**	**36,579**	**(1,204)**	**101**	**101**	**–**	**–**	**36,579**
NET INCREASE/ (DECREASE) IN CASH HELD	**–**	**(21,484)**	**(47,449)**	**12,065**	**114,500**	**114,516**			**(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**		**1,072,616**	**958,112**			**910,667**

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R1.073bn.

The municipality started the year with a positive cash balance of R958.1 million. The August closing balance is R1.073bn. 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 - M02 August

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source															
Property rates	36,760	29,527	34,812	34,812	34,812	34,812	34,812	34,812	34,812	34,812	34,812	38,150	417,748	442,628	469,062
Service charges - Electricity revenue	66,256	68,691	76,368	76,368	76,368	76,368	76,368	76,368	76,368	76,368	76,368	(41,855)	780,408	826,354	875,576
Service charges - Water revenue	15,512	16,810	21,356	21,356	21,356	21,356	21,356	21,356	21,356	21,356	21,356	(2,476)	222,047	235,357	249,479
Service charges - Waste Water Management	10,722	9,162	12,754	12,754	12,754	12,754	12,754	12,754	12,754	12,754	12,754	(2,677)	131,991	139,948	148,357
Service charges - Waste Mangement	9,976	8,885	11,514	11,514	11,514	11,514	11,514	11,514	11,514	11,514	11,514	(2,616)	119,867	127,021	134,630
Rental of facilities and equipment	544	1,202	807	807	807	807	807	807	807	807	807	1,604	10,613	11,250	11,925
Interest earned - external investments	4,005	2,345	5,667	5,667	5,667	5,667	5,667	5,667	5,667	5,667	5,667	10,650	68,000	68,000	68,000
Interest earned - outstanding debtors	1,087	1,126	–	–	–	–	–	–	–	–	–	(2,213)	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	3,499	3,558	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,240	17,861	18,032	18,214
Licences and permits	325	243	306	306	306	306	306	306	306	306	306	349	3,667	3,887	4,120
Agency services	625	620	652	652	652	652	652	652	652	652	652	710	7,819	8,288	8,785
Transfers and Subsidies - Operational	78,142	5,461	17,959	17,959	17,959	17,959	17,959	17,959	17,959	17,959	17,959	(29,726)	215,507	228,047	232,891
Other revenue	2,316	3,953	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	(78,906)	37,009	37,913	40,516
Cash Receipts by Source	**229,769**	**151,583**	**195,439**	**195,439**	**195,439**	**195,439**	**195,439**	**195,439**	**195,439**	**195,439**	**195,439**	**(107,766)**	**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	7,632	7,632	7,632	7,632	7,632	7,632	7,632	7,632	7,632	7,671	91,584	72,445	86,168
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, 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	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(2,108)	(1,950)	(1,950)	(1,950)
VAT Control (receipts)	(4,398)	–	–	–	–	–	–	–	–	–	–	17,454	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**	**202,908**	**202,908**	**202,908**	**202,908**	**202,908**	**202,908**	**202,908**	**202,908**	**202,908**	**15,250**	**2,243,681**	**2,389,219**	**2,517,773**
Cash Payments by Type															
Employee related costs	(40,757)	(34,925)	(56,522)	(56,522)	(56,522)	(56,522)	(56,522)	(56,522)	(56,522)	(56,522)	(56,522)	(76,970)	(661,355)	(697,018)	(737,410)
Remuneration of councillors	(1,196)	(1,196)	–	–	–	–	–	–	–	–	–	(13,008)	(15,400)	(16,480)	(17,240)
Finance Charges	–	(247)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(10,523)	(43,080)	(47,145)	(56,450)
Bulk purchases - Electricity	(102)	(66,582)	(57,785)	(57,785)	(57,785)	(57,785)	(57,785)	(57,785)	(57,785)	(57,785)	(57,785)	(16,285)	(603,032)	(656,280)	(708,782)
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory	(1,442)	(1,540)	(4,728)	(4,728)	(4,728)	(4,728)	(4,728)	(4,728)	(4,728)	(4,728)	(4,728)	(33,392)	(78,922)	(83,969)	(88,295)
Contracted services	(448)	(28,310)	(32,234)	(32,234)	(32,234)	(32,234)	(32,234)	(32,234)	(32,234)	(32,234)	(32,234)	(79,568)	(398,434)	(419,587)	(440,088)
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–		
Transfers and subsidies - other	(2,805)	(1,355)	–	–	–	–	–	–	–	–	–	(13,552)	(17,712)	(18,500)	(19,397)
Other expenditure	(93,061)	(4,872)	(21,313)	(21,313)	(21,313)	(21,313)	(21,313)	(21,313)	(21,313)	(21,313)	(21,313)	146,453	(143,294)	(136,873)	(158,989)
Cash Payments by Type	**(139,811)**	**(139,028)**	**(176,172)**	**(176,172)**	**(176,172)**	**(176,172)**	**(176,172)**	**(176,172)**	**(176,172)**	**(176,172)**	**(176,172)**	**(96,844)**	**(1,961,229)**	**(2,075,851)**	**(2,226,652)**
Other Cash Flows/Payments by Type															
Capital assets	(2,648)	(5,290)	(8,420)	(20,169)	(8,420)	(9,420)	(51,558)	(8,420)	(8,420)	(21,169)	(9,420)	395,817	(242,464)	(294,445)	(308,168)
Retention (Capital)	–	–	–	–	–	–	–	–	–	–	–	–			
Repayment of borrowing	–	(1,535)	4,327	4,327	4,327	4,327	4,327	4,327	4,327	4,327	4,327	(98,880)	(61,471)	(78,879)	(93,722)
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**(142,459)**	**(145,852)**	**(180,264)**	**(192,014)**	**(180,264)**	**(181,264)**	**(223,402)**	**(180,264)**	**(180,264)**	**(193,014)**	**(181,264)**	**200,093**	**(2,265,165)**	**(2,449,175)**	**(2,628,542)**
NET INCREASE/(DECREASE) IN CASH HELD	**102,435**	**12,065**	**22,644**	**10,894**	**22,644**	**21,644**	**(20,494)**	**22,644**	**22,644**	**9,894**	**21,644**	**215,343**	**(21,484)**	**(59,956)**	**(110,769)**
Cash/cash equivalents at the month/year beginning:	958,116	1,060,551	1,072,616	1,095,260	1,106,154	1,128,798	1,150,442	1,129,948	1,152,592	1,175,236	1,185,131	1,206,775	958,116	936,632	876,676
Cash/cash equivalents at the month/year end:	1,060,551	1,072,616	1,095,260	1,106,154	1,128,798	1,150,442	1,129,948	1,152,592	1,175,236	1,185,131	1,206,775	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 - M02 August

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	27,280	1,906	883	1,002	629	612	5,750	11,570	49,633	19,563	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	52,345	2,201	1,315	1,281	1,044	1,022	8,021	9,157	76,387	20,526	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	38,651	982	544	456	414	365	1,959	9,055	52,426	12,249	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	14,293	744	503	433	372	379	2,896	4,164	23,785	8,244	–	–
Receivables from Exchange Transactions - Waste Management	1600	13,574	731	492	414	382	379	3,045	4,168	23,186	8,389	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	993	62	56	66	33	34	368	178	1,790	680	–	–
Interest on Arrear Debtor Accounts	1810	973	155	139	164	163	187	1,897	16,232	19,910	18,643	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(18,515)	732	568	463	601	627	2,580	9,015	(3,930)	13,285	–	–
Total By Income Source	**2000**	**129,594**	**7,513**	**4,501**	**4,280**	**3,639**	**3,605**	**26,516**	**63,539**	**243,187**	**101,578**	**–**	**–**
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,069	266	160	140	123	170	601	3,865	8,395	4,900	–	–
Commercial	2300	19,043	126	68	64	63	54	369	4,054	23,840	4,603	–	–
Households	2400	109,682	7,120	4,270	4,075	3,450	3,378	25,488	53,154	210,618	89,546	–	–
Other	2500	(2,199)	1	2	2	2	3	58	2,465	334	2,530	–	–
Total By Customer Group	**2600**	**129,594**	**7,513**	**4,501**	**4,280**	**3,639**	**3,605**	**26,516**	**63,539**	**243,187**	**101,578**	**–**	**–**

The debtors’ 12-month rolling average payment rate is 98,48% at the end of August 2026.

Government Debt

Overstrand Municipality as at 31/08/2026 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	5,494,121.88	2,364,366.36	3,129,755.52	-
WCED 2251	844,989.67	844,989.67	-	-
OTHER 2255	138,239.97	46,131.72	92,108.25	-
HEALTH 2252	226,388.45	226,388.45	-	-
TPW 2256	1,548,626.81	(195,051.55)	1,743,678.36	-
HUMAN SETTLE 2215	121,582.91	121,582.91	-	-
HOUSING 2253	5,157.88	5,157.88	-	-
OTHER MUNICIPALITIES 2276	16,130.01	16,130.01	-	-
TOTAL OUTSTANDING	**8,395,237.58**	**3,429,695.45**	**4,965,542.13**	**-**

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				
October				
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)
7398			10 KL	7398	0	7398	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)
85	7313		70kWh	7398	0	7398	Total monthly levy

Creditors' analysis

Supporting Table SC4

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

Description R thousands	NT Code	Budget Year 2026/27									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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	7,224	–	–	–	–	–	–	–	7,224	6,532
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**	**7,224**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**7,224**	6,532

Investment portfolio analysis

Supporting Table SC15

WC032 Overstrand - Supporting Table SC15 Monthly Budget Statement - Investment particulars by type - M02 August

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	–	310,270	310,270	–	–	310,271
STANDARD BANK	–	100,000	100,000	–	500,000	500,000	–	–	100,000
NEDBANK	–	100,000	100,000	–	100,000	100,000	–	–	100,000
Total Deposit Taking Institutions	-	**510,271,264**	**510,271,264**	-	**910,270,111**	**910,270,111**	-	–	**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**	-	**910,270,111**	**910,270,111**	-	–	**510,271,264**

Supporting Table SC16

WC032 Overstrand - Supporting Table SC16

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality													
ABSA 9331734880	DEP PLUS	Liquidity plus	Yes	Variable	Yes	No	No		10,269	56	(55)		**10,270**
Standard Bank 288434005-046	184 days	FIXED DEP	Yes	Fixed	Yes	No	No	30/09/2026	100,000				**100,000**
Standard Bank 288434005-047	183 days	FIXED DEP	Yes	Fixed	Yes	No	No	22/10/2026	100,000				**100,000**
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 03/7881534451/270	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**
													–
													–
													–
													–
													–
Municipality sub-total									**910,269**	**56**	**(55)**	**–**	**910,270**
TOTAL INVESTMENTS AND INTEREST									**910,269**	**56**	**(55)**	**–**	**910,270**

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 - M02 August

Borrowing - Categorised by 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
Borrowings									
Annuity and Bullet Loans									
Banks	–	341,959	341,959	(1,535)	287,124	287,124	–	–	341,959
Development Bank of South Africa	–	52,821	52,821	–	84,999	84,999	–	–	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	(1,535)	372,124	372,124	-	–	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	(1,535)	372,124	372,124	-	–	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 - M02 August

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
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	515	–	–	2,062
Local Government Financial Management Grant [Schedule 5B]	–	1,900	1,900	1,900	1,900	1,900	–	–	1,900
Municipal Infrastructure Grant [Schedule 5B]	–	200	200	–	–	–	–	–	200
Total Monetary Allocations	–	192,483	192,483	2,415	80,882	80,882	–	–	192,483
Allocations In-Kind									
Total Allocations In-Kind	–	–	–	–	–	–	–	–	–
Total Operating/National Government	–	192,483	192,483	2,415	80,882	80,882	–	–	192,483
Provincial Government									
Monetary Allocations									
Title Deeds Restoration Grant	–	250	250				–	–	250
Community Library Services Grant	–	9,288	9,288	3,223	3,223	3,223	–	–	9,288
Thusong Services Centres Grant	–	150	150				–	–	150
Resource funding for the establish & support of K9 Unit	–	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
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	–	–	–	–	–	–	–	–
Total Monetary Allocations	–	18,895	18,895	3,223	3,223	3,223	–	–	18,895
Allocations In-Kind									
Total Allocations In-Kind	–	–	–	–	–	–	–	–	–
Total Operating/Provincial Government	–	18,895	18,895	3,223	3,223	3,223	–	–	18,895
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	(174)	–	–	–	–	212
Total Monetary Allocations	–	3,934	3,934	(174)	–	–	–	–	3,934
Allocations In-kind									
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers	–	3,934	3,934	(174)	–	–	–	–	3,934
Total Operating	–	215,312	215,312	5,464	84,105	84,105	–	–	215,312
Capital									
National Government									
Monetary Allocations									
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	–	30,139	30,139	6,000	6,000	6,000	–	–	30,139
Municipal Infrastructure Grant [Schedule 5B]	–	26,368	26,368		6,198	6,198	–	–	26,368
Water Services Infrastructure Grant [Schedule 5B]	–	26,242	26,242		2,000	2,000	–	–	26,242
Total Monetary Allocations	–	82,749	82,749	6,000	14,198	14,198	–	–	82,749
Allocations In-Kind									
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Capital/National Government	–	82,749	82,749	6,000	14,198	14,198	–	–	82,749
Provincial Government									
Monetary Allocations									
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	7,110	7,110				–	–	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	–	1,025	1,025	–	–	8,835
Allocations In-kind									
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government	–	8,835	8,835	–	1,025	1,025	–	–	8,835
District Municipalities									
Total Capital/District Municipalities	–	–	–	–	–	–	–	–	–
Other Grant Providers									
Total Capital/Other Grant Providers	–	–	–	–	–	–	–	–	–
Total Capital	–	91,584	91,584	6,000	15,223	15,223	–	–	91,584
TOTAL RECEIPTS OF TRANSFERS AND GRANTS	–	306,896	306,896	11,464	99,328	99,328	–	–	306,896

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 - M02 August

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	210	290	290	–	–	2,062
Local Government Financial Management Grant [Schedule 5B]	–	1,900	1,900	40	79	79	–	–	1,900
Municipal Infrastructure Grant [Schedule 5B]	–	200	200	14	27	27	–	–	200
Total Monetary Allocations	**–**	**4,162**	**4,162**	**264**	**396**	**396**	**–**	**–**	**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**	**264**	**396**	**396**	**–**	**–**	**4,162**
Provincial Government									
Monetary Allocations									
Title Deeds Restoration Grant	–	250	250		–	–	–	–	250
Community Library Services Grant	–	9,288	9,288	873	1,754	1,754	–	–	9,288
Thusong Services Centres Grant	–	150	150				–	–	150
Resource funding for the establish & support of K9 Unit	–	4,473	4,473	329	652	652	–	–	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	339	571	571	–	–	4,516
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	1,847	1,847		–	–	–	–	1,847
Municipal Fire Service Capacity Support Grant	–	–	–		–	–	–	–	–
Municipal Service Delivery & Capacity Building Grant	–	–	–		–	–	–	–	–
Total Monetary Allocations	**–**	**20,742**	**20,742**	**1,541**	**2,977**	**2,977**	**–**	**–**	**20,742**
Allocations In-Kind									
Total Allocations In-Kind	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/Provincial Government	**–**	**20,742**	**20,742**	**1,541**	**2,977**	**2,977**	**–**	**–**	**20,742**
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	41	74	74	–	–	408
Total Monetary Allocations	**–**	**4,129**	**4,129**	**41**	**74**	**74**	**–**	**–**	**4,129**
Allocations In-kind									
Total Allocations In-kind	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/Other Grant Providers	**–**	**4,129**	**4,129**	**41**	**74**	**74**	**–**	**–**	**4,129**
Total Operating	**–**	**29,033**	**29,033**	**1,846**	**3,447**	**3,447**	**–**	**–**	**29,033**
Capital									
National Government									
Monetary Allocations									
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	–	30,139	30,139		–	–	–	–	30,139
Municipal Infrastructure Grant [Schedule 5B]	–	26,368	26,368	3,008	3,766	3,766	–	–	26,368
Water Services Infrastructure Grant [Schedule 5B]	–	26,242	26,242	927	2,817	2,817	–	–	26,242
Total Monetary Allocations	**–**	**82,749**	**82,749**	**3,935**	**6,583**	**6,583**	**–**	**–**	**82,749**
Allocations In-Kind									
Total Allocations In-kind	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital/National Government	**–**	**82,749**	**82,749**	**3,935**	**6,583**	**6,583**	**–**	**–**	**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**	**3,935**	**6,583**	**6,583**	**–**	**–**	**91,584**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**–**	**120,617**	**120,617**	**5,781**	**10,030**	**10,030**	**–**	**–**	**120,617**

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 - M02 August

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									
Balance unspent at beginning of the year	–	–	–	–	–				
Current year receipts	–	(4,162)	(4,162)	(2,415)	(2,415)	(2,415)	–	–	(4,162)
Repayment of grants	–	–	–			–	–	–	–
Conditions met - transferred to revenue	–	–	–	264	396	396	–	–	–
Conditions still to be met - transferred to liabilities	–	(4,162)	(4,162)	(2,151)	(2,019)	(2,019)	–	–	(4,162)
Provincial Government:									
Balance unspent at beginning of the year	–								
Current year receipts	–	(18,895)	(18,895)	(3,223)	(3,223)	(3,223)	–	–	(18,895)
Repayment of grants	–	–	–			–	–	–	–
Conditions met - transferred to revenue	–	–	–	1,541	2,977	2,977	–	–	–
Conditions still to be met - transferred to liabilities	–	(18,895)	(18,895)	(1,682)	(246)	(246)	–	–	(18,895)
District Municipality:									
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Other grant providers:									
Balance unspent at beginning of the year	–								
Current year receipts	–	(3,934)	(3,934)	174	–	–	–	–	(3,934)
Repayment of grants	–	–	–			–	–	–	–
Conditions met - transferred to revenue	–	–	–	41	74	74	–	–	–
Conditions still to be met - transferred to liabilities	–	(3,934)	(3,934)	214	74	74	–	–	(3,934)
Total operating transfers and grants revenue	–	–	–	1,846	3,447	3,447	–	–	–
Total operating transfers and grants - CTBM	–	(26,991)	(26,991)	(3,618)	(2,191)	(2,191)	–	–	(26,991)
Capital transfers and grants:									
National Government									
Balance unspent at beginning of the year	–								
Current year receipts	–	(82,749)	(82,749)	(6,000)	(14,198)	(14,198)	–	–	(82,749)
Repayment of grants	–	–	–			–	–	–	–
Conditions met - transferred to revenue	–	–	–	3,935	6,583	6,583	–	–	–
Conditions still to be met - transferred to liabilities	–	(82,749)	(82,749)	(2,065)	(7,615)	(7,615)	–	–	(82,749)
Provincial Government:									
Balance unspent at beginning of the year	–								
Current year receipts	–	(8,835)	(8,835)	–	(1,025)	(1,025)	–	–	(8,835)
Repayment of grants	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	(8,835)	(8,835)	–	(1,025)	(1,025)	–	–	(8,835)
District Municipality:									
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Other grant providers:									
Balance unspent at beginning of the year	–								
Current year receipts	–	–	–	–	–	–	–	–	–
Repayment of grants	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–		–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue	–	–	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM	–	(91,584)	(91,584)	(2,065)	(8,640)	(8,640)	–	–	(91,584)
TOTAL TRANSFERS AND GRANTS REVENUE	–	–	–	1,846	3,447	3,447	–	–	–
TOTAL TRANSFERS AND GRANTS - CTBM	–	(118,575)	(118,575)	(5,683)	(10,831)	(10,831)	–	–	(118,575)

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 - M02 August

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	4,160	2,952	1,208	41%	17,712
Capital	–	–	–	–	–	–	–	–	–
Public Corporations									
Operational	–	–	–	–	–	–	–	–	–
Capital	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Organisations	–	17,712	17,712	1,355	4,160	2,952	1,208	41%	17,712
TOTAL TRANSFERS AND GRANTS	–	17,712	17,712	1,355	4,160	2,952	1,208	41%	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 - M02 August

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	2,180	2,347	(167)	-7%	14,084
Cell phone Allowance	–	1,316	1,316	106	212	219	(8)	-4%	1,316
Total Allowances and Service Related Benefits	–	**15,400**	**15,400**	**1,196**	**2,392**	**2,567**	**(175)**	**-7%**	**15,400**
Social Contributions									
Total Social Contributions	–	–	–	–	–	–	–	–	–
Total Councillors	–	**15,400**	**15,400**	**1,196**	**2,392**	**2,567**	**(175)**	**-7%**	**15,400**
Senior Managers of the Municipality									
Salaries and Allowances									
Basic Salary	–	13,340	13,340	968	1,809	2,223	(415)	-19%	13,340
Bonuses	–	229	229	–	–	38	(38)	–	229
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–	–	–
Cellular and Telephone	–	221	221	15	28	37	(9)	-23%	221
Total Allowance	–	**221**	**221**	**15**	**28**	**37**	**(9)**	**-23%**	**221**
Service Related Benefits									
Total Service Related Benefits	–	–	–	–	–	–	–	–	–
Total Salaries and Allowances	–	**13,789**	**13,789**	**983**	**1,837**	**2,298**	**(461)**	**-20%**	**13,789**
Social Contributions									
Total Social Contributions	–	–	–	–	–	–	–	–	–
Post-retirement Benefit									
Total Post-retirement Benefit	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	–	**13,789**	**13,789**	**983**	**1,837**	**2,298**	**(461)**	**-20%**	**13,789**
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	–	418,420	418,505	29,927	58,828	59,776	(948)	-2%	418,505
Bonuses	–	612	612	51	102	140	(38)	-27%	612
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–	–	–
Cellular and Telephone	–	2,218	2,221	184	366	407	(41)	-10%	2,221
Housing Benefits	–	10,799	10,795	889	1,756	1,799	(43)	-2%	10,795
Non-pensionable	–	54	54	1	1	9	(8)	-86%	54
Travel or Motor Vehicle	–	7,652	7,652	800	1,597	1,275	322	25%	7,652
Voluntary Work	–	–	–	–	–	–	–	–	–
Total Allowance	–	**20,724**	**20,722**	**1,875**	**3,721**	**3,491**	**231**	**7%**	**20,722**
Service Related Benefits									
Acting	–	2,425	2,425	103	103	404	(302)	-75%	2,425
Bonus	–	25,559	25,549	–	20	20	–	–	25,549
Long Service Award	–	4,638	4,638	387	773	773	–	–	4,638
Overtime	–	53,191	53,172	3,518	3,527	3,527	–	–	53,172
Scarcity	–	4,691	4,691	387	756	782	(26)	-3%	4,691
Standby Allowance	–	19,006	18,982	1,586	1,604	1,604	–	–	18,982
Tools Allowance	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	–	–	–	–	–	–	–	–	–
Leave gratuity	–	3,648	3,648	304	608	608	0	0%	3,648
Long Term Service Award	–	–	–	–	–	–	–	–	–
Total Service Related Benefits	–	**113,158**	**113,106**	**6,285**	**7,391**	**7,718**	**(328)**	**-4%**	**113,106**
Total Salaries and Allowances	–	**552,914**	**552,945**	**38,138**	**70,042**	**71,125**	**(1,083)**	**-2%**	**552,945**
Social Contributions									
Bargaining Council	–	202	201	15	30	34	(3)	-10%	201
Group Life Insurance	–	6,285	6,284	518	1,033	1,047	(15)	-1%	6,284
Medical	–	20,818	20,814	1,724	3,447	3,469	(22)	-1%	20,814
Pension	–	57,751	57,720	4,686	9,347	9,620	(273)	-3%	57,720
Unemployment Insurance	–	2,999	3,002	220	431	500	(69)	-14%	3,002
Total Social Contributions	–	**88,055**	**88,021**	**7,163**	**14,288**	**14,670**	**(382)**	**-3%**	**88,021**
Post-retirement Benefit									
Medical	–	20,258	20,258	1,688	3,376	3,376	0	0%	20,258
Other Benefits	–	–	–	–	–	–	–	–	–
Pension	–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit	–	**20,258**	**20,258**	**1,688**	**3,376**	**3,376**	**0**	**0%**	**20,258**
Costs Capitalised to PPE	–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff	–	**661,227**	**661,224**	**46,989**	**87,707**	**89,172**	**(1,465)**	**-2%**	**661,224**
Total Parent Municipality	–	**690,416**	**690,413**	**49,167**	**91,935**	**94,036**	**(2,101)**	**-2%**	**690,413**
TOTAL SALARY, ALLOWANCES & BENEFITS	–	**690,416**	**690,413**	**49,167**	**91,935**	**94,036**	**(2,101)**	**-2%**	**690,413**
TOTAL MANAGERS AND STAFF	–	**675,017**	**675,014**	**47,971**	**89,544**	**91,470**	**(1,926)**	**-2%**	**675,014**

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	Ref	No.	Salary	Contributions 1.	Allowances	Service Related Benefits	Bonuses	Total Package 2.
Councillors	3							
Speaker	4	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	8	**29**	**1,090,042**	**–**	**105,759**	**–**	**–**	**1,195,801**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	204,444	–	3,917	–	–	208,361
Chief Finance Officer		1	129,010	–	2,415	–	–	131,425
Corporate Services		1	185,161	–	2,160	–	–	187,321
Infrastructure Services		1	193,427	–	2,415	–	–	195,842
Public Safety		1	129,010	–	2,415	–	–	131,425
Planning & development		1	–	–	–	–	–	–
List of each official with packages >= senior manager								
Community Services		1	126,626	–	1,543	–	–	128,169
Total Senior Managers of the Municipality	8,10	**7**	**967,679**	**–**	**14,865**	**–**	**–**	**982,544**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**36**	**2,057,721**	**–**	**120,624**	**–**	**–**	**2,178,345**

SDBIP

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M02 Augu

Strategic Objective	MTDP Service Outcome	IUDF	2025/26	Budget Year 2026/27							
R thousand			Audited	Original	Adjusted	Monthly	YearTD Actual	YearTD	YTD Variance	YTD Variance %	Full Year Forecast
The provision of democratic, accountable and ethical governance	Good Governance	1		273,755	273,713	26,423	64,890	62,248	2,642	4%	404,488
The provision and maintenance of municipal services	Basic Service Delivery	2		1,332,926	1,332,926	102,582	120,945	126,145	(5,200)	-4%	1,193,651
The encouragement of structured community participation in the matters of the municipality	Good Governance	3		275	275	–	–	46	(46)	-100%	275
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		318,116	318,116	18,566	32,529	35,019	(2,490)	-7%	321,257
The promotion of tourism, economic and social development	Economic Development and Social upliftment	5		273,910	273,952	23,016	35,318	37,487	(2,169)	-6%	279,310
Allocations to other priorities				–	–				–		
Total Expenditure			–	2,198,982	2,198,982	170,587	253,683	260,946	(7,263)		2,198,982

Supporting Table SC6

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M02 August

Strategic Objective	MTDP Service Outcome	IUDF	2025/26	Budget Year 2026/27							
R thousand			Audited	Original	Adjusted	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
The provision of democratic, accountable and ethical governance	Good Governance	1		4,170	4,326	113	113	42	71	171%	4,326
The provision and maintenance of municipal services	Basic Service Delivery	2		163,436	185,643	2,091	3,981	11,134	(7,153)	-64%	185,643
The encouragement of structured community participation in the matters of the municipality	Good Governance	3		3,475	3,854			47	(47)	-100%	3,854
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		36,105	36,903	1,114	1,872	2,016	(144)	-7%	36,903
The promotion of tourism, economic and social development	Economic Development and Social upliftment	5		35,278	37,703	1,972	1,972	3,602	(1,630)	-45%	37,703
Allocations to other priorities			–	–	–				–		
Total Capital Expenditure			–	242,464	268,429	5,290	7,938	16,840	(8,902)		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 - M02 August

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%	11.6%	9.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	41.7%	44.5%	14.7%	44.5%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	19.4%	19.4%	14.9%	19.4%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	12221.5%	12221.5%	2632.6%	12221.5%
Liquidity						
Current Ratio	Current assets/current liabilities	0.0%	284.5%	277.5%	522.8%	277.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	223.3%	216.3%	426.1%	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%	54.3%	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%	22.5%	32.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	16.8%	16.8%	10.2%	16.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	10.4%	10.4%	7.4%	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 - M02 August

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	–	7,938	37,009	29,071	79%	3%
October	–	9,096	8,420	–	7,938	45,429	37,491	83%	3%
November	–	7,096	9,420	–	7,938	54,848	46,911	86%	3%
December	–	41,687	51,558	–	7,938	106,406	98,468	93%	3%
January	–	4,096	8,420	–	7,938	114,826	106,888	93%	3%
February	–	9,096	8,420	–	7,938	123,246	115,308	94%	3%
March	–	18,159	21,169	–	7,938	144,415	136,477	95%	3%
April	–	5,746	9,420	–	7,938	153,835	145,897	95%	3%
May	–	5,846	9,170	–	7,938	163,005	155,067	95%	3%
June	–	116,294	105,425	–	7,938	268,429	260,492	97%	3%
Total Capital expenditure	**–**	**242,464**	**268,429**	**7,938**					

Top 10 Capital Projects

Nr.	Local Area	Ward	Project description	Project Manager	Original Budget R'000	Amended Budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Kleinmond	Multi-ward KN	REFURBISHMENT OF BUFFELS RIVER WTW	H Blignaut	45,892,000	46,395,480	2,817,471	Construction (Contract SC2588/2025) in progress.	Construction.	None	Not applicable
2	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS + ESDM	D Hendriks	30,139,000	30,139,000	0	Construction.	Construction (Contract SC2587/2025).	None.	Not applicable.
3	Overstrand	Overstrand	OVERSTRAND MV/LV UPGRADE REPLACEMENT	H Blignaut	20,100,000	20,100,000	0	Tender phase.	Evaluation & Adjudication in process (SC2644/2026)	None.	Not applicable.
4	Mount Pleasa	Ward 04	REHABILITATE ROADS (Angelier Street)	G Lotter	12,748,994	12,748,994	1,490,765	Exisitng tender to be used for implementation.	Design stage - Construction to start August 2026.	Not applicable.	Not applicable.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	H Blignaut	12,600,000	12,890,613	0	Planning phase.	Planning phase.	None	Not applicable
6	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	D Hendriks	10,740,000	17,594,961	494,581	Construction (Contract SC2585/2025) in progress.	Construction.	Construction progress is behind approved program.	Issues are being addressed with the contractor in terms of the contract.
7	Hermanus	Ward 03	NEW STILL STREET 66KV 11KV SUBSTATION	D Hendriks	10,000,000	10,000,000	0	Tender phase.	Specification submitted to Supply Chain Management.	None.	Not applicable.
8	Proteadorp	Ward 09	REHABILITATE ROADS & NEW SIDEWALKS PROTEADORP	G Lotter	8,220,152	8,220,152	355,693	Tender advertised 26 June 2026.	Tender stage.	Not applicable.	Not applicable.
9	Overstrand	Overstrand	VEHICLES-PUBLIC SAFETY	D Hendriks	7,500,000	7,500,000	0	-	-	-	-
10	Overstrand	Overstrand	LCH SERVICES	C Roets	7,110,200	7,110,200	0	-	-	-	-
Totals					**165,050,346**	**172,699,400**	**5,158,510**				

Supporting Table SC13a

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

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**	**669**	**669**	**3,705**	(3,036)	**-82%**	**72,528**
Roads Infrastructure	–	1,754	1,834	–	–	–	–	–	1,834
Roads	–	1,754	1,834	–	–	–	–	–	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	–	–	1,667	(1,667)	–	40,389
MV Substations	–	10,250	10,250	–	–	1,667	(1,667)	–	10,250
MV Networks	–	30,139	30,139	–	–	–	–	–	30,139
Water Supply Infrastructure	–	12,700	20,285	669	669	1,493	(824)	**-55%**	20,285
Boreholes	–	6,000	8,958	565	565	1,493	(928)	**-62%**	8,958
Reservoirs	–	3,000	3,000	–	–	–	–	–	3,000
Water Treatment Works	–	–	1,877	–	–	–	–	–	1,877
Bulk Mains	–	700	700	–	–	–	–	–	700
Distribution	–	3,000	5,750	104	104	–	104		5,750
Sanitation Infrastructure	–	2,325	3,399	–	–	546	(546)	–	3,399
Reticulation	–	2,200	3,274	–	–	546	(546)	–	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**	**–**	**–**	**253**	**(253)**	–	**11,330**
Community Facilities	–	8,166	10,509	–	–	158	(158)	–	10,509
Halls	–	250	250	–	–	42	(42)	–	250
Crèches	–	200	1,543	–	–	–	–	–	1,543
Clinics/Care Centres	–	82	82	–	–	–	–	–	82
Testing Stations	–	3,247	3,247	–	–	–	–	–	3,247
Parks	–	3,478	3,478	–	–	–	–	–	3,478
Public Open Space	–	209	508	–	–	–	–	–	508
Stalls	–	700	700	–	–	117	(117)	–	700
Taxi Ranks/Bus Terminals	–	–	701	–	–	–	–	–	701
Sport and Recreation Facilities	–	821	821	–	–	95	(95)	–	821
Outdoor Facilities	–	821	821	–	–	95	(95)	–	821
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
Other assets	**–**	**9,515**	**9,672**	**–**	**–**	**1,612**	**(1,612)**	–	**9,672**
Operational Buildings	–	2,405	2,562	–	–	427	(427)	–	2,562
Workshops	–	2,405	2,562	–	–	427	(427)	–	2,562
Housing	–	7,110	7,110	–	–	1,185	(1,185)	–	7,110
Social Housing	–	7,110	7,110	–	–	1,185	(1,185)	–	7,110
								–	
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
								–	
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Computer Equipment	**–**	**3,700**	**3,700**	**108**	**108**	**42**	**67**	160%	**3,700**
Computer Equipment	–	3,700	3,700	108	108	42	67	160%	3,700
Furniture and Office Equipment	**–**	**2,505**	**3,161**	**5**	**5**	**265**	**(260)**	-98%	**3,161**
Furniture and Office Equipment	–	2,505	3,161	5	5	265	(260)	-98%	3,161
Machinery and Equipment	**–**	**470**	**470**	**–**	**–**	**–**	**–**	–	**470**
Machinery and Equipment	–	470	470	–	–	–	–	–	470
Transport Assets	**–**	**17,000**	**17,000**	**–**	**–**	**167**	**(167)**	–	**17,000**
Transport Assets	–	17,000	17,000	–	–	167	(167)	–	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**	**782**	**782**	**6,044**	**5,262**	**87%**	**118,160**

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02									
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**	**2,899**	**4,789**	**5,484**	(695)	**-13%**	**87,250**
Roads Infrastructure	–	23,764	23,764	1,972	1,972	2,125	(153)	**-7%**	23,764
Roads	–	23,764	23,764	1,972	1,972	2,125	(153)	**-7%**	23,764
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	2,000	2,000	–	–	–	–	–	2,000
MV Switching Stations	–	2,000	2,000	–	–	–	–	–	2,000
MV Networks	–	–	–	–	–	–	–	–	–
LV Networks	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	59,992	60,786	927	2,817	3,359	(541)	**-16%**	60,786
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	–	–	–	–	–	–	–	–	–
Reservoirs	–	–	–	–	–	–	–	–	–
Pump Stations	–	500	500	–	–	–	–	–	500
Water Treatment Works	–	–	–	–	–	–	–	–	–
Bulk Mains	–	–	–	–	–	–	–	–	–
Distribution	–	59,492	60,286	927	2,817	3,359	(541)	**-16%**	60,286
Distribution Points	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	–	700	700	–	–	–	–	–	700
Pump Station	–	700	700	–	–	–	–	–	700
Reticulation	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works	–	–	–	–	–	–	–	–	–
Outfall Sewers	–	–	–	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Community Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
Other assets	**–**	**500**	**500**	**–**	**–**	**–**	**–**	**–**	**500**
Operational Buildings	–	500	500	–	–	–	–	–	500
Depots	–	500	500	–	–	–	–	–	500
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
								–	
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
								–	
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
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**	**2,899**	**4,789**	**5,484**	**695**	**13%**	**87,750**

Supporting Table SC13c

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

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**	**17,257**	**24,562**	**34,414**	(9,853)	**-29%**	**206,487**
Roads Infrastructure	–	93,111	93,111	10,238	12,488	15,518	(3,030)	**-20%**	93,111
Roads	–	93,111	93,111	10,238	12,488	15,518	(3,030)	**-20%**	93,111
Storm water Infrastructure	–	13,615	13,615	658	1,240	2,269	(1,029)	**-45%**	13,615
Storm water Conveyance	–	13,615	13,615	658	1,240	2,269	(1,029)	**-45%**	13,615
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	51,844	51,826	2,904	5,299	8,638	(3,339)	**-39%**	51,826
LV Networks	–	51,844	51,826	2,904	5,299	8,638	(3,339)	**-39%**	51,826
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	24,096	24,096	1,588	2,559	4,016	(1,457)	**-36%**	24,096
Distribution	–	22,947	22,947	1,588	2,559	3,825	(1,266)	**-33%**	22,947
Distribution Points	–	1,148	1,148	–	–	191	(191)	–	1,148
Sanitation Infrastructure	–	11,936	12,036	986	1,608	2,006	(398)	**-20%**	12,036
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	9,338	9,338	780	1,378	1,556	(179)	**-11%**	9,338
Waste Water Treatment Works	–	2,598	2,698	206	230	450	(219)	**-49%**	2,698
Solid Waste Infrastructure	–	11,842	11,804	884	1,368	1,967	(599)	**-30%**	11,804
Waste Processing Facilities	–	3,274	3,274	188	188	546	(357)	**-65%**	3,274
Waste Drop-off Points	–	8,568	8,530	695	1,180	1,422	(242)	**-17%**	8,530
								–	
Community Assets	–	**68,729**	**68,264**	**4,362**	**7,948**	**11,377**	**(3,430)**	**-30%**	**68,264**
Community Facilities	–	52,724	52,709	3,519	6,520	8,785	(2,265)	**-26%**	52,709
Halls	–	6,387	6,387	434	815	1,064	(249)	-23%	6,387
Cemeteries/Crematoria	–	3,686	3,686	184	331	614	(283)	-46%	3,686
Police	–	–	–	–	–	–	–	–	–
Parks	–	33,466	33,451	2,284	4,330	5,575	(1,245)	-22%	33,451
Public Open Space	–	5,145	5,145	349	530	858	(328)	-38%	5,145
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	4,040	4,040	268	514	673	(159)	-24%	4,040
Sport and Recreation Facilities	–	16,005	15,555	843	1,427	2,592	(1,165)	**-45%**	15,555
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	16,005	15,555	843	1,427	2,592	(1,165)	-45%	15,555
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
							–	–	
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	**23,244**	**23,244**	**76**	**145**	**3,874**	**(3,729)**	**-96%**	**23,244**
Operational Buildings	–	23,244	23,244	76	145	3,874	(3,729)	**-96%**	23,244
Municipal Offices	–	23,244	23,244	76	145	3,874	(3,729)	-96%	23,244
Housing	–	–	–	–	–	–	–	–	–
								–	
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
								–	
Intangible Assets	–	**11,057**	**11,057**	**178**	**3,414**	**1,843**	**1,571**	85%	**11,057**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	11,057	11,057	178	3,414	1,843	1,571	**85%**	11,057
Computer Software and Applications	–	11,057	11,057	178	3,414	1,843	1,571	85%	11,057
Computer Equipment	–	**2,546**	**2,546**	**168**	**168**	**424**	**(256)**	-60%	**2,546**
Computer Equipment	–	2,546	2,546	168	168	424	(256)	-60%	2,546
Furniture and Office Equipment	–	**1,737**	**1,737**	**2**	**2**	**290**	**(287)**	-99%	**1,737**
Furniture and Office Equipment	–	1,737	1,737	2	2	290	(287)	-99%	1,737
Machinery and Equipment	–	**6,009**	**6,044**	**404**	**604**	**1,007**	**(403)**	-40%	**6,044**
Machinery and Equipment	–	6,009	6,044	404	604	1,007	(403)	-40%	6,044
Transport Assets	–	**32,777**	**32,777**	**3,403**	**3,515**	**5,463**	**(1,948)**	-36%	**32,777**
Transport Assets	–	32,777	32,777	3,403	3,515	5,463	(1,948)	-36%	32,777
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	–	**352,543**	**352,157**	**25,850**	**40,358**	**58,693**	**18,335**	**31%**	**352,157**

Supporting Table SC13d

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

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**	**24,283**	**24,283**	0	**0%**	**145,698**
Roads Infrastructure	–	52,180	52,180	4,348	8,697	8,697	0	**0%**	52,180
Roads	–	52,180	52,180	4,348	8,697	8,697	0	**0%**	52,180
Storm water Infrastructure	–	9,344	9,344	779	1,557	1,557	0	**0%**	9,344
Drainage Collection	–	9,344	9,344	779	1,557	1,557	0	**0%**	9,344
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	29,606	29,606	2,467	4,934	4,934	0	**0%**	29,606
LV Networks	–	29,606	29,606	2,467	4,934	4,934	0	**0%**	29,606
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	27,355	27,355	2,280	4,559	4,559	0	**0%**	27,355
Distribution	–	27,355	27,355	2,280	4,559	4,559	0	**0%**	27,355
Distribution Points	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	–	23,706	23,706	1,975	3,951	3,951	0	**0%**	23,706
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works	–	23,706	23,706	1,975	3,951	3,951	0	**0%**	23,706
Outfall Sewers	–	–	–	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	–	3,507	3,507	292	585	585	0	**0%**	3,507
Landfill Sites	–	3,507	3,507	292	585	585	0	**0%**	3,507
								–	
Community Assets	**–**	**15,959**	**15,959**	**1,330**	**2,660**	**2,660**	**0**	**0%**	**15,959**
Community Facilities	–	15,959	15,959	1,330	2,660	2,660	0	**0%**	15,959
Halls	–	15,959	15,959	1,330	2,660	2,660	0	0%	15,959
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
							–	–	
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
Other assets	**–**	**3,715**	**3,715**	**310**	**619**	**619**	**0**	0%	**3,715**
Operational Buildings	–	3,715	3,715	310	619	619	0	**0%**	3,715
Municipal Offices	–	3,715	3,715	310	619	619	0	0%	3,715
Housing	–	–	–	–	–	–	–	–	–
								–	
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
								–	
Intangible Assets	**–**	**305**	**305**	**25**	**51**	**51**	**0**	0%	**305**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	305	305	25	51	51	0	**0%**	305
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	–	305	305	25	51	51	0	0%	305
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	**–**	**2,675**	**2,675**	**223**	**446**	**446**	**0**	0%	**2,675**
Furniture and Office Equipment	–	2,675	2,675	223	446	446	0	0%	2,675
Machinery and Equipment	**–**	**1,702**	**1,702**	**142**	**284**	**284**	**0**	0%	**1,702**
Machinery and Equipment	–	1,702	1,702	142	284	284	0	0%	1,702
Transport Assets	**–**	**5,447**	**5,447**	**454**	**908**	**908**	**0**	0%	**5,447**
Transport Assets	–	5,447	5,447	454	908	908	0	0%	5,447
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	**–**	**71**	**71**	**6**	**12**	**12**	**(0)**	**-0%**	**71**
Mature	–	71	71	6	12	12	(0)	-0%	71
Policing and Protection	–	71	71	6	12	12	0	0%	71
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Total Depreciation	**–**	**175,572**	**175,572**	**14,631**	**29,262**	**29,262**	**(0)**	**-0%**	**175,572**

Supporting Table SC13e

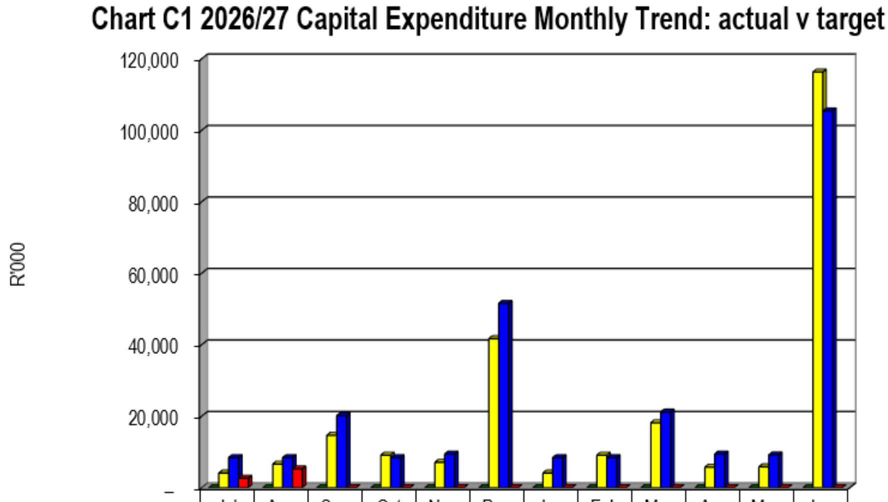
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02

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 Cl									
Infrastructure	**–**	**39,900**	**46,755**	**495**	**495**	**3,476**	(2,981)	**-86%**	**46,755**
Roads Infrastructure	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	2,000	2,000	–	–	–	–	–	2,000
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	2,000	2,000	–	–	–	–	–	2,000
Attenuation	–	–	–	–	–	–	–	–	–
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	–	–	–	–	–	800
Distribution	–	800	800	–	–	–	–	–	800
Sanitation Infrastructure	–	14,800	21,655	495	495	3,476	(2,981)	**-86%**	21,655
Pump Station	–	10,740	17,595	495	495	2,932	(2,438)	**-83%**	17,595
Reticulation	–	800	800	–	–	–	–	–	800
Waste Water Treatment Works	–	3,260	3,260	–	–	543	(543)	–	3,260
Solid Waste Infrastructure	–	2,200	2,200	–	–	–	–	–	2,200
Waste Drop-off Points	–	2,200	2,200	–	–	–	–	–	2,200
Community Assets	**–**	**14,765**	**14,765**	**1,114**	**1,872**	**1,836**	**36**	**2%**	**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	1,114	1,872	1,836	36	**2%**	11,015
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	11,015	11,015	1,114	1,872	1,836	36	2%	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	–	–	–	–	–	–	–	–	–
								–	
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
								–	
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
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 upgrading of existing assets	**–**	**55,665**	**62,520**	**1,608**	**2,366**	**5,312**	**2,945**	**55%**	**62,520**

Other supporting documentation

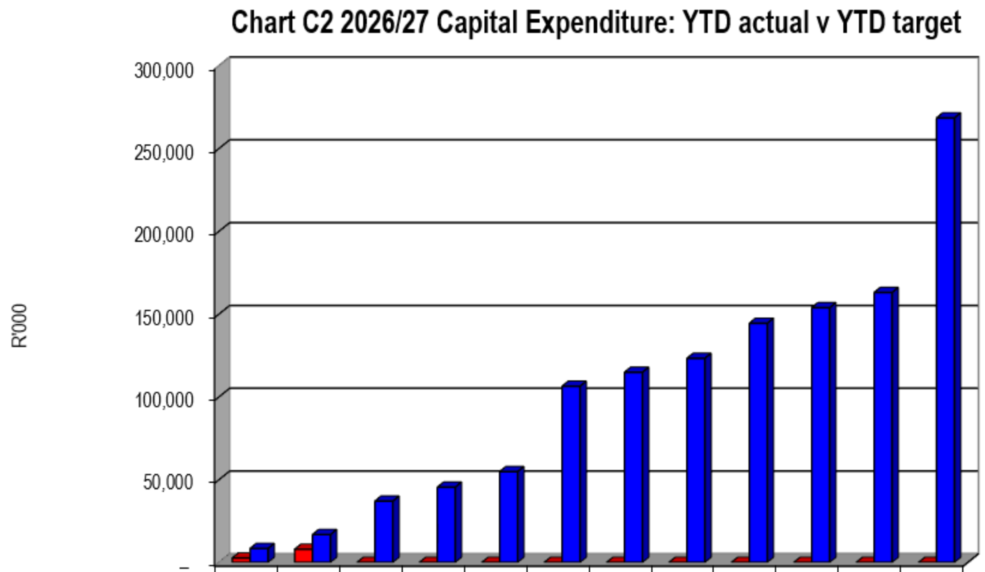
Section 71 charts

Capital expenditure monthly trend - actual vs target



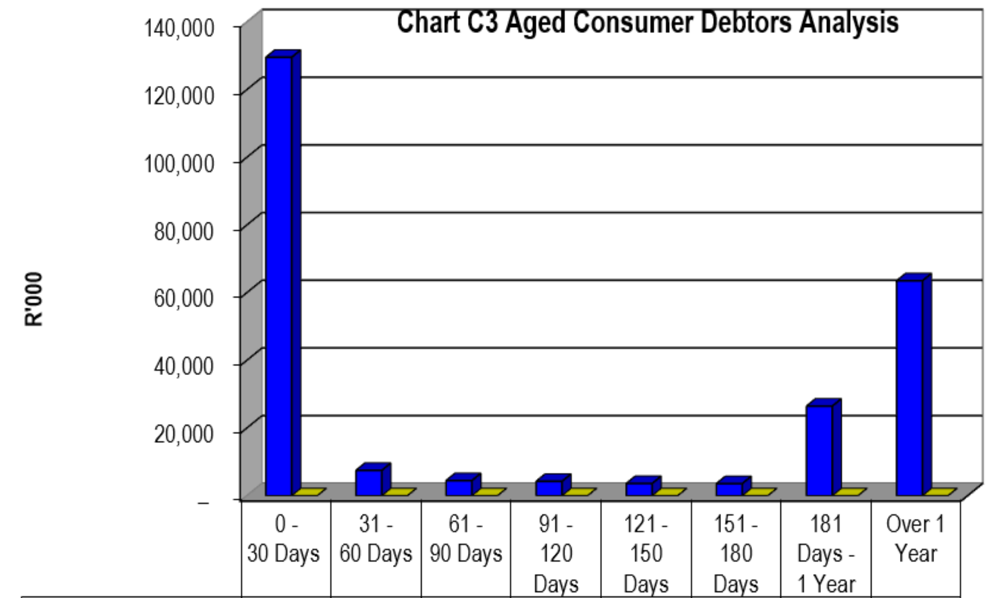
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2025/26	–	–	–	–	–	–	–	–	–	–	–	–
Original Budget	4,096	6,596	14,659	9,096	7,096	41,687	4,096	9,096	18,159	5,746	5,846	116,29
Adjusted Budget	8,420	8,420	20,169	8,420	9,420	51,558	8,420	8,420	21,169	9,420	9,170	105,42
Monthly Actual	2,648	5,290	–	–	–	–	–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

Capital expenditure – YTD actual vs YTD trend



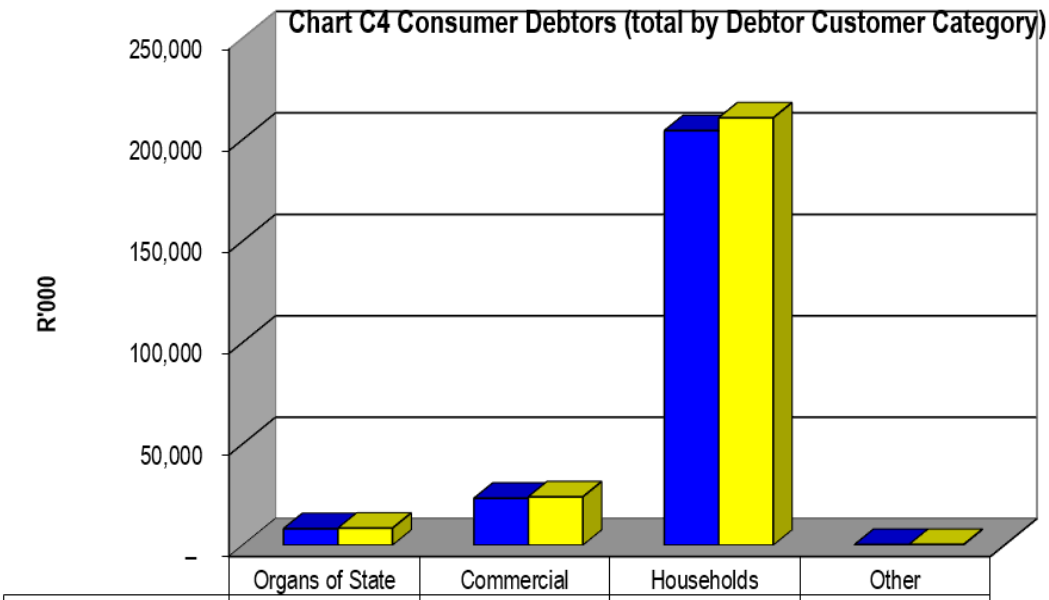
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD Actual	2,648	7,938	–	–	–	–	–	–	–	–	–	–
YearTD Budget	8,420	16,840	37,009	45,429	54,848	106,40	114,82	123,24	144,41	153,83	163,00	268,42

Debtors Age Analysis



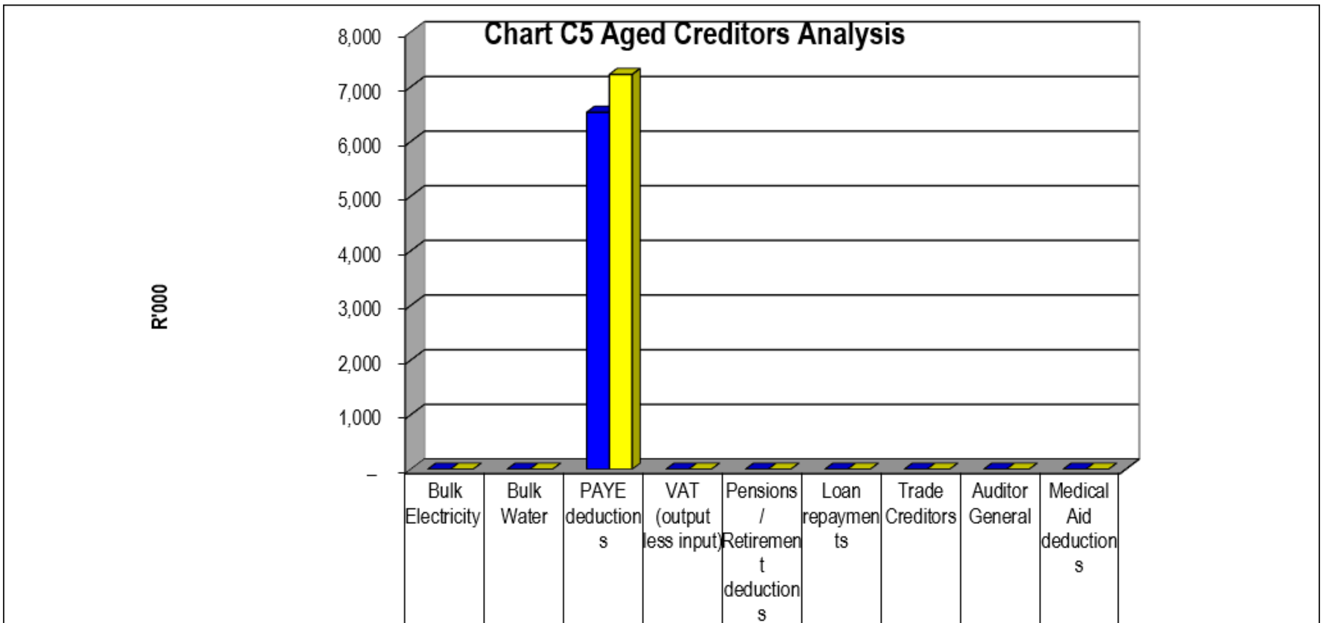
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year
Budget Year 2026/27	129,594	7,513	4,501	4,280	3,639	3,605	26,516	63,539
2025/26	–	–	–	–	–	–	–	–

Debtors by Type



	Organs of State	Commercial	Households	Other
2025/26	8,143	23,125	204,299	324
Budget Year 2026/27	8,395	23,840	210,618	334

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	–	–	6,532	–	–	–	–	–	–
Budget Year 2026/27	–	–	7,224	–	–	–	–	–	–

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 August 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: 10/9/2026