

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

December 2025

In-Year Report of the Municipality

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

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Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

mSCOA – Municipal Standard Chart of Accounts.

MSDCBG – Municipal Service Delivery and Capacity Building Grant.

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

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

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

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

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

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

YTD – Year-to-date

UNEP – United Nations Environmental Programme

BOCMA – Breede Olifants Catchment Management Agency

PART 1 – IN-YEAR REPORT

Executive Summary

Revenue by Source

The Year-to-Date actual revenue is 0.56% above the YTD budget projections at the end of December 2025.

Borrowings

The balance of borrowings amounts to R361.8m at the end of December 2025.

Operating expenditure by vote & type

Current expenditure is 2.43% below YTD budget projections as at December 2025.

Capital expenditure

The YTD Capital expenditure amounts to R79.5m or 30.79% of the amended budget of R258.3m. The current capital commitments of orders in progress amounts to R85.6m or 33.13% of the amended capital budget of R258.3m.

Allocations received (National & Provincial Grants)

Grants totaling R69.6 were received during December 2025.

Spending on Grants

Spending on grants amounts to R19.4m for December 2025 which includes FMG, MIG, EPWP, INEP, WSIG, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit & K9 Unit, Community Library Grant, spending on Construction Contracts and Housing Grant (Capex).

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M06 December

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue</u>	0.56%		
<u>Expenditure By Type</u>	-2.43%		
<u>Capital Expenditure</u>	-21.17%	Capital Commitments=R85.6m	
<u>Financial Position</u> In order			
<u>Cash Flow</u> In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	2,119,420	1,089,300	51.40%
Expenditure	2,112,340	983,104	46.54%
Surplus / (Deficit)	7,080	106,197	
Capital	258,346	79,541	30.79%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	2,017,871	1,061,077	52.58%
Expenditure	2,112,340	983,104	46.54%
Surplus / (Deficit)	(94,469)	77,974	
Capital	258,346	79,541	30.79%

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 - M06 December

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	383,977	383,977	31,884	195,022	193,588	1,434	1%	383,977
Service charges	-	1,199,626	1,199,626	99,364	593,687	589,944	3,743	1%	1,199,626
Investment revenue	-	55,000	55,000	2,086	20,859	20,859	-		55,000
Transfers and subsidies - Operational	-	205,957	205,957	61,415	145,700	145,700	-		205,957
Other own revenue	-	173,311	173,311	21,494	105,809	105,060	749	1%	173,311
Total Revenue (excluding capital transfers and	-	2,017,871	2,017,871	216,242	1,061,077	1,055,151	5,926	1%	2,017,871
Employee costs	-	618,840	618,775	46,175	285,463	295,108	(9,645)	-3%	618,775
Remuneration of Councillors	-	14,012	14,012	1,153	6,917	7,006	(89)	-1%	14,012
Depreciation and amortisation	-	167,211	167,211	13,934	83,606	83,606	-		167,211
Interest	-	51,227	51,227	23,517	24,656	24,656	-		51,227
Inventory consumed and bulk purchases	-	632,328	630,377	43,874	278,182	282,796	(4,614)	-2%	632,128
Transfers and subsidies	-	16,770	16,770	1,285	9,060	9,060	-		16,770
Other expenditure	-	611,953	613,969	42,343	295,220	305,362	(10,142)	-3%	612,218
Total Expenditure	-	2,112,340	2,112,340	172,282	983,104	1,007,593	(24,489)	-2%	2,112,340
Surplus/(Deficit)	-	(94,469)	(94,469)	43,961	77,974	47,558	30,415	64%	(94,469)
Transfers and subsidies - capital (monetary allocations)	-	101,549	101,549	13,777	28,223	28,223	-		101,549
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	7,080	7,080	57,737	106,197	75,781	30,415	40%	7,080
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	7,080	7,080	57,737	106,197	75,781	30,415	40%	7,080
Capital expenditure & funds sources									
Capital expenditure	-	258,346	258,346	30,158	79,541	100,903	(21,361)	-21%	258,346
Capital transfers recognised	-	101,549	101,549	13,777	28,223	36,550	(8,327)	-23%	101,549
Borrowing	-	106,337	106,337	7,002	32,112	48,698	(16,586)	-34%	106,337
Internally generated funds	-	50,460	50,460	9,380	19,207	15,655	3,552	23%	50,460
Total sources of capital funds	-	258,346	258,346	30,158	79,541	100,903	(21,361)	-21%	258,346
Financial position									
Total current assets	-	942,343	942,343		1,106,225				942,343
Total non current assets	-	4,166,089	4,166,089		4,055,370				4,166,089
Total current liabilities	-	326,629	326,629		226,304				326,629
Total non current liabilities	-	693,169	693,169		659,748				693,169
Community wealth/Equity	-	4,088,634	4,088,634		4,275,543				4,088,634
Cash flows									
Net cash from (used) operating	-	223,747	223,747	48,798	185,763	185,830	67	0%	223,747
Net cash from (used) investing	-	(228,178)	(228,178)	(30,573)	(82,031)	(82,031)	-		(228,178)
Net cash from (used) financing	-	(59,454)	(59,454)	(121,339)	(124,822)	(124,822)	-		(59,454)
Cash/cash equivalents at the month/year end	-	723,115	723,115	-	832,974	765,977	(66,997)	-9%	790,178
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	115,566	9,250	7,812	7,527	5,470	2,477	9,253	52,736	210,091
Creditors Age Analysis									
Total Creditors	7,056	-	-	-	-	-	-	-	7,056

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional									
<i>Governance and administration</i>	-	558,698	558,698	67,422	298,502	297,581	921	0%	558,698
Executive and council	-	78,908	78,908	26,301	59,186	59,187	(0)	0%	78,908
Finance and administration	-	479,790	479,790	41,122	239,316	238,395	921	0%	479,790
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	-	190,872	190,872	20,346	101,280	94,554	6,726	7%	190,872
Community and social services	-	9,667	9,667	941	6,179	4,834	1,346	28%	9,667
Sport and recreation	-	42,443	42,443	7,210	21,924	20,339	1,585	8%	42,443
Public safety	-	71,012	71,012	5,677	35,125	35,506	(381)	-1%	71,012
Housing	-	67,750	67,750	6,519	38,051	33,875	4,177	12%	67,750
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	25,010	25,010	7,247	15,635	14,020	1,615	12%	25,010
Planning and development	-	15,605	15,605	1,245	8,599	7,802	796	10%	15,605
Road transport	-	6,430	6,430	6,002	6,605	4,730	1,876	40%	6,430
Environmental protection	-	2,975	2,975	-	431	1,487	(1,057)	-71%	2,975
<i>Trading services</i>	-	1,344,840	1,344,840	135,003	673,883	677,220	(3,336)	0%	1,344,840
Energy sources	-	803,779	803,779	73,549	407,231	408,990	(1,759)	0%	803,779
Water management	-	254,990	254,990	27,319	115,599	116,095	(496)	0%	254,990
Waste water management	-	151,900	151,900	18,837	80,960	81,850	(890)	-1%	151,900
Waste management	-	134,170	134,170	15,297	70,094	70,285	(192)	0%	134,170
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	-	2,119,420	2,119,420	230,019	1,089,300	1,083,374	5,926	1%	2,119,420
Expenditure - Functional									
<i>Governance and administration</i>	-	363,287	378,773	24,117	168,859	176,876	(8,016)	-5%	377,972
Executive and council	-	73,767	73,289	4,567	35,454	36,134	(680)	-2%	73,767
Finance and administration	-	284,657	300,622	19,231	131,066	138,310	(7,244)	-5%	299,342
Internal audit	-	4,863	4,863	320	2,340	2,431	(92)	-4%	4,863
<i>Community and public safety</i>	-	370,794	356,454	30,879	174,426	178,403	(3,977)	-2%	356,931
Community and social services	-	28,762	28,369	2,139	13,314	13,984	(670)	-5%	28,762
Sport and recreation	-	79,622	80,222	8,831	38,499	39,510	(1,011)	-3%	79,622
Public safety	-	212,178	197,632	15,622	90,520	92,815	(2,296)	-2%	198,315
Housing	-	50,232	50,232	4,288	32,093	32,093	-	-	50,232
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	243,372	242,262	19,762	98,808	101,298	(2,490)	-2%	242,550
Planning and development	-	63,589	62,479	3,836	24,036	25,707	(1,671)	-6%	62,767
Road transport	-	150,904	150,904	13,495	61,447	62,152	(705)	-1%	150,904
Environmental protection	-	28,879	28,879	2,431	13,325	13,439	(115)	-1%	28,879
<i>Trading services</i>	-	1,127,966	1,127,966	97,200	539,358	549,004	(9,646)	-2%	1,127,966
Energy sources	-	674,784	674,784	50,799	318,200	322,048	(3,848)	-1%	674,784
Water management	-	181,546	181,546	21,073	85,807	88,173	(2,366)	-3%	181,546
Waste water management	-	156,965	156,965	16,927	76,835	78,948	(2,114)	-3%	156,965
Waste management	-	114,670	114,670	8,401	58,516	59,835	(1,319)	-2%	114,670
<i>Other</i>	-	6,921	6,885	323	1,653	2,012	(359)	-18%	6,921
Total Expenditure - Functional	-	2,112,340	2,112,340	172,282	983,104	1,007,593	(24,489)	-2%	2,112,340
Surplus/ (Deficit) for the year	-	7,080	7,080	57,737	106,197	75,781	30,415	40%	7,080

This table reflects the operating budget (Financial Performance) in the standard classifications which are Functions and Sub-functions. These are used by National Treasury to assist in the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functional areas are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

It is for this reason that Financial Performance is reported in functional classification, Table C2, and by municipal vote, Table C3.

Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) -

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Municipal Council	-	78,908	78,908	26,301	59,186	59,186	-		78,908
Vote 2 - Office of the Municipal Manager	-	515	515	40	562	257	305	118.4%	515
Vote 3 - Corporate Services	-	1,274	1,274	19	69	637	(568)	-89.1%	1,274
Vote 4 - Financial Services	-	477,666	477,666	41,042	238,923	237,333	1,590	0.7%	477,666
Vote 5 - Infrastructure Services	-	1,419,613	1,419,613	147,502	718,465	716,157	2,308	0.3%	1,419,613
Vote 6 - Community Services	-	52,939	52,939	8,212	28,508	26,491	2,017	7.6%	52,939
Vote 7 - Municipal Public Safety	-	71,012	71,012	5,677	35,125	35,506	(381)	-1.1%	71,012
Vote 8 - Planning and Development	-	17,494	17,494	1,226	8,461	7,807	655	8.4%	17,494
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Revenue by Vote	-	2,119,420	2,119,420	230,019	1,089,300	1,083,374	5,926	0.5%	2,119,420
Expenditure by Vote									
Vote 1 - Municipal Council	-	55,516	55,516	3,606	29,286	29,748	(461)	-1.6%	55,516
Vote 2 - Office of the Municipal Manager	-	33,702	33,702	1,832	11,721	13,851	(2,130)	-15.4%	33,702
Vote 3 - Corporate Services	-	82,589	82,589	5,279	35,446	38,294	(2,848)	-7.4%	82,589
Vote 4 - Financial Services	-	171,468	171,468	12,101	84,971	87,734	(2,763)	-3.1%	171,468
Vote 5 - Infrastructure Services	-	1,293,520	1,293,520	110,300	608,258	613,325	(5,067)	-0.8%	1,293,520
Vote 6 - Community Services	-	203,116	203,116	19,047	94,250	98,235	(3,984)	-4.1%	203,116
Vote 7 - Municipal Public Safety	-	201,555	201,555	15,244	89,237	93,077	(3,840)	-4.1%	201,555
Vote 8 - Planning and Development	-	70,875	70,875	4,873	29,934	33,330	(3,395)	-10.2%	70,875
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Expenditure by Vote	-	2,112,340	2,112,340	172,282	983,104	1,007,593	(24,489)	-2.4%	2,112,340
Surplus/ (Deficit) for the year	-	7,080	7,080	57,737	106,197	75,781	30,415	40.1%	7,080

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which comprises the following directorates: Municipal Council; Office of the Municipal Manager; Corporate Services; Financial Services; Infrastructure Services; Community Services; Municipal Public Safety & Planning and Development.

Unauthorised expenditure at year-end would occur for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets, for any specific vote/s were overspent. During the financial year some of the figures are influenced by transactions that occur annually only.

Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	2024/25	Budget Year 2025/26								
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue										
Exchange Revenue			1,368,101	1,368,101	114,594	686,045	682,092	3,953	1%	1,368,101
Service charges - Electricity			745,540	745,540	57,937	372,779	374,013	(1,234)	0%	745,540
Service charges - Water			209,109	209,109	20,672	100,468	97,584	2,883	3%	209,109
Service charges - Waste Water Management			129,533	129,533	11,681	64,429	62,068	2,362	4%	129,533
Service charges - Waste management			115,444	115,444	9,073	56,011	56,279	(268)	0%	115,444
Sale of Goods and Rendering of Services			63,725	63,725	8,407	44,915	44,915	-	-	63,725
Agency services			7,500	7,500	527	3,795	3,750	45	1%	7,500
Interest			0	0	-	-	-	-	-	0
Interest earned from Receivables			12,500	12,500	766	3,407	3,542	(135)	-4%	12,500
Interest earned from Current and Non Current Assets			55,000	55,000	2,086	20,859	20,859	-	-	55,000
Dividends			-	-	-	-	-	-	-	-
Rent on Land			452	452	94	626	626	-	-	452
Rental from Fixed Assets			7,544	7,544	748	4,637	4,338	300	7%	7,544
Licence and permits			780	780	116	694	694	-	-	780
Special rating levies			15,420	15,420	1,289	7,815	7,815	-	-	15,420
Operational Revenue			5,554	5,554	1,199	5,610	5,610	-	-	5,554
Non-Exchange Revenue			649,770	649,770	101,648	375,033	373,059	1,973	1%	649,770
Property rates			383,977	383,977	31,884	195,022	193,588	1,434	1%	383,977
Surcharges and Taxes			-	-	-	-	-	-	-	-
Fines, penalties and forfeits			52,537	52,537	4,417	26,834	26,268	566	2%	52,537
Licence and permits			2,000	2,000	139	1,001	1,000	1	0%	2,000
Transfer and subsidies - Operational			205,957	205,957	61,415	145,700	145,700	-	-	205,957
Interest			2,300	2,300	179	672	700	(27)	-4%	2,300
Fuel Levy			-	-	-	-	-	-	-	-
Operational Revenue			-	-	-	-	-	-	-	-
Gains on disposal of Assets			-	-	-	-	-	-	-	-
Other Gains			3,000	3,000	3,614	5,803	5,803	-	-	3,000
Discontinued Operations			-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and			2,017,871	2,017,871	216,242	1,061,077	1,055,151	5,926	1%	2,017,871
Expenditure By Type										
Employee related costs			618,840	618,775	46,175	285,463	295,108	(9,645)	-3%	618,775
Remuneration of councillors			14,012	14,012	1,153	6,917	7,006	(89)	-1%	14,012
Bulk purchases - electricity			556,160	556,160	38,898	249,439	252,800	(3,361)	-1%	556,160
Inventory consumed			76,168	74,217	4,976	28,744	29,996	(1,253)	-4%	75,968
Debt impairment			70,770	70,770	5,897	35,385	35,385	-	-	70,770
Depreciation and amortisation			167,211	167,211	13,934	83,606	83,606	-	-	167,211
Interest			51,227	51,227	23,517	24,656	24,656	-	-	51,227
Contracted services			356,644	357,707	34,036	129,071	135,631	(6,560)	-5%	356,501
Transfers and subsidies			16,770	16,770	1,285	9,060	9,060	-	-	16,770
Irrecoverable debts written off			20,000	20,000	(6,843)	55,048	55,048	-	-	20,000
Operational costs			164,539	165,492	9,252	75,716	79,298	(3,582)	-5%	164,947
Losses on Disposal of Assets			-	-	-	-	-	-	-	-
Other Losses			-	-	-	-	-	-	-	-
Total Expenditure			2,112,340	2,112,340	172,282	983,104	1,007,593	(24,489)	-2%	2,112,340
Surplus/(Deficit)			(94,469)	(94,469)	43,961	77,974	47,558	30,415	0	(94,469)
Transfers and subsidies - capital (monetary allocations)			101,549	101,549	13,777	28,223	28,223	-	-	101,549
Transfers and subsidies - capital (in-kind)			-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			7,080	7,080	57,737	106,197	75,781			7,080
Income Tax			-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax			7,080	7,080	57,737	106,197	75,781			7,080
Share of Surplus/Deficit attributable to Joint Venture			-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities			-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			7,080	7,080	57,737	106,197	75,781			7,080
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year			7,080	7,080	57,737	106,197	75,781			7,080

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.56% above the YTD budget projections.

Current expenditure is 2.43% below YTD budget projections for December 2025.

Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	3,315	3,315	-	2,666	1,657	1,008	61%	3,315
Vote 4 - Financial Services	-	8,420	8,420	2,005	6,046	4,210	1,836	44%	8,420
Vote 5 - Infrastructure Services	-	215,840	215,840	15,995	55,077	84,525	(29,448)	-35%	215,840
Vote 6 - Community Services	-	2,925	2,925	907	1,049	1,312	(263)	-20%	2,925
Vote 7 - Municipal Public Safety	-	3,792	3,392	-	57	1,446	(1,389)	-96%	3,792
Vote 8 - Planning and Development	-	29	29	-	17	15	2	15%	29
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	234,321	233,921	18,907	64,912	93,165	(28,253)	-30%	234,321
Single Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	15	15	5	5	8	(2)	-29%	15
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services	-	16,060	16,460	5,112	7,690	4,030	3,660	91%	16,060
Vote 5 - Infrastructure Services	-	7,950	7,950	6,134	6,934	3,700	3,234	87%	7,950
Vote 6 - Community Services	-	-	-	-	-	-	-	-	-
Vote 7 - Municipal Public Safety	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	24,025	24,425	11,251	14,629	7,738	6,892	89%	24,025
Total Capital Expenditure	-	258,346	258,346	30,158	79,541	100,903	(21,361)	-21%	258,346
Capital Expenditure - Functional Classification									
Governance and administration	-	3,500	3,500	5	2,671	1,750	921	53%	3,500
Executive and council	-	70	70	5	5	35	(30)	-85%	70
Finance and administration	-	3,430	3,430	-	2,666	1,715	951	55%	3,430
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	72,520	72,520	6,814	22,113	24,639	(2,526)	-10%	72,520
Community and social services	-	6,625	6,625	-	2,721	163	2,558	1574%	6,625
Sport and recreation	-	33,901	33,901	4,317	11,023	16,000	(4,977)	-31%	33,901
Public safety	-	7,452	7,452	-	57	3,476	(3,419)	-98%	7,452
Housing	-	24,542	24,542	2,497	8,311	5,000	3,311	66%	24,542
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	18,954	18,954	8,141	12,244	9,202	3,042	33%	18,954
Planning and development	-	1,554	1,554	2	64	777	(713)	-92%	1,554
Road transport	-	17,400	17,400	8,139	12,180	8,425	3,755	45%	17,400
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	163,372	163,372	15,198	42,513	65,312	(22,798)	-35%	163,372
Energy sources	-	60,218	60,218	7,328	12,665	19,955	(7,290)	-37%	60,218
Water management	-	63,653	63,653	4,846	22,787	30,127	(7,340)	-24%	63,653
Waste water management	-	34,560	34,560	3,025	7,061	12,760	(5,699)	-45%	34,560
Waste management	-	4,940	4,940	-	-	2,470	(2,470)	-100%	4,940
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	258,346	258,346	30,158	79,541	100,903	(21,361)	-21%	258,346
Funded by:									
National Government	-	76,207	76,207	11,280	19,912	31,150	(11,238)	-36%	76,207
Provincial Government	-	25,342	25,342	2,497	8,311	5,400	2,911	54%	25,342
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	101,549	101,549	13,777	28,223	36,550	(8,327)	-23%	101,549
Borrowing	-	106,337	106,337	7,002	32,112	48,698	(16,586)	-34%	106,337
Internally generated funds	-	50,460	50,460	9,380	19,207	15,655	3,552	23%	50,460
Total Capital Funding	-	258,346	258,346	30,158	79,541	100,903	(21,361)	-21%	258,346

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	2024/25	Budget Year 2025/26				
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		723,115	723,115	832,974	723,115	
Trade and other receivables from exchange transactions		110,653	110,653	92,794	110,653	
Receivables from non-exchange transactions		35,577	35,577	28,171	35,577	
Current portion of non-current receivables		-	-	-	-	
Inventory		15,588	15,588	14,336	15,588	
VAT		1,800	1,800	14,683	1,800	
Other current assets		55,610	55,610	123,267	55,610	
Total current assets		-	942,343	942,343	1,106,225	942,343
Non current assets						
Investments		8,400	8,400	15,608	8,400	
Investment property		168,225	168,225	167,369	168,225	
Property, plant and equipment		3,871,372	3,871,372	3,754,502	3,871,372	
Biological assets		-	-	-	-	
Living and non-living resources		980	980	681	980	
Heritage assets		109,625	109,625	109,625	109,625	
Intangible assets		7,488	7,488	7,585	7,488	
Trade and other receivables from exchange transactions		-	-	-	-	
Non-current receivables from non-exchange transactions		-	-	-	-	
Other non-current assets		-	-	-	-	
Total non current assets		-	4,166,089	4,166,089	4,055,370	4,166,089
TOTAL ASSETS		-	5,108,433	5,108,433	5,161,595	5,108,433
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	
Financial liabilities		61,383	61,383	26,183	61,383	
Consumer deposits		69,665	69,665	63,199	69,665	
Trade and other payables from exchange transactions		133,297	133,297	56,772	133,297	
Trade and other payables from non-exchange transactions		-	-	30,374	-	
Provision		48,242	48,242	39,157	48,242	
VAT		6,076	6,076	6,942	6,076	
Other current liabilities		7,966	7,966	3,678	7,966	
Total current liabilities		-	326,629	326,629	226,304	326,629
Non current liabilities						
Financial liabilities		360,476	360,476	335,584	360,476	
Provision		186,928	186,928	186,049	186,928	
Long term portion of trade payables		-	-	-	-	
Other non-current liabilities		145,765	145,765	138,115	145,765	
Total non current liabilities		-	693,169	693,169	659,748	693,169
TOTAL LIABILITIES		-	1,019,798	1,019,798	886,052	1,019,798
NET ASSETS		-	4,088,634	4,088,634	4,275,543	4,088,634
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4,085,404	4,085,404	4,272,315	4,085,404	
Reserves and funds		3,231	3,231	3,228	3,231	
Other		-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY		-	4,088,634	4,088,634	4,275,543	4,088,634

The statement of financial position is in line with expectations for the financial year.

Table C7: Monthly Budget Statement - Cash Flow

WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	2024/25	Budget Year 2025/26								
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		395,671	395,671	32,739	204,779	204,760	19	0%	395,671	
Service charges		1,191,297	1,191,297	98,458	619,077	618,879	199	0%	1,191,297	
Other revenue		95,718	95,718	13,642	120,931	120,931	-		95,718	
Transfers and Subsidies - Operational		205,957	205,957	59,756	153,984	153,984	-		205,957	
Transfers and Subsidies - Capital		101,549	101,549	5,731	47,301	47,301	-		101,549	
Interest		55,000	55,000	3,031	24,939	24,939	-		55,000	
Dividends		-	-	-	-	-	-		-	
Payments										
Suppliers and employees		(1,753,448)	(1,753,448)	(139,756)	(951,530)	(951,246)	284	0%	(1,753,448)	
Interest		(51,227)	(51,227)	(23,517)	(24,656)	(24,656)	-		(51,227)	
Transfers and Subsidies		(16,770)	(16,770)	(1,285)	(9,060)	(9,060)	-		(16,770)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	223,747	223,747	48,798	185,763	185,830	67	0%	223,747
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-		-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-		-	
Decrease (increase) in non-current investments		30,167	30,167	(415)	(2,490)	(2,490)	-		30,167	
Payments										
Capital assets		(258,346)	(258,346)	(30,158)	(79,541)	(79,541)	-		(258,346)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(228,178)	(228,178)	(30,573)	(82,031)	(82,031)	-	-	(228,178)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-		-	
Borrowing long term/refinancing		90,000	90,000	-	-	-	-		90,000	
Increase (decrease) in consumer deposits		5,200	5,200	(1,254)	(75)	(75)	-		5,200	
Payments										
Repayment of borrowing		(154,654)	(154,654)	(120,084)	(124,746)	(124,746)	-		(154,654)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(59,454)	(59,454)	(121,339)	(124,822)	(124,822)	-	-	(59,454)
NET INCREASE/ (DECREASE) IN CASH HELD		-	(63,885)	(63,885)	(103,114)	(21,090)	(21,023)			(63,885)
Cash/cash equivalents at beginning:		787,000	787,000		854,064	787,000			854,064	
Cash/cash equivalents at month/year end:		-	723,115	723,115	832,974	765,977			790,178	

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 832.9 million.

The municipality started the year with a positive cash balance of R854.1 million. The December closing balance is R832.9 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands															
Cash Receipts By Source															
Property rates	33,790	36,590	33,052	31,753	36,854	32,739	-	-	-	-	-	-	395,671	419,108	443,938
Service charges - Electricity revenue	55,670	67,169	66,503	75,047	57,579	59,034	-	-	-	-	-	-	745,029	790,596	838,032
Service charges - Water revenue	16,266	14,207	15,769	23,435	16,555	18,571	-	-	-	-	-	-	205,517	217,229	230,263
Service charges - Waste Water Management	10,837	9,789	10,658	16,138	11,211	11,475	-	-	-	-	-	-	127,298	138,469	146,786
Service charges - Waste Management	9,437	8,939	10,264	15,479	9,668	9,378	-	-	-	-	-	-	113,453	120,518	127,740
Rental of facilities and equipment	548	991	924	1,165	913	730	-	-	-	-	-	-	7,996	8,475	8,983
Interest earned - external investments	4,191	2,070	4,236	4,124	4,152	2,086	-	-	-	-	-	-	55,000	58,300	61,798
Interest earned - outstanding debtors	1,110	1,233	(55)	(63)	910	945	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,354	4,324	4,649	4,385	4,706	4,417	-	-	-	-	-	-	8,017	5,890	3,658
Licences and permits	247	298	356	291	247	255	-	-	-	-	-	-	2,780	2,947	3,124
Agency services	566	706	703	713	580	527	-	-	-	-	-	-	7,500	7,950	8,427
Transfers and Subsidies - Operational	74,678	5,389	9,577	(2)	4,458	59,756	-	-	-	-	-	-	205,957	210,874	218,553
Other revenue	15,080	12,395	12,069	20,247	8,600	7,350	-	-	-	-	-	-	69,426	47,416	30,235
Cash Receipts by Source	226,774	164,099	168,707	192,711	156,433	207,262	-	-	-	-	-	-	1,943,643	2,027,772	2,121,537
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	9,668	10,767	5,046	11,079	5,138	5,731	-	-	-	-	-	-	101,549	77,043	52,375
Transfers and subsidies - capital (monetary allocations) (Nat/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	90,000	70,000	80,000
Increase (decrease) in consumer deposits	836	(3)	(28)	143	241	(1,254)	-	-	-	-	-	-	5,200	2,050	2,050
VAT Control (receipts)	1,117	(8,760)	16	(4,141)	674	363	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	-	-	-	-	-	-	30,167	(360)	-
Total Cash Receipts by Source	237,979	165,688	173,326	199,378	162,070	211,687	-	-	-	-	-	-	2,170,559	2,176,505	2,255,962
Cash Payments by Type															
Employee related costs	35,983	48,043	42,719	43,284	67,418	45,048	-	-	-	-	-	-	604,571	635,864	666,604
Remuneration of councillors	1,153	1,153	1,153	1,153	1,153	1,153	-	-	-	-	-	-	14,012	15,062	16,151
Interest	(10)	300	479	-	370	23,517	-	-	-	-	-	-	51,227	44,657	45,526
Bulk purchases - Electricity	14	66,036	59,318	42,950	42,223	38,898	-	-	-	-	-	-	556,160	585,970	622,242
Acquisitions - water & other inventory	1,043	4,624	5,217	7,391	5,493	4,976	-	-	-	-	-	-	76,168	75,536	82,189
Contracted services	506	17,785	22,533	30,183	24,028	34,036	-	-	-	-	-	-	356,644	375,949	400,663
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	1,285	2,635	1,285	1,285	1,285	1,285	-	-	-	-	-	-	16,770	17,487	18,128
Other expenditure	95,476	17,839	27,218	64,110	16,261	15,645	-	-	-	-	-	-	145,894	113,096	112,761
Cash Payments by Type	135,449	158,415	159,922	190,356	158,231	164,558	-	-	-	-	-	-	1,821,445	1,863,622	1,964,263
Other Cash Flows/Payments by Type															
Capital assets	3,932	9,699	7,773	11,957	16,022	30,158	-	-	-	-	-	-	258,346	147,043	132,375
Repayment of borrowing	(0)	1,380	1,785	-	1,496	120,084	-	-	-	-	-	-	154,654	61,383	72,116
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	139,380	169,493	169,480	202,313	175,750	314,801	-	-	-	-	-	-	2,234,444	2,072,048	2,168,754
NET INCREASE/(DECREASE) IN CASH HELD	98,599	(3,806)	3,846	(2,935)	(13,680)	(103,114)	-	-	-	-	-	-	(63,885)	104,457	87,208
Cash/cash equivalents at the month/year beginning:	854,064	952,663	948,857	952,703	949,768	936,088	832,974	832,974	832,974	832,974	832,974	832,974	854,064	790,178	894,635
Cash/cash equivalents at the month/year end:	952,663	948,857	952,703	949,768	936,088	832,974	832,974	832,974	832,974	832,974	832,974	832,974	790,178	894,635	981,842

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

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

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2025/26									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Lt.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	30,933	1,756	1,400	1,279	859	489	1,371	10,185	48,272	14,183	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	41,051	3,968	3,462	3,323	2,503	785	2,112	6,373	63,576	15,096	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	33,171	957	610	515	539	348	1,833	8,210	46,184	11,445	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	15,057	1,032	856	720	508	241	808	3,242	22,464	5,519	-	-	
Receivables from Exchange Transactions - Waste Management	1600	12,081	971	885	767	496	250	851	3,205	19,504	5,668	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	911	84	61	151	21	15	20	124	1,387	332	-	-	
Interest on Arrear Debtor Accounts	1810	455	118	165	215	164	91	600	14,066	15,875	15,137	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(18,092)	364	373	556	380	258	1,659	7,331	(7,171)	10,184	-	-	
Total By Income Source	2000	115,566	9,250	7,812	7,527	5,470	2,477	9,253	52,736	210,091	77,463	-	-	
2024/25 - totals only		108,141	6,422	5,498	4,155	3,458	3,562	27,587	62,664	221,487	101,426	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	2200	1,141	409	319	344	376	219	377	3,266	6,452	4,583	-	-	
Commercial	2300	15,507	1,122	1,023	1,186	765	43	270	3,561	23,476	5,824	-	-	
Households	2400	101,335	7,710	6,468	5,993	4,326	2,213	8,578	45,783	182,406	66,893	-	-	
Other	2500	(2,417)	9	3	3	2	3	28	126	(2,242)	163	-	-	
Total By Customer Group	2600	115,566	9,250	7,812	7,527	5,470	2,477	9,253	52,736	210,091	77,463	-	-	

The debtors' 12-month rolling average payment rate is 99,49% at the end of December 2025.

Summary of Indigent Households

Indigent Household Statistics

	Indigent Households	Other Households	Total Households	
2025				
July	5,610	33,061	38,671	14.51%
August	5,406	34,139	39,545	13.67%
September	5,537	34,009	39,546	14.00%
October	6,197	33,109	39,306	15.77%
November	7,744	31,702	39,446	19.63%
December	7,803	31,499	39,302	19.85%
2026				
January				
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)
7803			20KL	7803	0	7803	waterborne
Free Basic Electricity				Free Basic Refuse Removal			
Beneficiaries provided by Eskom	Beneficiaries provided by Municipality	Non-grid energy Beneficiaries	level of Service (e.g. 50 Kwh per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
99	7704		70kWh	7803	0	7803	Total monthly levy

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

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days
2025/2026										
June										
May										
April										
March										
February										
January										
December	137,425,133	9,250,207	7,812,195	7,526,554	5,469,945	2,477,280	9,253,022	52,735,877	231,950,212	94,525,079
November	134,466,233	10,945,705	9,119,377	6,488,577	2,762,064	2,148,960	9,060,542	52,416,544	227,408,003	92,941,770
October	80,919,593	10,893,754	7,207,530	3,105,035	2,352,955	1,792,121	14,497,756	46,391,771	167,160,516	86,240,923
September	143,229,388	12,554,482	7,179,238	4,654,290	3,785,304	3,932,567	23,799,930	70,326,049	269,461,248	126,231,860
August	139,532,017	10,409,510	6,057,729	4,563,445	4,762,071	3,707,482	25,663,964	70,903,053	265,599,271	126,067,254
July	145,026,865	7,155,849	4,837,988	4,825,796	3,874,454	3,304,686	26,876,344	65,991,425	261,893,408	116,866,542

Government Debt

Overstrand Municipality as at 31/12/2025	Total Debt	Services	Rates	Other
Department Responsible for the Debt				
NPW 2227	5,235,698.34	2,789,538.80	2,446,159.54	-
WCED 2251	400,284.87	400,284.87	-	-
OTHER 2255	35,247.99	35,247.99	-	-
HEALTH 2252	258,682.93	258,682.93	-	-
TPW 2256	407,459.03	(179,317.73)	586,776.76	-
HUMAN SETTLE 2215	102,847.04	102,847.04	-	-
HOUSING 2253	5,154.22	5,154.22	-	-
OTHER MUNICIPALITIES 2276	6,541.10	6,541.10	-	-
TOTAL OUTSTANDING	6,451,915.52	3,418,979.22	3,032,936.30	-

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	7,056	-	-	-	-	-	-	-	-	7,056	6,361
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	7,056	-	-	-	-	-	-	-	-	7,056	6,361

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
Municipality													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	29,939	1,202		125	31,266
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	54,282	2,214		260	56,757
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	8,259	198		30	8,487
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,268	54	-53473.63		10,269
ABSA 2082123676	364 days	FIXED DEP	Yes	Yes	Yes	No	No	30/06/2026	100,000				100,000
ABSA 2081694232	180 days	FIXED DEP	Yes	Yes	Yes	No	No	19/01/2026	100,000				100,000
Standard Bank 288434005-041	184 days	FIXED DEP	Yes	Yes	Yes	No	No	29/01/2026	100,000				100,000
ABSA 2082159516	184 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	29/01/2026	100,000				100,000
Standard Bank 288434005-043	181 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	30/03/2026	100,000				100,000
ABSA 2082272279	181days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	30/04/2026	100,000				100,000
Municipality sub-total									702,750	3,667		415	706,779
TOTAL INVESTMENTS AND INTEREST									702,750	3,667		415	706,779

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

Long-term investments relate to the sinking fund investments.

Allocations and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	-	183,866	183,866	59,756	138,271	138,271	-		183,866
Operational Revenue:General Revenue:Equitable Share		179,268	179,268	59,756	134,451	134,451	-		179,268
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,588	2,588		1,810	1,810	-		2,588
Local Government Financial Management Grant [Schedule 5B]		1,800	1,800		1,800	1,800	-		1,800
Municipal Infrastructure Grant [Schedule 5B]		210	210		210	210	-		210
Provincial Government:	-	61,906	61,906	4,114	40,589	40,589	-		61,906
Title Deeds Resrbration Grant		97	97		-	-	-		97
Community Library Services Grant		8,824	8,824		5,883	5,883	-		8,824
Thusing Services Centres Grant		150	150		-	-	-		150
Resource funding for the establish & support of K9 Unit		4,350	4,350	4,350	4,350	4,350	-		4,350
Community Development Workers		76	76		-	-	-		76
Financial Management Capability Grant		672	672		672	672	-		672
Maintenance & Construction of Transport Infrastructure		130	130		-	-	-		130
Resource funding for the est of Law Enforcement Rural Safety Unit		4,317	4,317	4,317	4,317	4,317	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		42,790	42,790	4,114	24,867	24,867	-		42,790
Municipal Fire Service Capacity Support Grant		500	500		500	500	-		500
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
Other grant providers:	-	2,975	2,975	-	512	512	-		2,975
Departmental Agencies and Accounts		2,600	2,600		305	305	-		2,600
Foreign Government and International Organisations		375	375		207	207	-		375
Households		-	-		-	-	-		-
Non-profit Institutions		-	-		-	-	-		-
Private Enterprises		-	-		-	-	-		-
Public Corporations		-	-		-	-	-		-
Total Operating Transfers and Grants	-	248,747	248,747	63,870	179,371	179,371	-		248,747
Capital Transfers and Grants									
National Government:	-	76,207	76,207	-	29,560	29,560	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13,908	13,908		9,041	9,041	-		13,908
Municipal Infrastructure Grant [Schedule 5B]		33,872	33,872		16,519	16,519	-		33,872
Local Government Financial Management Grant [Schedule 5B]		-	-		-	-	-		-
Water Services Infrastructure Grant [Schedule 5B]		28,427	28,427		4,000	4,000	-		28,427
Provincial Government:	-	25,342	25,342	5,731	17,380	17,380	-		25,342
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		24,542	24,542	4,931	16,580	16,580	-		24,542
Non-motorised Transport Infrastructure Grant		800	800		-	-	-		800
Regional Socio Economic Projects		800	800	800	800	800	-		800
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-		-	-	-		-
Foreign Government and International Organisations		-	-		-	-	-		-
Households		-	-		-	-	-		-
Non-Profit Institutions		-	-		-	-	-		-
Private Enterprises		-	-		-	-	-		-
Public Corporations		-	-		-	-	-		-
Total Capital Transfers and Grants	-	101,549	101,549	5,731	46,940	46,940	-		101,549
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	350,296	350,296	69,601	226,312	226,312	-		350,296

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

Another letter was received from Department of Corporate Governance (DCoG) regarding the intention to withhold the Municipal Infrastructure Grant (MIG) transfer from the municipality in terms of section 17 of the Division of Revenue Act, No. 2 of 2025 (DORA). In line with the above cited section of the DORA, the DCoG intends to invoke section 17(1) and withholding the December transfer for a period not exceeding 30 days.

The municipality had 7 days from receipt of the letter to submit written representation to DCoG as to why the allocation should not be withheld.

Supporting Table SC7 – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	-	4,598	4,598	200	1,407	1,407	-		4,598
Operational Revenue:General Revenue:Equitable Share							-		
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,588	2,588	142	997	997	-		2,588
Local Government Financial Management Grant [Schedule 5B]		1,800	1,800	59	333	333	-		1,800
Municipal Disaster Grant [Schedule 5B]		-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		210	210	-	78	78	-		210
Provincial Government:	-	61,906	61,906	5,458	38,997	38,997	-		61,906
Title Deeds Resubraion Grant		97	97	-	-	-	-		97
Community Library Services Grant		8,824	8,824	845	5,638	5,638	-		8,824
Thusong Services Centres Grant		150	150	-	-	-	-		150
Resource funding for the establish & support of K9 Unit		4,350	4,350	270	1,824	1,824	-		4,350
Community Development Workers		76	76	-	-	-	-		76
Financial Management Capability Grant		672	672	-	-	-	-		672
Maintenance & Construction of Transport Infrastructure		130	130	-	-	-	-		130
Resource funding for the est of Law Enforcement Rural Safety Unit		4,317	4,317	344	1,949	1,949	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		42,790	42,790	4,000	29,586	29,586	-		42,790
Municipal Fire Service Capacity Support Grant		500	500	-	-	-	-		500
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	-	-		-
Library Service Replacement Funding for most vulnerable B3 Municipalities		-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)									
Other grant providers:	-	2,975	2,975	-	431	431	-		2,975
Departmental Agencies and Accounts		2,600	2,600	-	305	305	-		2,600
Foreign Government and International Organisations		375	375	-	126	126	-		375
Households		-	-	-	-	-	-		-
Non-profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	-	69,479	69,479	5,659	40,835	40,835	-		69,479
Capital expenditure of Transfers and Grants									
National Government:	-	76,207	76,207	11,280	19,912	19,912	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13,908	13,908	691	1,251	1,251	-		13,908
Municipal Infrastructure Grant [Schedule 5B]		33,872	33,872	9,196	16,702	16,702	-		33,872
Local Government Financial Management Grant [Schedule 5B]		-	-	-	-	-	-		-
Water Services Infrastructure Grant [Schedule 5B]		28,427	28,427	1,393	1,959	1,959	-		28,427
Municipal Disaster Relief Grant		-	-	-	-	-	-		-
Provincial Government:	-	25,342	25,342	2,497	8,311	8,311	-		25,342
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		24,542	24,542	2,497	8,311	8,311	-		24,542
Non-motorised Transport Infrastructure Grant		-	-	-	-	-	-		-
Regional Socio Economic Projects		800	800	-	-	-	-		800
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)									
Other grant providers:	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	101,549	101,549	13,777	28,223	28,223	-		101,549
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	171,028	171,028	19,435	69,058	69,058	-		171,028

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

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

Expenditure on councillor allowances and employee benefits Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration R thousands	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		12,742	12,742	1,047	6,283	6,371	(89)	-1%	12,742
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		1,269	1,269	106	635	635	-		1,269
Housing Allowances		-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-		-
Sub Total - Councillors	-	14,012	14,012	1,153	6,917	7,006	(89)	-1%	14,012
Senior Managers of the Municipality									
Basic Salaries and Wages		12,377	12,377	555	3,878	6,189	(2,310)	-37%	12,377
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-		-
Performance Bonus		229	229	-	-	114	(114)	-100%	229
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		221	221	8	59	110	(52)	-47%	221
Housing Allowances		-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	-	12,827	12,827	563	3,937	6,413	(2,477)	-39%	12,827
Other Municipal Staff									
Basic Salaries and Wages		382,372	380,562	28,463	163,366	167,766	(4,401)	-3%	381,766
Pension and UIF Contributions		57,015	57,017	4,594	27,222	28,308	(1,086)	-4%	57,017
Medical Aid Contributions		19,278	19,278	1,533	9,236	9,939	(704)	-7%	19,278
Overtime		59,290	60,790	5,997	27,701	28,395	(694)	-2%	59,790
Performance Bonus		549	480	40	240	240	0	0%	549
Motor Vehicle Allowance		8,438	8,543	621	3,712	4,407	(695)	-16%	8,438
Cellphone Allowance		2,426	2,436	173	1,050	1,218	(168)	-14%	2,426
Housing Allowances		2,116	2,130	170	1,009	1,065	(56)	-5%	2,116
Other benefits and allowances		45,857	46,040	1,630	33,654	33,020	634	2%	45,897
Payments in lieu of leave		-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-		-
Post-retirement benefit obligations		28,672	28,672	2,389	14,336	14,336	0	0%	28,672
Entertainment		-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-		-
Sub Total - Other Municipal Staff	-	606,013	605,948	45,612	281,526	288,695	(7,169)	-2%	605,948
Total Parent Municipality	-	632,851	632,786	47,328	292,380	302,114	(9,734)	-3%	632,786
TOTAL SALARY, ALLOWANCES & BENEFITS	-	632,851	632,786	47,328	292,380	302,114	(9,734)	-3%	632,786
TOTAL MANAGERS AND STAFF	-	618,840	618,775	46,175	285,463	295,108	(9,645)	-3%	618,775

SDBIP

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

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	10.3%	10.3%	11.0%	10.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	41.2%	41.2%	40.4%	41.2%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.1%	17.1%	13.7%	17.1%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	11158.5%	11158.5%	10395.0%	11158.5%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	288.5%	288.5%	488.8%	288.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	221.4%	221.4%	368.1%	221.4%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	10.0%	10.0%	23.0%	10.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	Annual Indicator	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		24.8%	24.8%	Annual Indicator	24.8%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		5.9%	5.9%	Annual Indicator	5.9%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	30.7%	30.7%	26.9%	30.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	15.8%	15.8%	14.1%	15.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	10.8%	10.8%	10.2%	10.8%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				Annual Indicator	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		4.2%	4.2%	Annual Indicator	4.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.9	4.9	Annual Indicator	4.9

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		4,211	3,906	3,932	3,932	3,906	(26)	-0.7%	2%
August		4,061	3,756	9,699	13,630	7,661	(5,969)	-77.9%	5%
September		13,119	13,829	7,773	21,403	21,490	86	0.4%	8%
October		5,521	5,216	11,957	33,361	26,705	(6,655)	-24.9%	13%
November		9,761	9,456	16,022	49,383	36,161	(13,222)	-36.6%	19%
December		64,232	64,742	30,158	79,541	100,903	21,361	21.2%	31%
January		5,411	5,106	-					
February		10,661	10,356	-					
March		16,519	17,229	-					
April		22,261	21,956	-					
May		10,761	10,456	-					
June		91,832	92,342	-					
Total Capital expenditure	-	258,346	258,346	79,541					

Top 10 Capital Projects

No	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Kleinmond	Multi-ward K	REFURBISHMENT OF BUFFELS RIVER WTW	30,397,000	30,397,000	1,958,605	Tender award objection period (expiring 1 Dec 2025).	Contract SC2588/2025 awarded on 17/11/2025. Objection period expiring on 1 Dec 2025.	Not applicable.	Not applicable.
2	Overstrand	Overstrand	LCH SERVICES	24,542,000	24,542,000	8,311,406	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP Phase A7 (Services) - 100%; Masakhane UISP Wetcores - 50%; Mnt Pleasant IRDP Area 8 Phase 2 - 30%	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase; Schulphoek UISP - Planning Phase; Masakhane UISP Phase A7 (Services) - Construction Phase; Masakhane UISP Wetcores - Construction Phase; Mnt Pleasant IRDP Area 8 Phase 2 - Construction Phase	Not applicable.	Not applicable.
3	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	13,908,000	13,908,000	1,250,993	Awaiting Bid Evaluation Committee & Bid Adjudication Committee meetings.	Procurement (Contract SC2587/2025).	Not applicable.	Not applicable.
4	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	13,000,000	13,000,000	-	Procurement.	Tenders closed on 19 Sept 2025 (SC2585/2025). Bids currently being evaluated.	Budgetary and SCM requirements to be resolved before award.	Communication with Budget Office and SCM.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	12,700,000	12,700,000	9,808,389	Construction stage.	Construction (Contract SC2490/2024).	Not applicable.	Not applicable.
6	Mount Pleasant	Ward 04	UPGRADE MOUNT PLEASANT SPORT GROUNDS	12,200,000	12,200,000	1,888,095	Under construction.	Under construction.	Await appointment of officials to serve as members of the BAC committee.	Applied to National Treasury for exemption.
7	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	10,629,000	10,629,000	5,954,912	Under construction.	Construction stage. (SC2500A/2024)	Not applicable.	Not applicable.
8	Hermanus	Ward 03	NEW STILL STREET 66KV 11KV SUBSTATION	10,000,000	10,000,000	-	Planning and procurement.	Municipal capital funding to be reallocated to another critical infrastructure project during the mid-year budget review while external fund sourcing continues for this project.	Additional external funding is required to continue with the project. INEP allocations will only be gazetted later.	Continue to try an source external funding (INEP, DTI, DBSA) for the project
9	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE REPLACEMENT	9,000,000	9,000,000	1,145,808	Construction phase.	Construction underway for the 2025/26 Financial Year (Contract SC2437/2023). Awaiting long lead	Not applicable.	Not applicable.
10	Overstrand	Overstrand	VEHICLES-ROADS	8,250,000	8,250,000	6,045,991	Procurement process (orders generated)	Awaiting for delivery of the last 3 Tipper Trucks.	Not applicable.	Not applicable.
Totals				144,626,000	144,626,000	36,364,198				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	78,215	78,215	10,522	24,158	25,453	(1,296)	-5.1%	78,215
Roads Infrastructure	-	8,500	8,500	6,134	6,134	4,250	1,884	44.3%	8,500
Roads	-	8,500	8,500	6,134	6,134	4,250	1,884	44.3%	8,500
Storm water Infrastructure	-	6,200	6,200	-	280	-	280	-	6,200
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	6,200	6,200	-	280	-	280	-	6,200
Electrical Infrastructure	-	33,018	33,018	1,239	3,188	7,555	(4,368)	-57.8%	33,018
MV Substations	-	10,000	10,000	-	-	5,000	(5,000)	-100.0%	10,000
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	-	20,018	20,018	764	2,117	2,555	(438)	-17.2%	20,018
LV Networks	-	3,000	3,000	475	1,071	-	1,071	-	3,000
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	17,806	17,806	2,905	11,020	7,528	3,492	46.4%	17,806
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	5,273	5,273	122	5,060	2,636	2,424	91.9%	5,273
Water Treatment Works	-	8,983	8,983	2,783	5,160	4,492	668	14.9%	8,983
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	3,550	3,550	-	800	400	400	100.0%	3,550
Sanitation Infrastructure	-	7,750	7,750	244	3,536	3,650	(114)	-3.1%	7,750
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	950	950	109	151	250	(99)	-39.6%	950
Waste Water Treatment Works	-	6,800	6,800	135	3,385	3,400	(15)	-0.4%	6,800
Solid Waste Infrastructure	-	4,940	4,940	-	-	2,470	(2,470)	-100.0%	4,940
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	3,300	3,300	-	-	1,650	(1,650)	-100.0%	3,300
Waste Processing Facilities	-	840	840	-	-	420	(420)	-100.0%	840
Waste Drop-off Points	-	800	800	-	-	400	(400)	-100.0%	800
Community Assets	-	12,022	12,022	396	2,273	4,536	(2,263)	-49.9%	12,022
Community Facilities	-	1,950	1,950	-	-	450	(450)	-100.0%	1,950
Police	-	200	200	-	-	-	-	-	200
Parks	-	300	300	-	-	-	-	-	300
Stalls	-	800	800	-	-	400	(400)	-100.0%	800
Taxi Ranks/Bus Terminals	-	650	650	-	-	50	(50)	-100.0%	650
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	10,072	10,072	396	2,273	4,086	(1,813)	-44.4%	10,072
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	10,072	10,072	396	2,273	4,086	(1,813)	-44.4%	10,072
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	28,292	28,292	3,304	10,045	6,850	3,195	46.6%	28,292
Operational Buildings	-	3,750	3,750	807	1,734	1,850	(116)	-6.3%	3,750
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	3,750	3,750	807	1,734	1,850	(116)	-6.3%	3,750
Housing	-	24,542	24,542	2,497	8,311	5,000	3,311	66.2%	24,542
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	24,542	24,542	2,497	8,311	5,000	3,311	66.2%	24,542
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	3,201	3,201	-	2,666	1,600	1,065	66.6%	3,201
Computer Equipment	-	3,201	3,201	-	2,666	1,600	1,065	66.6%	3,201
Furniture and Office Equipment	-	1,345	1,345	7	127	673	(546)	-81.1%	1,345
Furniture and Office Equipment	-	1,345	1,345	7	127	673	(546)	-81.1%	1,345
Machinery and Equipment	-	325	325	-	142	163	(20)	-12.4%	325
Machinery and Equipment	-	325	325	-	142	163	(20)	-12.4%	325
Transport Assets	-	24,310	24,710	7,117	13,736	8,155	5,581	68.4%	24,710
Transport Assets	-	24,310	24,710	7,117	13,736	8,155	5,581	68.4%	24,710
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	147,710	148,110	21,346	53,148	47,430	(5,718)	-12.1%	148,110

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	46,797	46,797	1,941	11,767	22,798	(11,032)	-48.4%	46,797
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,500	1,500	-	-	750	(750)	-100.0%	1,500
MV Switching Stations	-	1,500	1,500	-	-	750	(750)	-100.0%	1,500
Water Supply Infrastructure	-	44,597	44,597	1,941	11,767	22,048	(10,282)	-46.6%	44,597
Pump Stations	-	500	500	-	-	-	-	-	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	44,097	44,097	1,941	11,767	22,048	(10,282)	-46.6%	44,097
Sanitation Infrastructure	-	700	700	-	-	-	-	-	700
Pump Station	-	700	700	-	-	-	-	-	700
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	300	300	-	-	-	-	-	300
Biological or Cultivated Assets	-	300	300	-	-	-	-	-	300
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	-	47,097	47,097	1,941	11,767	22,798	11,032	48.4%	47,097

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	193,053	193,053	17,349	76,214	96,526	(20,312)	-21.0%	193,053
Roads Infrastructure	-	85,143	85,143	7,972	28,259	42,571	(14,312)	-33.6%	85,143
Roads	-	85,143	85,143	7,972	28,259	42,571	(14,312)	-33.6%	85,143
Storm water Infrastructure	-	13,746	13,746	881	6,335	6,873	(538)	-7.8%	13,746
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	13,746	13,746	881	6,335	6,873	(538)	-7.8%	13,746
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	49,278	49,278	3,193	20,080	24,639	(4,559)	-18.5%	49,278
LV Networks	-	49,278	49,278	3,193	20,080	24,639	(4,559)	-18.5%	49,278
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	20,984	20,984	3,248	10,287	10,492	(205)	-2.0%	20,984
Distribution	-	19,901	20,000	3,248	10,287	10,000	288	2.9%	20,000
Distribution Points	-	1,083	985	-	-	492	(492)	-100.0%	985
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	12,419	12,419	1,236	6,549	6,209	340	5.5%	12,419
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	8,521	8,521	694	4,335	4,260	75	1.8%	8,521
Waste Water Treatment Works	-	3,898	3,898	543	2,214	1,949	265	13.6%	3,898
Solid Waste Infrastructure	-	11,483	11,483	819	4,703	5,742	(1,038)	-18.1%	11,483
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	3,100	3,060	227	1,059	1,530	(471)	-30.8%	3,060
Waste Drop-off Points	-	8,383	8,423	592	3,644	4,212	(568)	-13.5%	8,423
Community Assets	-	63,754	63,916	6,795	35,420	31,958	3,462	10.8%	63,916
Community Facilities	-	48,316	49,413	4,902	26,461	24,707	1,754	7.1%	49,413
Halls	-	5,464	5,461	379	2,624	2,731	(106)	-3.9%	5,461
Cemeteries/Crematoria	-	3,111	3,111	326	1,385	1,556	(171)	-11.0%	3,111
Police	-	-	-	-	-	-	-	-	-
Parks	-	31,742	31,742	2,907	17,744	15,873	1,873	11.8%	31,742
Public Open Space	-	4,186	5,286	1,120	3,506	2,643	863	32.6%	5,286
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	3,812	3,812	170	1,202	1,906	(704)	-36.9%	3,812
Markets	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	15,437	14,502	1,893	8,959	7,251	1,708	23.6%	14,502
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	15,437	14,502	1,893	8,959	7,251	1,708	23.6%	14,502
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	18,955	18,655	2,805	9,675	9,327	348	3.7%	18,655
Operational Buildings	-	18,955	18,655	2,805	9,675	9,327	348	3.7%	18,655
Municipal Offices	-	18,955	18,655	2,805	9,675	9,327	348	3.7%	18,655
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	10,661	10,661	19	4,817	5,330	(514)	-9.6%	10,661
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	10,661	10,661	19	4,817	5,330	(514)	-9.6%	10,661
Computer Software and Applications	-	10,661	10,661	19	4,817	5,330	(514)	-9.6%	10,661
Computer Equipment	-	2,546	2,546	353	1,024	1,273	(249)	-19.5%	2,546
Computer Equipment	-	2,546	2,546	353	1,024	1,273	(249)	-19.5%	2,546
Furniture and Office Equipment	-	1,704	1,647	148	513	823	(310)	-37.7%	1,647
Furniture and Office Equipment	-	1,704	1,647	148	513	823	(310)	-37.7%	1,647
Machinery and Equipment	-	5,807	5,797	359	1,461	2,898	(1,437)	-49.6%	5,797
Machinery and Equipment	-	5,807	5,797	359	1,461	2,898	(1,437)	-49.6%	5,797
Transport Assets	-	22,339	22,339	3,945	20,754	11,169	9,585	85.8%	22,339
Transport Assets	-	22,339	22,339	3,945	20,754	11,169	9,585	85.8%	22,339
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	318,818	318,613	31,772	149,879	159,306	9,426	5.9%	318,613

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	–	138,760	138,760	11,563	69,380	69,380	0	0.0%	138,760
Roads Infrastructure	–	49,695	49,695	4,141	24,848	24,848	0	0.0%	49,695
Roads	–	49,695	49,695	4,141	24,848	24,848	0	0.0%	49,695
Storm water Infrastructure	–	8,899	8,899	742	4,450	4,450	0	0.0%	8,899
Drainage Collection	–	8,899	8,899	742	4,450	4,450	0	0.0%	8,899
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	28,196	28,196	2,350	14,098	14,098	0	0.0%	28,196
LV Networks	–	28,196	28,196	2,350	14,098	14,098	0	0.0%	28,196
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	26,052	26,052	2,171	13,026	13,026	0	0.0%	26,052
Distribution	–	26,052	26,052	2,171	13,026	13,026	0	0.0%	26,052
Distribution Points	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	–	22,577	22,577	1,881	11,288	11,288	0	0.0%	22,577
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works	–	22,577	22,577	1,881	11,288	11,288	0	0.0%	22,577
Solid Waste Infrastructure	–	3,340	3,340	278	1,670	1,670	0	0.0%	3,340
Landfill Sites	–	3,340	3,340	278	1,670	1,670	0	0.0%	3,340
Community Assets	–	15,199	15,199	1,267	7,599	7,599	0	0.0%	15,199
Community Facilities	–	15,199	15,199	1,267	7,599	7,599	0	0.0%	15,199
Halls	–	15,199	15,199	1,267	7,599	7,599	0	0.0%	15,199
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	3,538	3,538	295	1,769	1,769	–	–	3,538
Operational Buildings	–	3,538	3,538	295	1,769	1,769	–	–	3,538
Municipal Offices	–	3,538	3,538	295	1,769	1,769	–	–	3,538
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	290	290	24	145	145	0	0.0%	290
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	290	290	24	145	145	0	0.0%	290
Computer Software and Applications	–	290	290	24	145	145	0	0.0%	290
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	2,547	2,547	212	1,274	1,273	0	0.0%	2,547
Furniture and Office Equipment	–	2,547	2,547	212	1,274	1,273	0	0.0%	2,547
Machinery and Equipment	–	1,621	1,621	135	810	810	0	0.0%	1,621
Machinery and Equipment	–	1,621	1,621	135	810	810	0	0.0%	1,621
Transport Assets	–	5,188	5,188	432	2,594	2,594	0	0.0%	5,188
Transport Assets	–	5,188	5,188	432	2,594	2,594	0	0.0%	5,188
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	68	68	6	34	34	0	0.0%	68
Zoo's, Marine and Non-biological Animals	–	68	68	6	34	34	0	0.0%	68
Living resources	–	–	–	–	–	–	–	–	–
Total Depreciation	–	167,211	167,211	13,934	83,606	83,605	(1)	0.0%	167,211

Supporting Table SC13e

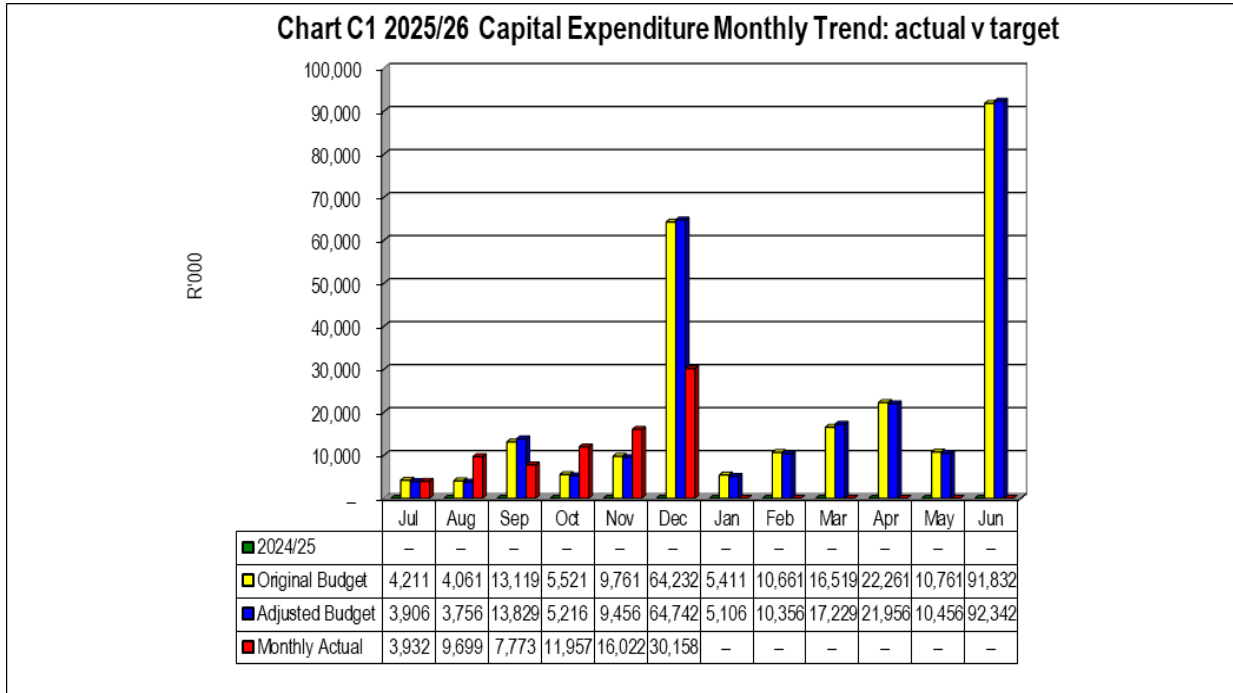
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	-	36,710	36,710	2,950	5,877	17,460	(11,583)	-66.3%	36,710
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	1,000	1,000	1,000	1,000	-	1,000	-	1,000
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	1,000	1,000	1,000	1,000	-	1,000	-	1,000
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	16,300	16,300	169	2,632	8,150	(5,518)	-67.7%	16,300
MV Networks	-	16,300	16,300	169	2,632	8,150	(5,518)	-67.7%	16,300
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	500	500	-	-	200	(200)	-100.0%	500
Distribution	-	500	500	-	-	200	(200)	-100.0%	500
Sanitation Infrastructure	-	18,910	18,910	1,780	2,245	9,110	(6,865)	-75.4%	18,910
Pump Station	-	13,000	13,000	-	-	6,500	(6,500)	-100.0%	13,000
Reticulation	-	600	600	-	-	300	(300)	-100.0%	600
Waste Water Treatment Works	-	5,310	5,310	1,780	2,245	2,310	(65)	-2.8%	5,310
Community Assets	-	26,829	26,429	3,922	8,750	13,214	(4,464)	-33.8%	26,429
Community Facilities	-	4,000	3,600	907	907	1,800	(893)	-49.6%	3,600
Fire/Ambulance Stations	-	3,000	2,600	-	-	1,300	(1,300)	-100.0%	2,600
Public Open Space	-	1,000	1,000	907	907	500	407	81.4%	1,000
Sport and Recreation Facilities	-	22,829	22,829	3,015	7,843	11,414	(3,571)	-31.3%	22,829
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	22,829	22,829	3,015	7,843	11,414	(3,571)	-31.3%	22,829
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	-	63,539	63,139	6,871	14,627	30,674	16,048	52.3%	63,139

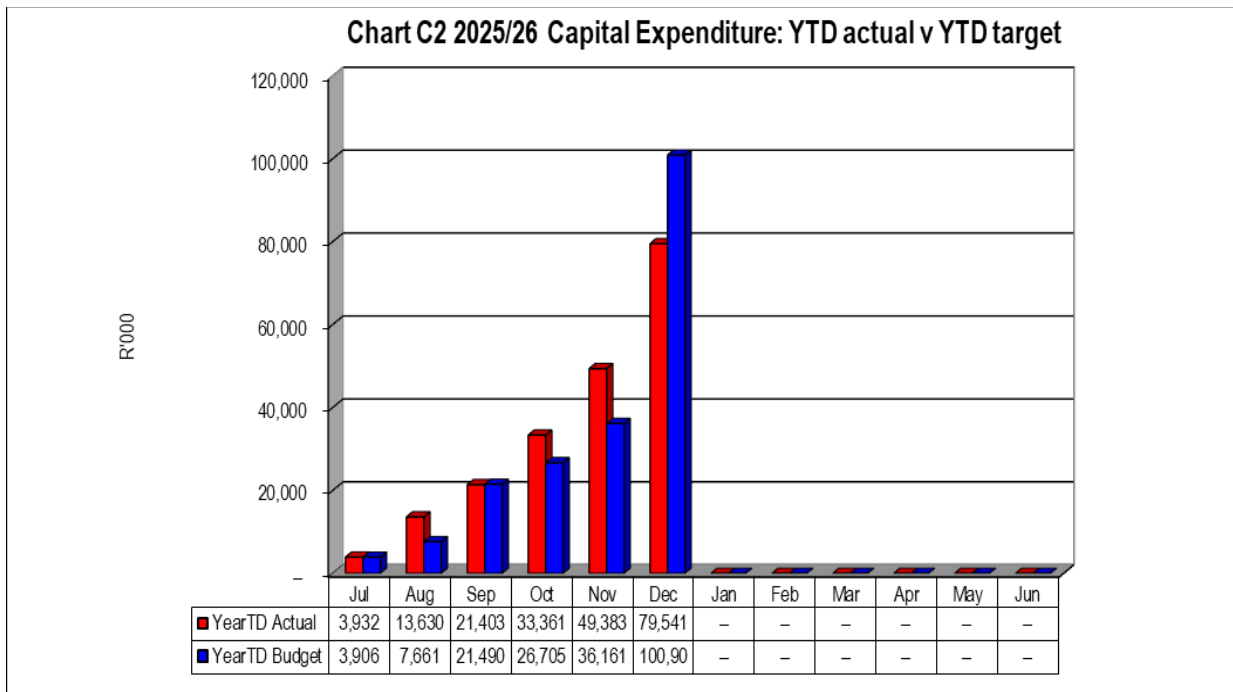
Other supporting documentation

Section 71 charts

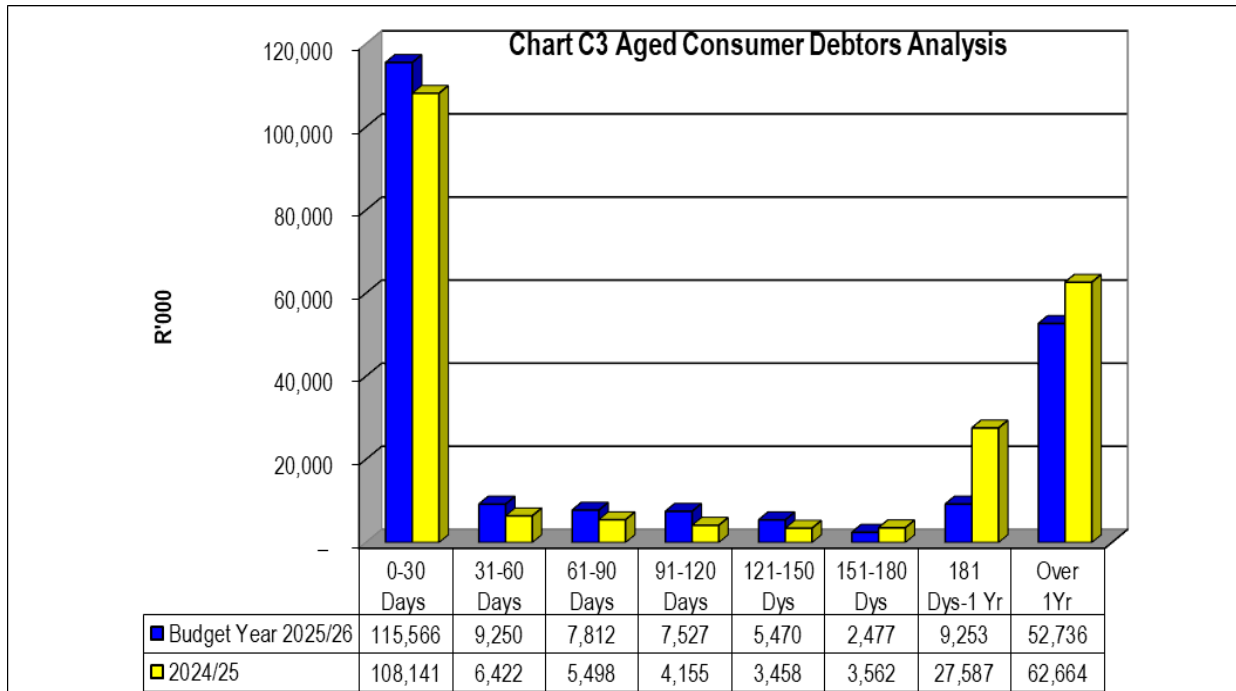
Capital expenditure monthly trend - actual vs target



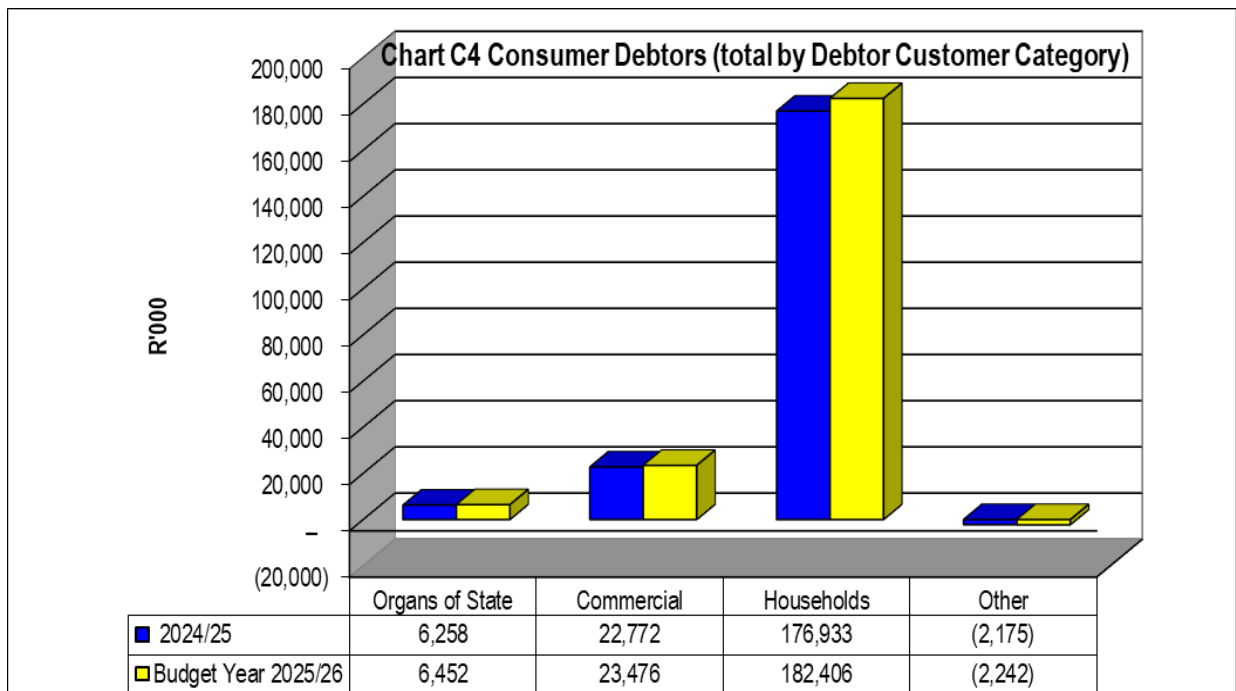
Capital expenditure – YTD actual vs YTD trend



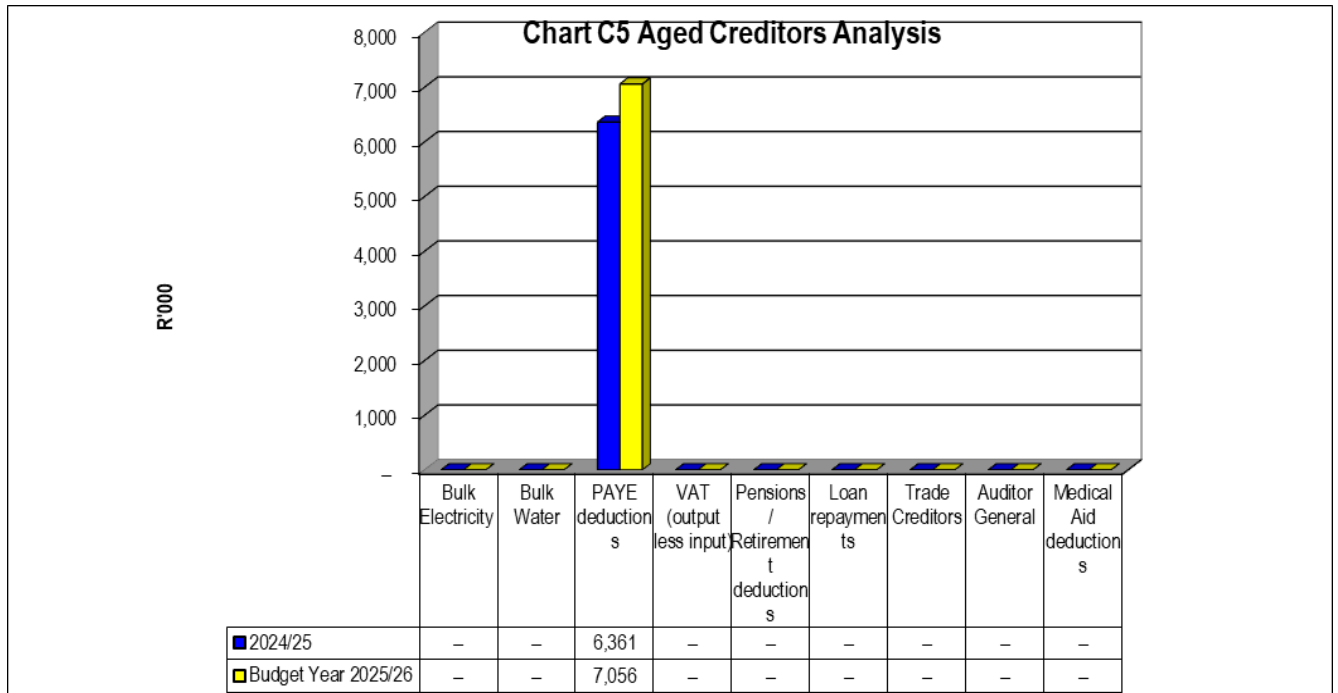
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager's quality certification

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

- Monthly Budget Statement

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

Print name: Dr DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature: 

Date: 13 January 2026