

# *OVERSTRAND MUNICIPALITY*



## Monthly Budget Statement

February 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

# PART 1 – IN-YEAR REPORT

## Executive Summary

### Revenue by Source

The Year-to-Date actual revenue is 0.34% above the YTD budget projections at the end of February 2026.

### Borrowings

The balance of borrowings amounts to R360.3m at the end of February 2026.

### Operating expenditure by vote & type

Current expenditure is 1.91% below YTD budget projections as at February 2026.

### Capital expenditure

The YTD Capital expenditure amounts to R100.5m or 38.87% of the amended budget of R258.6m. The current capital commitments of orders in progress amounts to R85.4m or 33.02% of the amended capital budget of R258.6m.

### Allocations received (National & Provincial Grants)

Grants totaling R12.6m were received during February 2026.

### Spending on Grants

Spending on grants amounts to R7.1m for February 2026 which includes FMG, MIG, EPWP, WSIG, INEP, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit & K9 Unit, Community Library Grant, spending on Housing Grant (Capex).

### Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M08 February

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue</u>	0.34%		
<u>Expenditure By Type</u>	-1.91%		
<u>Capital Expenditure</u>	-20.69%	Capital Commitments=R85.4m	
<u>Financial Position</u> In order			
<u>Cash Flow</u> In Order			

**Total Revenue (including capital grants)**

R thousand	Amended Budget	YearTD actual
Revenue	2,092,798	1,405,307
Expenditure	2,095,179	1,251,537
Surplus / (Deficit)	<b>(2,381)</b>	<b>153,769</b>
Capital	258,616	100,518

YTD Act  
%**67.15%**  
**59.73%****38.87%****Total Revenue (excluding capital grants)**

R thousand	Amended Budget	YearTD actual
Revenue	1,991,205	1,369,958
Expenditure	2,095,179	1,251,537
Surplus / (Deficit)	<b>(103,973)</b>	<b>118,420</b>
Capital	258,616	100,518

YTD Act  
%**68.80%**  
**59.73%****38.87%****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 - M08 February

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
<b>Financial Performance</b>									
Property rates	367,109	383,977	383,977	31,872	258,720	255,985	2,736	1%	383,977
Service charges	1,116,329	1,199,626	1,169,160	93,438	802,374	800,671	1,703	0%	1,169,160
Investment revenue	73,160	55,000	68,000	1,471	35,743	35,743	-		68,000
Transfers and subsidies - Operational	199,017	205,957	206,537	1,757	150,085	150,085	-		206,537
Other own revenue	198,264	173,311	163,531	11,664	123,035	122,807	228	0%	163,531
<b>Total Revenue (excluding capital transfers and</b>	<b>1,953,878</b>	<b>2,017,871</b>	<b>1,991,205</b>	<b>140,201</b>	<b>1,369,958</b>	<b>1,365,291</b>	<b>4,666</b>	<b>0%</b>	<b>1,991,205</b>
Employee costs	531,381	618,840	594,899	47,792	381,317	382,108	(791)	-0%	594,907
Remuneration of Councillors	13,332	14,012	14,012	1,153	9,223	9,341	(118)	-1%	14,012
Depreciation and amortisation	152,838	167,211	167,211	13,934	111,474	111,474	-		167,211
Interest	48,767	51,227	45,040	799	25,455	25,455	-		45,040
Inventory consumed and bulk purchases	533,086	632,328	626,584	46,348	372,251	377,117	(4,867)	-1%	627,421
Transfers and subsidies	16,716	16,770	16,770	1,285	11,630	11,630	-		16,770
Other expenditure	527,749	611,953	630,663	29,571	340,188	358,806	(18,618)	-5%	629,818
<b>Total Expenditure</b>	<b>1,823,868</b>	<b>2,112,340</b>	<b>2,095,179</b>	<b>140,883</b>	<b>1,251,537</b>	<b>1,275,931</b>	<b>(24,394)</b>	<b>-2%</b>	<b>2,095,179</b>
<b>Surplus/(Deficit)</b>	<b>130,010</b>	<b>(94,469)</b>	<b>(103,973)</b>	<b>(681)</b>	<b>118,420</b>	<b>89,360</b>	<b>29,061</b>	<b>33%</b>	<b>(103,973)</b>
Transfers and subsidies - capital (monetary allocations)	72,989	101,549	101,549	5,394	35,349	35,349	-		101,549
Transfers and subsidies - capital (in-kind)	4,003	-	44	-	-	-	-		44
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>207,001</b>	<b>7,080</b>	<b>(2,381)</b>	<b>4,712</b>	<b>153,769</b>	<b>124,709</b>	<b>29,061</b>	<b>23%</b>	<b>(2,381)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>207,001</b>	<b>7,080</b>	<b>(2,381)</b>	<b>4,712</b>	<b>153,769</b>	<b>124,709</b>	<b>29,061</b>	<b>23%</b>	<b>(2,381)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>192,754</b>	<b>258,346</b>	<b>258,616</b>	<b>15,827</b>	<b>100,518</b>	<b>126,745</b>	<b>(26,227)</b>	<b>-21%</b>	<b>258,616</b>
Capital transfers recognised	76,992	101,549	101,593	5,394	35,349	41,593	(6,244)	-15%	101,593
Borrowing	77,047	106,337	104,918	2,875	38,359	59,232	(20,873)	-35%	104,918
Internally generated funds	38,716	50,460	52,106	7,558	26,810	25,920	890	3%	52,106
<b>Total sources of capital funds</b>	<b>192,754</b>	<b>258,346</b>	<b>258,616</b>	<b>15,827</b>	<b>100,518</b>	<b>126,745</b>	<b>(26,227)</b>	<b>-21%</b>	<b>258,616</b>
<b>Financial position</b>									
Total current assets	1,181,533	942,343	1,005,083		1,172,981				1,005,083
Total non current assets	4,051,141	4,166,089	4,166,360		4,041,812				4,166,360
Total current liabilities	423,145	326,629	328,054		228,803				328,054
Total non current liabilities	641,220	693,169	688,533		663,399				688,533
Community wealth/Equity	4,168,309	4,088,634	4,154,857		4,322,591				4,154,857
<b>Cash flows</b>									
Net cash from (used) operating	346,352	223,747	224,936	112,131	330,563	330,484	(80)	-0%	224,936
Net cash from (used) investing	(177,438)	(228,178)	(228,449)	(16,242)	(103,838)	(103,838)	-		(228,449)
Net cash from (used) financing	8,492	(59,454)	(59,454)	(1,194)	(125,754)	(125,754)	-		(59,454)
<b>Cash/cash equivalents at the month/year end</b>	<b>854,064</b>	<b>723,115</b>	<b>791,096</b>	<b>-</b>	<b>955,034</b>	<b>954,955</b>	<b>(80)</b>	<b>-0%</b>	<b>791,096</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	120,607	7,710	9,896	5,815	5,800	5,902	13,165	54,576	223,471
<b>Creditors Age Analysis</b>									
Total Creditors	7,577	-	-	-	-	-	-	-	7,577

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

### WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

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
<b>Revenue - Functional</b>									
<i>Governance and administration</i>	568,499	558,698	538,077	37,124	384,736	385,198	(461)	0%	538,077
Executive and council	69,018	78,908	44,942	3	59,191	59,191	0	0%	44,942
Finance and administration	499,480	479,790	493,135	37,121	325,545	326,006	(461)	0%	493,135
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	168,617	190,872	179,992	11,520	115,903	113,101	2,802	2%	179,992
Community and social services	9,655	9,667	9,667	922	8,004	6,445	1,560	24%	9,667
Sport and recreation	32,199	42,443	42,443	3,626	27,762	25,315	2,446	10%	42,443
Public safety	29,217	71,012	60,132	4,925	39,746	40,949	(1,204)	-3%	60,132
Housing	97,546	67,750	67,750	2,047	40,391	40,391	-	-	67,750
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	29,380	25,010	26,322	1,383	18,591	19,049	(458)	-2%	26,322
Planning and development	17,970	15,605	16,293	1,357	10,651	10,562	89	1%	16,293
Road transport	10,556	6,430	6,474	26	6,679	6,987	(307)	-4%	6,474
Environmental protection	854	2,975	3,555	-	1,261	1,500	(240)	-16%	3,555
<i>Trading services</i>	1,264,341	1,344,840	1,348,407	95,568	886,076	883,293	2,783	0%	1,348,407
Energy sources	750,422	803,779	794,779	57,066	527,573	525,853	1,720	0%	794,779
Water management	231,351	254,990	262,490	18,466	163,360	163,093	266	0%	262,490
Waste water management	154,580	151,900	156,967	10,935	106,907	105,800	1,106	1%	156,967
Waste management	127,989	134,170	134,170	9,100	88,237	88,547	(309)	0%	134,170
<i>Other</i>	33	-	0	-	-	-	-	-	0
<b>Total Revenue - Functional</b>	<b>2,030,870</b>	<b>2,119,420</b>	<b>2,092,798</b>	<b>145,595</b>	<b>1,405,307</b>	<b>1,400,640</b>	<b>4,666</b>	<b>0%</b>	<b>2,092,798</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	298,802	363,287	364,383	23,641	216,698	224,958	(8,260)	-4%	365,035
Executive and council	67,122	73,767	67,101	4,519	43,283	44,020	(737)	-2%	67,101
Finance and administration	227,724	284,657	292,259	18,784	170,412	177,689	(7,277)	-4%	292,911
Internal audit	3,956	4,863	5,023	338	3,003	3,249	(245)	-8%	5,023
<i>Community and public safety</i>	314,658	370,794	351,504	21,674	211,630	214,127	(2,497)	-1%	351,502
Community and social services	25,556	28,762	28,897	1,851	17,532	17,848	(317)	-2%	28,896
Sport and recreation	64,141	79,622	71,445	4,928	50,575	51,059	(484)	-1%	71,445
Public safety	140,324	212,178	203,009	14,556	110,791	112,018	(1,227)	-1%	203,009
Housing	84,638	50,232	48,152	339	32,732	33,202	(469)	-1%	48,152
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	212,127	243,372	239,667	14,745	128,403	132,043	(3,640)	-3%	239,667
Planning and development	51,500	63,589	56,389	3,620	31,291	33,487	(2,196)	-7%	56,389
Road transport	133,810	150,904	153,716	8,244	78,998	79,777	(779)	-1%	153,716
Environmental protection	26,817	28,879	29,563	2,881	18,114	18,778	(664)	-4%	29,563
<i>Trading services</i>	995,836	1,127,966	1,135,194	80,583	692,626	701,851	(9,226)	-1%	1,134,544
Energy sources	586,592	674,784	672,653	49,086	413,108	416,135	(3,027)	-1%	672,653
Water management	167,885	181,546	182,303	11,452	106,844	108,617	(1,773)	-2%	181,653
Waste water management	146,977	156,965	159,918	11,278	97,226	98,912	(1,686)	-2%	159,918
Waste management	94,382	114,670	120,320	8,767	75,448	78,187	(2,738)	-4%	120,320
<i>Other</i>	2,445	6,921	4,429	240	2,181	2,953	(772)	-26%	4,429
<b>Total Expenditure - Functional</b>	<b>1,823,868</b>	<b>2,112,340</b>	<b>2,095,179</b>	<b>140,883</b>	<b>1,251,537</b>	<b>1,275,931</b>	<b>(24,394)</b>	<b>-2%</b>	<b>2,095,179</b>
<b>Surplus/ (Deficit) for the year</b>	<b>207,001</b>	<b>7,080</b>	<b>(2,381)</b>	<b>4,712</b>	<b>153,769</b>	<b>124,709</b>	<b>29,061</b>	<b>23%</b>	<b>(2,381)</b>



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) - M08

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
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Municipal Council	69,013	78,908	44,942	3	59,191	59,191	-		44,942
Vote 2 - Office of the Municipal Manager	833	515	860	61	671	273	397	145.4%	860
Vote 3 - Corporate Services	122	1,274	1,274	8	96	100	(4)	-3.9%	1,274
Vote 4 - Financial Services	475,912	477,666	490,666	37,057	324,679	325,290	(611)	-0.2%	490,666
Vote 5 - Infrastructure Services	1,373,260	1,419,613	1,423,911	97,634	933,040	932,750	290	0.0%	1,423,911
Vote 6 - Community Services	42,900	52,939	52,939	4,612	36,301	31,092	5,209	16.8%	52,939
Vote 7 - Municipal Public Safety	29,217	71,012	60,132	4,925	39,746	40,845	(1,099)	-2.7%	60,132
Vote 8 - Planning and Development	39,611	17,494	18,074	1,296	11,584	11,099	484	4.4%	18,074
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2,030,870</b>	<b>2,119,420</b>	<b>2,092,798</b>	<b>145,595</b>	<b>1,405,307</b>	<b>1,400,640</b>	<b>4,666</b>	<b>0.3%</b>	<b>2,092,798</b>
<b>Expenditure by Vote</b>									
Vote 1 - Municipal Council	45,672	55,516	53,297	3,486	35,086	35,517	(431)	-1.2%	53,297
Vote 2 - Office of the Municipal Manager	20,551	33,702	29,173	1,823	15,371	19,449	(4,078)	-21.0%	29,173
Vote 3 - Corporate Services	68,360	82,589	81,212	5,854	50,008	53,999	(3,990)	-7.4%	81,212
Vote 4 - Financial Services	136,147	171,468	174,513	11,196	106,238	110,342	(4,104)	-3.7%	174,513
Vote 5 - Infrastructure Services	1,179,782	1,293,520	1,289,982	85,288	772,103	775,787	(3,684)	-0.5%	1,289,982
Vote 6 - Community Services	176,139	203,116	193,791	13,151	123,548	124,508	(961)	-0.8%	193,791
Vote 7 - Municipal Public Safety	135,700	201,555	205,522	14,663	109,396	111,254	(1,858)	-1.7%	205,522
Vote 8 - Planning and Development	61,517	70,875	67,688	5,421	39,786	45,075	(5,289)	-11.7%	67,688
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>1,823,868</b>	<b>2,112,340</b>	<b>2,095,179</b>	<b>140,883</b>	<b>1,251,537</b>	<b>1,275,931</b>	<b>(24,394)</b>	<b>-1.9%</b>	<b>2,095,179</b>
<b>Surplus/ (Deficit) for the year</b>	<b>207,001</b>	<b>7,080</b>	<b>(2,381)</b>	<b>4,712</b>	<b>153,769</b>	<b>124,709</b>	<b>29,061</b>	<b>23.3%</b>	<b>(2,381)</b>

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) - M08 February

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
<b>Revenue</b>										
<b>Exchange Revenue</b>	1,341,773	1,368,101	1,351,047	102,536	924,251	922,471	1,780	0%	1,351,047	
Service charges - Electricity	680,585	745,540	718,135	55,513	491,642	490,725	917	0%	718,135	
Service charges - Water	200,340	209,109	208,803	17,969	146,513	146,162	351	0%	208,803	
Service charges - Waste Water Management	127,050	129,533	126,779	10,862	90,085	88,745	1,340	2%	126,779	
Service charges - Waste management	108,353	115,444	115,444	9,094	74,133	75,039	(905)	-1%	115,444	
Sale of Goods and Rendering of Services	106,778	63,725	64,070	1,988	48,769	48,769	-	-	64,070	
Agency services	6,846	7,500	7,500	584	5,093	5,000	93	2%	7,500	
Interest	507	0	0	-	-	-	-	-	0	
Interest earned from Receivables	11,703	12,500	12,500	814	5,042	5,521	(479)	-9%	12,500	
Interest earned from Current and Non Current Assets	73,160	55,000	68,000	1,471	35,743	35,743	-	-	68,000	
Dividends	-	-	-	-	-	-	-	-	-	
Rent on Land	855	452	452	105	795	795	-	-	452	
Rental from Fixed Assets	8,246	7,544	7,544	752	6,122	5,658	464	8%	7,544	
Licence and permits	1,116	780	780	69	892	892	-	-	780	
Special rating levies	-	15,420	15,420	1,289	10,391	10,391	-	-	15,420	
Operational Revenue	16,233	5,554	5,620	2,026	9,030	9,030	-	-	5,620	
<b>Non-Exchange Revenue</b>	612,106	649,770	640,159	37,666	445,706	442,820	2,886	1%	640,159	
Property rates	367,109	383,977	383,977	31,872	258,720	255,985	2,736	1%	383,977	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	12,341	52,537	42,344	3,484	28,406	28,230	177	1%	42,344	
Licence and permits	1,858	2,000	2,000	170	1,385	1,333	51	4%	2,000	
Transfer and subsidies - Operational	199,017	205,957	206,537	1,757	150,085	150,085	-	-	206,537	
Interest	2,027	2,300	2,300	174	1,024	1,102	(78)	-7%	2,300	
Fuel Levy	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	13,632	-	-	-	-	-	-	-	-	
Other Gains	16,121	3,000	3,000	209	6,085	6,085	-	-	3,000	
Discontinued Operations	-	-	-	-	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and</b>	<b>1,953,878</b>	<b>2,017,871</b>	<b>1,991,205</b>	<b>140,201</b>	<b>1,369,958</b>	<b>1,365,291</b>	<b>4,666</b>	<b>0%</b>	<b>1,991,205</b>	
<b>Expenditure By Type</b>										
Employee related costs	531,381	618,840	594,899	47,792	381,317	382,108	(791)	0%	594,907	
Remuneration of councillors	13,332	14,012	14,012	1,153	9,223	9,341	(118)	-1%	14,012	
Bulk purchases - electricity	481,547	556,160	553,190	42,832	336,007	337,362	(1,355)	0%	553,190	
Inventory consumed	51,539	76,168	73,394	3,517	36,244	39,755	(3,511)	-9%	74,231	
Debt impairment	12,698	70,770	25,001	2,083	16,667	16,667	-	-	25,001	
Depreciation and amortisation	152,838	167,211	167,211	13,934	111,474	111,474	-	-	167,211	
Interest	48,767	51,227	45,040	799	25,455	25,455	-	-	45,040	
Contracted services	321,654	356,644	383,585	21,526	174,529	188,596	(14,067)	-7%	383,585	
Transfers and subsidies	16,716	16,770	16,770	1,285	11,630	11,630	-	-	16,770	
Irrecoverable debts written off	37,069	20,000	60,131	(22)	55,026	55,026	-	-	60,131	
Operational costs	156,227	164,539	161,946	5,984	93,966	98,517	(4,552)	-5%	160,929	
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-	
Other Losses	101	-	-	-	-	-	-	-	-	
<b>Total Expenditure</b>	<b>1,823,868</b>	<b>2,112,340</b>	<b>2,095,179</b>	<b>140,883</b>	<b>1,251,537</b>	<b>1,275,931</b>	<b>(24,394)</b>	<b>-2%</b>	<b>2,095,179</b>	
<b>Surplus/(Deficit)</b>	<b>130,010</b>	<b>(94,469)</b>	<b>(103,973)</b>	<b>(681)</b>	<b>118,420</b>	<b>89,360</b>	<b>29,061</b>	<b>0</b>	<b>(103,973)</b>	
Transfers and subsidies - capital (monetary allocations)	72,989	101,549	101,549	5,394	35,349	35,349	-	-	101,549	
Transfers and subsidies - capital (in-kind)	4,003	-	44	-	-	-	-	-	44	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>207,001</b>	<b>7,080</b>	<b>(2,381)</b>	<b>4,712</b>	<b>153,769</b>	<b>124,709</b>			<b>(2,381)</b>	
Income Tax	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>	<b>207,001</b>	<b>7,080</b>	<b>(2,381)</b>	<b>4,712</b>	<b>153,769</b>	<b>124,709</b>			<b>(2,381)</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>207,001</b>	<b>7,080</b>	<b>(2,381)</b>	<b>4,712</b>	<b>153,769</b>	<b>124,709</b>			<b>(2,381)</b>	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>	<b>207,001</b>	<b>7,080</b>	<b>(2,381)</b>	<b>4,712</b>	<b>153,769</b>	<b>124,709</b>			<b>(2,381)</b>	

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.34% above the YTD budget projections.

Current expenditure is 1.91% below YTD budget projections for February 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) - M08 February**

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
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	1,354	3,315	3,315	5	2,671	1,658	1,013	61%	3,315
Vote 4 - Financial Services	2,015	8,420	8,263	1,098	7,144	5,509	1,635	30%	8,263
Vote 5 - Infrastructure Services	143,031	215,840	211,689	8,304	68,485	101,113	(32,628)	-32%	211,689
Vote 6 - Community Services	596	2,925	1,325	-	1,049	663	387	58%	1,325
Vote 7 - Municipal Public Safety	1,210	3,792	4,092	46	142	2,528	(2,386)	-94%	4,092
Vote 8 - Planning and Development	23	29	29	-	17	15	2	15%	29
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>148,229</b>	<b>234,321</b>	<b>228,713</b>	<b>9,453</b>	<b>79,508</b>	<b>111,484</b>	<b>(31,976)</b>	<b>-29%</b>	<b>228,713</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	2	15	21	-	12	14	(2)	-13%	21
Vote 3 - Corporate Services	1,973	-	-	-	-	-	-	-	-
Vote 4 - Financial Services	18,384	16,060	15,711	6,373	14,064	10,474	3,590	34%	15,711
Vote 5 - Infrastructure Services	17,537	7,950	12,267	-	6,934	4,773	2,161	45%	12,267
Vote 6 - Community Services	5,129	-	1,777	-	-	-	-	-	1,777
Vote 7 - Municipal Public Safety	1,358	-	128	-	-	-	-	-	128
Vote 8 - Planning and Development	143	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>44,526</b>	<b>24,025</b>	<b>29,904</b>	<b>6,373</b>	<b>21,010</b>	<b>15,261</b>	<b>5,749</b>	<b>38%</b>	<b>29,904</b>
<b>Total Capital Expenditure</b>	<b>192,754</b>	<b>258,346</b>	<b>258,616</b>	<b>15,827</b>	<b>100,518</b>	<b>126,745</b>	<b>(26,227)</b>	<b>-21%</b>	<b>258,616</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>3,403</b>	<b>3,500</b>	<b>3,573</b>	<b>5</b>	<b>2,683</b>	<b>1,797</b>	<b>886</b>	<b>49%</b>	<b>3,573</b>
Executive and council	48	70	76	-	12	42	(29)	-70%	76
Finance and administration	3,355	3,430	3,497	5	2,671	1,755	915	52%	3,497
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>42,468</b>	<b>72,520</b>	<b>72,908</b>	<b>10,549</b>	<b>33,368</b>	<b>35,403</b>	<b>(2,035)</b>	<b>-6%</b>	<b>72,908</b>
Community and social services	1,192	6,625	6,077	2,578	5,299	3,603	1,697	47%	6,077
Sport and recreation	17,476	33,901	33,768	2,104	13,526	16,405	(2,880)	-18%	33,768
Public safety	6,181	7,452	8,521	3,842	3,937	5,395	(1,458)	-27%	8,521
Housing	17,619	24,542	24,542	2,026	10,606	10,000	606	6%	24,542
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>4,948</b>	<b>18,954</b>	<b>20,765</b>	<b>1,133</b>	<b>13,377</b>	<b>10,533</b>	<b>2,844</b>	<b>27%</b>	<b>20,765</b>
Planning and development	1,151	1,554	2,965	35	100	777	(677)	-87%	2,965
Road transport	3,797	17,400	17,800	1,098	13,278	9,756	3,522	36%	17,800
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>141,935</b>	<b>163,372</b>	<b>161,371</b>	<b>4,140</b>	<b>51,090</b>	<b>79,012</b>	<b>(27,922)</b>	<b>-35%</b>	<b>161,371</b>
Energy sources	45,169	60,218	48,613	3,450	19,432	17,703	1,729	10%	48,613
Water management	34,078	63,653	73,470	583	24,490	40,455	(15,965)	-39%	73,470
Waste water management	58,077	34,560	34,348	107	7,168	17,660	(10,492)	-59%	34,348
Waste management	4,612	4,940	4,940	-	-	3,193	(3,193)	-100%	4,940
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>192,754</b>	<b>258,346</b>	<b>258,616</b>	<b>15,827</b>	<b>100,518</b>	<b>126,745</b>	<b>(26,227)</b>	<b>-21%</b>	<b>258,616</b>
<b>Funded by:</b>									
National Government	54,164	76,207	76,207	3,368	24,743	31,150	(6,406)	-21%	76,207
Provincial Government	18,719	25,342	25,342	2,026	10,606	10,400	206	2%	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)	4,108	-	44	-	-	44	(44)	-100%	44
<b>Transfers recognised - capital</b>	<b>76,992</b>	<b>101,549</b>	<b>101,593</b>	<b>5,394</b>	<b>35,349</b>	<b>41,593</b>	<b>(6,244)</b>	<b>-15%</b>	<b>101,593</b>
<b>Borrowing</b>	<b>77,047</b>	<b>106,337</b>	<b>104,918</b>	<b>2,875</b>	<b>38,359</b>	<b>59,232</b>	<b>(20,873)</b>	<b>-35%</b>	<b>104,918</b>
<b>Internally generated funds</b>	<b>38,716</b>	<b>50,460</b>	<b>52,106</b>	<b>7,558</b>	<b>26,810</b>	<b>25,920</b>	<b>890</b>	<b>3%</b>	<b>52,106</b>
<b>Total Capital Funding</b>	<b>192,754</b>	<b>258,346</b>	<b>258,616</b>	<b>15,827</b>	<b>100,518</b>	<b>126,745</b>	<b>(26,227)</b>	<b>-21%</b>	<b>258,616</b>

## Table C6: Monthly Budget Statement - Financial Position

### WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	2024/25	Budget Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	854,064	723,115	791,096	955,034	791,096
Trade and other receivables from exchange transactions	164,476	110,653	90,229	111,307	90,229
Receivables from non-exchange transactions	50,227	35,577	50,759	37,444	50,759
Current portion of non-current receivables	–	–	–	–	–
Inventory	12,097	15,588	15,588	13,391	15,588
VAT	19,024	1,800	1,800	12,227	1,800
Other current assets	81,647	55,610	55,610	43,577	55,610
<b>Total current assets</b>	<b>1,181,533</b>	<b>942,343</b>	<b>1,005,083</b>	<b>1,172,981</b>	<b>1,005,083</b>
<b>Non current assets</b>					
Investments	7,315	8,400	8,400	8,941	8,400
Investment property	167,369	168,225	168,225	167,369	168,225
Property, plant and equipment	3,758,566	3,871,372	3,871,643	3,747,610	3,871,643
Biological assets	–	–	–	–	–
Living and non-living resources	681	980	980	681	980
Heritage assets	109,625	109,625	109,625	109,625	109,625
Intangible assets	7,585	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	–	–	–	–	–
<b>Total non current assets</b>	<b>4,051,141</b>	<b>4,166,089</b>	<b>4,166,360</b>	<b>4,041,812</b>	<b>4,166,360</b>
<b>TOTAL ASSETS</b>	<b>5,232,674</b>	<b>5,108,433</b>	<b>5,171,443</b>	<b>5,214,793</b>	<b>5,171,443</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Financial liabilities	150,929	61,383	61,383	24,720	61,383
Consumer deposits	63,274	69,665	69,665	63,729	69,665
Trade and other payables from exchange transactions	158,574	133,297	133,297	58,228	133,297
Trade and other payables from non-exchange transactions	3,012	–	–	31,510	–
Provision	40,253	48,242	49,667	40,197	49,667
VAT	–	6,076	6,076	7,987	6,076
Other current liabilities	7,103	7,966	7,966	2,432	7,966
<b>Total current liabilities</b>	<b>423,145</b>	<b>326,629</b>	<b>328,054</b>	<b>228,803</b>	<b>328,054</b>
<b>Non current liabilities</b>					
Financial liabilities	335,584	360,476	360,476	335,584	360,476
Provision	178,380	186,928	185,403	188,154	185,403
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	127,256	145,765	142,654	139,661	142,654
<b>Total non current liabilities</b>	<b>641,220</b>	<b>693,169</b>	<b>688,533</b>	<b>663,399</b>	<b>688,533</b>
<b>TOTAL LIABILITIES</b>	<b>1,064,365</b>	<b>1,019,798</b>	<b>1,016,586</b>	<b>892,202</b>	<b>1,016,586</b>
<b>NET ASSETS</b>	<b>4,168,309</b>	<b>4,088,634</b>	<b>4,154,857</b>	<b>4,322,591</b>	<b>4,154,857</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	4,165,081	4,085,404	4,151,626	4,319,362	4,151,626
Reserves and funds	3,228	3,231	3,231	3,228	3,231
Other	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>4,168,309</b>	<b>4,088,634</b>	<b>4,154,857</b>	<b>4,322,591</b>	<b>4,154,857</b>

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 - M08 February

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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								%	
<b>Receipts</b>									
Property rates	365,875	395,671	395,671	29,194	266,992	266,979	13	0%	395,671
Service charges	1,063,983	1,191,297	1,160,831	96,289	811,464	811,421	44	0%	1,160,831
Other revenue	147,686	95,718	96,818	90,461	214,254	214,254	-		96,818
Transfers and Subsidies - Operational	197,257	205,957	206,537	3,719	157,779	157,779	-		206,537
Transfers and Subsidies - Capital	70,817	101,549	101,593	8,853	56,154	56,154	-		101,593
Interest	86,667	55,000	68,000	2,460	41,809	41,809	-		68,000
Dividends	-	-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees	(1,519,736)	(1,753,448)	(1,742,704)	(116,761)	(1,180,804)	(1,180,827)	(23)	0%	(1,742,704)
Interest	(49,393)	(51,227)	(45,040)	(799)	(25,455)	(25,455)	-		(45,040)
Transfers and Subsidies	(16,803)	(16,770)	(16,770)	(1,285)	(11,630)	(11,630)	-		(16,770)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>346,352</b>	<b>223,747</b>	<b>224,936</b>	<b>112,131</b>	<b>330,563</b>	<b>330,484</b>	<b>(80)</b>	<b>0%</b>	<b>224,936</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	16,293	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	(4,980)	30,167	30,167	(415)	(3,320)	(3,320)	-		30,167
<b>Payments</b>									
Capital assets	(188,752)	(258,346)	(258,616)	(15,827)	(100,518)	(100,518)	-		(258,616)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(177,438)</b>	<b>(228,178)</b>	<b>(228,449)</b>	<b>(16,242)</b>	<b>(103,838)</b>	<b>(103,838)</b>	<b>-</b>		<b>(228,449)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	65,000	90,000	90,000	-	-	-	-		90,000
Increase (decrease) in consumer deposits	(6,064)	5,200	5,200	269	455	455	-		5,200
<b>Payments</b>									
Repayment of borrowing	(50,444)	(154,654)	(154,654)	(1,463)	(126,209)	(126,209)	-		(154,654)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>8,492</b>	<b>(59,454)</b>	<b>(59,454)</b>	<b>(1,194)</b>	<b>(125,754)</b>	<b>(125,754)</b>	<b>-</b>		<b>(59,454)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>177,406</b>	<b>(63,885)</b>	<b>(62,967)</b>	<b>94,695</b>	<b>100,971</b>	<b>100,891</b>			<b>(62,967)</b>
Cash/cash equivalents at beginning:	676,658	787,000	854,064		854,064	854,064			854,064
Cash/cash equivalents at month/year end:	854,064	723,115	791,096		955,034	954,955			791,096

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 955.03 million.

The municipality started the year with a positive cash balance of R854.1 million. The February closing balance is R955.03 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 - M08 February

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 Outcome	February Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>															
<b>Cash Receipts By Source</b>															
Property rates	33,790	36,590	33,052	31,753	36,854	32,739	33,019	29,194	-	-	-	-	395,671	419,108	443,938
Service charges - Electricity revenue	55,670	67,169	66,503	75,047	57,579	59,034	57,121	54,667	-	-	-	-	745,029	790,596	838,032
Service charges - Water revenue	16,266	14,207	15,769	23,435	16,555	18,571	19,835	22,068	-	-	-	-	205,517	217,229	230,263
Service charges - Waste Water Management	10,837	9,789	10,658	16,138	11,211	11,475	11,475	11,765	-	-	-	-	127,298	138,469	146,786
Service charges - Waste Mangement	9,437	8,939	10,264	15,479	9,668	9,378	7,667	7,788	-	-	-	-	113,453	120,518	127,740
Rental of facilities and equipment	548	991	924	1,165	913	730	771	725	-	-	-	-	7,996	8,475	8,983
Interest earned - external investments	4,191	2,070	4,236	4,124	4,152	2,086	13,412	1,471	-	-	-	-	55,000	58,300	61,798
Interest earned - outstanding debtors	1,110	1,233	(55)	(63)	910	945	998	989	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,354	4,324	4,649	4,385	4,706	4,417	(1,912)	3,484	-	-	-	-	8,017	5,890	3,658
Licences and permits	247	298	356	291	247	255	342	240	-	-	-	-	2,780	2,947	3,124
Agency services	566	706	703	713	580	527	714	584	-	-	-	-	7,500	7,950	8,427
Transfers and Subsidies - Operational	74,678	5,389	9,577	(2)	4,458	59,756	76	3,719	-	-	-	-	205,957	210,874	218,553
Other revenue	15,080	12,395	12,069	20,247	8,600	7,350	(5,459)	92,789	-	-	-	-	69,426	47,416	30,235
<b>Cash Receipts by Source</b>	<b>226,774</b>	<b>164,099</b>	<b>168,707</b>	<b>192,711</b>	<b>156,433</b>	<b>207,262</b>	<b>138,061</b>	<b>229,483</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,943,643</b>	<b>2,027,772</b>	<b>2,121,537</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National /	9,668	10,767	5,046	11,079	5,138	5,731	(0)	8,853	-	-	-	-	101,549	77,043	52,375
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	90,000	70,000	80,000
Increase (decrease) in consumer deposits	836	(3)	(28)	143	241	(1,254)	261	269	-	-	-	-	5,200	2,050	2,050
VAT Control (receipts)	1,117	(8,760)	16	(4,141)	674	363	8,405	(7,360)	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	-	-	-	-	30,167	(360)	-
<b>Total Cash Receipts by Source</b>	<b>237,979</b>	<b>165,688</b>	<b>173,326</b>	<b>199,378</b>	<b>162,070</b>	<b>211,687</b>	<b>146,313</b>	<b>230,830</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,170,559</b>	<b>2,176,505</b>	<b>2,255,962</b>
<b>Cash Payments by Type</b>															
Employee related costs	35,983	48,043	42,719	43,284	67,418	45,048	47,790	46,287	-	-	-	-	604,571	635,864	666,604
Remuneration of councillors	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	-	-	-	-	14,012	15,062	16,151
Interest	(10)	300	479	-	370	23,517	-	799	-	-	-	-	51,227	44,657	45,526
Bulk purchases - Electricity	14	66,036	59,318	42,950	42,223	38,898	43,736	42,832	-	-	-	-	556,160	585,970	622,242
Acquisitions - water & other inventory	1,043	4,624	5,217	7,391	5,493	4,976	3,984	3,517	-	-	-	-	76,168	75,536	82,189
Contracted services	506	17,785	22,533	30,183	24,028	34,036	23,932	21,526	-	-	-	-	356,644	375,949	400,663
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	1,285	2,635	1,285	1,285	1,285	1,285	1,285	1,285	-	-	-	-	16,770	17,487	18,128
Other expenditure	95,476	17,839	27,218	64,110	16,261	15,645	(8,081)	1,446	-	-	-	-	145,894	113,096	112,761
<b>Cash Payments by Type</b>	<b>135,449</b>	<b>158,415</b>	<b>159,922</b>	<b>190,356</b>	<b>158,231</b>	<b>164,558</b>	<b>113,798</b>	<b>118,844</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,821,445</b>	<b>1,863,622</b>	<b>1,964,263</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	3,932	9,699	7,773	11,957	16,022	30,158	5,150	15,827	-	-	-	-	258,346	147,043	132,375
Repayment of borrowing	(0)	1,380	1,785	-	1,496	120,084	-	1,463	-	-	-	-	154,654	61,383	72,116
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>139,380</b>	<b>169,493</b>	<b>169,480</b>	<b>202,313</b>	<b>175,750</b>	<b>314,801</b>	<b>118,948</b>	<b>136,134</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,234,444</b>	<b>2,072,048</b>	<b>2,168,754</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>98,599</b>	<b>(3,806)</b>	<b>3,846</b>	<b>(2,935)</b>	<b>(13,660)</b>	<b>(103,114)</b>	<b>27,365</b>	<b>94,695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(63,885)</b>	<b>104,457</b>	<b>87,208</b>
Cash/cash equivalents at the month/year beginning:	854,064	952,663	948,857	952,703	949,768	936,088	832,974	860,339	955,034	955,034	955,034	955,034	854,064	790,178	894,635
Cash/cash equivalents at the month/year end:	952,663	948,857	952,703	949,768	936,088	832,974	860,339	955,034	955,034	955,034	955,034	955,034	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 - M08 February

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	31,466	1,423	2,362	1,008	946	837	2,052	10,343	50,437	15,186	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	42,282	2,904	3,795	2,623	2,665	2,701	4,038	6,803	67,811	18,830	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	35,016	855	560	446	440	405	1,920	8,427	48,068	11,637	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	15,187	716	1,128	603	578	512	1,154	3,377	23,254	6,224	-	-
Receivables from Exchange Transactions - Waste Management	1600	12,493	658	1,078	622	650	590	1,209	3,358	20,659	6,430	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	874	68	69	46	27	148	50	130	1,411	400	-	-
Interest on Arrear Debtor Accounts	1810	602	119	231	171	210	259	792	14,640	17,025	16,073	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(17,313)	968	672	296	284	451	1,950	7,498	(5,193)	10,479	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>120,607</b>	<b>7,710</b>	<b>9,896</b>	<b>5,815</b>	<b>5,800</b>	<b>5,902</b>	<b>13,165</b>	<b>54,576</b>	<b>223,471</b>	<b>85,258</b>	-	-
<b>2024/25 - totals only</b>		<b>108,141</b>	<b>6,422</b>	<b>5,498</b>	<b>4,155</b>	<b>3,458</b>	<b>3,562</b>	<b>27,587</b>	<b>62,664</b>	<b>221,487</b>	<b>101,426</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1,239	251	187	111	106	143	560	3,376	5,972	4,295	-	-
Commercial	2300	15,214	1,077	951	1,052	992	1,171	962	3,567	24,985	7,744	-	-
Households	2400	106,255	6,383	8,758	4,651	4,700	4,586	11,614	47,501	194,447	73,052	-	-
Other	2500	(2,101)	0	-	1	3	3	29	132	(1,933)	167	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>120,607</b>	<b>7,710</b>	<b>9,896</b>	<b>5,815</b>	<b>5,800</b>	<b>5,902</b>	<b>13,165</b>	<b>54,576</b>	<b>223,471</b>	<b>85,258</b>	-	-

The debtors' 12-month rolling average payment rate is 99,52% at the end of February 2026.

### Summary of Indigent Households

#### Indigent Household Statistics

	Indigent Households	Other Households	Total Households	
<b>2025</b>				
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%
<b>2026</b>				
January	7,853	31,452	39,305	19.98%
February	7,831	31,715	39,546	19.80%
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)
7831			10 KL	7831	0	7831	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)
95	7736		70kWh	7831	0	7831	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
<b>2025/2026</b>										
June										
May										
April										
March										
February	142,354,951	7,710,485	9,895,553	5,814,640	5,800,333	5,901,947	13,165,251	54,576,038	245,219,198	102,864,247
January	139,296,932	11,659,568	7,044,837	6,786,481	6,668,214	4,780,811	10,246,104	53,808,104	240,291,051	100,994,120
December	137,425,133	9,250,207	7,812,195	7,526,554	5,469,945	2,477,280	9,253,022	52,735,877	231,950,212	94,525,079
November	134,466,233	10,945,705	9,119,377	6,488,577	2,762,064	2,148,960	9,060,542	52,416,544	227,408,003	92,941,770
October	80,919,593	10,893,754	7,207,530	3,105,035	2,352,955	1,792,121	14,497,756	46,391,771	167,160,516	86,240,923
September	143,229,388	12,554,482	7,179,238	4,654,290	3,785,304	3,932,567	23,799,930	70,326,049	269,461,248	126,231,860
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 28/02/2026				
Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	4,870,165.23	2,377,336.01	2,492,829.22	-
WCED 2251	370,230.93	370,230.93	-	-
OTHER 2255	37,423.30	37,423.30	-	-
HEALTH 2252	178,650.78	178,650.78	-	-
TPW 2256	387,593.43	(210,596.95)	598,190.38	-
HUMAN SETTLE 2215	107,432.45	107,432.45	-	-
HOUSING 2253	5,155.39	5,155.39	-	-
OTHER MUNICIPALITIES 2276	15,183.18	15,183.18	-	-
<b>TOTAL OUTSTANDING</b>	<b>5,971,834.69</b>	<b>2,880,815.09</b>	<b>3,091,019.60</b>	<b>-</b>

## Creditors' analysis

### Supporting Table SC4

#### WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

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	
<b>R thousands</b>											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	7,577	-	-	-	-	-	-	-	7,577	5,995
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>7,577</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,577</b>	<b>5,995</b>

# Investment portfolio analysis

## Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commis sion Paid (Rands )	Commis sion Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
<b>Municipality</b>													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	31,338	24	-31487690.83	125	(0)
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	56,884	49	-57193166.92	260	0
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	8,776	136		30	8,941
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,269	49	-53844.49		10,264
ABSA 2082123676	364 days	FIXED DEP	Yes	Yes	Yes	No	No	30/06/2026	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
ABSA 2081694232	182 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	20/07/2026	100,000				100,000
Standard Bank 288434005-044	181 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	29/07/2026	100,000				100,000
ABSA 2082159516	181days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	29/07/2026	100,000				100,000
Standard Bank 288434005-045	122 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	08/06/2026				100,000	100,000
													-
<b>Municipality sub-total</b>									<b>707,267</b>	<b>258</b>		<b>100,415</b>	<b>719,205</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>									<b>707,267</b>	<b>258</b>		<b>100,415</b>	<b>719,205</b>

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 - M08 February

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
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	172,292	183,866	183,866	778	139,049	139,049	-		183,866
Operational Revenue:General Revenue:Equitable Share	168,794	179,268	179,268		134,451	134,451	-		179,268
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1,898	2,588	2,588	778	2,588	2,588	-		2,588
Local Government Financial Management Grant [Schedule 5B]	1,400	1,800	1,800		1,800	1,800	-		1,800
Municipal Infrastructure Grant [Schedule 5B]	200	210	210		210	210	-		210
<b>Provincial Government:</b>	104,399	61,906	61,906	2,941	43,606	43,606	-		61,906
Title Deeds Restroration Grant	174	97	97		-	-	-		97
Community Library Services Grant	8,608	8,824	8,824	2,941	8,824	8,824	-		8,824
Thusing Services Centres Grant		150	150		-	-	-		150
Resource funding for the establish & support of K9 Unit	4,172	4,350	4,350		4,350	4,350	-		4,350
Community Development Workers	76	76	76		76	76	-		76
Financial Management Capability Grant	260	672	672		672	672	-		672
Maintenance & Construction of Transport Infrastructure	7,440	130	130		-	-	-		130
Resource funding for the est of Law Enforcement Rural Safety Unit	4,223	4,317	4,317		4,317	4,317	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	79,446	42,790	42,790		24,867	24,867	-		42,790
Municipal Fire Service Capacity Support Grant		500	500		500	500	-		500
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	1,602	2,975	2,975	-	512	512	-		2,975
Departmental Agencies and Accounts	398	2,600	2,600		305	305	-		2,600
Foreign Government and International Organisations	1,204	375	375		207	207	-		375
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	<b>278,293</b>	<b>248,747</b>	<b>248,747</b>	<b>3,719</b>	<b>183,166</b>	<b>183,166</b>	<b>-</b>		<b>248,747</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	50,491	76,207	76,207	8,853	38,413	38,413	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	19,334	13,908	13,908		9,041	9,041	-		13,908
Municipal Infrastructure Grant [Schedule 5B]	24,932	33,872	33,872	8,853	25,372	25,372	-		33,872
Local Government Financial Management Grant [Schedule 5B]	300	-	-		-	-	-		-
Water Services Infrastructure Grant [Schedule 5B]	5,925	28,427	28,427		4,000	4,000	-		28,427
<b>Provincial Government:</b>	20,636	25,342	25,342	-	17,380	17,380	-		25,342
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	19,536	24,542	24,542		16,580	16,580	-		24,542
Non-motorised Transport Infrastructure Grant	1,100	-	-		-	-	-		-
Regional Socio Economic Projects		800	800		800	800	-		800
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	-	-	-	-	-	-		-
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>71,127</b>	<b>101,549</b>	<b>101,549</b>	<b>8,853</b>	<b>55,793</b>	<b>55,793</b>	<b>-</b>		<b>101,549</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>349,420</b>	<b>350,296</b>	<b>350,296</b>	<b>12,572</b>	<b>238,960</b>	<b>238,960</b>	<b>-</b>		<b>350,296</b>

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

A letter dated 13 February 2026 was received from National Treasury regarding the intention to stop funding due to underperformance/non-compliance on the Water Service Infrastructure Grant and the Integrated National Electrification Programme. This letter serves as formal notification by the National Treasury of its intention to stop the above-mentioned allocation(s) in terms of section 18 of the 2025 DoRA and section 38 of the MFMA

The municipality submitted written response to National Treasury, and they acknowledge receipt of the response letter.

## Supporting Table SC7 – Grant expenditure

### WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	3,938	4,598	4,598	242	1,873	1,873	-		4,598
Operational Revenue:General Revenue:Equitable Share							-		
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1,898	2,588	2,588	181	1,379	1,379	-		2,588
Local Government Financial Management Grant [Schedule 5B]	1,412	1,800	1,800	47	402	402	-		1,800
Municipal Disaster Grant [Schedule 5B]	428	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	200	210	210	14	91	91	-		210
<b>Provincial Government:</b>	104,875	61,906	61,906	1,515	42,088	42,088	-		61,906
Title Deeds Resrbraton Grant	174	97	97	-	-	-	-		97
Community Library Services Grant	8,608	8,824	8,824	844	7,332	7,332	-		8,824
Thusing Services Centres Grant		150	150	-	-	-	-		150
Resource funding for the establish & support of K9 Unit	4,172	4,350	4,350	271	2,367	2,367	-		4,350
Community Development Workers	76	76	76	-	-	-	-		76
Financial Management Capability Grant	99	672	672	-	-	-	-		672
Maintenance & Construction of Transport Infrastructure	7,440	130	130	-	-	-	-		130
Resource funding for the est of Law Enforcement Rural Safety Unit	4,223	4,317	4,317	400	2,803	2,803	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	79,443	42,790	42,790	-	29,586	29,586	-		42,790
Municipal Fire Service Capacity Support Grant		500	500	-	-	-	-		500
Municipal Service Delivery and Capacity Building Grant	500	-	-	-	-	-	-		-
Library Service Replacement Funding for most vulnerable B3 Municipalities	139	-	-	-	-	-	-		-
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	854	2,975	3,555	-	1,260	1,260	-		3,555
Departmental Agencies and Accounts	398	2,600	2,600	-	305	305	-		2,600
Foreign Government and International Organisations	456	375	955	-	955	955	-		955
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>109,666</b>	<b>69,479</b>	<b>70,059</b>	<b>1,757</b>	<b>45,220</b>	<b>45,220</b>	<b>-</b>		<b>70,059</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	54,164	76,207	76,207	3,368	24,743	24,743	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	19,334	13,908	13,908	823	2,074	2,074	-		13,908
Municipal Infrastructure Grant [Schedule 5B]	28,617	33,872	33,872	2,104	19,204	19,204	-		33,872
Local Government Financial Management Grant [Schedule 5B]	288	-	-	-	-	-	-		-
Water Services Infrastructure Grant [Schedule 5B]	5,925	28,427	28,427	441	3,465	3,465	-		28,427
Municipal Disaster Relief Grant	-	-	-	-	-	-	-		-
<b>Provincial Government:</b>	18,719	25,342	25,342	2,026	10,606	10,606	-		25,342
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	17,619	24,542	24,542	2,026	10,606	10,606	-		24,542
Non-motorised Transport Infrastructure Grant	1,100	-	-	-	-	-	-		-
Regional Socio Economic Projects		800	800	-	-	-	-		800
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	105	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-		-
Households		-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations	105	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>	<b>72,989</b>	<b>101,549</b>	<b>101,549</b>	<b>5,394</b>	<b>35,349</b>	<b>35,349</b>	<b>-</b>		<b>101,549</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>182,655</b>	<b>171,028</b>	<b>171,608</b>	<b>7,150</b>	<b>80,569</b>	<b>80,569</b>	<b>-</b>		<b>171,608</b>

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 - M08 February

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	12,063	12,742	12,742	1,047	8,377	8,495	(118)	-1%	12,742
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,268	1,269	1,269	106	846	846	-	-	1,269
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>13,332</b>	<b>14,012</b>	<b>14,012</b>	<b>1,153</b>	<b>9,223</b>	<b>9,341</b>	<b>(118)</b>	<b>-1%</b>	<b>14,012</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	9,800	12,377	8,123	708	5,157	5,415	(259)	-5%	8,123
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	288	229	229	-	-	152	(152)	-100%	229
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	155	221	137	8	76	91	(15)	-17%	137
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>10,243</b>	<b>12,827</b>	<b>8,488</b>	<b>717</b>	<b>5,232</b>	<b>5,659</b>	<b>(427)</b>	<b>-8%</b>	<b>8,488</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	317,181	382,372	358,211	27,835	220,771	221,016	(245)	0%	358,211
Pension and UIF Contributions	51,568	57,015	54,671	4,586	36,404	36,448	(43)	0%	54,671
Medical Aid Contributions	18,091	19,278	18,455	1,685	12,583	12,404	180	1%	18,455
Overtime	59,382	59,290	72,127	7,839	43,399	43,585	(186)	0%	72,127
Performance Bonus	(531)	549	589	49	393	393	0	0%	589
Motor Vehicle Allowance	7,411	8,438	7,540	609	4,935	5,026	(92)	-2%	7,540
Cellphone Allowance	2,127	2,426	2,202	180	1,401	1,468	(66)	-5%	2,202
Housing Allowances	1,920	2,116	2,019	170	1,348	1,346	1	0%	2,019
Other benefits and allowances	41,610	45,857	44,252	1,927	37,288	37,201	87	0%	44,252
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	22,379	28,672	26,345	2,195	17,563	17,563	0	0%	26,345
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	<b>521,139</b>	<b>606,013</b>	<b>586,411</b>	<b>47,076</b>	<b>376,085</b>	<b>376,449</b>	<b>(364)</b>	<b>0%</b>	<b>586,411</b>
<b>% increase</b>		<b>16.3%</b>	<b>12.5%</b>						<b>12.5%</b>
<b>Total Parent Municipality</b>	<b>544,713</b>	<b>632,851</b>	<b>608,911</b>	<b>48,945</b>	<b>390,540</b>	<b>391,449</b>	<b>(909)</b>	<b>0%</b>	<b>608,911</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>544,713</b>	<b>632,851</b>	<b>608,911</b>	<b>48,945</b>	<b>390,540</b>	<b>391,449</b>	<b>(909)</b>	<b>0%</b>	<b>608,911</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>531,381</b>	<b>618,840</b>	<b>594,899</b>	<b>47,792</b>	<b>381,317</b>	<b>382,108</b>	<b>(791)</b>	<b>0%</b>	<b>594,899</b>

## **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 - M08 February

Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.1%	10.3%	10.1%	10.9%	10.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	40.0%	41.2%	40.6%	38.2%	40.6%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	18.6%	17.1%	16.8%	13.6%	16.8%
Gearing	Long Term Borrowing/ Funds & Reserves	10395.3%	11158.5%	11158.5%	10394.9%	11158.5%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	279.2%	288.5%	306.4%	512.7%	306.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	201.8%	221.4%	241.1%	417.4%	241.1%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15.2%	10.0%	9.9%	14.0%	9.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	Annual Indicator	100.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
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	27.2%	30.7%	29.9%	27.8%	29.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	13.8%	15.8%	16.5%	14.0%	16.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	10.3%	10.8%	10.7%	10.0%	10.7%
<b><u>IDP regulation financial viability indicators</u></b>						
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 - M08 February

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	761	4,211	7,759	3,932	3,932	7,759	3,827	49.3%	2%
August	1,729	4,061	7,609	9,699	13,630	15,367	1,737	11.3%	5%
September	8,376	13,119	15,965	7,773	21,403	31,332	9,929	31.7%	8%
October	8,402	5,521	8,019	11,957	33,361	39,351	5,990	15.2%	13%
November	22,551	9,761	13,309	16,022	49,383	52,660	3,276	6.2%	19%
December	15,441	64,232	50,799	30,158	79,541	103,458	23,917	23.1%	31%
January	5,120	5,411	8,759	5,150	84,691	112,217	27,526	24.5%	33%
February	8,693	10,661	14,528	15,827	100,518	126,745	26,227	20.7%	39%
March	11,034	16,519	19,240	-					
April	18,757	22,261	23,809	-					
May	23,779	10,761	14,109	-					
June	68,110	91,832	74,714	-					
<b>Total Capital expenditure</b>	<b>192,754</b>	<b>258,346</b>	<b>258,616</b>	<b>100,518</b>					

## Top 10 Capital Projects

2025/2026 TOP 10 CAPITAL PROJECTS										
Nr.	Local Area	Ward	Project description	Original Budget R'000	Amended Budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Kleinmond	Multi-ward KM Area	REFURBISHMENT OF BUFFELS RIVER WTW	30,397,000	28,930,480	3,464,934	Construction stage.	Construction (Contract SC2588/2025).	Not applicable.	Not applicable.
2	Overstrand	Overstrand	LCH SERVICES	24,542,000	24,542,000	10,605,798	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP Phase A7 (Services) - 100%; Masakhane UISP Wetcores - 100%; Mnt Pleasant IRDP Area 8 Phase 2 - 90%	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP Phase A7 (Services) - Completed; Masakhane UISP Wetcores - Completed; Mnt Pleasant IRDP Area 8 Phase 2 - Construction Phase	Not applicable.	Not applicable.
3	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	12,700,000	22,167,913	9,941,094	Construction stage. Contract amendment approved by MM and Council	Construction (Contract SC2490/2024).	Not applicable.	Not applicable.
4	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	13,908,000	13,908,000	2,074,177	Under construction.	Construction (Contract SC2587/2025).	Not applicable.	Not applicable.
5	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	13,000,000	13,450,000	-	Contract awarded on 27 February 2026. Construction to commence.	Construction to commence (SC2585/2025).	Challenges with Budget Office and SCM have been resolved.	Not applicable.
6	Mount Pleasant	Ward 04	UPGRADE MOUNT PLEASANT SPORT GROUNDS	12,200,000	12,200,000	3,181,077	Under construction.	Under construction (SC2581/2025).	Not applicable.	Not applicable.
7	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	10,629,000	10,629,000	6,534,930	Under construction.	Construction stage (SC2500A/2024).	Not applicable.	Not applicable.
8	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE REPLACEMENT	9,000,000	9,000,000	4,944,454	Under construction.	Construction (Contract SC2437/2023)	Not applicable.	Not applicable.
9	Kleinmond	Ward 09	UPGRADE OF KLEINMOND SPORT FACILITIES	8,772,000	8,772,000	2,902,469	Under construction.	Construction stage (Tender SC2584/2025).	Not applicable.	Not applicable.
10	Overstrand	Overstrand	VEHICLES-ROADS	8,250,000	8,075,000	7,144,074	Procurement process (Orders generated).	x1 5 ton Tipper trucks scheduled for delivery 20 March 2026.	Not applicable.	Not applicable.
<b>Totals</b>				<b>143,398,000</b>	<b>151,674,393</b>	<b>50,793,006</b>				

# Supporting Table SC13a

## WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

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
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	66,442	78,215	70,651	1,547	26,032	25,926	106	0.4%	70,651
Roads Infrastructure	2,810	8,500	8,895	-	6,134	3,819	2,315	60.6%	8,895
Roads	2,810	8,500	8,895	-	6,134	3,819	2,315	60.6%	8,895
Storm water Infrastructure	11,607	6,200	5,988	-	280	1,000	(720)	-72.0%	5,988
Drainage Collection	-	-	100	-	-	-	-	-	100
Storm water Conveyance	11,607	6,200	5,888	-	280	1,000	(720)	-72.0%	5,888
Electrical Infrastructure	25,558	33,018	22,718	1,538	4,998	3,407	1,591	46.7%	22,718
MV Substations	2,032	10,000	-	-	-	-	-	-	-
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	23,525	20,018	19,718	975	3,365	3,407	(42)	-1.2%	19,718
LV Networks	-	3,000	3,000	562	1,633	-	1,633	-	3,000
Water Supply Infrastructure	18,594	17,806	19,413	9	11,084	9,725	1,359	14.0%	19,413
Boreholes	8,972	5,273	6,486	9	5,124	4,324	800	18.5%	6,486
Water Treatment Works	3,623	8,983	9,377	-	5,160	5,001	158	3.2%	9,377
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	6,000	3,550	3,550	-	800	400	400	100.0%	3,550
Sanitation Infrastructure	6,492	7,750	8,697	-	3,536	4,781	(1,245)	-26.0%	8,697
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	492	950	1,897	-	151	1,381	(1,230)	-89.1%	1,897
Waste Water Treatment Works	6,000	6,800	6,800	-	3,385	3,400	(15)	-0.4%	6,800
Solid Waste Infrastructure	1,004	4,940	4,940	-	-	3,193	(3,193)	-100.0%	4,940
Waste Transfer Stations	981	3,300	2,900	-	-	1,933	(1,933)	-100.0%	3,300
Waste Processing Facilities	-	840	1,140	-	-	760	(760)	-100.0%	840
Waste Drop-off Points	-	800	900	-	-	500	(500)	-100.0%	800
Electricity Generation Facilities	22	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	377	-	-	-	-	-	-	-	-
Data Centres	377	-	-	-	-	-	-	-	-
<b>Community Assets</b>	8,120	12,022	13,422	552	2,902	5,290	(2,387)	-45.1%	13,422
Community Facilities	2,244	1,950	4,574	-	-	954	(954)	-100.0%	4,574
Halls	580	-	60	-	-	-	-	-	60
Crèches	-	-	1,411	-	-	-	-	-	1,411
Cemeteries/Crematoria	-	-	10	-	-	-	-	-	10
Police	-	200	60	-	-	-	-	-	60
Parks	534	300	901	-	-	-	-	-	901
Public Open Space	143	-	424	-	-	-	-	-	424
Public Ablution Facilities	-	-	78	-	-	-	-	-	78
Stalls	-	800	800	-	-	400	(400)	-100.0%	800
Taxi Ranks/Bus Terminals	987	650	830	-	-	554	(554)	-100.0%	830
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	5,876	10,072	8,848	552	2,902	4,336	(1,434)	-33.1%	8,848
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	5,876	10,072	8,848	552	2,902	4,336	(1,434)	-33.1%	8,848
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	18,526	28,292	27,396	2,029	12,451	11,580	871	7.5%	27,396
Operational Buildings	907	3,750	2,643	3	1,845	1,580	265	16.8%	2,643
Municipal Offices	907	-	-	-	-	-	-	-	-
Workshops	-	3,750	2,595	3	1,845	1,580	265	16.8%	2,595
Yards	-	-	49	-	-	-	-	-	49
Housing	17,619	24,542	24,753	2,026	10,606	10,000	606	6.1%	24,753
Staff Housing	-	-	211	-	-	-	-	-	211
Social Housing	17,619	24,542	24,542	2,026	10,606	10,000	606	6.1%	24,542
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	335	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	335	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	3,120	3,201	3,201	-	2,666	1,601	1,065	66.6%	3,201
Computer Equipment	3,120	3,201	3,201	-	2,666	1,601	1,065	66.6%	3,201
<b>Furniture and Office Equipment</b>	759	1,345	1,869	86	259	1,101	(842)	-76.5%	1,869
Furniture and Office Equipment	759	1,345	1,869	86	259	1,101	(842)	-76.5%	1,869
<b>Machinery and Equipment</b>	596	325	473	-	142	163	(20)	-12.4%	473
Machinery and Equipment	596	325	473	-	142	163	(20)	-12.4%	473
<b>Transport Assets</b>	21,309	24,310	23,786	7,472	21,208	15,857	5,351	33.7%	23,786
Transport Assets	21,309	24,310	23,786	7,472	21,208	15,857	5,351	33.7%	23,786
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	119,207	147,710	140,798	11,686	65,660	61,517	(4,143)	-6.7%	140,798

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08									
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
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	18,947	46,797	54,477	574	13,406	30,997	(17,591)	-56.8%	54,477
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	2,492	1,500	1,500	-	-	750	(750)	-100.0%	1,500
MV Switching Stations	2,492	1,500	1,500	-	-	750	(750)	-100.0%	1,500
Water Supply Infrastructure	13,990	44,597	52,727	574	13,406	30,080	(16,674)	-55.4%	52,727
Pump Stations	500	500	500	-	-	-	-	-	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	13,490	44,097	52,227	574	13,406	30,080	(16,674)	-55.4%	52,227
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	2,465	700	250	-	-	167	(167)	-100.0%	250
Pump Station	571	700	250	-	-	167	(167)	-100.0%	250
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	1,894	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	300	300	-	-	-	-	-	300
Biological or Cultivated Assets	-	300	300	-	-	-	-	-	300
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	18,947	47,097	54,777	574	13,406	30,997	17,591	56.8%	54,777

## Supporting Table SC13c

### WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08

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
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>159,763</b>	<b>193,053</b>	<b>183,399</b>	<b>8,660</b>	<b>96,488</b>	<b>122,265</b>	<b>(25,777)</b>	<b>-21.1%</b>	<b>184,868</b>
Roads Infrastructure	78,823	85,143	82,665	2,800	35,252	55,110	(19,859)	-36.0%	82,665
Roads	78,823	85,143	82,665	2,800	35,252	55,110	(19,859)	-36.0%	82,665
Storm water Infrastructure	9,572	13,746	11,423	644	7,613	7,615	(2)	0.0%	11,423
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	9,572	13,746	11,423	644	7,613	7,615	(2)	0.0%	11,423
Electrical Infrastructure	36,881	49,278	44,748	3,057	26,547	29,832	(3,285)	-11.0%	44,748
LV Networks	36,881	49,278	44,748	3,057	26,547	29,832	(3,285)	-11.0%	44,748
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	17,591	20,984	22,295	1,847	13,521	14,864	(1,343)	-9.0%	22,295
Distribution	17,590	19,901	21,311	1,847	13,521	14,207	(686)	-4.8%	21,311
Distribution Points	1	1,083	985	-	-	656	(656)	-100.0%	985
Sanitation Infrastructure	10,134	12,419	11,133	(550)	7,047	7,422	(376)	-5.1%	12,602
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	10,134	8,521	8,704	693	5,686	5,803	(117)	-2.0%	8,704
Waste Water Treatment Works	-	3,898	2,429	(1,242)	1,361	1,619	(259)	-16.0%	3,898
Solid Waste Infrastructure	6,763	11,483	11,134	861	6,509	7,422	(913)	-12.3%	11,134
Waste Processing Facilities	331	3,100	3,060	233	1,511	2,040	(529)	-25.9%	3,060
Waste Drop-off Points	6,432	8,383	8,074	629	4,998	5,382	(385)	-7.1%	8,074
<b>Community Assets</b>	<b>59,601</b>	<b>63,754</b>	<b>62,058</b>	<b>4,308</b>	<b>44,045</b>	<b>41,351</b>	<b>2,694</b>	<b>6.5%</b>	<b>63,996</b>
Community Facilities	45,665	48,316	47,537	3,408	33,247	31,670	1,577	5.0%	49,413
Halls	6,030	5,464	5,552	439	3,432	3,680	(248)	-6.7%	5,461
Cemeteries/Crematoria	2,111	3,111	2,605	186	1,759	1,736	22	1.3%	3,111
Police	-	-	-	-	-	-	-	-	-
Parks	29,319	31,742	30,938	1,977	21,714	20,625	1,089	5.3%	31,742
Public Open Space	6,115	4,186	5,764	650	4,812	3,843	969	25.2%	5,286
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	2,090	3,812	2,679	155	1,530	1,786	(256)	-14.3%	3,812
Sport and Recreation Facilities	13,936	15,437	14,521	900	10,797	9,680	1,117	11.5%	14,583
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	13,936	15,437	14,521	900	10,797	9,680	1,117	11.5%	14,583
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other assets</b>	<b>6,204</b>	<b>18,955</b>	<b>18,771</b>	<b>408</b>	<b>10,118</b>	<b>11,518</b>	<b>(1,400)</b>	<b>-12.2%</b>	<b>19,576</b>
Operational Buildings	6,204	18,955	18,771	408	10,118	11,518	(1,400)	-12.2%	19,576
Municipal Offices	6,204	18,955	18,771	408	10,118	11,518	(1,400)	-12.2%	19,576
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>	<b>7,842</b>	<b>10,661</b>	<b>11,311</b>	<b>732</b>	<b>9,822</b>	<b>7,541</b>	<b>2,281</b>	<b>30.3%</b>	<b>10,661</b>
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	7,842	10,661	11,311	732	9,822	7,541	2,281	30.3%	10,661
Computer Software and Applications	7,842	10,661	11,311	732	9,822	7,541	2,281	30.3%	10,661
<b>Computer Equipment</b>	<b>1,292</b>	<b>2,546</b>	<b>2,546</b>	<b>113</b>	<b>1,219</b>	<b>1,697</b>	<b>(478)</b>	<b>-28.2%</b>	<b>2,546</b>
Computer Equipment	1,292	2,546	2,546	113	1,219	1,697	(478)	-28.2%	2,546
<b>Furniture and Office Equipment</b>	<b>996</b>	<b>1,704</b>	<b>1,697</b>	<b>59</b>	<b>593</b>	<b>1,131</b>	<b>(538)</b>	<b>-47.6%</b>	<b>1,697</b>
Furniture and Office Equipment	996	1,704	1,697	59	593	1,131	(538)	-47.6%	1,697
<b>Machinery and Equipment</b>	<b>1,723</b>	<b>5,807</b>	<b>5,797</b>	<b>1,011</b>	<b>3,610</b>	<b>3,864</b>	<b>(255)</b>	<b>-6.6%</b>	<b>5,797</b>
Machinery and Equipment	1,723	5,807	5,797	1,011	3,610	3,864	(255)	-6.6%	5,797
<b>Transport Assets</b>	<b>32,021</b>	<b>22,339</b>	<b>42,259</b>	<b>2,965</b>	<b>26,196</b>	<b>28,173</b>	<b>(1,977)</b>	<b>-7.0%</b>	<b>42,259</b>
Transport Assets	32,021	22,339	42,259	2,965	26,196	28,173	(1,977)	-7.0%	42,259
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Repairs and Maintenance Expenditure</b>	<b>269,443</b>	<b>318,818</b>	<b>327,837</b>	<b>18,255</b>	<b>192,090</b>	<b>217,540</b>	<b>25,450</b>	<b>11.7%</b>	<b>331,399</b>

## Supporting Table SC13d

### WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

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
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	123,661	138,760	138,760	11,563	92,507	92,507	0	0.0%	138,760
Roads Infrastructure	41,228	49,695	49,695	4,141	33,130	33,130	0	0.0%	49,695
Roads	41,228	49,695	49,695	4,141	33,130	33,130	0	0.0%	49,695
Storm water Infrastructure	8,794	8,899	8,899	742	5,933	5,933	0	0.0%	8,899
Drainage Collection	8,794	8,899	8,899	742	5,933	5,933	0	0.0%	8,899
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	27,716	28,196	28,196	2,350	18,798	18,798	0	0.0%	28,196
LV Networks	27,093	28,196	28,196	2,350	18,798	18,798	0	0.0%	28,196
Capital Spares	622	-	-	-	-	-	-	-	-
Water Supply Infrastructure	22,294	26,052	26,052	2,171	17,368	17,368	0	0.0%	26,052
Distribution	21,710	26,052	26,052	2,171	17,368	17,368	0	0.0%	26,052
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	584	-	-	-	-	-	-	-	-
Sanitation Infrastructure	20,406	22,577	22,577	1,881	15,051	15,051	0	0.0%	22,577
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	19,563	22,577	22,577	1,881	15,051	15,051	0	0.0%	22,577
Capital Spares	842	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	3,225	3,340	3,340	278	2,227	2,227	0	0.0%	3,340
Landfill Sites	3,225	3,340	3,340	278	2,227	2,227	0	0.0%	3,340
<b>Community Assets</b>	14,446	15,199	15,199	1,267	10,133	10,133	0	0.0%	15,199
Community Facilities	14,446	15,199	15,199	1,267	10,133	10,133	0	0.0%	15,199
Halls	14,446	15,199	15,199	1,267	10,133	10,133	0	0.0%	15,199
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	3,628	3,538	3,538	295	2,359	2,359	-	-	3,538
Operational Buildings	3,628	3,538	3,538	295	2,359	2,359	-	-	3,538
Municipal Offices	3,628	3,538	3,538	295	2,359	2,359	-	-	3,538
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	464	290	290	24	194	194	0	0.0%	290
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	464	290	290	24	194	194	0	0.0%	290
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	464	290	290	24	194	194	0	0.0%	290
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	740	-	-	-	-	-	-	-	-
Computer Equipment	740	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	2,017	2,547	2,547	212	1,698	1,698	0	0.0%	2,547
Furniture and Office Equipment	2,017	2,547	2,547	212	1,698	1,698	0	0.0%	2,547
<b>Machinery and Equipment</b>	1,440	1,621	1,621	135	1,080	1,080	0	0.0%	1,621
Machinery and Equipment	1,440	1,621	1,621	135	1,080	1,080	0	0.0%	1,621
<b>Transport Assets</b>	6,372	5,188	5,188	432	3,458	3,458	0	0.0%	5,188
Transport Assets	6,372	5,188	5,188	432	3,458	3,458	0	0.0%	5,188
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	69	68	68	6	45	45	(0)	0.0%	68
Mature	69	68	68	6	45	45	(0)	0.0%	68
Policing and Protection	69	68	68	6	45	45	0	0.0%	68
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	152,838	167,211	167,211	13,934	111,474	111,473	(1)	0.0%	167,211

## Supporting Table SC13e

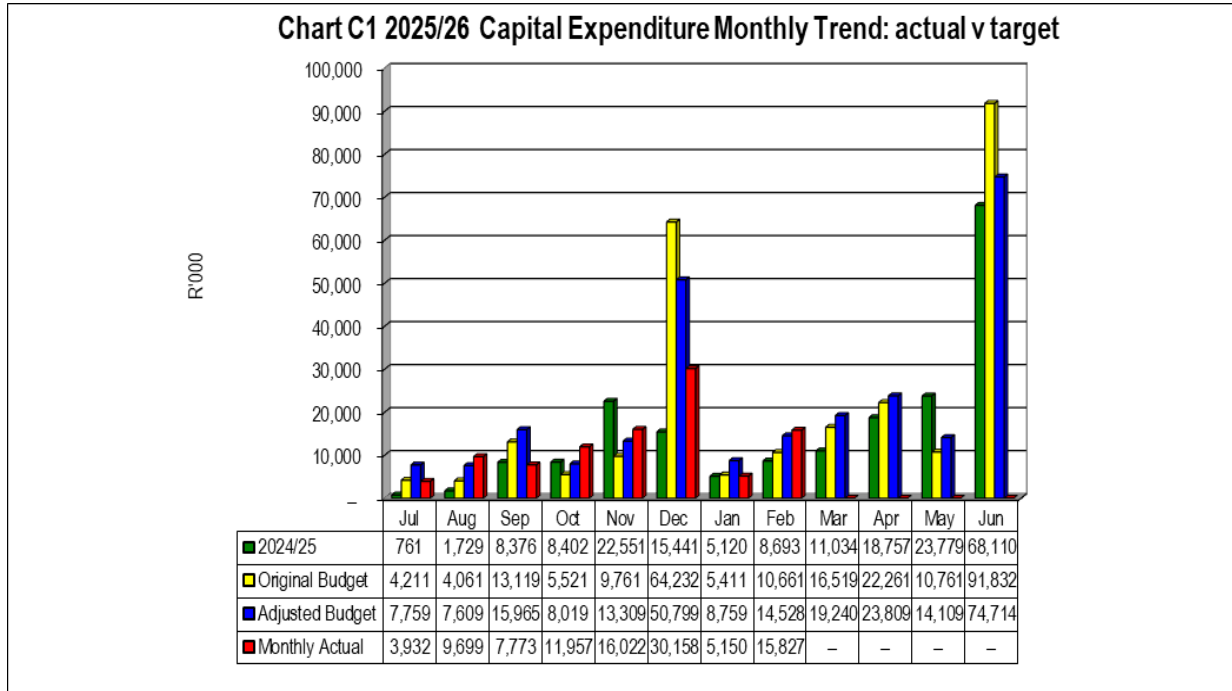
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

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
<b>R thousands</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	43,535	36,710	36,213	2,015	10,829	20,162	(9,333)	-46.3%	36,213
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	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
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	15,464	16,300	16,300	1,909	7,478	8,150	(672)	-8.2%	16,300
MV Networks	15,464	16,300	16,300	1,909	7,478	8,150	(672)	-8.2%	16,300
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	500	500	500	-	-	300	(300)	-100.0%	500
Distribution	500	500	500	-	-	300	(300)	-100.0%	500
Sanitation Infrastructure	27,571	18,910	18,413	107	2,352	11,712	(9,361)	-79.9%	18,413
Pump Station	13,501	13,000	13,450	-	-	8,967	(8,967)	-100.0%	13,450
Reticulation	600	600	600	-	-	400	(400)	-100.0%	600
Waste Water Treatment Works	13,470	5,310	4,363	107	2,352	2,345	6	0.3%	4,363
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	11,065	26,829	26,829	1,552	10,623	14,069	(3,446)	-24.5%	26,829
Community Facilities	-	4,000	4,000	-	907	2,500	(1,593)	-63.7%	4,000
Fire/Ambulance Stations	-	3,000	3,000	-	-	2,000	(2,000)	-100.0%	3,000
Public Open Space	-	1,000	1,000	-	907	500	407	81.4%	1,000
Nature Reserves	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	11,065	22,829	22,829	1,552	9,716	11,569	(1,853)	-16.0%	22,829
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	11,065	22,829	22,829	1,552	9,716	11,569	(1,853)	-16.0%	22,829
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>54,600</b>	<b>63,539</b>	<b>63,042</b>	<b>3,568</b>	<b>21,452</b>	<b>34,231</b>	<b>12,779</b>	<b>37.3%</b>	<b>63,042</b>

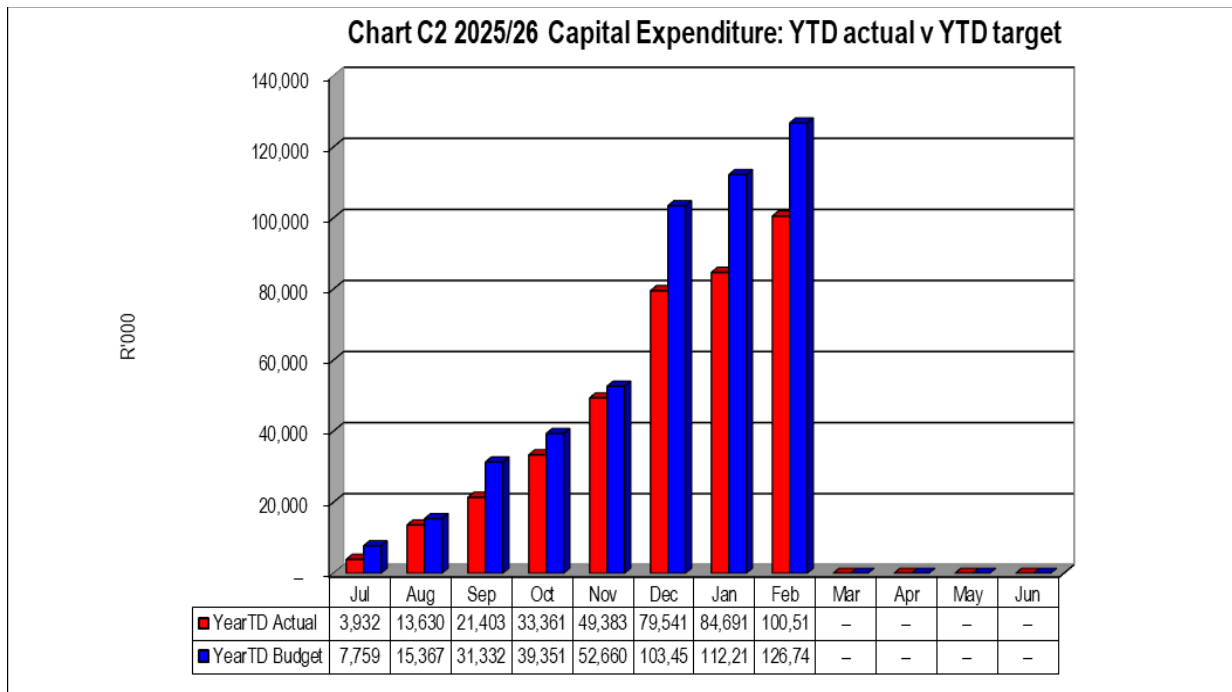
# Other supporting documentation

## Section 71 charts

### Capital expenditure monthly trend - actual vs target

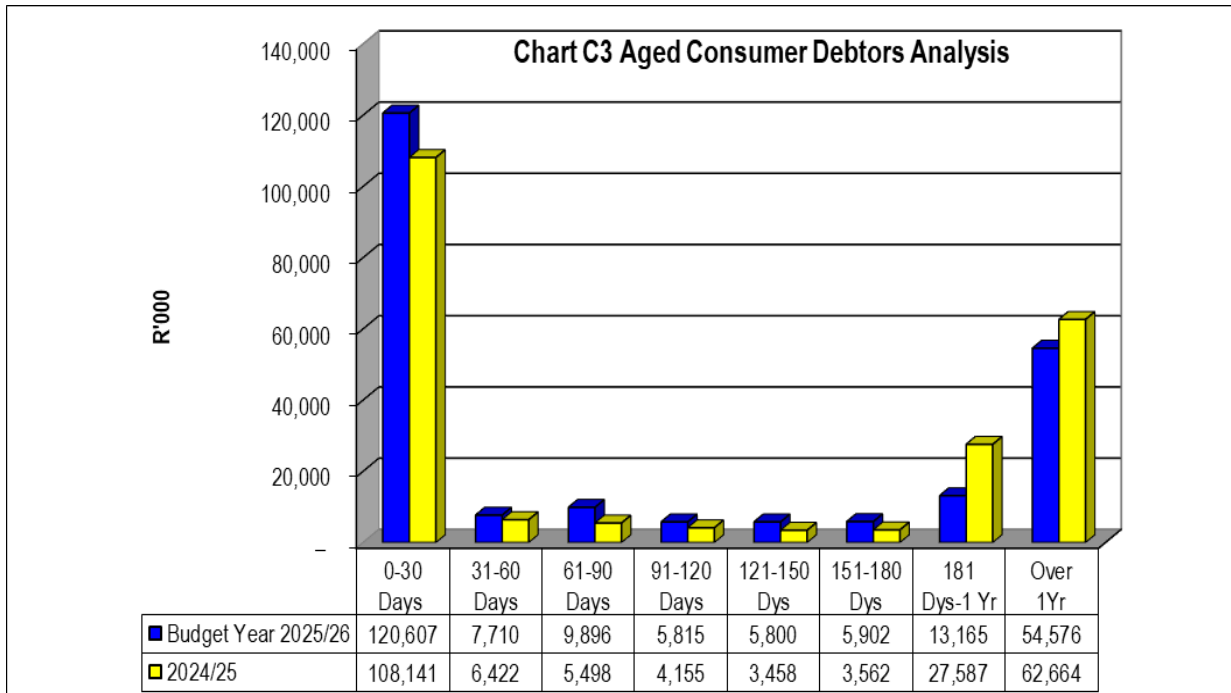


### Capital expenditure – YTD actual vs YTD trend

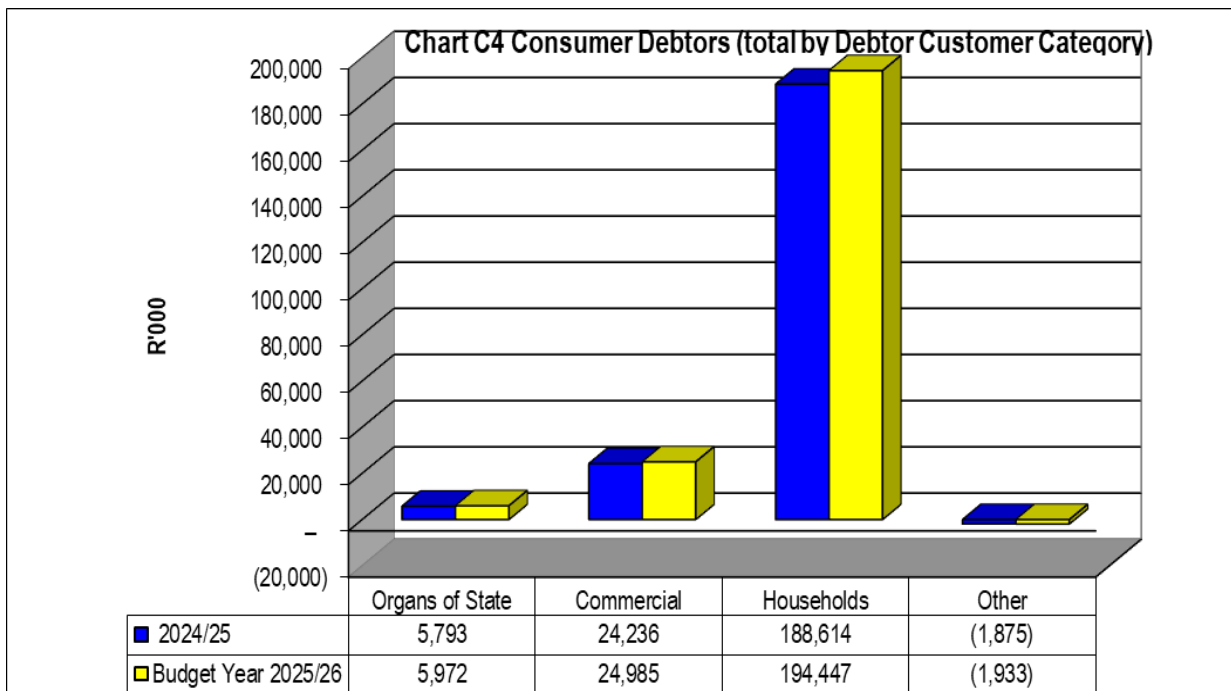




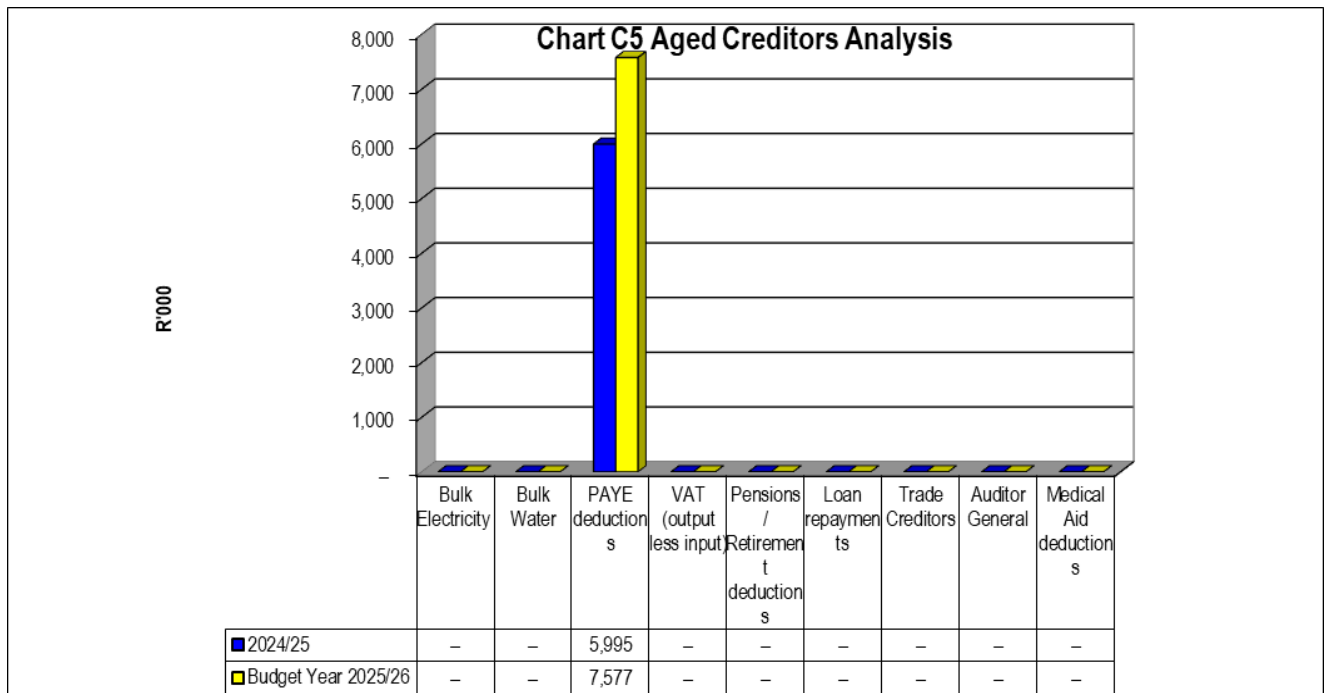
### Debtors Age Analysis



### 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 February 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Dr DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature:  \_\_\_\_\_

Date: 10 March 2026