

# *OVERSTRAND MUNICIPALITY*



## Monthly Budget Statement

January 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 0.37% above the YTD budget projections at the end of January 2026.

### Borrowings

The balance of borrowings amounts to R361.8m at the end of January 2026.

### Operating expenditure by vote & type

Current expenditure is 1.42% below YTD budget projections as at January 2026.

### Capital expenditure

The YTD Capital expenditure amounts to R84.7m or 32.75% of the amended budget of R258.6m. The current capital commitments of orders in progress amounts to R73.4m or 28.38% of the amended capital budget of R258.6m.

### Allocations received (National & Provincial Grants)

Grants totaling R76 000 were received during January 2026.

### Spending on Grants

Spending on grants amounts to R4.4m for January 2026 which includes FMG, MIG, EPWP, WSIG, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit & K9 Unit, Community Library Grant, UNEP, 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 - M07 January

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue</u>	0.37%		
<u>Expenditure By Type</u>	-1.42%		
<u>Capital Expenditure</u>	-24.53%	Capital Commitments=R73.4m	
<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	1,259,712
Expenditure	2,095,179	1,110,655
Surplus / (Deficit)	<b>(2,381)</b>	<b>149,057</b>
Capital	258,616	84,691

**YTD Act  
%**

**60.19%  
53.01%**

**32.75%**

**Total Revenue (excluding capital grants)**

R thousand	Amended Budget	YearTD actual
Revenue	1,991,205	1,229,756
Expenditure	2,095,179	1,110,655
Surplus / (Deficit)	<b>(103,973)</b>	<b>119,102</b>
Capital	258,616	84,691

**YTD Act  
%**

**61.76%  
53.01%**

**32.75%**

**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 - M07 January

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>Financial Performance</b>									
Property rates	367,109	383,977	383,977	31,826	226,849	223,987	2,862	1%	383,977
Service charges	1,116,329	1,199,626	1,169,160	115,250	708,936	707,648	1,288	0%	1,169,160
Investment revenue	73,160	55,000	68,000	13,412	34,272	34,272	-		68,000
Transfers and subsidies - Operational	199,017	205,957	206,537	2,629	148,328	148,328	-		206,537
Other own revenue	198,264	173,311	163,531	5,562	111,371	111,034	337	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>168,679</b>	<b>1,229,756</b>	<b>1,225,268</b>	<b>4,488</b>	<b>0%</b>	<b>1,991,205</b>
Employee costs	531,381	618,840	594,907	48,062	333,525	334,063	(538)	-0%	594,907
Remuneration of Councillors	13,332	14,012	14,012	1,153	8,070	8,173	(103)	-1%	14,012
Depreciation and amortisation	152,838	167,211	167,211	13,934	97,540	97,540	-		167,211
Interest	48,767	51,227	45,040	-	24,656	24,656	-		45,040
Inventory consumed and bulk purchases	533,086	632,328	627,421	47,720	325,902	328,000	(2,097)	-1%	627,421
Transfers and subsidies	16,716	16,770	16,770	1,285	10,345	10,345	-		16,770
Other expenditure	527,749	611,953	629,818	15,397	310,616	323,922	(13,305)	-4%	629,818
<b>Total Expenditure</b>	<b>1,823,868</b>	<b>2,112,340</b>	<b>2,095,179</b>	<b>127,551</b>	<b>1,110,655</b>	<b>1,126,699</b>	<b>(16,044)</b>	<b>-1%</b>	<b>2,095,179</b>
<b>Surplus/(Deficit)</b>	<b>130,010</b>	<b>(94,469)</b>	<b>(103,973)</b>	<b>41,128</b>	<b>119,102</b>	<b>98,570</b>	<b>20,532</b>	<b>21%</b>	<b>(103,973)</b>
Transfers and subsidies - capital (monetary allocations)	72,989	101,549	101,549	1,732	29,955	29,955	-		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>42,860</b>	<b>149,057</b>	<b>128,525</b>	<b>20,532</b>	<b>16%</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>42,860</b>	<b>149,057</b>	<b>128,525</b>	<b>20,532</b>	<b>16%</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>5,150</b>	<b>84,691</b>	<b>112,217</b>	<b>(27,526)</b>	<b>-25%</b>	<b>258,616</b>
Capital transfers recognised	76,992	101,549	101,593	1,732	29,955	36,550	(6,594)	-18%	101,593
Borrowing	77,047	106,337	104,918	3,372	35,484	53,485	(18,002)	-34%	104,918
Internally generated funds	38,716	50,460	52,106	46	19,252	22,182	(2,930)	-13%	52,106
<b>Total sources of capital funds</b>	<b>192,754</b>	<b>258,346</b>	<b>258,616</b>	<b>5,150</b>	<b>84,691</b>	<b>112,217</b>	<b>(27,526)</b>	<b>-25%</b>	<b>258,616</b>
<b>Financial position</b>									
Total current assets	1,181,533	942,343	1,005,083		1,164,166				1,005,083
Total non current assets	4,051,141	4,166,089	4,166,360		4,047,074				4,166,360
Total current liabilities	423,145	326,629	328,054		232,270				328,054
Total non current liabilities	641,220	693,169	688,533		660,625				688,533
Community wealth/Equity	4,168,309	4,088,634	4,154,857		4,318,346				4,154,857
<b>Cash flows</b>									
Net cash from (used) operating	346,352	223,747	224,936	32,669	218,432	218,336	(96)	-0%	224,936
Net cash from (used) investing	(177,438)	(228,178)	(228,449)	(5,565)	(87,596)	(87,596)	-		(228,449)
Net cash from (used) financing	8,492	(59,454)	(59,454)	261	(124,560)	(124,560)	-		(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>860,339</b>	<b>860,243</b>	<b>(96)</b>	<b>-0%</b>	<b>791,096</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	117,309	11,660	7,045	6,786	6,668	4,781	10,246	53,808	218,304
<b>Creditors Age Analysis</b>									
Total Creditors	7,408	-	-	-	-	-	-	-	7,408

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

### WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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>Revenue - Functional</b>									
<i>Governance and administration</i>	568,499	558,698	538,077	49,110	347,612	347,035	577	0%	538,077
Executive and council	69,018	78,908	44,942	2	59,188	59,189	(0)	0%	44,942
Finance and administration	499,480	479,790	493,135	49,109	288,424	287,846	578	0%	493,135
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	168,617	190,872	179,992	3,103	104,383	104,995	(612)	-1%	179,992
Community and social services	9,655	9,667	9,667	903	7,082	5,639	1,443	26%	9,667
Sport and recreation	32,199	42,443	42,443	2,212	24,136	24,759	(622)	-3%	42,443
Public safety	29,217	71,012	60,132	(304)	34,821	35,077	(256)	-1%	60,132
Housing	97,546	67,750	67,750	293	38,344	39,521	(1,177)	-3%	67,750
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	29,380	25,010	26,322	1,573	17,208	18,066	(859)	-5%	26,322
Planning and development	17,970	15,605	16,293	695	9,294	10,241	(947)	-9%	16,293
Road transport	10,556	6,430	6,474	48	6,653	5,751	902	16%	6,474
Environmental protection	854	2,975	3,555	830	1,261	2,074	(813)	-39%	3,555
<i>Trading services</i>	1,264,341	1,344,840	1,348,407	116,625	790,508	785,127	5,381	1%	1,348,407
Energy sources	750,422	803,779	794,779	63,275	470,506	468,921	1,585	0%	794,779
Water management	231,351	254,990	262,490	29,294	144,893	143,119	1,774	1%	262,490
Waste water management	154,580	151,900	156,967	15,012	95,971	94,821	1,151	1%	156,967
Waste management	127,989	134,170	134,170	9,044	79,137	78,266	871	1%	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>170,411</b>	<b>1,259,712</b>	<b>1,255,224</b>	<b>4,488</b>	<b>0%</b>	<b>2,092,798</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	298,802	363,287	365,035	24,198	193,057	201,209	(8,153)	-4%	365,035
Executive and council	67,122	73,767	67,101	3,310	38,764	39,130	(367)	-1%	67,101
Finance and administration	227,724	284,657	292,911	20,562	151,628	159,149	(7,521)	-5%	292,911
Internal audit	3,956	4,863	5,023	326	2,665	2,930	(265)	-9%	5,023
<i>Community and public safety</i>	314,658	370,794	351,502	15,530	189,956	186,994	2,962	2%	351,502
Community and social services	25,556	28,762	28,896	2,367	15,681	16,705	(1,024)	-6%	28,896
Sport and recreation	64,141	79,622	71,445	7,148	45,647	41,289	4,358	11%	71,445
Public safety	140,324	212,178	203,009	5,715	96,235	100,911	(4,676)	-5%	203,009
Housing	84,638	50,232	48,152	300	32,393	28,089	4,305	15%	48,152
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	212,127	243,372	239,667	14,851	113,658	117,082	(3,423)	-3%	239,667
Planning and development	51,500	63,589	56,389	3,635	27,671	29,769	(2,098)	-7%	56,389
Road transport	133,810	150,904	153,716	9,307	70,754	71,667	(914)	-1%	153,716
Environmental protection	26,817	28,879	29,563	1,909	15,233	15,645	(411)	-3%	29,563
<i>Trading services</i>	995,836	1,127,966	1,134,544	72,684	612,042	618,673	(6,631)	-1%	1,134,544
Energy sources	586,592	674,784	672,653	45,822	364,022	366,760	(2,738)	-1%	672,653
Water management	167,885	181,546	181,653	9,584	95,391	96,764	(1,372)	-1%	181,653
Waste water management	146,977	156,965	159,918	9,113	85,948	87,285	(1,337)	-2%	159,918
Waste management	94,382	114,670	120,320	8,165	66,681	67,863	(1,183)	-2%	120,320
<i>Other</i>	2,445	6,921	4,429	288	1,941	2,741	(800)	-29%	4,429
<b>Total Expenditure - Functional</b>	<b>1,823,868</b>	<b>2,112,340</b>	<b>2,095,179</b>	<b>127,551</b>	<b>1,110,655</b>	<b>1,126,699</b>	<b>(16,044)</b>	<b>-1%</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>42,860</b>	<b>149,057</b>	<b>128,525</b>	<b>20,532</b>	<b>16%</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) - M07

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	2	59,188	59,188	-		44,942
Vote 2 - Office of the Municipal Manager	833	515	860	48	610	239	371	155.0%	860
Vote 3 - Corporate Services	122	1,274	1,274	18	87	743	(656)	-88.3%	1,274
Vote 4 - Financial Services	475,912	477,666	490,666	48,699	287,622	287,222	401	0.1%	490,666
Vote 5 - Infrastructure Services	1,373,260	1,419,613	1,423,911	116,941	835,406	829,921	5,484	0.7%	1,423,911
Vote 6 - Community Services	42,900	52,939	52,939	3,181	31,689	32,290	(601)	-1.9%	52,939
Vote 7 - Municipal Public Safety	29,217	71,012	60,132	(304)	34,821	35,077	(256)	-0.7%	60,132
Vote 8 - Planning and Development	39,611	17,494	18,074	1,827	10,288	10,543	(255)	-2.4%	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>170,411</b>	<b>1,259,712</b>	<b>1,255,224</b>	<b>4,488</b>	<b>0.4%</b>	<b>2,092,798</b>
<b>Expenditure by Vote</b>									
Vote 1 - Municipal Council	45,672	55,516	53,297	2,314	31,600	31,078	522	1.7%	53,297
Vote 2 - Office of the Municipal Manager	20,551	33,702	29,173	1,827	13,548	14,718	(1,170)	-7.9%	29,173
Vote 3 - Corporate Services	68,360	82,589	81,212	8,708	44,154	45,502	(1,349)	-3.0%	81,212
Vote 4 - Financial Services	136,147	171,468	174,513	10,072	95,042	96,499	(1,457)	-1.5%	174,513
Vote 5 - Infrastructure Services	1,179,782	1,293,520	1,289,982	78,557	686,815	694,305	(7,491)	-1.1%	1,289,982
Vote 6 - Community Services	176,139	203,116	193,791	16,147	110,397	111,918	(1,521)	-1.4%	193,791
Vote 7 - Municipal Public Safety	135,700	201,555	205,522	5,496	94,733	97,047	(2,314)	-2.4%	205,522
Vote 8 - Planning and Development	61,517	70,875	67,688	4,431	34,365	35,631	(1,266)	-3.6%	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>127,551</b>	<b>1,110,655</b>	<b>1,126,699</b>	<b>(16,044)</b>	<b>-1.4%</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>42,860</b>	<b>149,057</b>	<b>128,525</b>	<b>20,532</b>	<b>16.0%</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) - M07 January

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	135,671	821,716	820,309	1,407	0%	1,351,047	
Service charges - Electricity	680,585	745,540	718,135	63,351	436,129	435,070	1,060	0%	718,135	
Service charges - Water	200,340	209,109	208,803	28,077	128,544	128,240	304	0%	208,803	
Service charges - Waste Water Management	127,050	129,533	126,779	14,794	79,223	78,920	303	0%	126,779	
Service charges - Waste management	108,353	115,444	115,444	9,029	65,039	65,418	(379)	-1%	115,444	
Sale of Goods and Rendering of Services	106,778	63,725	64,070	1,866	46,781	46,781	-	-	64,070	
Agency services	6,846	7,500	7,500	714	4,509	4,375	134	3%	7,500	
Interest	507	0	0	-	-	-	-	-	0	
Interest earned from Receivables	11,703	12,500	12,500	820	4,227	4,583	(356)	-8%	12,500	
Interest earned from Current and Non Current Assets	73,160	55,000	68,000	13,412	34,272	34,272	-	-	68,000	
Dividends	-	-	-	-	-	-	-	-	-	
Rent on Land	855	452	452	65	691	691	-	-	452	
Rental from Fixed Assets	8,246	7,544	7,544	733	5,370	5,029	341	7%	7,544	
Licence and permits	1,116	780	780	129	823	823	-	-	780	
Special rating levies	-	15,420	15,420	1,288	9,103	9,103	-	-	15,420	
Operational Revenue	16,233	5,554	5,620	1,394	7,004	7,004	-	-	5,620	
<b>Non-Exchange Revenue</b>	612,106	649,770	640,159	33,008	408,040	404,960	3,081	1%	640,159	
Property rates	367,109	383,977	383,977	31,826	226,849	223,987	2,862	1%	383,977	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	12,341	52,537	42,344	(1,912)	24,923	24,701	222	1%	42,344	
Licence and permits	1,858	2,000	2,000	213	1,214	1,167	48	4%	2,000	
Transfer and subsidies - Operational	199,017	205,957	206,537	2,629	148,328	148,328	-	-	206,537	
Interest	2,027	2,300	2,300	178	850	901	(51)	-6%	2,300	
Fuel Levy	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	13,632	-	-	-	-	-	-	-	-	
Other Gains	16,121	3,000	3,000	73	5,876	5,876	-	-	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>168,679</b>	<b>1,229,756</b>	<b>1,225,268</b>	<b>4,488</b>	<b>0%</b>	<b>1,991,205</b>	
<b>Expenditure By Type</b>										
Employee related costs	531,381	618,840	594,907	48,062	333,525	334,063	(538)	0%	594,907	
Remuneration of councillors	13,332	14,012	14,012	1,153	8,070	8,173	(103)	-1%	14,012	
Bulk purchases - electricity	481,547	556,160	553,190	43,736	293,175	293,358	(183)	0%	553,190	
Inventory consumed	51,539	76,168	74,231	3,984	32,727	34,641	(1,914)	-6%	74,231	
Debt impairment	12,698	70,770	25,001	(20,801)	14,584	14,584	-	-	25,001	
Depreciation and amortisation	152,838	167,211	167,211	13,934	97,540	97,540	-	-	167,211	
Interest	48,767	51,227	45,040	-	24,656	24,656	-	-	45,040	
Contracted services	321,654	356,644	383,757	23,932	153,003	163,097	(10,094)	-6%	383,757	
Transfers and subsidies	16,716	16,770	16,770	1,285	10,345	10,345	-	-	16,770	
Irrecoverable debts written off	37,069	20,000	60,131	-	55,048	55,048	-	-	60,131	
Operational costs	156,227	164,539	160,929	12,266	87,982	91,193	(3,211)	-4%	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>127,551</b>	<b>1,110,655</b>	<b>1,126,699</b>	<b>(16,044)</b>	<b>-1%</b>	<b>2,095,179</b>	
<b>Surplus/(Deficit)</b>	<b>130,010</b>	<b>(94,469)</b>	<b>(103,973)</b>	<b>41,128</b>	<b>119,102</b>	<b>98,570</b>	<b>20,532</b>	<b>0</b>	<b>(103,973)</b>	
Transfers and subsidies - capital (monetary allocations)	72,989	101,549	101,549	1,732	29,955	29,955	-	-	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>42,860</b>	<b>149,057</b>	<b>128,525</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>42,860</b>	<b>149,057</b>	<b>128,525</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>42,860</b>	<b>149,057</b>	<b>128,525</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>42,860</b>	<b>149,057</b>	<b>128,525</b>			<b>(2,381)</b>	

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.37% above the YTD budget projections.

Current expenditure is 1.42% below YTD budget projections for January 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) - M07 January**

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	-	2,666	1,658	1,008	61%	3,315
Vote 4 - Financial Services	2,015	8,420	8,263	-	6,046	4,820	1,226	25%	8,263
Vote 5 - Infrastructure Services	143,031	215,840	211,689	5,104	60,181	89,289	(29,108)	-33%	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	39	96	2,212	(2,116)	-96%	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>5,143</b>	<b>70,055</b>	<b>98,656</b>	<b>(28,601)</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	7	12	12	(0)	0%	21
Vote 3 - Corporate Services	1,973	-	-	-	-	-	-	-	-
Vote 4 - Financial Services	18,384	16,060	15,711	-	7,690	9,165	(1,474)	-16%	15,711
Vote 5 - Infrastructure Services	17,537	7,950	12,267	-	6,934	4,384	2,549	58%	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>7</b>	<b>14,636</b>	<b>13,561</b>	<b>1,075</b>	<b>8%</b>	<b>29,904</b>
<b>Total Capital Expenditure</b>	<b>192,754</b>	<b>258,346</b>	<b>258,616</b>	<b>5,150</b>	<b>84,691</b>	<b>112,217</b>	<b>(27,526)</b>	<b>-25%</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>7</b>	<b>2,678</b>	<b>1,779</b>	<b>899</b>	<b>51%</b>	<b>3,573</b>
Executive and council	48	70	76	7	12	40	(28)	-69%	76
Finance and administration	3,355	3,430	3,497	-	2,666	1,740	926	53%	3,497
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>42,468</b>	<b>72,520</b>	<b>72,908</b>	<b>706</b>	<b>22,818</b>	<b>29,221</b>	<b>(6,403)</b>	<b>-22%</b>	<b>72,908</b>
Community and social services	1,192	6,625	6,077	-	2,721	3,173	(452)	-14%	6,077
Sport and recreation	17,476	33,901	33,768	398	11,422	16,328	(4,906)	-30%	33,768
Public safety	6,181	7,452	8,521	39	96	4,721	(4,625)	-98%	8,521
Housing	17,619	24,542	24,542	269	8,580	5,000	3,580	72%	24,542
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>4,948</b>	<b>18,954</b>	<b>20,765</b>	<b>-</b>	<b>12,244</b>	<b>9,472</b>	<b>2,772</b>	<b>29%</b>	<b>20,765</b>
Planning and development	1,151	1,554	2,965	-	64	777	(713)	-92%	2,965
Road transport	3,797	17,400	17,800	-	12,180	8,695	3,485	40%	17,800
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>141,935</b>	<b>163,372</b>	<b>161,371</b>	<b>4,437</b>	<b>46,951</b>	<b>71,745</b>	<b>(24,794)</b>	<b>-35%</b>	<b>161,371</b>
Energy sources	45,169	60,218	48,613	3,317	15,982	16,603	(621)	-4%	48,613
Water management	34,078	63,653	73,470	1,120	23,907	37,675	(13,768)	-37%	73,470
Waste water management	58,077	34,560	34,348	-	7,061	14,635	(7,574)	-52%	34,348
Waste management	4,612	4,940	4,940	-	-	2,832	(2,832)	-100%	4,940
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>192,754</b>	<b>258,346</b>	<b>258,616</b>	<b>5,150</b>	<b>84,691</b>	<b>112,217</b>	<b>(27,526)</b>	<b>-25%</b>	<b>258,616</b>
<b>Funded by:</b>									
National Government	54,164	76,207	76,207	1,464	21,375	31,150	(9,774)	-31%	76,207
Provincial Government	18,719	25,342	25,342	269	8,580	5,400	3,180	59%	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
<b>Transfers recognised - capital</b>	<b>76,992</b>	<b>101,549</b>	<b>101,593</b>	<b>1,732</b>	<b>29,955</b>	<b>36,550</b>	<b>(6,594)</b>	<b>-18%</b>	<b>101,593</b>
<b>Borrowing</b>	<b>77,047</b>	<b>106,337</b>	<b>104,918</b>	<b>3,372</b>	<b>35,484</b>	<b>53,485</b>	<b>(18,002)</b>	<b>-34%</b>	<b>104,918</b>
<b>Internally generated funds</b>	<b>38,716</b>	<b>50,460</b>	<b>52,106</b>	<b>46</b>	<b>19,252</b>	<b>22,182</b>	<b>(2,930)</b>	<b>-13%</b>	<b>52,106</b>
<b>Total Capital Funding</b>	<b>192,754</b>	<b>258,346</b>	<b>258,616</b>	<b>5,150</b>	<b>84,691</b>	<b>112,217</b>	<b>(27,526)</b>	<b>-25%</b>	<b>258,616</b>

**Table C6: Monthly Budget Statement - Financial Position**

**WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M07 January**

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	860,339	791,096
Trade and other receivables from exchange transactions	164,476	110,653	90,229	113,925	90,229
Receivables from non-exchange transactions	50,227	35,577	50,759	33,101	50,759
Current portion of non-current receivables	-	-	-	-	-
Inventory	12,097	15,588	15,588	14,047	15,588
VAT	19,024	1,800	1,800	17,603	1,800
Other current assets	81,647	55,610	55,610	125,151	55,610
<b>Total current assets</b>	<b>1,181,533</b>	<b>942,343</b>	<b>1,005,083</b>	<b>1,164,166</b>	<b>1,005,083</b>
<b>Non current assets</b>					
Investments	7,315	8,400	8,400	16,096	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	3,745,718	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>4,047,074</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>5,211,240</b>	<b>5,171,443</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Financial liabilities	150,929	61,383	61,383	26,183	61,383
Consumer deposits	63,274	69,665	69,665	63,460	69,665
Trade and other payables from exchange transactions	158,574	133,297	133,297	58,160	133,297
Trade and other payables from non-exchange transactions	3,012	-	-	26,089	-
Provision	40,253	48,242	49,667	39,965	49,667
VAT	-	6,076	6,076	15,347	6,076
Other current liabilities	7,103	7,966	7,966	3,065	7,966
<b>Total current liabilities</b>	<b>423,145</b>	<b>326,629</b>	<b>328,054</b>	<b>232,270</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	186,931	185,403
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	127,256	145,765	142,654	138,110	142,654
<b>Total non current liabilities</b>	<b>641,220</b>	<b>693,169</b>	<b>688,533</b>	<b>660,625</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>892,894</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>4,318,346</b>	<b>4,154,857</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	4,165,081	4,085,404	4,151,626	4,315,118	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>4,318,346</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 - M07 January

Description 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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	365,875	395,671	395,671	33,019	237,798	237,733	65	0%	395,671
Service charges	1,063,983	1,191,297	1,160,831	96,099	715,176	715,168	8	0%	1,160,831
Other revenue	147,686	95,718	96,818	2,862	123,793	123,793	-		96,818
Transfers and Subsidies - Operational	197,257	205,957	206,537	76	154,060	154,060	-		206,537
Transfers and Subsidies - Capital	70,817	101,549	101,593	(0)	47,301	47,301	-		101,593
Interest	86,667	55,000	68,000	14,410	39,349	39,349	-		68,000
Dividends	-	-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees	(1,519,736)	(1,753,448)	(1,742,704)	(112,513)	(1,064,043)	(1,064,066)	(23)	0%	(1,742,704)
Interest	(49,393)	(51,227)	(45,040)	-	(24,656)	(24,656)	-		(45,040)
Transfers and Subsidies	(16,803)	(16,770)	(16,770)	(1,285)	(10,345)	(10,345)	-		(16,770)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>346,352</b>	<b>223,747</b>	<b>224,936</b>	<b>32,669</b>	<b>218,432</b>	<b>218,336</b>	<b>(96)</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)	(2,905)	(2,905)	-		30,167
<b>Payments</b>									
Capital assets	(188,752)	(258,346)	(258,616)	(5,150)	(84,691)	(84,691)	-		(258,616)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(177,438)</b>	<b>(228,178)</b>	<b>(228,449)</b>	<b>(5,565)</b>	<b>(87,596)</b>	<b>(87,596)</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	261	186	186	-		5,200
<b>Payments</b>									
Repayment of borrowing	(50,444)	(154,654)	(154,654)	-	(124,746)	(124,746)	-		(154,654)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>8,492</b>	<b>(59,454)</b>	<b>(59,454)</b>	<b>261</b>	<b>(124,560)</b>	<b>(124,560)</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>27,365</b>	<b>6,275</b>	<b>6,180</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		860,339	860,243			791,096

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 860.3 million.

The municipality started the year with a positive cash balance of R854.1 million. The January closing balance is R860.3 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 - M07 January

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 Budget	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	-	-	-	-	-	395,671	419,108	443,938
Service charges - Electricity revenue	55,670	67,169	66,503	75,047	57,579	59,034	57,121	-	-	-	-	-	745,029	790,596	838,032
Service charges - Water revenue	16,266	14,207	15,769	23,435	16,555	18,571	19,835	-	-	-	-	-	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	-	-	-	-	-	127,298	138,469	146,786
Service charges - Waste Management	9,437	8,939	10,264	15,479	9,668	9,378	7,667	-	-	-	-	-	113,453	120,518	127,740
Rental of facilities and equipment	548	991	924	1,165	913	730	771	-	-	-	-	-	7,996	8,475	8,983
Interest earned - external investments	4,191	2,070	4,236	4,124	4,152	2,086	13,412	-	-	-	-	-	55,000	58,300	61,798
Interest earned - outstanding debtors	1,110	1,233	(55)	(63)	910	945	998	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,354	4,324	4,649	4,385	4,706	4,417	(1,912)	-	-	-	-	-	8,017	5,890	3,658
Licences and permits	247	298	356	291	247	255	342	-	-	-	-	-	2,780	2,947	3,124
Agency services	566	706	703	713	580	527	714	-	-	-	-	-	7,500	7,950	8,427
Transfers and Subsidies - Operational	74,678	5,389	9,577	(2)	4,458	59,756	76	-	-	-	-	-	205,957	210,874	218,553
Other revenue	15,080	12,395	12,069	20,247	8,600	7,350	(5,459)	-	-	-	-	-	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>-</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)	-	-	-	-	-	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	-	-	-	-	-	5,200	2,050	2,050
VAT Control (receipts)	1,117	(8,760)	16	(4,141)	674	363	8,405	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(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>-</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	-	-	-	-	-	604,571	635,864	666,604
Remuneration of councillors	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	-	-	-	-	-	-	51,227	44,657	45,526
Bulk purchases - Electricity	14	66,036	59,318	42,950	42,223	38,898	43,736	-	-	-	-	-	556,160	585,970	622,242
Acquisitions - water & other inventory	1,043	4,624	5,217	7,391	5,493	4,976	3,984	-	-	-	-	-	76,168	75,536	82,189
Contracted services	506	17,785	22,533	30,183	24,028	34,036	23,932	-	-	-	-	-	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	-	-	-	-	-	16,770	17,487	18,128
Other expenditure	95,476	17,839	27,218	64,110	16,261	15,645	(8,081)	-	-	-	-	-	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>-</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	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<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>-</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>(13,680)</b>	<b>(103,114)</b>	<b>27,365</b>	<b>-</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 monthly/year beginning:	854,064	952,663	948,857	952,703	949,768	936,088	832,974	860,339	860,339	860,339	860,339	860,339	854,064	790,178	894,635
Cash/cash equivalents at the monthly/year end:	952,663	948,857	952,703	949,768	936,088	832,974	860,339	860,339	860,339	860,339	860,339	860,339	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 - M07 January

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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	35,347	2,711	1,264	1,184	1,078	712	1,666	10,267	54,230	14,907	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	41,142	4,516	3,177	3,094	3,009	2,175	2,487	6,636	66,236	17,401	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	29,640	851	547	476	437	461	1,778	8,343	42,552	11,514	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	15,830	1,368	760	708	592	421	910	3,313	23,903	5,945	-	-
Receivables from Exchange Transactions - Waste Management	1600	10,896	1,268	748	756	667	444	950	3,291	19,020	6,107	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	814	75	74	29	149	21	32	127	1,322	358	-	-
Interest on Arrear Debtor Accounts	1810	507	170	151	194	240	180	656	14,393	16,490	15,663	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(16,866)	701	323	345	497	346	1,766	7,439	(5,449)	10,394	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>117,309</b>	<b>11,660</b>	<b>7,045</b>	<b>6,786</b>	<b>6,668</b>	<b>4,781</b>	<b>10,246</b>	<b>53,808</b>	<b>218,304</b>	<b>82,290</b>	<b>-</b>	<b>-</b>
<b>2024/25 - totals only</b>		<b>108,141</b>	<b>6,422</b>	<b>5,488</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	1,099	349	331	308	220	181	484	3,337	6,310	4,531	-	-
Commercial	2300	15,196	1,006	1,056	1,000	1,173	753	285	3,582	24,050	6,792	-	-
Households	2400	103,301	10,305	5,656	5,476	5,273	3,844	9,447	46,760	190,062	70,801	-	-
Other	2500	(2,287)	0	1	3	3	2	30	129	(2,119)	166	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>117,309</b>	<b>11,660</b>	<b>7,045</b>	<b>6,786</b>	<b>6,668</b>	<b>4,781</b>	<b>10,246</b>	<b>53,808</b>	<b>218,304</b>	<b>82,290</b>	<b>-</b>	<b>-</b>

The debtors' 12-month rolling average payment rate is 98,66% at the end of January 2026.

### Summary of Indigent Households

	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				
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)
7853			10 KL	7853	0	7853	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)
100	7753		70kWh	7853	0	7853	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										
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 31/01/2026	Total Debt	Services	Rates	Other
Department Responsible for the Debt				
NPW 2227	5,351,160.21	2,865,475.25	2,485,684.96	-
WCED 2251	226,557.79	226,557.79	-	-
OTHER 2255	46,514.07	46,514.07	-	-
HEALTH 2252	189,139.24	189,139.24	-	-
TPW 2256	379,766.85	(212,649.90)	592,416.75	-
HUMAN SETTLE 2215	104,991.15	104,991.15	-	-
HOUSING 2253	5,154.98	5,154.98	-	-
OTHER MUNICIPALITIES 2276	6,697.54	6,697.54	-	-
<b>TOTAL OUTSTANDING</b>	<b>6,309,981.83</b>	<b>3,231,880.12</b>	<b>3,078,101.71</b>	<b>-</b>

## Creditors' analysis

### Supporting Table SC4

#### WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	7,408	-	-	-	-	-	-	-	7,408	6,704
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>7,408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,408</b>	<b>6,704</b>

# Investment portfolio analysis

## Supporting Table SC5

### WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

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 (Rand s)	Commis sion Recipien t	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
<b>Municipality</b>													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	31,266	(53)		125	31,338
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	56,757	(133)		260	56,884
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	8,487	259		30	8,776
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,269	54	-53789.67		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	3,935	-103935342.5		-
Standard Bank 288434005-041	184 days	FIXED DEP	Yes	Yes	Yes	No	No	29/01/2026	100,000	3,995	-103995068.5		-
ABSA 2082159516	184 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	29/01/2026	100,000	3,998	-103997589		-
Standard Bank 288434005-043	181 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	30/03/2026	100,000				100,000
ABSA 2082272279	181 days	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	181 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	29/07/2026				100,000	100,000
													-
													-
<b>Municipality sub-total</b>									<b>706,779</b>	<b>12,055</b>		<b>300,415</b>	<b>707,267</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>									<b>706,779</b>	<b>12,055</b>		<b>300,415</b>	<b>707,267</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 - M07 January

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>	<b>172,292</b>	<b>183,866</b>	<b>183,866</b>	<b>-</b>	<b>138,271</b>	<b>138,271</b>	<b>-</b>		<b>183,866</b>
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		1,810	1,810	-		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>	<b>104,399</b>	<b>61,906</b>	<b>61,906</b>	<b>76</b>	<b>40,665</b>	<b>40,665</b>	<b>-</b>		<b>61,906</b>
Title Deeds Resratoration Grant	174	97	97		-	-	-		97
Community Library Services Grant	8,608	8,824	8,824		5,883	5,883	-		8,824
Thusong 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	-		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>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Specify (Add grant description)									
<b>Other grant providers:</b>	<b>1,602</b>	<b>2,975</b>	<b>2,975</b>	<b>-</b>	<b>512</b>	<b>512</b>	<b>-</b>		<b>2,975</b>
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>76</b>	<b>179,447</b>	<b>179,447</b>	<b>-</b>		<b>248,747</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>50,491</b>	<b>76,207</b>	<b>76,207</b>	<b>-</b>	<b>29,560</b>	<b>29,560</b>	<b>-</b>		<b>76,207</b>
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		16,519	16,519	-		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>	<b>20,636</b>	<b>25,342</b>	<b>25,342</b>	<b>-</b>	<b>17,380</b>	<b>17,380</b>	<b>-</b>		<b>25,342</b>
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>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Specify (Add grant description)									
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</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>-</b>	<b>46,940</b>	<b>46,940</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>76</b>	<b>226,388</b>	<b>226,388</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.

## Supporting Table SC7 – Grant expenditure

### WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

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	224	1,631	1,631	-		4,598
Operational Revenue:General Revenue:Equitable Share							-		
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1,898	2,588	2,588	201	1,198	1,198	-		2,588
Local Government Financial Management Grant [Schedule 5B]	1,412	1,800	1,800	23	355	355	-		1,800
Municipal Disaster Grant [Schedule 5B]	428	-	-		-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	200	210	210		78	78	-		210
<b>Provincial Government:</b>	104,875	61,906	61,906	1,575	40,573	40,573	-		61,906
Title Deeds Resrbraton Grant	174	97	97		-	-	-		97
Community Library Services Grant	8,608	8,824	8,824	850	6,488	6,488	-		8,824
Thusong Services Centres Grant		150	150		-	-	-		150
Resource funding for the establish & support of K9 Unit	4,172	4,350	4,350	271	2,096	2,096	-		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	454	2,403	2,403	-		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	829	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	829	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>2,629</b>	<b>43,463</b>	<b>43,463</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	1,464	21,375	21,375	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	19,334	13,908	13,908		1,251	1,251	-		13,908
Municipal Infrastructure Grant [Schedule 5B]	28,617	33,872	33,872	398	17,100	17,100	-		33,872
Local Government Financial Management Grant [Schedule 5B]	288	-	-		-	-	-		-
Water Services Infrastructure Grant [Schedule 5B]	5,925	28,427	28,427	1,065	3,024	3,024	-		28,427
Municipal Disaster Relief Grant	-	-	-		-	-	-		-
<b>Provincial Government:</b>	18,719	25,342	25,342	269	8,580	8,580	-		25,342
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	17,619	24,542	24,542	269	8,580	8,580	-		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>1,732</b>	<b>29,955</b>	<b>29,955</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>4,361</b>	<b>73,419</b>	<b>73,419</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 - M07 January

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	7,330	7,433	(103)	-1%	12,742
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,268	1,269	1,269	106	740	740	-	-	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>8,070</b>	<b>8,173</b>	<b>(103)</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	570	4,448	4,539	(90)	-2%	8,123
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	288	229	229	-	-	-	-	-	229
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	155	221	137	8	67	80	(13)	-16%	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>579</b>	<b>4,515</b>	<b>4,618</b>	<b>(103)</b>	<b>-2%</b>	<b>8,488</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	317,181	382,372	358,226	29,570	192,936	193,342	(406)	0%	358,226
Pension and UIF Contributions	51,568	57,015	54,664	4,596	31,818	31,787	31	0%	54,664
Medical Aid Contributions	18,091	19,278	18,455	1,663	10,898	10,766	133	1%	18,455
Overtime	59,382	59,290	72,127	7,860	35,560	35,574	(14)	0%	72,127
Performance Bonus	(531)	549	589	103	343	343	0	0%	589
Motor Vehicle Allowance	7,411	8,438	7,540	614	4,325	4,398	(73)	-2%	7,540
Cellphone Allowance	2,127	2,426	2,202	171	1,222	1,284	(63)	-5%	2,202
Housing Allowances	1,920	2,116	2,019	169	1,178	1,178	(0)	0%	2,019
Other benefits and allowances	41,610	45,857	44,252	1,707	35,361	35,404	(42)	0%	44,252
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	22,379	28,672	26,345	1,031	15,368	15,368	0	0%	26,345
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>544,713</b>	<b>632,851</b>	<b>608,918</b>	<b>49,215</b>	<b>341,595</b>	<b>342,236</b>	<b>(641)</b>	<b>0%</b>	<b>608,918</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>531,381</b>	<b>618,840</b>	<b>594,907</b>	<b>48,062</b>	<b>333,525</b>	<b>334,063</b>	<b>(538)</b>	<b>0%</b>	<b>594,907</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 - M07 January

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%	11.0%	10.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	40.0%	41.2%	40.6%	41.9%	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%	13.5%	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%	501.2%	306.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	201.8%	221.4%	241.1%	370.4%	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%	22.1%	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 Indicabr	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 Indicabr	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 Indicabr	5.9%
Employee costs	Employee costs/Total Revenue - capital revenue	27.2%	30.7%	29.9%	27.1%	29.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	13.8%	15.8%	16.6%	13.9%	16.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	10.3%	10.8%	10.7%	9.9%	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 Indicabr	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		4.2%	4.2%	Annual Indicabr	4.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.9	4.9	Annual Indicabr	4.9

# Capital programme performance

## Supporting Table SC12

### WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

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	-					
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>84,691</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	3,023,958	Construction stage commencing	Construction (Contract SC2588/2025).	Not applicable.	Not applicable.
2	Overstrand	Overstrand	LCH SERVICES	24,542,000	24,542,000	8,580,055	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP Phase A7 (Services) - 100% ;	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP Phase A7 (Services) - Completed; Masakhane UISP	Not applicable.	Not applicable.
3	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	12,700,000	22,167,913	9,808,389	Construction stage. Contract in process of amendment following Mid-Year Review approval of additional funding.	Construction (Contract SC2490/2024).	Not applicable.	Not applicable.
4	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	13,908,000	13,908,000	1,250,993	Bid Adjudication Committee approval received on 30 Jan 2026.	Award (Contract SC2587/2025).	Not applicable.	Not applicable.
5	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	13,000,000	13,450,000	-	Procurement.	Tenders closed on 19 Sept 2025 (SC2585/2025). Item to serve at BEC on 5 February 2026.	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	2,208,933	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	5,954,912	Under construction.	Construction stage (SC2500A/2024).	Not applicable.	Not applicable.
8	Hermanus	Ward 03	HERMANUS MM/LV UPGRADE REPLACEMENT	9,000,000	9,000,000	4,082,897	Construction phase.	Construction underway for the 2025/26 Financial Year (Contract SC2437/2023). Long lead time material delivered in February	Not applicable.	Not applicable.
9	Kleinmond	Ward 09	UPGRADE OF KLEINMOND SPORT FACILITIES	8,772,000	8,772,000	2,350,898	Under construction.	Construction stage (Tender SC2584/2025).	Not applicable.	Not applicable.
10	Overstrand	Overstrand	VEHICLES-ROADS	8,250,000	8,075,000	6,045,991	Procurement process (Orders generated).	x2 Tipper trucks scheduled for delivery 28 February 2026.	Not applicable.	Not applicable.
<b>Totals</b>				<b>143,398,000</b>	<b>151,674,393</b>	<b>43,307,027</b>				

# Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

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>	<b>66,442</b>	<b>78,215</b>	<b>70,651</b>	<b>327</b>	<b>24,485</b>	<b>22,543</b>	<b>1,941</b>	<b>8.6%</b>	<b>70,651</b>
Roads Infrastructure	2,810	8,500	8,895	-	6,134	3,500	2,634	75.3%	8,895
Roads	2,810	8,500	8,895	-	6,134	3,500	2,634	75.3%	8,895
Storm water Infrastructure	11,607	6,200	5,988	-	280	-	280	-	5,988
Drainage Collection	-	-	100	-	-	-	-	-	100
Storm water Conveyance	11,607	6,200	5,888	-	280	-	280	-	5,888
Electrical Infrastructure	25,558	33,018	22,718	272	3,460	2,981	479	16.1%	22,718
MV Substations	2,032	10,000	-	-	-	-	-	-	-
MV Networks	23,525	20,018	19,718	272	2,389	2,981	(592)	-19.9%	19,718
LV Networks	-	3,000	3,000	-	1,071	-	1,071	-	3,000
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	18,594	17,806	19,413	55	11,075	9,028	2,047	22.7%	19,413
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	8,972	5,273	6,486	55	5,115	3,783	1,332	35.2%	6,486
Water Treatment Works	3,623	8,983	9,377	-	5,160	4,845	315	6.5%	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	4,202	(666)	-15.8%	8,697
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	492	950	1,897	-	151	802	(651)	-81.2%	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	-	-	2,832	(2,832)	-100.0%	4,940
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	981	3,300	2,900	-	-	1,692	(1,692)	-100.0%	3,300
Waste Processing Facilities	-	840	1,140	-	-	665	(665)	-100.0%	840
Waste Drop-off Points	-	800	900	-	-	475	(475)	-100.0%	800
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	22	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	377	-	-	-	-	-	-	-	-
Data Centres	377	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>8,120</b>	<b>12,022</b>	<b>13,422</b>	<b>78</b>	<b>2,351</b>	<b>5,220</b>	<b>(2,869)</b>	<b>-55.0%</b>	<b>13,422</b>
Community Facilities	2,244	1,950	4,574	-	-	884	(884)	-100.0%	4,574
Halls	580	-	60	-	-	-	-	-	60
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	1,411	-	-	-	-	-	1,411
Cemeteries/Crematoria	-	-	10	-	-	-	-	-	10
Police	-	200	60	-	-	-	-	-	60
Parks	534	300	901	-	-	-	-	-	901
Public Open Space	143	-	424	-	-	-	-	-	424
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	78	-	-	-	-	-	78
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	800	800	-	-	400	(400)	-100.0%	800
Taxi Ranks/Bus Terminals	987	650	830	-	-	484	(484)	-100.0%	830
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	5,876	10,072	8,848	78	2,351	4,336	(1,985)	-45.8%	8,848
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	5,876	10,072	8,848	78	2,351	4,336	(1,985)	-45.8%	8,848
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>18,526</b>	<b>28,292</b>	<b>27,396</b>	<b>376</b>	<b>10,421</b>	<b>6,426</b>	<b>3,995</b>	<b>62.2%</b>	<b>27,396</b>
Operational Buildings	907	3,750	2,643	108	1,841	1,426	415	29.1%	2,643
Municipal Offices	907	-	-	-	-	-	-	-	-
Workshops	-	3,750	2,595	108	1,841	1,426	415	29.1%	2,595
Yards	-	-	49	-	-	-	-	-	49
Housing	17,619	24,542	24,753	269	8,580	5,000	3,580	71.6%	24,753
Staff Housing	-	-	211	-	-	-	-	-	211
Social Housing	17,619	24,542	24,542	269	8,580	5,000	3,580	71.6%	24,542
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	<b>335</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Biological or Cultivated Assets	335	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>	<b>3,120</b>	<b>3,201</b>	<b>3,201</b>	<b>-</b>	<b>2,666</b>	<b>1,601</b>	<b>1,065</b>	<b>66.6%</b>	<b>3,201</b>
Computer Equipment	3,120	3,201	3,201	-	2,666	1,601	1,065	66.6%	3,201
<b>Furniture and Office Equipment</b>	<b>759</b>	<b>1,345</b>	<b>1,869</b>	<b>46</b>	<b>173</b>	<b>1,018</b>	<b>(845)</b>	<b>-83.0%</b>	<b>1,869</b>
Furniture and Office Equipment	759	1,345	1,869	46	173	1,018	(845)	-83.0%	1,869
<b>Machinery and Equipment</b>	<b>596</b>	<b>325</b>	<b>473</b>	<b>-</b>	<b>142</b>	<b>163</b>	<b>(20)</b>	<b>-12.4%</b>	<b>473</b>
Machinery and Equipment	596	325	473	-	142	163	(20)	-12.4%	473
<b>Transport Assets</b>	<b>21,309</b>	<b>24,310</b>	<b>23,786</b>	<b>-</b>	<b>13,736</b>	<b>13,875</b>	<b>(139)</b>	<b>-1.0%</b>	<b>23,786</b>
Transport Assets	21,309	24,310	23,786	-	13,736	13,875	(139)	-1.0%	23,786
<b>Land</b>	<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>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Living resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure on new assets</b>	<b>119,207</b>	<b>147,710</b>	<b>140,798</b>	<b>827</b>	<b>53,974</b>	<b>50,846</b>	<b>(3,128)</b>	<b>-6.2%</b>	<b>140,798</b>

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07									
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	1,065	12,832	28,993	(16,160)	-55.7%	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
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	13,990	44,597	52,227	1,065	12,832	28,097	(15,264)	-54.3%	52,227
Pump Stations	500	500	500	-	-	-	-	-	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	13,490	44,097	52,227	1,065	12,832	28,097	(15,264)	-54.3%	52,227
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	2,465	700	250	-	-	146	(146)	-100.0%	250
Pump Station	571	700	250	-	-	146	(146)	-100.0%	250
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	1,894	-	-	-	-	-	-	-	-
<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>	-	-	-	-	-	-	-	-	-
<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 renewal of existing assets</b>	18,947	47,097	54,777	1,065	12,832	28,993	16,160	55.7%	54,777

## Supporting Table SC13c

### WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07

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>184,868</b>	<b>11,614</b>	<b>87,828</b>	<b>107,839</b>	<b>(20,011)</b>	<b>-18.6%</b>	<b>184,868</b>
Roads Infrastructure	78,823	85,143	82,665	4,192	32,451	48,221	(15,770)	-32.7%	82,665
Roads	78,823	85,143	82,665	4,192	32,451	48,221	(15,770)	-32.7%	82,665
Storm water Infrastructure	9,572	13,746	11,423	634	6,969	6,663	306	4.6%	11,423
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	9,572	13,746	11,423	634	6,969	6,663	306	4.6%	11,423
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	36,881	49,278	44,748	3,410	23,490	26,103	(2,612)	-10.0%	44,748
LV Networks	36,881	49,278	44,748	3,410	23,490	26,103	(2,612)	-10.0%	44,748
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	17,591	20,984	22,295	1,386	11,674	13,006	(1,332)	-10.2%	22,295
Distribution	17,590	19,901	21,311	1,386	11,674	12,431	(757)	-6.1%	21,311
Distribution Points	1	1,083	985	-	-	574	(574)	-100.0%	985
Sanitation Infrastructure	10,134	12,419	12,602	1,047	7,596	7,351	245	3.3%	12,602
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	10,134	8,521	8,704	658	4,994	5,078	(84)	-1.7%	8,704
Waste Water Treatment Works	-	3,898	3,898	388	2,603	2,274	329	14.5%	3,898
Solid Waste Infrastructure	6,763	11,483	11,134	944	5,648	6,495	(847)	-13.0%	11,134
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	331	3,100	3,060	219	1,279	1,785	(506)	-28.4%	3,060
Waste Drop-off Points	6,432	8,383	8,074	725	4,369	4,710	(341)	-7.2%	8,074
<b>Community Assets</b>	<b>59,601</b>	<b>63,754</b>	<b>63,996</b>	<b>5,840</b>	<b>36,358</b>	<b>33,201</b>	<b>3,158</b>	<b>9.5%</b>	<b>63,996</b>
Community Facilities	45,665	48,316	49,413	4,902	26,461	24,707	1,754	7.1%	49,413
Halls	6,030	5,464	5,461	379	2,624	2,731	(106)	-3.9%	5,461
Cemeteries/Crematoria	2,111	3,111	3,111	326	1,385	1,556	(171)	-11.0%	3,111
Police	-	-	-	-	-	-	-	-	-
Parks	29,319	31,742	31,742	2,907	17,744	15,871	1,873	11.8%	31,742
Public Open Space	6,115	4,186	5,286	1,120	3,506	2,643	863	32.6%	5,286
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	2,090	3,812	3,812	170	1,202	1,906	(704)	-36.9%	3,812
Sport and Recreation Facilities	13,936	15,437	14,583	938	9,897	8,494	1,403	16.5%	14,583
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	13,936	15,437	14,583	938	9,897	8,494	1,403	16.5%	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>19,576</b>	<b>34</b>	<b>9,710</b>	<b>10,899</b>	<b>(1,189)</b>	<b>-10.9%</b>	<b>19,576</b>
Operational Buildings	6,204	18,955	19,576	34	9,710	10,899	(1,189)	-10.9%	19,576
Municipal Offices	6,204	18,955	19,576	34	9,710	10,899	(1,189)	-10.9%	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>10,661</b>	<b>4,273</b>	<b>9,090</b>	<b>6,219</b>	<b>2,871</b>	<b>46.2%</b>	<b>10,661</b>
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	7,842	10,661	10,661	4,273	9,090	6,219	2,871	46.2%	10,661
Computer Software and Applications	7,842	10,661	10,661	4,273	9,090	6,219	2,871	46.2%	10,661
<b>Computer Equipment</b>	<b>1,292</b>	<b>2,546</b>	<b>2,546</b>	<b>82</b>	<b>1,106</b>	<b>1,485</b>	<b>(379)</b>	<b>-25.5%</b>	<b>2,546</b>
Computer Equipment	1,292	2,546	2,546	82	1,106	1,485	(379)	-25.5%	2,546
<b>Furniture and Office Equipment</b>	<b>996</b>	<b>1,704</b>	<b>1,697</b>	<b>21</b>	<b>534</b>	<b>989</b>	<b>(455)</b>	<b>-46.0%</b>	<b>1,697</b>
Furniture and Office Equipment	996	1,704	1,697	21	534	989	(455)	-46.0%	1,697
<b>Machinery and Equipment</b>	<b>1,723</b>	<b>5,807</b>	<b>5,797</b>	<b>1,137</b>	<b>2,599</b>	<b>3,381</b>	<b>(782)</b>	<b>-23.1%</b>	<b>5,797</b>
Machinery and Equipment	1,723	5,807	5,797	1,137	2,599	3,381	(782)	-23.1%	5,797
<b>Transport Assets</b>	<b>32,021</b>	<b>22,339</b>	<b>42,259</b>	<b>2,477</b>	<b>23,231</b>	<b>24,651</b>	<b>(1,420)</b>	<b>-5.8%</b>	<b>42,259</b>
Transport Assets	32,021	22,339	42,259	2,477	23,231	24,651	(1,420)	-5.8%	42,259
<b>Land</b>	<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>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<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>331,399</b>	<b>25,479</b>	<b>170,457</b>	<b>188,664</b>	<b>18,208</b>	<b>9.7%</b>	<b>331,399</b>

## Supporting Table SC13d

### WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

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	80,943	80,943	0	0.0%	138,760
Roads Infrastructure	41,228	49,695	49,695	4,141	28,989	28,989	0	0.0%	49,695
Roads	41,228	49,695	49,695	4,141	28,989	28,989	0	0.0%	49,695
Storm water Infrastructure	8,794	8,899	8,899	742	5,191	5,191	0	0.0%	8,899
Drainage Collection	8,794	8,899	8,899	742	5,191	5,191	0	0.0%	8,899
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	27,716	28,196	28,196	2,350	16,448	16,448	0	0.0%	28,196
LV Networks	27,093	28,196	28,196	2,350	16,448	16,448	0	0.0%	28,196
Capital Spares	622	-	-	-	-	-	-	-	-
Water Supply Infrastructure	22,294	26,052	26,052	2,171	15,197	15,197	0	0.0%	26,052
Distribution	21,710	26,052	26,052	2,171	15,197	15,197	0	0.0%	26,052
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	584	-	-	-	-	-	-	-	-
Sanitation Infrastructure	20,406	22,577	22,577	1,881	13,170	13,170	0	0.0%	22,577
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	19,563	22,577	22,577	1,881	13,170	13,170	0	0.0%	22,577
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	842	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	3,225	3,340	3,340	278	1,949	1,949	0	0.0%	3,340
Landfill Sites	3,225	3,340	3,340	278	1,949	1,949	0	0.0%	3,340
<b>Community Assets</b>	14,446	15,199	15,199	1,267	8,866	8,866	0	0.0%	15,199
Community Facilities	14,446	15,199	15,199	1,267	8,866	8,866	0	0.0%	15,199
Halls	14,446	15,199	15,199	1,267	8,866	8,866	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	2,064	2,064	-	-	3,538
Operational Buildings	3,628	3,538	3,538	295	2,064	2,064	-	-	3,538
Municipal Offices	3,628	3,538	3,538	295	2,064	2,064	-	-	3,538
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	464	290	290	24	169	169	0	0.0%	290
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	464	290	290	24	169	169	0	0.0%	290
Computer Software and Applications	464	290	290	24	169	169	0	0.0%	290
<b>Computer Equipment</b>	740	-	-	-	-	-	-	-	-
Computer Equipment	740	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	2,017	2,547	2,547	212	1,486	1,486	0	0.0%	2,547
Furniture and Office Equipment	2,017	2,547	2,547	212	1,486	1,486	0	0.0%	2,547
<b>Machinery and Equipment</b>	1,440	1,621	1,621	135	945	945	0	0.0%	1,621
Machinery and Equipment	1,440	1,621	1,621	135	945	945	0	0.0%	1,621
<b>Transport Assets</b>	6,372	5,188	5,188	432	3,026	3,026	0	0.0%	5,188
Transport Assets	6,372	5,188	5,188	432	3,026	3,026	0	0.0%	5,188
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	69	68	68	6	40	40	(0)	0.0%	68
Mature	69	68	68	6	40	40	(0)	0.0%	68
Policing and Protection	69	68	68	6	40	40	0	0.0%	68
Zoological plants and animals	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	152,838	167,211	167,211	13,934	97,540	97,539	(1)	0.0%	167,211

## Supporting Table SC13e

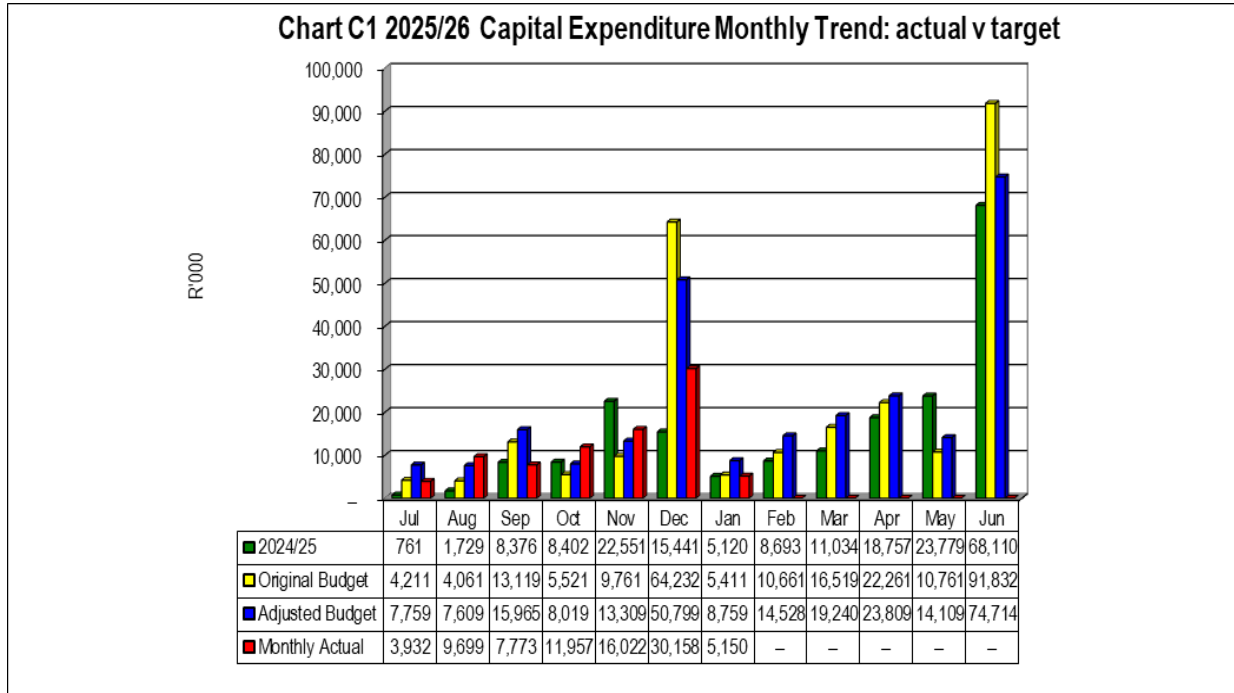
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

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	2,937	8,814	18,637	(9,823)	-52.7%	36,213
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	1,000	1,000	-	1,000	-	1,000	-	1,000
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	1,000	1,000	-	1,000	-	1,000	-	1,000
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	15,464	16,300	16,300	2,937	5,569	8,150	(2,581)	-31.7%	16,300
<i>MV Networks</i>	15,464	16,300	16,300	2,937	5,569	8,150	(2,581)	-31.7%	16,300
Water Supply Infrastructure	500	500	500	-	-	200	(200)	-100.0%	500
<i>Distribution</i>	500	500	500	-	-	200	(200)	-100.0%	500
Sanitation Infrastructure	27,571	18,910	18,413	-	2,245	10,287	(8,042)	-78.2%	18,413
<i>Pump Station</i>	13,501	13,000	13,450	-	-	7,846	(7,846)	-100.0%	13,450
<i>Reticulation</i>	600	600	600	-	-	350	(350)	-100.0%	600
<i>Waste Water Treatment Works</i>	13,470	5,310	4,363	-	2,245	2,091	154	7.4%	4,363
<i>Solid Waste Infrastructure</i>	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	11,065	26,829	26,829	321	9,071	13,742	(4,671)	-34.0%	26,829
Community Facilities	-	4,000	4,000	-	907	2,250	(1,343)	-59.7%	4,000
<i>Fire/Ambulance Stations</i>	-	3,000	3,000	-	-	1,750	(1,750)	-100.0%	3,000
<i>Public Open Space</i>	-	1,000	1,000	-	907	500	407	81.4%	1,000
Sport and Recreation Facilities	11,065	22,829	22,829	321	8,164	11,492	(3,328)	-29.0%	22,829
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	11,065	22,829	22,829	321	8,164	11,492	(3,328)	-29.0%	22,829
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
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>3,258</b>	<b>17,885</b>	<b>32,379</b>	<b>14,494</b>	<b>44.8%</b>	<b>63,042</b>

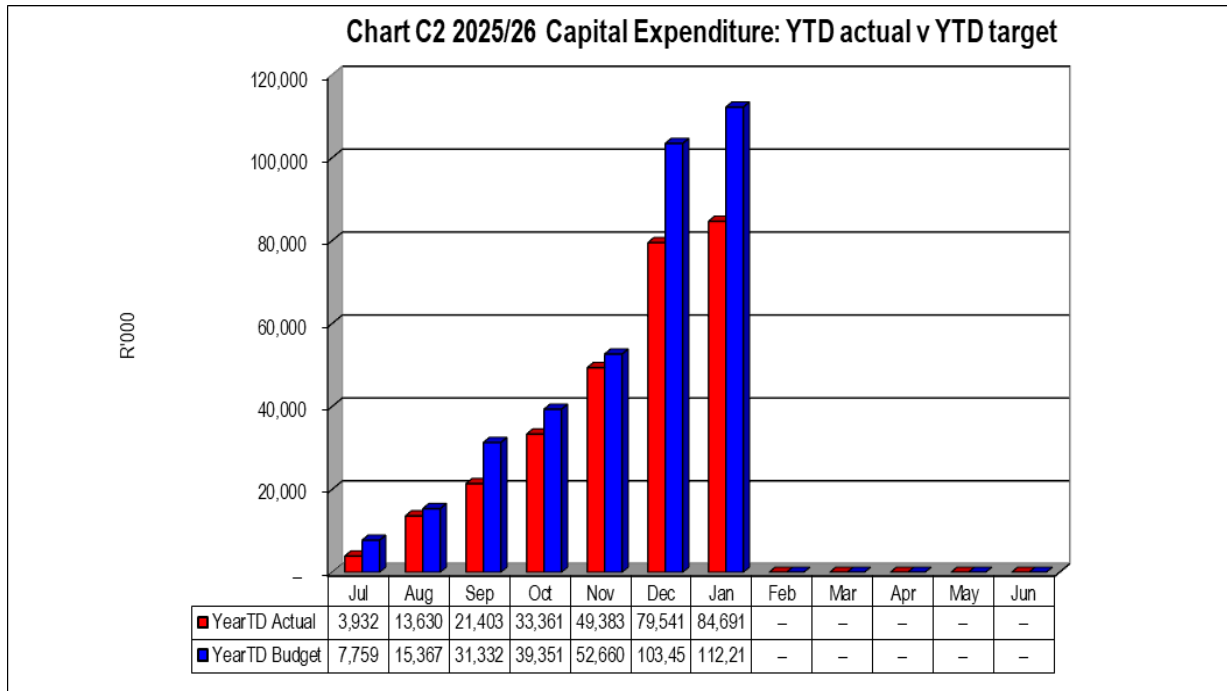
# Other supporting documentation

## Section 71 charts

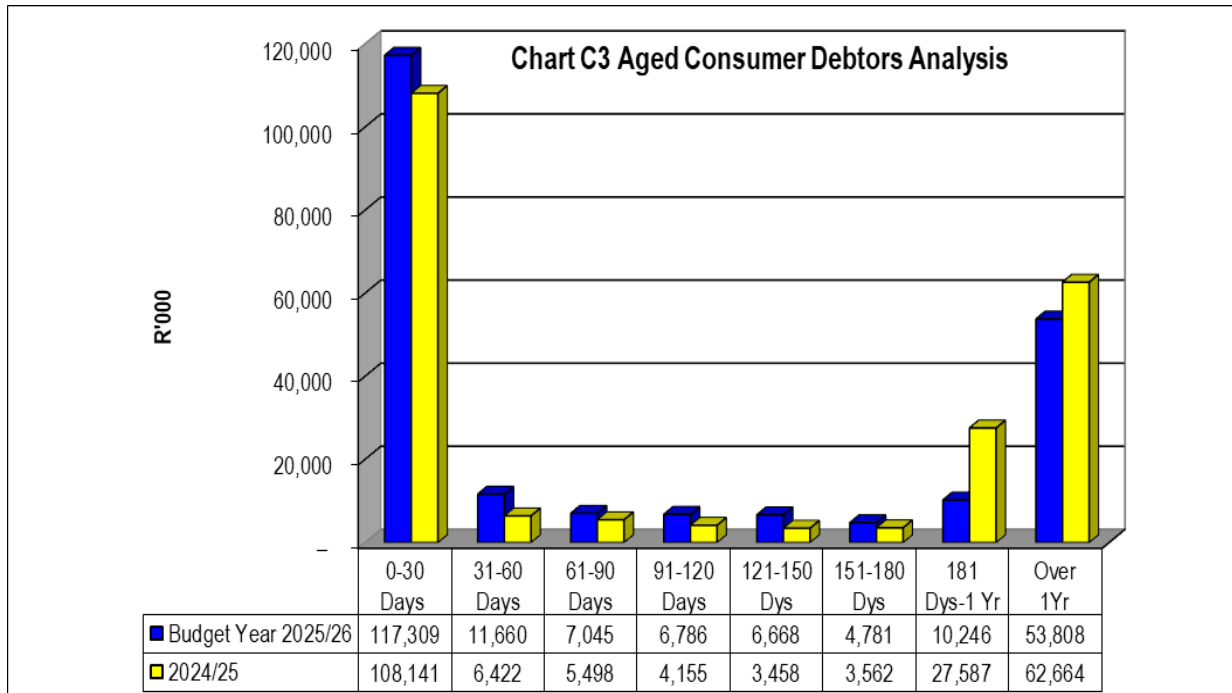
### Capital expenditure monthly trend - actual vs target



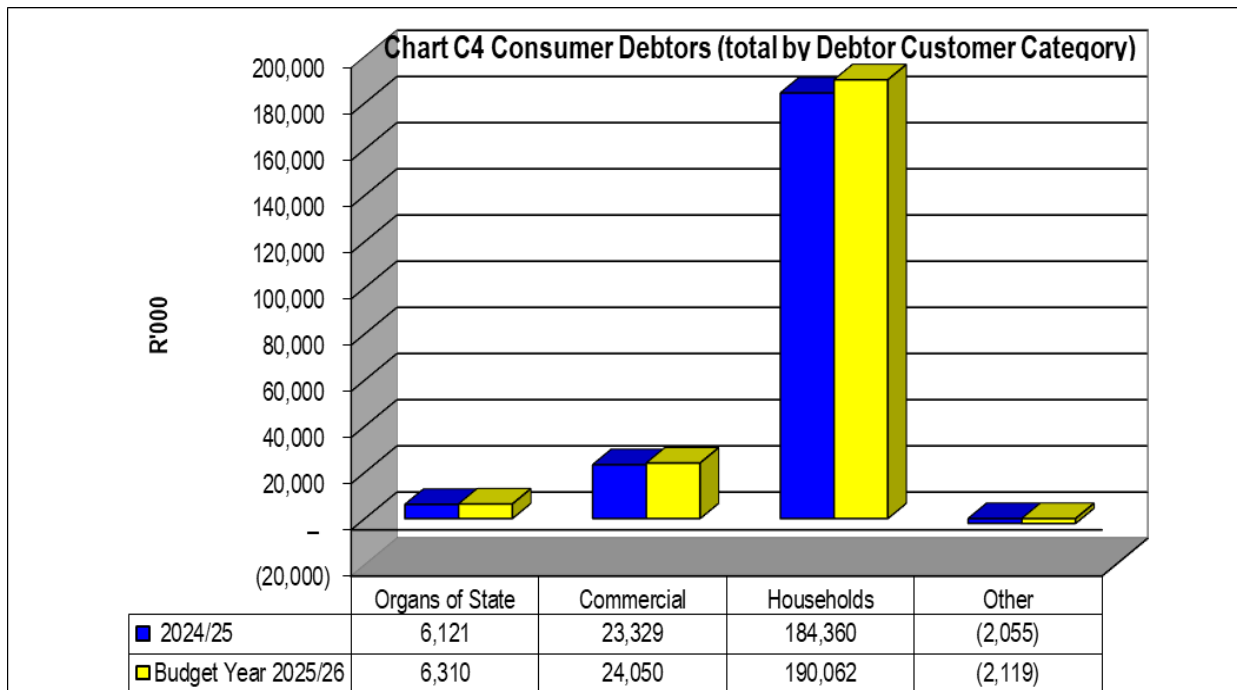
### Capital expenditure – YTD actual vs YTD trend



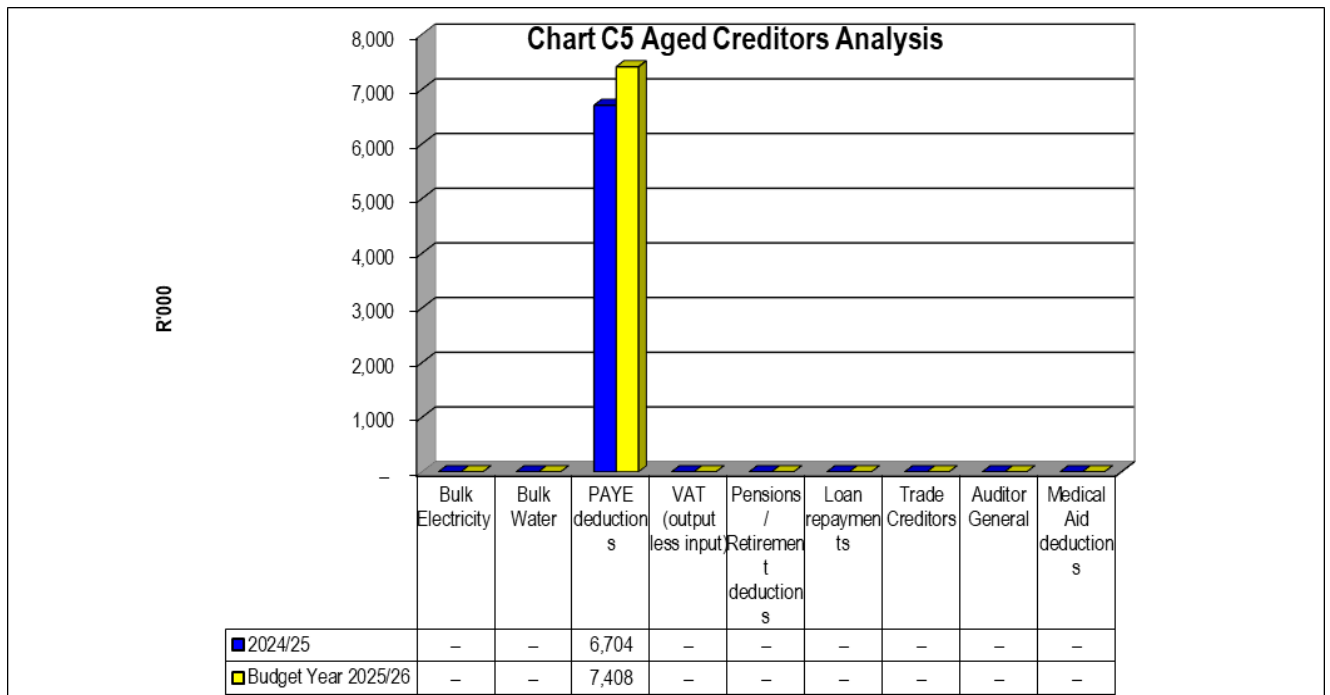
## Debtors Age Analysis



## 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 January 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 February 2026