

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

July 2025

In-Year Report of the Municipality

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

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Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

mSCOA – Municipal Standard Chart of Accounts.

MSDCBG – Municipal Service Delivery and Capacity Building Grant.

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

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

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

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

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

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

YTD – Year-to-date

PART 1 – IN-YEAR REPORT

Executive Summary

Revenue by Source

The Year-to-Date actual revenue is 0.60% above the YTD budget projections at the end of July 2025.

Borrowings

The balance of borrowings amounts to R486.5m at the end of July 2025.

Operating expenditure by vote & type

Current expenditure is 3.74% below YTD budget projections as at July 2025.

Capital expenditure

The YTD Capital expenditure amounts to R3.9m or 1.52% of the amended budget of R258.3m. The current capital commitments of orders in progress amounts to R66.5m or 25.74% of the amended capital budget of R258.3m.

Allocations received (National & Provincial Grants)

Grants totaling R84.3m were received during July 2025.

Spending on Grants

Spending on grants amounts to R2.3m for July 2025 which includes FMG, MIG, EPWP, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Community Library Grant and UNEP.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M01 July

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue	0.60%		
Expenditure By Type	-3.74%		
Capital Expenditure	-6.62%		
Financial Position			
In order			
Cash Flow			
In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual
Revenue	2,119,420	227,654
Expenditure	2,112,340	74,326
Surplus / (Deficit)	7,080	153,327
Capital	258,346	3,932

YTD Act
%**10.74%****3.52%****1.52%****Total Revenue (excluding capital grants)**

R thousand	Amended Budget	YearTD actual
Revenue	2,017,871	226,854
Expenditure	2,112,340	74,326
Surplus / (Deficit)	(94,469)	152,527
Capital	258,346	3,932

YTD Act
%**11.24%****3.52%****1.52%****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 - M01 July

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
Financial Performance									
Property rates	-	383,977	383,977	37,157	37,157	35,838	1,319	4%	383,977
Service charges	-	1,199,626	1,199,626	98,839	98,839	98,518	321	0%	1,199,626
Investment revenue	-	55,000	55,000	4,191	4,191	4,191	-		55,000
Transfers and subsidies - Operational	-	205,957	205,957	76,162	76,162	76,162	-		205,957
Other own revenue	-	173,311	173,311	10,505	10,505	10,785	(280)	-3%	173,311
Total Revenue (excluding capital transfers and	-	2,017,871	2,017,871	226,854	226,854	225,494	1,359	1%	2,017,871
Employee costs	-	618,840	618,775	37,609	37,609	40,458	(2,849)	-7%	618,775
Remuneration of Councillors	-	14,012	14,012	1,153	1,153	1,168	(15)	-1%	14,012
Depreciation and amortisation	-	167,211	167,211	13,934	13,934	13,934	-		167,211
Interest	-	51,227	51,227	(10)	(10)	-	(10)		51,227
Inventory consumed and bulk purchases	-	632,328	632,128	1,057	1,057	1,153	(96)	-8%	632,128
Transfers and subsidies	-	16,770	16,770	1,285	1,285	1,285	-		16,770
Other expenditure	-	611,953	612,218	19,298	19,298	19,215	83	0%	612,218
Total Expenditure	-	2,112,340	2,112,340	74,326	74,326	77,214	(2,887)	-4%	2,112,340
Surplus/(Deficit)	-	(94,469)	(94,469)	152,527	152,527	148,281	4,247	3%	(94,469)
Transfers and subsidies - capital (monetary allocations)	-	101,549	101,549	800	800	800	-		101,549
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	7,080	7,080	153,327	153,327	149,081	4,247	3%	7,080
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	7,080	7,080	153,327	153,327	149,081	4,247	3%	7,080
Capital expenditure & funds sources									
Capital expenditure	-	258,346	258,346	3,932	3,932	4,211	(279)	-7%	258,346
Capital transfers recognised	-	101,549	101,549	800	800	-	800		101,549
Borrowing	-	106,337	106,337	3,132	3,132	3,495	(363)	-10%	106,337
Internally generated funds	-	50,460	50,460	-	-	716	(716)	-100%	50,460
Total sources of capital funds	-	258,346	258,346	3,932	3,932	4,211	(279)	-7%	258,346
Financial position									
Total current assets	-	942,343	942,343		1,263,282				942,343
Total non current assets	-	4,166,089	4,166,089		4,043,736				4,166,089
Total current liabilities	-	326,629	326,629		352,156				326,629
Total non current liabilities	-	693,169	693,169		656,563				693,169
Community wealth/Equity	-	4,088,634	4,088,634		4,298,298				4,088,634
Cash flows									
Net cash from (used) operating	-	223,747	223,747	102,110	102,110	98,474	(3,636)	-4%	223,747
Net cash from (used) investing	-	(228,178)	(228,178)	(4,347)	(4,347)	(4,347)	-		(228,178)
Net cash from (used) financing	-	(59,454)	(59,454)	836	836	836	-		(59,454)
Cash/cash equivalents at the month/year end	-	723,115	723,115	-	952,662	881,963	(70,700)	-8%	790,178
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	124,074	7,156	4,838	4,826	3,874	3,305	26,876	65,991	240,940
Creditors Age Analysis									
Total Creditors	6,503	-	-	-	-	-	-	-	6,503

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional								%	
<i>Governance and administration</i>	-	558,698	558,698	76,878	76,878	76,857	21	0%	558,698
Executive and council	-	78,908	78,908	32,874	32,874	32,874	(0)	0%	78,908
Finance and administration	-	479,790	479,790	44,004	44,004	43,982	21	0%	479,790
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	-	190,872	190,872	8,011	8,011	8,050	(39)	0%	190,872
Community and social services	-	9,667	9,667	940	940	806	135	17%	9,667
Sport and recreation	-	42,443	42,443	1,420	1,420	1,286	134	10%	42,443
Public safety	-	71,012	71,012	5,610	5,610	5,918	(307)	-5%	71,012
Housing	-	67,750	67,750	41	41	41	-	-	67,750
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	25,010	25,010	1,203	1,203	2,084	(881)	-42%	25,010
Planning and development	-	15,605	15,605	935	935	1,300	(365)	-28%	15,605
Road transport	-	6,430	6,430	223	223	536	(313)	-58%	6,430
Environmental protection	-	2,975	2,975	45	45	248	(203)	-82%	2,975
<i>Trading services</i>	-	1,344,840	1,344,840	141,562	141,562	139,304	2,258	2%	1,344,840
Energy sources	-	803,779	803,779	81,926	81,926	81,292	634	1%	803,779
Water management	-	254,990	254,990	22,837	22,837	22,249	588	3%	254,990
Waste water management	-	151,900	151,900	19,369	19,369	18,958	411	2%	151,900
Waste management	-	134,170	134,170	17,429	17,429	16,805	624	4%	134,170
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	-	2,119,420	2,119,420	227,654	227,654	226,294	1,359	1%	2,119,420
Expenditure - Functional									
<i>Governance and administration</i>	-	363,287	377,972	29,213	29,213	28,973	240	1%	377,972
Executive and council	-	73,767	73,767	10,468	10,468	10,547	(80)	-1%	73,767
Finance and administration	-	284,657	299,342	18,407	18,407	18,020	387	2%	299,342
Internal audit	-	4,863	4,863	338	338	405	(67)	-17%	4,863
<i>Community and public safety</i>	-	370,794	356,931	15,202	15,202	15,864	(662)	-4%	356,931
Community and social services	-	28,762	28,762	1,642	1,642	1,897	(255)	-13%	28,762
Sport and recreation	-	79,622	79,622	2,941	2,941	3,205	(264)	-8%	79,622
Public safety	-	212,178	198,315	10,383	10,383	10,526	(143)	-1%	198,315
Housing	-	50,232	50,232	236	236	236	-	-	50,232
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	243,372	242,550	10,540	10,540	11,144	(604)	-5%	242,550
Planning and development	-	63,589	62,767	3,241	3,241	3,613	(372)	-10%	62,767
Road transport	-	150,904	150,904	6,381	6,381	6,475	(94)	-1%	150,904
Environmental protection	-	28,879	28,879	918	918	1,056	(138)	-13%	28,879
<i>Trading services</i>	-	1,127,966	1,127,966	19,169	19,169	20,957	(1,788)	-9%	1,127,966
Energy sources	-	674,784	674,784	5,520	5,520	6,202	(682)	-11%	674,784
Water management	-	181,546	181,546	4,081	4,081	4,529	(448)	-10%	181,546
Waste water management	-	156,965	156,965	5,518	5,518	5,900	(383)	-6%	156,965
Waste management	-	114,670	114,670	4,050	4,050	4,325	(275)	-6%	114,670
<i>Other</i>	-	6,921	6,921	203	203	277	(74)	-27%	6,921
Total Expenditure - Functional	-	2,112,340	2,112,340	74,326	74,326	77,214	(2,887)	-4%	2,112,340
Surplus/ (Deficit) for the year	-	7,080	7,080	153,327	153,327	149,081	4,247	3%	7,080

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

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

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

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

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Municipal Council	-	78,908	78,908	32,874	32,874	32,874	-		78,908
Vote 2 - Office of the Municipal Manager	-	515	515	-	-	43	(43)	-100.0%	515
Vote 3 - Corporate Services	-	1,274	1,274	10	10	106	(96)	-90.6%	1,274
Vote 4 - Financial Services	-	477,666	477,666	43,940	43,940	44,471	(530)	-1.2%	477,666
Vote 5 - Infrastructure Services	-	1,419,613	1,419,613	141,796	141,796	139,651	2,145	1.5%	1,419,613
Vote 6 - Community Services	-	52,939	52,939	2,444	2,444	2,060	383	18.6%	52,939
Vote 7 - Municipal Public Safety	-	71,012	71,012	5,610	5,610	5,901	(291)	-4.9%	71,012
Vote 8 - Planning and Development	-	17,494	17,494	979	979	1,188	(208)	-17.5%	17,494
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	-	2,119,420	2,119,420	227,654	227,654	226,294	1,359	0.6%	2,119,420
Expenditure by Vote									
Vote 1 - Municipal Council	-	55,516	55,516	9,586	9,586	9,628	(42)	-0.4%	55,516
Vote 2 - Office of the Municipal Manager	-	33,702	33,702	1,540	1,540	1,909	(368)	-19.3%	33,702
Vote 3 - Corporate Services	-	82,589	82,589	7,546	7,546	6,382	1,163	18.2%	82,589
Vote 4 - Financial Services	-	171,468	171,468	7,284	7,284	7,689	(405)	-5.3%	171,468
Vote 5 - Infrastructure Services	-	1,293,520	1,293,520	24,797	24,797	26,311	(1,513)	-5.8%	1,293,520
Vote 6 - Community Services	-	203,116	203,116	9,554	9,554	10,211	(657)	-6.4%	203,116
Vote 7 - Municipal Public Safety	-	201,555	201,555	10,793	10,793	11,496	(703)	-6.1%	201,555
Vote 8 - Planning and Development	-	70,875	70,875	3,226	3,226	3,587	(362)	-10.1%	70,875
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	-	2,112,340	2,112,340	74,326	74,326	77,214	(2,887)	-3.7%	2,112,340
Surplus/ (Deficit) for the year	-	7,080	7,080	153,327	153,327	149,081	4,247	2.8%	7,080

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

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

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

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	2024/25	Budget Year 2025/26								
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue										
Exchange Revenue			1,368,101	1,368,101	108,317	108,317	108,248	70	0%	1,368,101
Service charges - Electricity			745,540	745,540	63,418	63,418	63,309	109	0%	745,540
Service charges - Water			209,109	209,109	15,416	15,416	15,335	81	1%	209,109
Service charges - Waste Water Management			129,533	129,533	10,358	10,358	10,255	103	1%	129,533
Service charges - Waste management			115,444	115,444	9,647	9,647	9,620	27	0%	115,444
Sale of Goods and Rendering of Services			63,725	63,725	1,653	1,653	1,653	-	-	63,725
Agency services			7,500	7,500	566	566	619	(53)	-9%	7,500
Interest			0	0	-	-	-	-	-	0
Interest earned from Receivables			12,500	12,500	947	947	1,021	(73)	-7%	12,500
Interest earned from Current and Non Current Assets			55,000	55,000	4,191	4,191	4,191	-	-	55,000
Dividends			-	-	-	-	-	-	-	-
Rent on Land			452	452	137	137	137	-	-	452
Rental from Fixed Assets			7,544	7,544	855	855	880	(25)	-3%	7,544
Licence and permits			780	780	76	76	72	4	6%	780
Special rating levies			15,420	15,420	-	-	-	-	-	15,420
Operational Revenue			5,554	5,554	1,053	1,053	1,157	(104)	-9%	5,554
Non-Exchange Revenue			649,770	649,770	118,536	118,536	117,247	1,290	1%	649,770
Property rates			383,977	383,977	37,157	37,157	35,838	1,319	4%	383,977
Surcharges and Taxes			-	-	-	-	-	-	-	-
Fines, penalties and forfeits			52,537	52,537	4,354	4,354	4,378	(24)	-1%	52,537
Licence and permits			2,000	2,000	172	172	167	5	3%	2,000
Transfer and subsidies - Operational			205,957	205,957	76,162	76,162	76,162	-	-	205,957
Interest			2,300	2,300	163	163	173	(10)	-6%	2,300
Fuel Levy			-	-	-	-	-	-	-	-
Operational Revenue			-	-	-	-	-	-	-	-
Gains on disposal of Assets			-	-	-	-	-	-	-	-
Other Gains			3,000	3,000	530	530	530	-	-	3,000
Discontinued Operations			-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and			2,017,871	2,017,871	226,854	226,854	225,494	1,359	1%	2,017,871
Expenditure By Type										
Employee related costs			618,840	618,775	37,609	37,609	40,458	(2,849)	-7%	618,775
Remuneration of councillors			14,012	14,012	1,153	1,153	1,168	(15)	-1%	14,012
Bulk purchases - electricity			556,160	556,160	14	14	14	-	-	556,160
Inventory consumed			76,168	75,968	1,043	1,043	1,140	(96)	-8%	75,968
Debt impairment			70,770	70,770	5,897	5,897	5,897	-	-	70,770
Depreciation and amortisation			167,211	167,211	13,934	13,934	13,934	-	-	167,211
Interest			51,227	51,227	(10)	(10)	-	(10)	-	51,227
Contracted services			356,644	356,501	506	506	535	(29)	-5%	356,501
Transfers and subsidies			16,770	16,770	1,285	1,285	1,285	-	-	16,770
Irrecoverable debts written off			20,000	20,000	-	-	-	-	-	20,000
Operational costs			164,539	164,947	12,895	12,895	12,783	112	1%	164,947
Losses on Disposal of Assets			-	-	-	-	-	-	-	-
Other Losses			-	-	-	-	-	-	-	-
Total Expenditure			2,112,340	2,112,340	74,326	74,326	77,214	(2,887)	-4%	2,112,340
Surplus/(Deficit)			(94,469)	(94,469)	152,527	152,527	148,281	4,247	0	(94,469)
Transfers and subsidies - capital (monetary allocations)			101,549	101,549	800	800	800	-	-	101,549
Transfers and subsidies - capital (in-kind)			-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			7,080	7,080	153,327	153,327	149,081			7,080
Income Tax			-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax			7,080	7,080	153,327	153,327	149,081			7,080
Share of Surplus/Deficit attributable to Joint Venture			-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities			-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			7,080	7,080	153,327	153,327	149,081			7,080
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year			7,080	7,080	153,327	153,327	149,081			7,080

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.60% above the YTD budget projections.

Current expenditure is 3.74% below YTD budget projections for July 2025.

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

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	3,315	3,315	-	-	58	(58)	-100%	3,315
Vote 4 - Financial Services	-	8,420	8,420	-	-	-	-	-	8,420
Vote 5 - Infrastructure Services	-	215,840	215,840	3,132	3,132	3,739	(607)	-16%	215,840
Vote 6 - Community Services	-	2,925	2,925	-	-	108	(108)	-100%	2,925
Vote 7 - Municipal Public Safety	-	3,792	3,792	-	-	-	-	-	3,792
Vote 8 - Planning and Development	-	29	29	-	-	-	-	-	29
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	234,321	234,321	3,132	3,132	3,906	(774)	-20%	234,321
Single Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	15	15	-	-	-	-	-	15
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services	-	16,060	16,060	-	-	305	(305)	-100%	16,060
Vote 5 - Infrastructure Services	-	7,950	7,950	800	800	-	800	-	7,950
Vote 6 - Community Services	-	-	-	-	-	-	-	-	-
Vote 7 - Municipal Public Safety	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	24,025	24,025	800	800	305	495	162%	24,025
Total Capital Expenditure	-	258,346	258,346	3,932	3,932	4,211	(279)	-7%	258,346
Capital Expenditure - Functional Classification									
Governance and administration	-	3,500	3,500	-	-	58	(58)	-100%	3,500
Executive and council	-	70	70	-	-	-	-	-	70
Finance and administration	-	3,430	3,430	-	-	58	(58)	-100%	3,430
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	72,520	72,520	-	-	491	(491)	-100%	72,520
Community and social services	-	6,625	6,625	-	-	-	-	-	6,625
Sport and recreation	-	33,901	33,901	-	-	186	(186)	-100%	33,901
Public safety	-	7,452	7,452	-	-	305	(305)	-100%	7,452
Housing	-	24,542	24,542	-	-	-	-	-	24,542
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	18,954	18,954	-	-	167	(167)	-100%	18,954
Planning and development	-	1,554	1,554	-	-	-	-	-	1,554
Road transport	-	17,400	17,400	-	-	167	(167)	-100%	17,400
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	163,372	163,372	3,932	3,932	3,495	437	13%	163,372
Energy sources	-	60,218	60,218	-	-	1,509	(1,509)	-100%	60,218
Water management	-	63,653	63,653	3,932	3,932	1,936	1,996	103%	63,653
Waste water management	-	34,560	34,560	-	-	50	(50)	-100%	34,560
Waste management	-	4,940	4,940	-	-	-	-	-	4,940
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	258,346	258,346	3,932	3,932	4,211	(279)	-7%	258,346
Funded by:									
National Government	-	76,207	76,207	800	800	-	800	-	76,207
Provincial Government	-	25,342	25,342	-	-	-	-	-	25,342
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	101,549	101,549	800	800	-	800	-	101,549
Borrowing	-	106,337	106,337	3,132	3,132	3,495	(363)	-10%	106,337
Internally generated funds	-	50,460	50,460	-	-	716	(716)	-100%	50,460
Total Capital Funding	-	258,346	258,346	3,932	3,932	4,211	(279)	-7%	258,346

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	2024/25	Budget Year 2025/26			
	R thousands	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents		723,115	723,115	952,663	723,115
Trade and other receivables from exchange transactions		110,653	110,653	129,750	110,653
Receivables from non-exchange transactions		35,577	35,577	35,742	35,577
Current portion of non-current receivables		-	-	-	-
Inventory		15,588	15,588	11,143	15,588
VAT		1,800	1,800	6,871	1,800
Other current assets		55,610	55,610	127,114	55,610
Total current assets	-	942,343	942,343	1,263,282	942,343
Non current assets					
Investments		8,400	8,400	8,260	8,400
Investment property		168,225	168,225	167,369	168,225
Property, plant and equipment		3,871,372	3,871,372	3,749,999	3,871,372
Biological assets		-	-	-	-
Living and non-living resources		980	980	681	980
Heritage assets		109,625	109,625	109,625	109,625
Intangible assets		7,488	7,488	7,803	7,488
Trade and other receivables from exchange transactions		-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-
Other non-current assets		-	-	-	-
Total non current assets	-	4,166,089	4,166,089	4,043,736	4,166,089
TOTAL ASSETS	-	5,108,433	5,108,433	5,307,018	5,108,433
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Financial liabilities		61,383	61,383	155,043	61,383
Consumer deposits		69,665	69,665	64,101	69,665
Trade and other payables from exchange transactions		133,297	133,297	58,709	133,297
Trade and other payables from non-exchange transactions		-	-	10,396	-
Provision		48,242	48,242	37,669	48,242
VAT		6,076	6,076	18,789	6,076
Other current liabilities		7,966	7,966	7,449	7,966
Total current liabilities	-	326,629	326,629	352,156	326,629
Non current liabilities					
Financial liabilities		360,476	360,476	331,470	360,476
Provision		186,928	186,928	191,403	186,928
Long term portion of trade payables		-	-	-	-
Other non-current liabilities		145,765	145,765	133,690	145,765
Total non current liabilities	-	693,169	693,169	656,563	693,169
TOTAL LIABILITIES	-	1,019,798	1,019,798	1,008,720	1,019,798
NET ASSETS	-	4,088,634	4,088,634	4,298,298	4,088,634
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		4,085,404	4,085,404	4,295,070	4,085,404
Reserves and funds		3,231	3,231	3,228	3,231
Other		-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	-	4,088,634	4,088,634	4,298,298	4,088,634

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

Table C7: Monthly Budget Statement - Cash Flow

WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									%
Receipts									
Property rates		395,671	395,671	33,790	33,790	32,973	818	2%	395,671
Service charges		1,191,297	1,191,297	92,209	92,209	79,420	12,789	16%	1,191,297
Other revenue		95,718	95,718	21,911	21,911	21,911	-		95,718
Transfers and Subsidies - Operational		205,957	205,957	74,678	74,806	74,806	-		205,957
Transfers and Subsidies - Capital		101,549	101,549	9,668	9,540	9,540	-		101,549
Interest		55,000	55,000	5,301	5,301	5,301	-		55,000
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,753,448)	(1,753,448)	(134,174)	(134,174)	(124,203)	9,971	-8%	(1,753,448)
Interest		(51,227)	(51,227)	10	10	10	-		(51,227)
Transfers and Subsidies		(16,770)	(16,770)	(1,285)	(1,285)	(1,285)	-		(16,770)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	223,747	223,747	102,110	102,110	98,474	(3,636)	-4%	223,747
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	(415)	(415)	(415)	-		-
Decrease (increase) in non-current investments		30,167	30,167	-	-	-	-		30,167
Payments									
Capital assets		(258,346)	(258,346)	(3,932)	(3,932)	(3,932)	-		(258,346)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(228,178)	(228,178)	(4,347)	(4,347)	(4,347)	-		(228,178)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		90,000	90,000	-	-	-	-		90,000
Increase (decrease) in consumer deposits		5,200	5,200	836	836	836	-		5,200
Payments									
Repayment of borrowing		(154,654)	(154,654)	-	-	-	-		(154,654)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(59,454)	(59,454)	836	836	836	-		(59,454)
NET INCREASE/ (DECREASE) IN CASH HELD	-	(63,885)	(63,885)	98,599	98,599	94,963			(63,885)
Cash/cash equivalents at beginning:		787,000	787,000		854,064	787,000			854,064
Cash/cash equivalents at month/year end:	-	723,115	723,115		952,662	881,963			790,178

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 952.7 million.

The municipality started the year with a positive cash balance of R854.1 million. The July closing balance is R952.7 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 - M01 July

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Budget	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands															
Cash Receipts By Source															
Property rates	33,790	-	-	-	-	-	-	-	-	-	-	-	395,673	419,110	443,941
Service charges - Electricity revenue	55,670	-	-	-	-	-	-	-	-	-	-	-	876,444	928,709	983,111
Service charges - Water revenue	16,266	-	-	-	-	-	-	-	-	-	-	-	235,900	249,341	264,301
Service charges - Waste Water Management	10,837	-	-	-	-	-	-	-	-	-	-	-	146,728	159,695	169,277
Service charges - Waste Mangement	9,437	-	-	-	-	-	-	-	-	-	-	-	130,769	138,821	147,150
Rental of facilities and equipment	548	-	-	-	-	-	-	-	-	-	-	-	13,934	14,906	15,906
Interest earned - external investments	4,191	-	-	-	-	-	-	-	-	-	-	-	22,000	23,320	24,719
Interest earned - outstanding debtors	1,110	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,354	-	-	-	-	-	-	-	-	-	-	-	11,097	8,162	5,232
Licences and permits	247	-	-	-	-	-	-	-	-	-	-	-	2,780	2,947	3,124
Agency services	566	-	-	-	-	-	-	-	-	-	-	-	7,500	7,950	8,427
Transfers and Subsidies - Operational	74,678	-	-	-	-	-	-	-	-	-	-	-	205,457	210,874	218,553
Other revenue	15,080	-	-	-	-	-	-	-	-	-	-	-	29,620	56,162	76,396
Cash Receipts by Source	226,774	-	-	-	-	-	-	-	-	-	-	-	2,077,902	2,219,997	2,360,137
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National /	9,668	-	-	-	-	-	-	-	-	-	-	-	102,049	77,043	52,375
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	(64,654)	8,617	7,884
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	836	-	-	-	-	-	-	-	-	-	-	-	(16,748)	(16,798)	(16,798)
VAT Control (receipts)	1,117	-	-	-	-	-	-	-	-	-	-	-	27,444	7,579	4,975
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	237,979	-	-	-	-	-	-	-	-	-	-	-	2,125,993	2,296,437	2,408,574
Cash Payments by Type															
Employee related costs	35,983	-	-	-	-	-	-	-	-	-	-	-	847,686	892,008	937,949
Remuneration of councillors	1,153	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	(10)	-	-	-	-	-	-	-	-	-	-	-	51,227	44,657	45,526
Bulk purchases - Electricity	14	-	-	-	-	-	-	-	-	-	-	-	639,520	673,798	715,506
Acquisitions - water & other inventory	1,043	-	-	-	-	-	-	-	-	-	-	-	61,184	57,314	60,663
Contracted services	506	-	-	-	-	-	-	-	-	-	-	-	346,235	365,012	389,632
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	1,285	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	95,476	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Payments by Type	135,449	-	-	-	-	-	-	-	-	-	-	-	1,945,851	2,032,789	2,149,277
Other Cash Flows/Payments by Type															
Capital assets	3,932	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	139,380	-	-	-	-	-	-	-	-	-	-	-	1,945,851	2,032,789	2,149,277
NET INCREASE/(DECREASE) IN CASH HELD	98,599	-	-	-	-	-	-	-	-	-	-	-	180,142	263,648	259,297
Cash/cash equivalents at the month/year beginning:	854,064	952,663	952,663	952,663	952,663	952,663	952,663	952,663	952,663	952,663	952,663	952,663	854,064	1,034,206	1,297,854
Cash/cash equivalents at the month/year end:	952,663	952,663	952,663	952,663	952,663	952,663	952,663	952,663	952,663	952,663	952,663	952,663	1,034,206	1,297,854	1,557,151

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 - M01 July

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.o. Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	25,693	1,507	961	875	745	602	8,961	8,364	47,696	19,546	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	48,648	2,271	1,534	1,360	1,167	1,099	5,854	12,478	74,410	21,956	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	36,076	834	494	396	374	336	2,092	7,490	48,091	10,688	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	14,447	820	546	503	436	375	2,262	5,491	24,881	9,067	-	-
Receivables from Exchange Transactions - Waste Management	1600	13,457	769	573	520	459	400	2,311	5,779	24,268	9,469	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1,198	13	10	9	8	9	44	303	1,583	372	-	-
Interest on Arrear Debtor Accounts	1810	1,233	166	158	201	188	193	1,808	18,346	22,293	20,736	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(16,679)	777	573	963	498	293	3,545	7,740	(2,291)	13,039	-	-
Total By Income Source	2000	124,074	7,156	4,838	4,826	3,874	3,305	26,876	65,991	240,940	104,873	-	-
2024/25 - totals only		108,141	6,422	5,498	4,155	3,458	3,562	27,587	62,664	221,487	101,426	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	4,815	251	89	81	117	49	705	2,626	8,732	3,577	-	-
Commercial	2300	15,648	120	43	39	30	38	270	3,397	19,584	3,774	-	-
Households	2400	105,633	6,772	4,706	4,705	3,727	3,217	25,879	59,778	214,416	97,306	-	-
Other	2500	(2,022)	14	1	1	1	1	22	191	(1,792)	215	-	-
Total By Customer Group	2600	124,074	7,156	4,838	4,826	3,874	3,305	26,876	65,991	240,940	104,873	-	-

The debtors' 12-month rolling average payment rate is 97,82% at the end of June 2025.

Summary of Indigent Households

Indigent Household Statistics

	Indigent Households	Other Households	Total Households	
2025				
July	5,610	33,061	38,671	14.51%
August				
September				
October				
November				
December				
2026				
January				
February				
March				
April				
May				
June				

Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
5610			10KL	5610	0	5610	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)
73	5537		70kWh	5610	0	5610	Total monthly levy

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

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days
2025/2026										
June										
May										
April										
March										
February										
January										
December										
November										
October										
September										
Augustus										
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 31/07/2025	Total Debt	Services	Rates	Other
Department Responsible for the Debt				
NPW 2227	4,260,614.73	1,925,594.56	2,335,020.17	-
WCED 2251	353,134.55	353,134.55	-	-
OTHER 2255	164,349.92	164,349.92	-	-
HEALTH 2252	160,191.58	160,191.58	-	-
TPW 2256	3,689,099.73	3,139,732.98	549,366.75	-
HUMAN SETTLE 2215	93,105.36	93,105.36	-	-
HOUSING 2253	5,151.90	5,151.90	-	-
OTHER MUNICIPALITIES 2276	6,066.32	6,066.32	-	-
TOTAL OUTSTANDING	8,731,714.09	5,847,327.17	2,884,386.92	-

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2025/26									Total	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			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	6,503	-	-	-	-	-	-	-	-	6,503	5,253
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6,503	-	-	-	-	-	-	-	-	6,503	5,253

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

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 *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
Municipality													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	28,799	125		125	29,049
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	52,103	196		260	52,558
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	7,315	209		30	7,554
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,271	58	-56263.52		10,273
ABSA 2081694232	181 days	FIXED DEP	Yes	Yes	Yes	No	No	23/07/2025	100,000	4,240	-104239863		-
ABSA 2081186184	181 days	FIXED DEP	Yes	Yes	Yes	No	No	31/07/2025	100,000	4,205	-104205150.7		-
ABSA 2081333826	183 days	FIXED DEP	Yes	Yes	Yes	No	No	30/09/2025	100,000				100,000
Standard Bank 288434005-040	32 days	FIXED DEP	Yes	Yes	Yes	No	No	29/07/2025	100,000	699	-100699178.1		-
037881534451 ref279	32 days	FIXED DEP	Yes	Yes	Yes	No	No	29/07/2025	100,000	693	-100692602.7		-
ABSA 2082123676	364 days	FIXED DEP	Yes	Yes	Yes	No	No	30/06/2026				100,000	100,000
ABSA 2081694232	180 days	FIXED DEP	Yes	Yes	Yes	No	No	23/01/2026				100,000	100,000
Standard Bank 288434005-041	184 days	FIXED DEP	Yes	Yes	Yes	No	No	29/01/2026				100,000	100,000
ABSA 2082159516	184 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	29/01/2026				100,000	100,000
Standard Bank 288434005-042		FIXED DEP	Yes	Yes	Yes	Yes	Yes	31/10/2025				100,000	100,000
Municipality sub-total									598,488	10,425		500,415	699,434
TOTAL INVESTMENTS AND INTEREST									598,488	10,425		500,415	699,434

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 - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	-	183,866	183,866	74,695	74,695	74,695	-		183,866
Operational Revenue:General Revenue:Equitable Share		179,268	179,268	74,695	74,695	74,695	-		179,268
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,588	2,588	-	-	-	-		2,588
Local Government Financial Management Grant [Schedule 5B]		1,800	1,800	-	-	-	-		1,800
Municipal Infrastructure Grant [Schedule 5B]		210	210	-	-	-	-		210
Provincial Government:	-	61,906	61,906	-	-	-	-		61,906
Title Deeds Restoration Grant		97	97	-	-	-	-		97
Community Library Services Grant		8,824	8,824	-	-	-	-		8,824
Thusong Services Centres Grant		150	150	-	-	-	-		150
Resource funding for the establish & support of K9 Unit		4,350	4,350	-	-	-	-		4,350
Community Development Workers		76	76	-	-	-	-		76
Financial Management Capability Grant		672	672	-	-	-	-		672
Maintenance & Construction of Transport Infrastructure		130	130	-	-	-	-		130
Resource funding for the est of Law Enforcement Rural Safety Unit		4,317	4,317	-	-	-	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		42,790	42,790	-	-	-	-		42,790
Municipal Fire Service Capacity Support Grant		500	500	-	-	-	-		500
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
Other grant providers:	-	2,975	2,975	-	-	-	-		2,975
Departmental Agencies and Accounts		2,600	2,600	-	-	-	-		2,600
Foreign Government and International Organisations		375	375	-	-	-	-		375
Households		-	-	-	-	-	-		-
Non-profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-		-
Total Operating Transfers and Grants	-	248,747	248,747	74,695	74,695	74,695	-		248,747
Capital Transfers and Grants									
National Government:	-	76,207	76,207	9,652	9,652	9,652	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13,908	13,908	-	-	-	-		13,908
Municipal Infrastructure Grant [Schedule 5B]		33,872	33,872	7,652	7,652	7,652	-		33,872
Water Services Infrastructure Grant [Schedule 5B]		28,427	28,427	2,000	2,000	2,000	-		28,427
Provincial Government:	-	25,342	25,342	-	-	-	-		25,342
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		24,542	24,542	-	-	-	-		24,542
Regional Socio Economic Projects		800	800	-	-	-	-		800
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-		-
Households		-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-		-
Total Capital Transfers and Grants	-	101,549	101,549	9,652	9,652	9,652	-		101,549
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	350,296	350,296	84,347	84,347	84,347	-		350,296

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

Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	-	4,598	4,598	111	111	111	-		4,598
Operational Revenue: General Revenue: Equitable Share									
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,588	2,588	58	58	58	-		2,588
Local Government Financial Management Grant [Schedule 5B]		1,800	1,800	41	41	41	-		1,800
Municipal Infrastructure Grant [Schedule 5B]		210	210	12	12	12	-		210
Provincial Government:	-	61,906	61,906	1,312	1,312	1,312	-		61,906
Title Deeds Restoration Grant		97	97	-	-	-	-		97
Community Library Services Grant		8,824	8,824	829	829	829	-		8,824
Thusing Services Centres Grant		150	150	-	-	-	-		150
Resource funding for the establish & support of K9 Unit		4,350	4,350	60	60	60	-		4,350
Community Development Workers		76	76	-	-	-	-		76
Financial Management Capability Grant		672	672	-	-	-	-		672
Maintenance & Construction of Transport Infrastructure		130	130	-	-	-	-		130
Resource funding for the est of Law Enforcement Rural Safety Unit		4,317	4,317	423	423	423	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		42,790	42,790	-	-	-	-		42,790
Municipal Fire Service Capacity Support Grant		500	500	-	-	-	-		500
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)									
Other grant providers:	-	2,975	2,975	45	45	45	-		2,975
Departmental Agencies and Accounts		2,600	2,600	-	-	-	-		2,600
Foreign Government and International Organisations		375	375	45	45	45	-		375
Households		-	-	-	-	-	-		-
Non-profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	-	69,479	69,479	1,467	1,467	1,467	-		69,479
Capital expenditure of Transfers and Grants									
National Government:	-	76,207	76,207	800	800	800	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13,908	13,908	-	-	-	-		13,908
Municipal Infrastructure Grant [Schedule 5B]		33,872	33,872	800	800	800	-		33,872
Water Services Infrastructure Grant [Schedule 5B]		28,427	28,427	-	-	-	-		28,427
Provincial Government:	-	25,342	25,342	-	-	-	-		25,342
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		24,542	24,542	-	-	-	-		24,542
Regional Socio Economic Projects		800	800	-	-	-	-		800
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)									
Other grant providers:	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-		-
Households		-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	101,549	101,549	800	800	800	-		101,549
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	171,028	171,028	2,267	2,267	2,267	-		171,028

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

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

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		12,742	12,742	1,047	1,047	1,062	(15)	-1%	12,742
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1,269	1,269	106	106	106	-	-	1,269
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Sub Total - Councillors	-	14,012	14,012	1,153	1,153	1,168	(15)	-1%	14,012
Senior Managers of the Municipality									
Basic Salaries and Wages		12,377	12,377	731	731	1,031	(301)	-29%	12,377
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		229	229	-	-	19	(19)	-100%	229
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		221	221	11	11	18	(8)	-41%	221
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	-	12,827	12,827	742	742	1,069	(327)	-31%	12,827
Other Municipal Staff									
Basic Salaries and Wages		382,372	381,766	25,917	25,917	27,947	(2,030)	-7%	381,766
Pension and UIF Contributions		57,015	57,017	4,452	4,452	4,751	(300)	-6%	57,017
Medical Aid Contributions		19,278	19,278	1,553	1,553	1,607	(53)	-3%	19,278
Overtime		59,290	59,790	39	39	39	-	-	59,790
Performance Bonus		549	549	40	40	46	(6)	-12%	549
Motor Vehicle Allowance		8,438	8,438	605	605	703	(98)	-14%	8,438
Cellphone Allowance		2,426	2,426	176	176	202	(26)	-13%	2,426
Housing Allowances		2,116	2,116	167	167	176	(10)	-6%	2,116
Other benefits and allowances		45,857	45,897	1,529	1,529	1,529	-	-	45,897
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		28,672	28,672	2,389	2,389	2,389	0	0%	28,672
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	-	606,013	605,948	36,868	36,868	39,389	(2,522)	-6%	605,948
Total Parent Municipality	-	632,851	632,786	38,762	38,762	41,626	(2,864)	-7%	632,786
TOTAL SALARY, ALLOWANCES & BENEFITS	-	632,851	632,786	38,762	38,762	41,626	(2,864)	-7%	632,786
TOTAL MANAGERS AND STAFF	-	618,840	618,775	37,609	37,609	40,458	(2,849)	-7%	618,775

SDBIP

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

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	10.3%	10.3%	18.7%	10.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	41.2%	41.2%	79.7%	41.2%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.1%	17.1%	16.0%	17.1%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	11158.5%	11158.5%	10267.8%	11158.5%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	288.5%	288.5%	358.7%	288.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	221.4%	221.4%	270.5%	221.4%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	10.0%	10.0%	129.0%	10.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	Annual Indicator	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		24.8%	24.8%	Annual Indicator	24.8%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		5.9%	5.9%	Annual Indicator	5.9%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	30.7%	30.7%	16.6%	30.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	15.8%	15.8%	6.1%	15.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	10.8%	10.8%	6.1%	10.8%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				Annual Indicator	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		4.2%	4.2%	Annual Indicator	4.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.9	4.9	Annual Indicator	4.9

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July		4,211	4,211	3,932	3,932	4,211	279	6.6%	2%
August		4,061	4,061	-	3,932	8,271	4,339	52.5%	2%
September		13,119	13,119	-	3,932	21,390	17,458	81.6%	2%
October		5,521	5,521	-	3,932	26,910	22,978	85.4%	2%
November		9,761	9,761	-	3,932	36,671	32,739	89.3%	2%
December		64,232	64,232	-	3,932	100,903	96,971	96.1%	2%
January		5,411	5,411	-	3,932	106,313	102,382	96.3%	2%
February		10,661	10,661	-	3,932	116,974	113,042	96.6%	2%
March		16,519	16,519	-	3,932	133,492	129,561	97.1%	2%
April		22,261	22,261	-	3,932	155,753	151,821	97.5%	2%
May		10,761	10,761	-	3,932	166,514	162,582	97.6%	2%
June		91,832	91,832	-	3,932	258,346	254,414	98.5%	2%
Total Capital expenditure	-	258,346	258,346	3,932					

Top 10 Capital Projects

No	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Kleinmond	Multi-ward K	REFURBISHMENT OF BUFFELS RIVER WTW	30,397,000	30,397,000	-	Environmental assessment and procurement	Awaiting outcome of environmental impact basic assessment. Tender specifications were approved by the Bid Specifications Committee for advertising on 1 Aug 2025 (SC2588/2025).	Not applicable.	Not applicable.
2	Overstrand	Overstrand	LCH SERVICES	24,542,000	24,542,000	-	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP Phase A7 (Services) - 50%	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP Phase A7 (Services) - Construction Phase.	Not applicable.	Not applicable.
3	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	13,908,000	13,908,000	-	Tender process underway (BSC).	Procurement (Contract SC2587/2025).	Not applicable.	Not applicable.
4	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	13,000,000	13,000,000	-	Environmental assessment and procurement	Awaiting outcome of environmental impact basic assessment. Tender specifications were approved by the	Not applicable.	Not applicable.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	12,700,000	12,700,000	3,131,706	Construction stage.	Construction (Contract SC2490/2024).	Not applicable.	Not applicable.
6	Mount Pleasant	Ward 04	UPGRADE MOUNT PLEASANT SPORT GROUNDS	12,200,000	12,200,000	-	Tender SC2581/2025 advertised 25 June 2025	Tender evaluation stage.	Not applicable.	Not applicable.
7	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	10,629,000	10,629,000	-	Tender SC2500/2024 extended.	Construction stage.	Not applicable.	Not applicable.
8	Hermanus	Ward 03	NEW STILL STREET 66KV 11KV SUBSTATION	10,000,000	10,000,000	-	Planning and procurement	Planning and preparation of tender document for procurement stage.	Not applicable.	Not applicable.
9	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE REPLACEMENT	9,000,000	9,000,000	-	Construction phase.	Construction started for the 2025/26 Financial Year (Contract SC2437/2023).	Not applicable.	Not applicable.
10	Overstrand	Overstrand	VEHICLES-ROADS	8,250,000	8,250,000	-				
Totals				144,626,000	144,626,000	3,131,706				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	78,215	78,215	800	800	1,989	(1,189)	-59.8%	78,215
Roads Infrastructure	-	8,500	8,500	-	-	167	(167)	-100.0%	8,500
Roads	-	8,500	8,500	-	-	167	(167)	-100.0%	8,500
Storm water Infrastructure	-	6,200	6,200	-	-	-	-	-	6,200
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	6,200	6,200	-	-	-	-	-	6,200
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	33,018	33,018	-	-	1,259	(1,259)	-100.0%	33,018
MV Substations	-	10,000	10,000	-	-	833	(833)	-100.0%	10,000
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	-	20,018	20,018	-	-	426	(426)	-100.0%	20,018
LV Networks	-	3,000	3,000	-	-	-	-	-	3,000
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	17,806	17,806	800	800	563	237	42.1%	17,806
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	5,273	5,273	-	-	439	(439)	-100.0%	5,273
Water Treatment Works	-	8,983	8,983	-	-	124	(124)	-100.0%	8,983
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	3,550	3,550	800	800	-	800	-	3,550
Sanitation Infrastructure	-	7,750	7,750	-	-	-	-	-	7,750
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	950	950	-	-	-	-	-	950
Waste Water Treatment Works	-	6,800	6,800	-	-	-	-	-	6,800
Solid Waste Infrastructure	-	4,940	4,940	-	-	-	-	-	4,940
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	3,300	3,300	-	-	-	-	-	3,300
Waste Processing Facilities	-	840	840	-	-	-	-	-	840
Waste Drop-off Points	-	800	800	-	-	-	-	-	800
Community Assets	-	12,022	12,022	-	-	108	(108)	-100.0%	12,022
Community Facilities	-	1,950	1,950	-	-	-	-	-	1,950
Police	-	200	200	-	-	-	-	-	200
Parks	-	300	300	-	-	-	-	-	300
Stalls	-	800	800	-	-	-	-	-	800
Taxi Ranks/Bus Terminals	-	650	650	-	-	-	-	-	650
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	10,072	10,072	-	-	108	(108)	-100.0%	10,072
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	10,072	10,072	-	-	108	(108)	-100.0%	10,072
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	28,292	28,292	-	-	300	(300)	-100.0%	28,292
Operational Buildings	-	3,750	3,750	-	-	300	(300)	-100.0%	3,750
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	3,750	3,750	-	-	300	(300)	-100.0%	3,750
Housing	-	24,542	24,542	-	-	-	-	-	24,542
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	24,542	24,542	-	-	-	-	-	24,542
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	3,201	3,201	-	-	58	(58)	-100.0%	3,201
Computer Equipment	-	3,201	3,201	-	-	58	(58)	-100.0%	3,201
Furniture and Office Equipment	-	1,345	1,345	-	-	-	-	-	1,345
Furniture and Office Equipment	-	1,345	1,345	-	-	-	-	-	1,345
Machinery and Equipment	-	325	325	-	-	-	-	-	325
Machinery and Equipment	-	325	325	-	-	-	-	-	325
Transport Assets	-	24,310	24,310	-	-	305	(305)	-100.0%	24,310
Transport Assets	-	24,310	24,310	-	-	305	(305)	-100.0%	24,310
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	147,710	147,710	800	800	2,761	1,961	71.0%	147,710

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	46,797	46,797	3,132	3,132	1,222	1,909	156.2%	46,797
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Stormwater Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,500	1,500	-	-	-	-	-	1,500
MV Switching Stations	-	1,500	1,500	-	-	-	-	-	1,500
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	44,597	44,597	3,132	3,132	1,222	1,909	156.2%	44,597
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	500	500	-	-	-	-	-	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	44,097	44,097	3,132	3,132	1,222	1,909	156.2%	44,097
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	700	700	-	-	-	-	-	700
Pump Station	-	700	700	-	-	-	-	-	700
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	300	300	-	-	-	-	-	300
Biological or Cultivated Assets	-	300	300	-	-	-	-	-	300
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	-	47,097	47,097	3,132	3,132	1,222	(1,909)	-156.2%	47,097

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	193,053	193,053	6,751	6,751	16,088	(9,336)	-58.0%	193,053
Roads Infrastructure	-	85,143	85,143	1,970	1,970	7,095	(5,125)	-72.2%	85,143
Roads	-	85,143	85,143	1,970	1,970	7,095	(5,125)	-72.2%	85,143
Storm water Infrastructure	-	13,746	13,746	603	603	1,146	(542)	-47.3%	13,746
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	13,746	13,746	603	603	1,146	(542)	-47.3%	13,746
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	49,278	49,278	2,360	2,360	4,106	(1,747)	-42.5%	49,278
LV Networks	-	49,278	49,278	2,360	2,360	4,106	(1,747)	-42.5%	49,278
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	20,984	20,984	835	835	1,749	(914)	-52.3%	20,984
Distribution	-	19,901	19,901	835	835	1,658	(824)	-49.7%	19,901
Distribution Points	-	1,083	1,083	-	-	90	(90)	-100.0%	1,083
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	12,419	12,419	588	588	1,035	(447)	-43.2%	12,419
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	8,521	8,521	554	554	710	(156)	-22.0%	8,521
Waste Water Treatment Works	-	3,898	3,898	34	34	325	(291)	-89.5%	3,898
Solid Waste Infrastructure	-	11,483	11,483	396	396	957	(561)	-58.6%	11,483
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	3,100	3,100	-	-	258	(258)	-100.0%	3,100
Waste Drop-off Points	-	8,383	8,383	396	396	699	(303)	-43.3%	8,383
Community Assets	-	63,754	63,754	3,237	3,237	5,313	(2,076)	-39.1%	63,754
Community Facilities	-	48,316	48,316	2,691	2,691	4,026	(1,336)	-33.2%	48,316
Halls	-	5,464	5,464	364	364	455	(91)	-20.1%	5,464
Cemeteries/Crematoria	-	3,111	3,111	138	138	259	(121)	-46.8%	3,111
Police	-	-	-	-	-	-	-	-	-
Parks	-	31,742	31,742	1,789	1,789	2,645	(856)	-32.4%	31,742
Public Open Space	-	4,186	4,186	215	215	349	(133)	-38.3%	4,186
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	3,812	3,812	185	185	318	(133)	-41.9%	3,812
Sport and Recreation Facilities	-	15,437	15,437	546	546	1,286	(740)	-57.5%	15,437
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	15,437	15,437	546	546	1,286	(740)	-57.5%	15,437
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	18,955	18,955	23	23	1,580	(1,556)	-98.5%	18,955
Operational Buildings	-	18,955	18,955	23	23	1,580	(1,556)	-98.5%	18,955
Municipal Offices	-	18,955	18,955	23	23	1,580	(1,556)	-98.5%	18,955
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	10,661	10,661	3,448	3,448	888	2,560	288.1%	10,661
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	10,661	10,661	3,448	3,448	888	2,560	288.1%	10,661
Computer Software and Applications	-	10,661	10,661	3,448	3,448	888	2,560	288.1%	10,661
Computer Equipment	-	2,546	2,546	-	-	212	(212)	-100.0%	2,546
Computer Equipment	-	2,546	2,546	-	-	212	(212)	-100.0%	2,546
Furniture and Office Equipment	-	1,704	1,704	142	142	142	(0)	-0.2%	1,704
Furniture and Office Equipment	-	1,704	1,704	142	142	142	(0)	-0.2%	1,704
Machinery and Equipment	-	5,807	5,807	120	120	484	(364)	-75.3%	5,807
Machinery and Equipment	-	5,807	5,807	120	120	484	(364)	-75.3%	5,807
Transport Assets	-	22,339	22,339	198	198	1,862	(1,663)	-89.4%	22,339
Transport Assets	-	22,339	22,339	198	198	1,862	(1,663)	-89.4%	22,339
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	318,818	318,818	13,920	13,920	26,568	12,648	47.6%	318,818

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	–	138,760	138,760	11,563	11,563	11,563	0	0.0%	138,760
Roads Infrastructure	–	49,695	49,695	4,141	4,141	4,141	0	0.0%	49,695
Roads	–	49,695	49,695	4,141	4,141	4,141	0	0.0%	49,695
Storm water Infrastructure	–	8,899	8,899	742	742	742	0	0.0%	8,899
Drainage Collection	–	8,899	8,899	742	742	742	0	0.0%	8,899
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	28,196	28,196	2,350	2,350	2,350	0	0.0%	28,196
LV Networks	–	28,196	28,196	2,350	2,350	2,350	0	0.0%	28,196
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	26,052	26,052	2,171	2,171	2,171	0	0.0%	26,052
Distribution	–	26,052	26,052	2,171	2,171	2,171	0	0.0%	26,052
Sanitation Infrastructure	–	22,577	22,577	1,881	1,881	1,881	0	0.0%	22,577
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works	–	22,577	22,577	1,881	1,881	1,881	0	0.0%	22,577
Solid Waste Infrastructure	–	3,340	3,340	278	278	278	0	0.0%	3,340
Landfill Sites	–	3,340	3,340	278	278	278	0	0.0%	3,340
Community Assets	–	15,199	15,199	1,267	1,267	1,267	0	0.0%	15,199
Community Facilities	–	15,199	15,199	1,267	1,267	1,267	0	0.0%	15,199
Halls	–	15,199	15,199	1,267	1,267	1,267	0	0.0%	15,199
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	3,538	3,538	295	295	295	–	–	3,538
Operational Buildings	–	3,538	3,538	295	295	295	–	–	3,538
Municipal Offices	–	3,538	3,538	295	295	295	–	–	3,538
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	290	290	24	24	24	0	0.0%	290
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	290	290	24	24	24	0	0.0%	290
Computer Software and Applications	–	290	290	24	24	24	0	0.0%	290
Computer Equipment	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	2,547	2,547	212	212	212	0	0.0%	2,547
Furniture and Office Equipment	–	2,547	2,547	212	212	212	0	0.0%	2,547
Machinery and Equipment	–	1,621	1,621	135	135	135	0	0.0%	1,621
Machinery and Equipment	–	1,621	1,621	135	135	135	0	0.0%	1,621
Transport Assets	–	5,188	5,188	432	432	432	0	0.0%	5,188
Transport Assets	–	5,188	5,188	432	432	432	0	0.0%	5,188
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	68	68	6	6	6	0	0.0%	68
Zoo's, Marine and Non-biological Animals	–	68	68	6	6	6	0	0.0%	68
Living resources	–	–	–	–	–	–	–	–	–
Total Depreciation	–	167,211	167,211	13,934	13,934	13,934	(0)	0.0%	167,211

Supporting Table SC13e

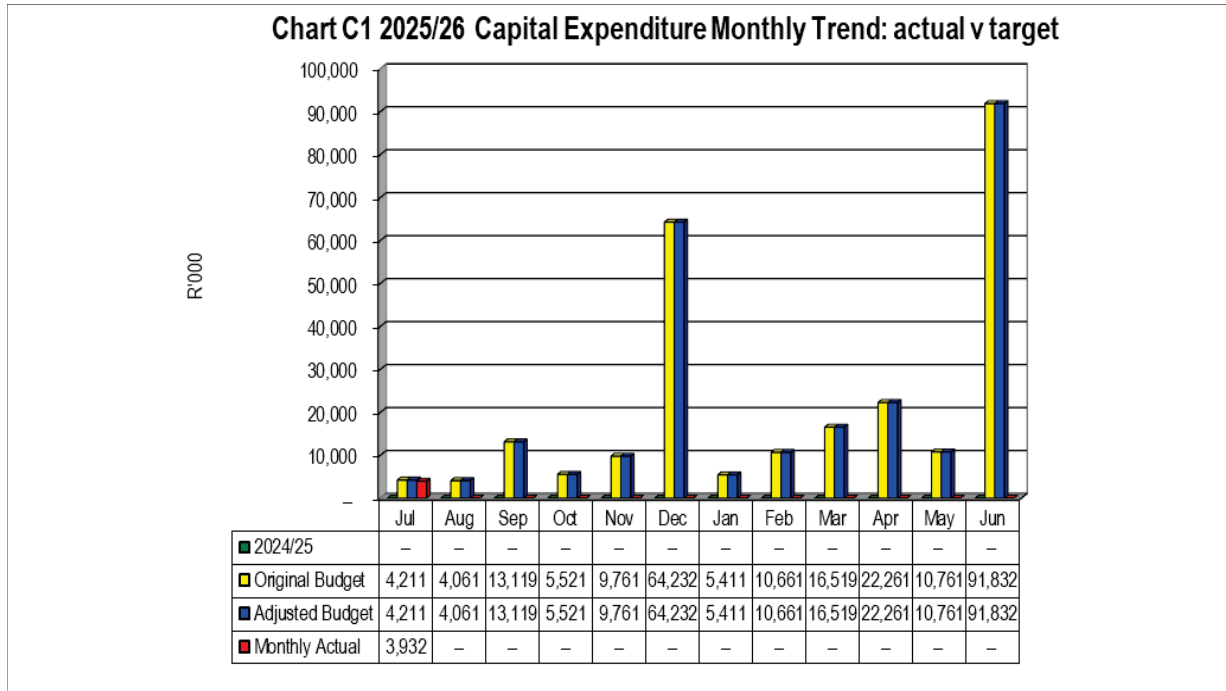
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	-	36,710	36,710	-	-	150	(150)	-100.0%	36,710
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	1,000	1,000	-	-	-	-	-	1,000
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	1,000	1,000	-	-	-	-	-	1,000
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	16,300	16,300	-	-	-	-	-	16,300
MV Networks	-	16,300	16,300	-	-	-	-	-	16,300
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	500	500	-	-	100	(100)	-100.0%	500
Distribution	-	500	500	-	-	100	(100)	-100.0%	500
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	18,910	18,910	-	-	50	(50)	-100.0%	18,910
Pump Station	-	13,000	13,000	-	-	-	-	-	13,000
Reticulation	-	600	600	-	-	50	(50)	-100.0%	600
Waste Water Treatment Works	-	5,310	5,310	-	-	-	-	-	5,310
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	-	26,829	26,829	-	-	77	(77)	-100.0%	26,829
Community Facilities	-	4,000	4,000	-	-	-	-	-	4,000
Fire/Ambulance Stations	-	3,000	3,000	-	-	-	-	-	3,000
Public Open Space	-	1,000	1,000	-	-	-	-	-	1,000
Nature Reserves	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	22,829	22,829	-	-	77	(77)	-100.0%	22,829
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	22,829	22,829	-	-	77	(77)	-100.0%	22,829
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	-	63,539	63,539	-	-	227	227	100.0%	63,539

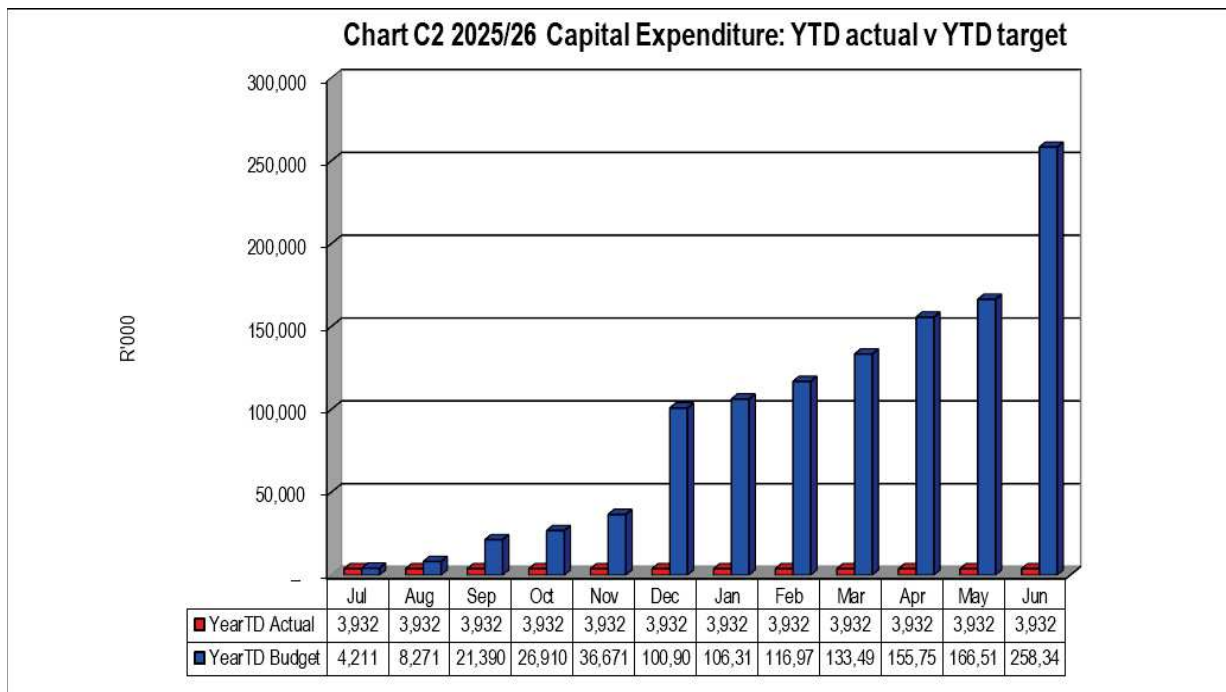
Other supporting documentation

Section 71 charts

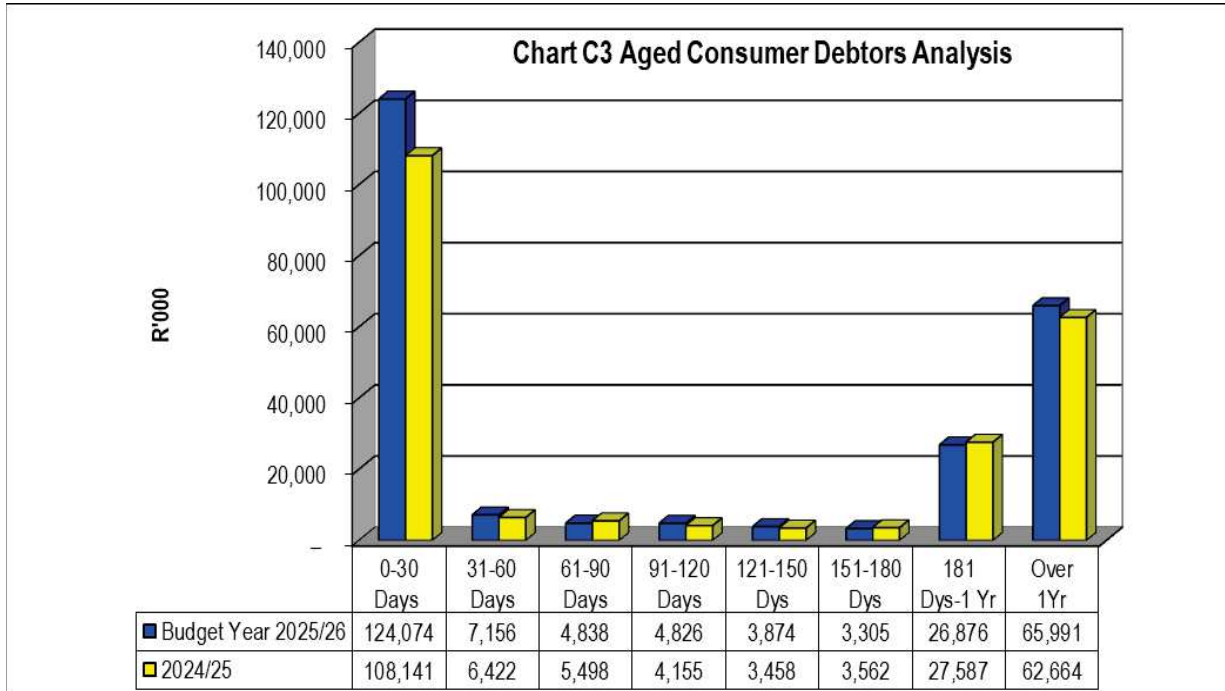
Capital expenditure monthly trend - actual vs target



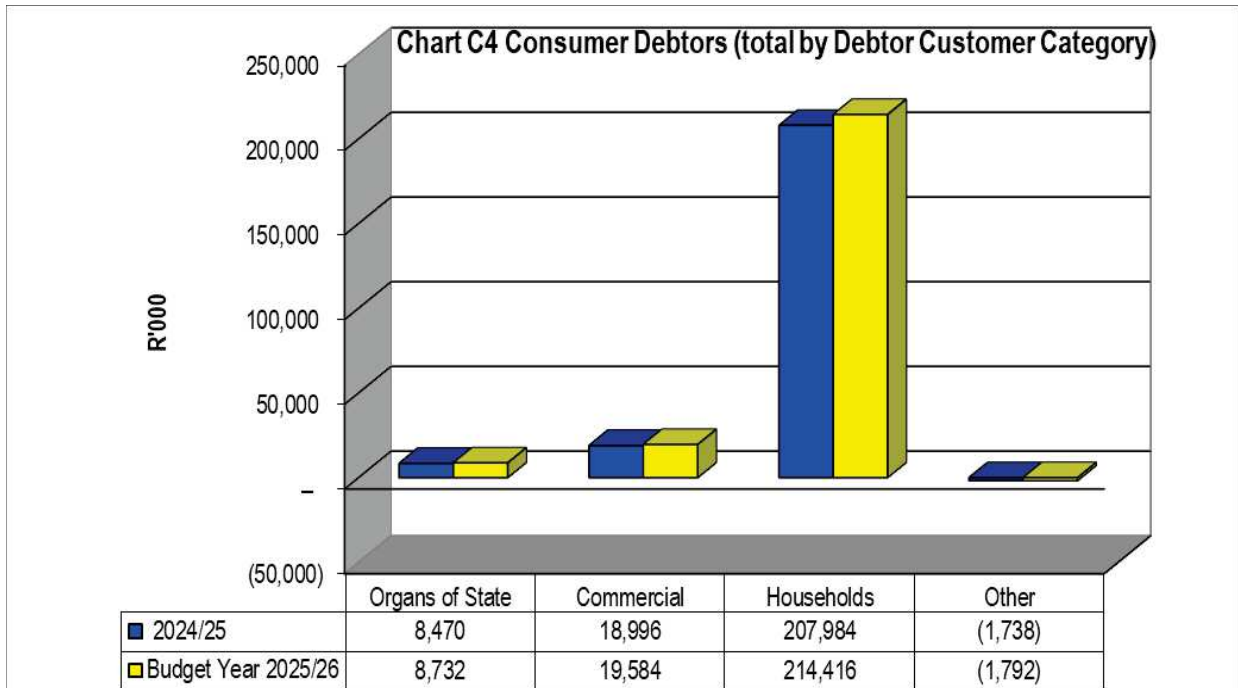
Capital expenditure – YTD actual vs YTD trend



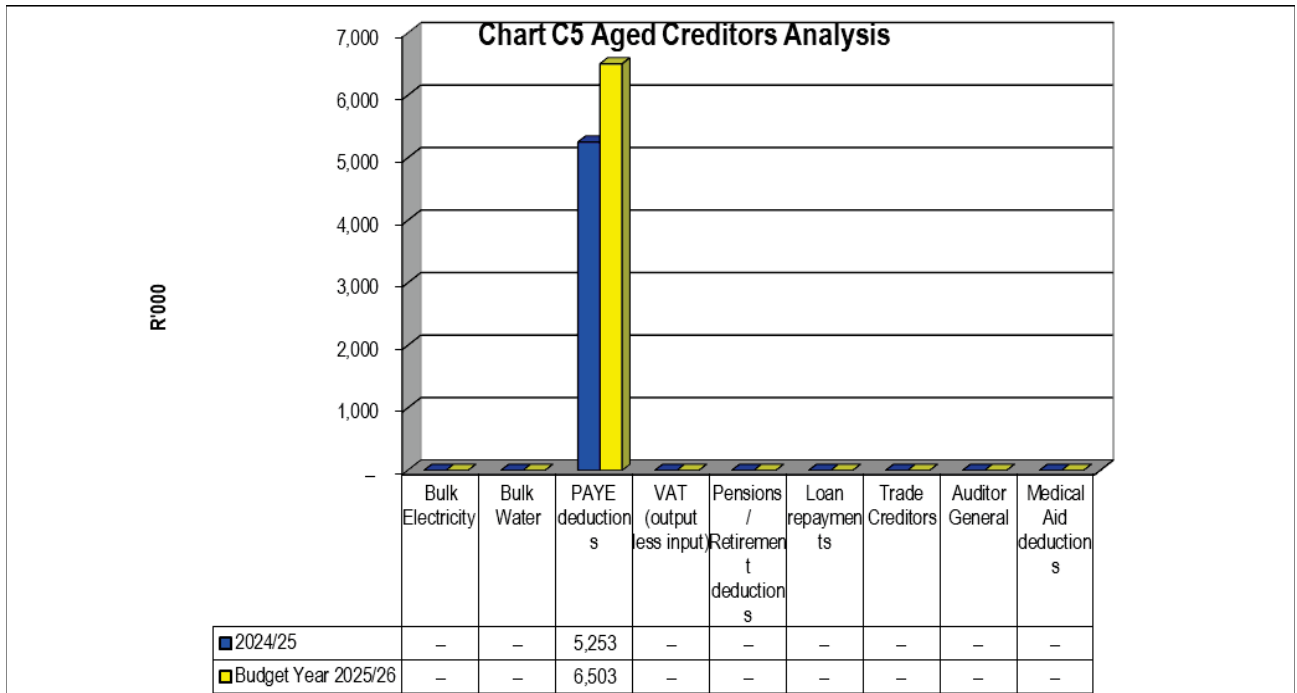
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager's quality certification

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

- Monthly Budget Statement

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

Print name: Dr DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature: 

Date: 13 August 2025