Monthly Budget Statement

July 2026

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

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Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

mSCOA – Municipal Standard Chart of Accounts.

MSDCBG – Municipal Service Delivery and Capacity Building Grant.

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

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

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

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

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

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

YTD – Year-to-date

UNEP – United Nations Environmental Programme

BOCMA – Breede Olifants Catchment Management Agency

WDF - White Desert Foundation

PART 1 – IN-YEAR REPORT

Executive Summary

Revenue by Source

The Year-to-Date actual revenue is 0.30% above the YTD budget projections at the end of July 2026.

Borrowings

The balance of borrowings amounts to R425.6m at the end of July 2026.

Operating expenditure by vote & type

Current expenditure is 3.54% below YTD budget projections as at July 2026.

Capital expenditure

The YTD Capital expenditure amounts to R2.6m or 0.99% of the amended budget of R268.4m. The current capital commitments of orders in progress amounts to R59.8m or 22.30% of the amended capital budget of R268.4m.

Allocations received (National & Provincial Grants)

Grants totaling R87.9m were received during July 2026.

Spending on Grants

Spending on grants amounts to R4.2m for July 2026 which includes FMG, MIG, EPWP, WSIG, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Community Library Grant and WDF.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC7 Material variance explanations - M01 July

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue	0.30%		
Expenditure By Type	-3.54%		
Capital Expenditure	-68.55%	Commitments=R59.8m	
Financial Position In order			
Cash Flow In Order			

Total Revenue (including capital grants)		
R thousand	Amended Budget	YearTD actual
Revenue	2,184,003	240,967
Expenditure	2,198,982	83,096
Surplus / (Deficit)	**(14,979)**	**157,871**
Capital	268,429	2,648

YTD Act %
11.03%
3.78%
0.99%

Total Revenue (excluding capital grants)		
R thousand	Amended Budget	YearTD actual
Revenue	2,092,419	238,319
Expenditure	2,198,982	83,096
Surplus / (Deficit)	**(106,563)**	**155,222**
Capital	268,429	2,648

YTD Act %
11.39%
3.78%
0.99%

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	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	–	405,548	405,548	38,333	38,333	38,096	237	1%	405,548
Service charges	–	1,265,205	1,265,205	104,925	104,925	104,405	520	0%	1,265,205
Investment revenue	–	68,000	68,000	4,005	4,005	4,005	0		68,000
Transfers and subsidies - Operational	–	215,507	215,507	80,068	80,068	80,068	0		215,507
Other own revenue	–	138,158	138,158	10,988	10,988	11,039	(51)	-0%	138,158
Total Revenue (excluding capital transfers and contributions)	–	**2,092,419**	**2,092,419**	**238,319**	**238,319**	**237,612**	**707**	**0%**	**2,092,419**
Employee costs	–	675,017	675,017	41,573	41,573	42,931	(1,358)	-3%	675,017
Remuneration of Councillors	–	15,400	15,400	1,196	1,196	1,283	(88)	-7%	15,400
Depreciation, amortisation and impairment	–	175,572	175,572	14,631	14,631	14,631	0	0%	175,572
Interest, Dividends and Rent on Land	–	43,080	43,080	–	–	–	–		43,080
Inventory consumed and bulk purchases	–	681,954	681,950	1,544	1,544	1,677	(133)	-8%	681,950
Transfers and subsidies	–	17,712	17,712	2,805	2,805	2,805	–		17,712
Other expenditure	–	590,247	590,251	21,348	21,348	22,816	(1,469)	-6%	590,251
Total Expenditure	–	**2,198,982**	**2,198,982**	**83,096**	**83,096**	**86,144**	**(3,047)**	**-4%**	**2,198,982**
Surplus/(Deficit)	–	**(106,563)**	**(106,563)**	**155,222**	**155,222**	**151,468**	**3,754**	**2%**	**(106,563)**
Transfers and subsidies - capital (monetary allocations)	–	91,584	91,584	2,648	2,648	2,648	0		91,584
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	0		–
Surplus/(Deficit) after capital transfers & contributions	–	**(14,979)**	**(14,979)**	**157,871**	**157,871**	**154,116**	**3,754**	**2%**	**(14,979)**
Income Tax	–	–	–	–	–	–	–		–
Surplus/(Deficit) after Income Tax	–	**(14,979)**	**(14,979)**	**157,871**	**157,871**	**154,116**	**3,754**	**2%**	**(14,979)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	**(14,979)**	**(14,979)**	**157,871**	**157,871**	**154,116**	**3,754**	**2%**	**(14,979)**
Capital expenditure & funds sources									
Capital expenditure	–	**242,464**	**268,429**	**2,648**	**2,648**	**8,420**	**(5,772)**	**-69%**	**268,429**
Capital transfers recognised	–	91,584	91,584	2,648	2,648	2,124	524	25%	91,584
Public contributions & donations	–	–	–	–	–	–	0		–
Borrowing	–	101,155	119,497	–	–	5,400	(5,400)	-100%	119,497
Internally generated funds	–	49,725	57,348	–	–	895	(895)	-100%	57,348
Total sources of capital funds	–	**242,464**	**268,429**	**2,648**	**2,648**	**8,420**	**(5,772)**	**-69%**	**268,429**
Financial position									
Total current assets	–	1,047,484	1,047,484		1,326,568				1,047,484
Total non current assets	–	4,213,933	4,213,933		4,107,067				4,213,933
Total current liabilities	–	368,122	368,122		249,860				368,122
Total non current liabilities	–	714,922	714,922		697,500				714,922
Community wealth/Equity	–	4,178,374	4,178,374		4,486,275				4,178,374
Cash flows									
Net cash from (used) operating	–	175,946	175,946	94,782	94,782	94,825	43	0%	175,946
Net cash from (used) investing	–	(234,009)	(259,974)	6,364	6,364	6,364	0		(259,974)
Net cash from (used) financing	–	36,579	36,579	1,289	1,289	1,289	0		36,579
Cash/cash equivalents at the month/year end	–	**822,112**	**796,147**	**–**	**1,060,551**	**946,074**	**(114,477)**	**-12%**	**910,667**

Debtors & creditors analysis	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Debtors Age Analysis									
Total By Income Source	128,024	6,055	4,886	3,942	3,755	4,316	25,612	60,446	237,036
Creditors Age Analysis									
Total Creditors	7,286	–	–	–	–	–	0	–	7,286

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

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

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional									
Governance and administration	**–**	**570,422**	**570,422**	**68,451**	**68,451**	**67,085**	1,366	2%	**570,422**
Executive and council	–	53,183	53,183	22,146	22,146	22,146	(0)	-0%	53,183
Finance and administration	–	517,239	517,239	46,305	46,305	44,939	1,366	3%	517,239
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**–**	**111,885**	**111,885**	**8,154**	**8,154**	**9,352**	(1,198)	-13%	**111,885**
Community and social services	–	10,509	10,509	996	996	876	120	14%	10,509
Sport and recreation	–	29,557	29,557	2,226	2,226	2,491	(266)	-11%	29,557
Public safety	–	62,292	62,292	4,891	4,891	5,191	(300)	-6%	62,292
Housing	–	9,527	9,527	41	41	794	(753)	-95%	9,527
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**–**	**41,793**	**41,793**	**1,319**	**1,319**	**1,764**	(446)	-25%	**41,793**
Planning and development	–	16,965	16,965	1,278	1,278	1,414	(135)	-10%	16,965
Road transport	–	20,699	20,699	7	7	7	–		20,699
Environmental protection	–	4,129	4,129	34	34	344	(310)	-90%	4,129
Trading services	**–**	**1,459,903**	**1,459,903**	**163,041**	**163,041**	**162,059**	983	1%	**1,459,903**
Energy sources	–	870,461	870,461	92,744	92,744	92,038	706	1%	870,461
Water management	–	272,479	272,479	25,672	25,672	25,607	66	0%	272,479
Waste water management	–	167,523	167,523	23,511	23,511	22,960	551	2%	167,523
Waste management	–	149,440	149,440	21,114	21,114	21,453	(339)	-2%	149,440
Other	**–**	**–**	**–**	**2**	**2**	**–**	**2**		**–**
Total Revenue - Functional	**–**	**2,184,003**	**2,184,003**	**240,967**	**240,967**	**240,260**	**707**	**0%**	**2,184,003**
Expenditure - Functional									
Governance and administration	**–**	**404,557**	**404,488**	**38,467**	**38,467**	**37,558**	909	2%	**404,488**
Executive and council	–	74,469	74,400	12,254	12,254	12,491	(237)	-2%	74,400
Finance and administration	–	324,960	324,960	25,871	25,871	24,640	1,231	5%	324,960
Internal audit	–	5,129	5,129	342	342	427	(86)	-20%	5,129
Community and public safety	**–**	**329,873**	**329,873**	**14,175**	**14,175**	**15,583**	(1,408)	-9%	**329,873**
Community and social services	–	32,016	32,016	1,756	1,756	2,268	(512)	-23%	32,016
Sport and recreation	–	79,996	79,996	3,336	3,336	3,666	(331)	-9%	79,996
Public safety	–	209,245	209,245	8,872	8,872	9,437	(565)	-6%	209,245
Housing	–	8,615	8,615	212	212	212	–		8,615
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**–**	**263,547**	**263,616**	**11,926**	**11,926**	**12,600**	(674)	-5%	**263,616**
Planning and development	–	65,748	65,817	3,750	3,750	4,185	(434)	-10%	65,817
Road transport	–	165,665	165,665	6,868	6,868	7,005	(138)	-2%	165,665
Environmental protection	–	32,134	32,134	1,308	1,308	1,410	(102)	-7%	32,134
Trading services	**–**	**1,193,651**	**1,193,651**	**18,364**	**18,364**	**20,193**	(1,829)	-9%	**1,193,651**
Energy sources	–	720,100	720,100	5,563	5,563	6,208	(645)	-10%	720,100
Water management	–	188,730	188,730	3,559	3,559	4,049	(491)	-12%	188,730
Waste water management	–	166,050	166,050	5,437	5,437	5,737	(300)	-5%	166,050
Waste management	–	118,771	118,771	3,804	3,804	4,198	(393)	-9%	118,771
Other	**–**	**7,354**	**7,354**	**165**	**165**	**210**	**(45)**	**-21%**	**7,354**
Total Expenditure - Functional	**–**	**2,198,982**	**2,198,982**	**83,096**	**83,096**	**86,144**	**(3,047)**	**-4%**	**2,198,982**
Surplus/ (Deficit) for the year	**–**	**(14,979)**	**(14,979)**	**157,871**	**157,871**	**154,116**	**3,754**	**2%**	**(14,979)**

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

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

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

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

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

Vote Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Municipal Council	–	53,183	53,183	22,146	22,146	22,146	–		53,183
Vote 2 - Office of the Municipal Manager	–	576	576	46	46	48	(2)	-5%	576
Vote 3 - Corporate Services	–	1,057	1,057	11	11	88	(77)	-87%	1,057
Vote 4 - Financial Services	–	515,040	515,040	46,237	46,237	43,640	2,598	6%	515,040
Vote 5 - Infrastructure Services	–	1,490,460	1,490,460	163,061	163,061	164,603	(1,543)	-1%	1,490,460
Vote 6 - Community Services	–	41,090	41,090	3,307	3,307	2,852	455	16%	41,090
Vote 7 - Municipal Public Safety	–	62,292	62,292	4,891	4,891	5,191	(300)	-6%	62,292
Vote 8 - Planning and Development	–	20,304	20,304	1,267	1,267	1,692	(425)	-25%	20,304
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
Total Revenue by Vote	**–**	**2,184,003**	**2,184,003**	**240,967**	**240,967**	**240,260**	**707**	**0%**	**2,184,003**
Expenditure by Vote									
Vote 1 - Municipal Council	–	57,064	57,064	11,051	11,051	9,755	1,295	13%	57,064
Vote 2 - Office of the Municipal Manager	–	36,841	36,841	1,853	1,853	2,666	(813)	-31%	36,841
Vote 3 - Corporate Services	–	86,730	86,730	7,595	7,595	7,226	369	5%	86,730
Vote 4 - Financial Services	–	192,918	192,918	13,553	13,553	12,476	1,077	9%	192,918
Vote 5 - Infrastructure Services	–	1,319,627	1,319,627	24,759	24,759	27,280	(2,521)	-9%	1,319,627
Vote 6 - Community Services	–	221,849	221,849	11,232	11,232	11,887	(655)	-6%	221,849
Vote 7 - Municipal Public Safety	–	207,166	207,166	9,223	9,223	10,264	(1,041)	-10%	207,166
Vote 8 - Planning and Development	–	76,787	76,787	3,830	3,830	4,588	(758)	-17%	76,787
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**–**	**2,198,982**	**2,198,982**	**83,096**	**83,096**	**86,144**	**(3,047)**	**-4%**	**2,198,982**
Surplus/ (Deficit) for the year	**–**	**(14,979)**	**(14,979)**	**157,871**	**157,871**	**154,116**	**3,754**	**2%**	**(14,979)**

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

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

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

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

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	–	782,963	782,963	68,735	68,735	68,290	444	1%	782,963
Service charges - Water	–	225,950	225,950	15,875	15,875	15,802	73	0%	225,950
Service charges - Waste Water Management	–	134,321	134,321	10,580	10,580	10,390	190	2%	134,321
Service charges - Waste management	–	121,971	121,971	9,736	9,736	9,923	(187)	-2%	121,971
Sale of Goods and Rendering of Services	–	29,014	29,014	1,889	1,889	1,918	(29)	-2%	29,014
Agency services	–	7,819	7,819	625	625	652	(26)	-4%	7,819
Interest	–	–	–	–	–	–	–		–
Interest earned from Receivables	–	11,065	11,065	916	916	922	(6)	-1%	11,065
Interest earned from Current and Non Current Assets	–	68,000	68,000	4,005	4,005	4,005	–		68,000
Dividends	–	–	–	–	–	–	–		–
Rent on Land	–	1,243	1,243	–	–	–	–		1,243
Rental from Fixed Assets	–	9,370	9,370	927	927	911	15	2%	9,370
Licence and permits	–	1,481	1,481	117	117	123	(7)	-5%	1,481
Special rating levies	–	16,262	16,262	1,456	1,456	1,405	51	4%	16,262
Construction Contract Revenue	–	1,847	1,847	–	–	–	–		1,847
Development Charges	–	3,599	3,599	–	–	–	–		3,599
Operational Revenue	–	8,812	8,812	840	840	791	49	6%	8,812
Non-Exchange Revenue									
Property rates	–	405,548	405,548	38,333	38,333	38,096	237	1%	405,548
Surcharges and Taxes	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	–	42,861	42,861	3,499	3,499	3,572	(73)	-2%	42,861
Licences or permits	–	2,186	2,186	208	208	208	–		2,186
Transfer and subsidies - Operational	–	215,507	215,507	80,068	80,068	80,068	–		215,507
Interest	–	2,300	2,300	172	172	172	–		2,300
Fuel Levy	–	–	–	–	–	–	–		–
Operational Revenue	–	–	–	–	–	–	–		–
Gains on disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–		–
Other Gains	–	300	300	340	340	365	(25)	-7%	300
Discontinued Operations	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions	**–**	**2,092,419**	**2,092,419**	**238,319**	**238,319**	**237,612**	**707**	**0%**	**2,092,419**
Expenditure									
Employee related costs	–	675,017	675,017	41,573	41,573	42,931	(1,358)	-3%	675,017
Remuneration of councillors	–	15,400	15,400	1,196	1,196	1,283	(88)	-7%	15,400
Bulk purchases - electricity	–	603,032	603,032	102	102	102	–		603,032
Inventory consumed	–	78,922	78,918	1,442	1,442	1,575	(133)	-8%	78,918
Debt impairment	–	38,593	38,593	3,216	3,216	3,216	0	0%	38,593
Depreciation, amortisation and impairment	–	175,572	175,572	14,631	14,631	14,631	0	0%	175,572
Interest, Dividends and Rent on Land	–	43,080	43,080	–	–	–	–		43,080
Contracted services	–	398,434	398,404	448	448	490	(42)	-9%	398,404
Transfers and subsidies	–	17,712	17,712	2,805	2,805	2,805	–		17,712
Irrecoverable debts written off	–	20,000	20,000	235	235	235	–		20,000
Operational costs	–	125,678	125,712	16,820	16,820	18,247	(1,427)	-8%	125,712
Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–		–
Other Losses	–	7,542	7,542	629	629	629	0	0%	7,542
Total Expenditure	**–**	**2,198,982**	**2,198,982**	**83,096**	**83,096**	**86,144**	**(3,047)**	**-4%**	**2,198,982**
Surplus/(Deficit)	**–**	**(106,563)**	**(106,563)**	**155,222**	**155,222**	**151,468**	**3,754**	**2%**	**(106,563)**
Transfers and subsidies - capital (monetary allocations)	–	91,584	91,584	2,648	2,648	2,648	–		91,584
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**–**	**(14,979)**	**(14,979)**	**157,871**	**157,871**	**154,116**			**(14,979)**
Income Tax	–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax	**–**	**(14,979)**	**(14,979)**	**157,871**	**157,871**	**154,116**			**(14,979)**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality	**–**	**(14,979)**	**(14,979)**	**157,871**	**157,871**	**154,116**			**(14,979)**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–			–
Surplus/(Deficit) for the year	**–**	**(14,979)**	**(14,979)**	**157,871**	**157,871**	**154,116**			**(14,979)**

The annual revenue budget is approved as ‘Revenue by Source’. The Year-to-Date actual revenue is 0.30% above the YTD budget projections.

Current expenditure is 3.54% below YTD budget projections for July 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) - M01 July

Vote Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Multi-year expenditure to be appropriated									
Vote 1 - Municipal Council	–	–	–	–	–	–	–		–
Vote 2 - Office of the Municipal Manager	–	–	–	–	–	–	–		–
Vote 3 - Corporate Services	–	3,770	3,770	–	–	23	(23)		3,770
Vote 4 - Financial Services	–	4,640	4,796	–	–	–	–		4,796
Vote 5 - Infrastructure Services	–	205,990	228,877	2,648	2,648	8,250	(5,602)	-68%	228,877
Vote 6 - Community Services	–	4,176	4,176	–	–	–	–		4,176
Vote 7 - Municipal Public Safety	–	4,581	5,080	–	–	42	(42)	-100%	5,080
Vote 8 - Planning and Development	–	1,200	1,200	–	–	–	–		1,200
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
Capital multi-year expenditure sub-total	**–**	**224,358**	**247,900**	**2,648**	**2,648**	**8,316**	**(5,667)**	**-68%**	**247,900**
Single-year expenditure to be appropriated									
Vote 1 - Municipal Council	–	–	–	–	–	–	–		–
Vote 2 - Office of the Municipal Manager	–	260	260	–	–	21	(21)	-100%	260
Vote 3 - Corporate Services	–	–	–	–	–	–	–		–
Vote 4 - Financial Services	–	12,500	12,500	–	–	83	(83)	-100%	12,500
Vote 5 - Infrastructure Services	–	500	2,625	–	–	–	–		2,625
Vote 6 - Community Services	–	1,096	1,395	–	–	–	–		1,395
Vote 7 - Municipal Public Safety	–	3,750	3,750	–	–	–	–		3,750
Vote 8 - Planning and Development	–	–	–	–	–	–	–		–
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
Capital single-year expenditure sub-total	–	18,106	20,529	–	–	104	**(104)**	**-100%**	20,529
Total Capital Expenditure - Vote	**–**	**242,464**	**268,429**	**2,648**	**2,648**	**8,420**	**(5,772)**	**-69%**	**268,429**
Capital Expenditure - Functional									
Governance and administration	**–**	**4,170**	**4,326**	**–**	**–**	**44**	(44)	-100%	**4,326**
Executive and council		300	300	–	–	21	(21)	-100%	300
Finance and administration		3,870	4,026	–	–	23	(23)	-100%	4,026
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**–**	**43,216**	**44,013**	**758**	**758**	**1,600**	(842)	-53%	**44,013**
Community and social services		8,208	8,507	–	–	–	–		8,507
Sport and recreation		12,066	12,066	758	758	965	(207)	-21%	12,066
Public safety		15,831	16,330	–	–	42	(42)	-100%	16,330
Housing		7,110	7,110	–	–	593	(593)	-100%	7,110
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**–**	**28,168**	**30,593**	**–**	**–**	**1,208**	(1,208)	-100%	**30,593**
Planning and development		2,650	4,294	–	–	146	(146)	-100%	4,294
Road transport		25,518	26,299	–	–	1,062	(1,062)	-100%	26,299
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**–**	**166,911**	**189,497**	**1,890**	**1,890**	**5,567**	(3,677)	-66%	**189,497**
Energy sources		65,144	65,144	–	–	1,013	(1,013)	-100%	65,144
Water management		74,742	83,278	1,890	1,890	2,543	(653)	-26%	83,278
Waste water management		23,325	35,498	–	–	2,011	(2,011)	-100%	35,498
Waste management		3,700	5,577	–	–	–	–		5,577
Other	–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional	**–**	**242,464**	**268,429**	**2,648**	**2,648**	**8,420**	**(5,772)**	**-69%**	**268,429**
Funded by:									
National Government		82,749	82,749	2,648	2,648	1,473	1,175	80%	82,749
Provincial Government		8,835	8,835	–	–	651	(651)	-100%	8,835
District Municipality		–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–		–
Transfers recognised - capital	**–**	**91,584**	**91,584**	**2,648**	**2,648**	**2,124**	**524**	**25%**	**91,584**
Public contributions & donations		–	–	–	–	–	–		–
Borrowing		101,155	119,497	–	–	5,400	(5,400)	-100%	119,497
Internally generated funds		49,725	57,348	–	–	895	(895)	-100%	57,348
Total Capital Funding	**–**	**242,464**	**268,429**	**2,648**	**2,648**	**8,420**	**(5,772)**	**-69%**	**268,429**

Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	2025/26	Budget Year 2026/27			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		–	822,112	822,112	1,060,551	822,112
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		–	96,958	96,958	132,842	96,958
Receivables from non-exchange transactions		–	49,163	49,163	44,707	49,163
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	17,306	17,306	27,341	17,306
VAT Receivable		–	4,856	4,856	6,986	4,856
Other current assets		–	57,088	57,088	54,141	57,088
Total current assets		**–**	**1,047,484**	**1,047,484**	**1,326,568**	**1,047,484**
Non current assets						
Investments		–	–	–	–	–
Investment property		–	167,958	167,958	167,961	167,958
Property, plant and equipment		–	3,928,517	3,928,517	3,821,455	3,928,517
Biological assets		–	–	–	–	–
Living resources		–	842	842	349	842
Heritage assets		–	109,625	109,625	109,975	109,625
Intangible assets		–	6,990	6,990	7,326	6,990
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**–**	**4,213,933**	**4,213,933**	**4,107,067**	**4,213,933**
TOTAL ASSETS		**–**	**5,261,417**	**5,261,417**	**5,433,635**	**5,261,417**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	78,879	78,879	51,925	78,879
Consumer deposits		–	66,524	66,524	65,506	66,524
Trade and other payables from exchange transactions		–	162,413	162,413	59,812	162,413
Trade and other payables from non-exchange transactions		–	–	–	7,636	–
Provision		–	47,840	47,840	56,736	47,840
VAT Payable		–	–	–	–	–
Other current liabilities		–	12,466	12,466	8,245	12,466
Total current liabilities		**–**	**368,122**	**368,122**	**249,860**	**368,122**
Non current liabilities						
Financial liabilities		–	394,780	394,780	373,659	394,780
Provision		–	146,485	146,485	184,920	146,485
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	173,657	173,657	138,921	173,657
Total non current liabilities		**–**	**714,922**	**714,922**	**697,500**	**714,922**
TOTAL LIABILITIES		**–**	**1,083,044**	**1,083,044**	**947,360**	**1,083,044**
NET ASSETS	2	**–**	**4,178,374**	**4,178,374**	**4,486,275**	**4,178,374**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	4,175,143	4,175,143	4,483,047	4,175,143
Reserves and funds		–	3,230	3,230	3,228	3,230
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**–**	**4,178,374**	**4,178,374**	**4,486,275**	**4,178,374**

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

Table C7: Monthly Budget Statement - Cash Flow

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

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates			417,748	417,748	36,760	36,760	36,727	33	0%	417,748
Service charges			1,254,313	1,254,313	102,466	102,466	102,436	31	0%	1,254,313
Other revenue			90,022	90,022	2,910	2,910	3,001	(91)	-3%	90,022
Transfers and Subsidies - Operational			215,507	215,507	78,142	78,142	78,142	–		215,507
Transfers and Subsidies - Capital			91,584	91,584	9,222	9,222	9,222	–		91,584
Interest			68,000	68,000	5,092	5,092	5,092	–		68,000
Dividends			–	–	–	–	–	–		–
Payments										
Suppliers and employees			(1,900,437)	(1,900,437)	(137,006)	(137,006)	(136,990)	16	-0%	(1,900,437)
Finance charges			(43,080)	(43,080)	–	–	–	–		(43,080)
Transfers and Subsidies			(17,712)	(17,712)	(2,805)	(2,805)	(2,805)	–		(17,712)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**175,946**	**175,946**	**94,782**	**94,782**	**94,825**	**43**	**0%**	**175,946**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
					–	–				
Decrease (increase) in non-current receivables		–	–	–			–	–		–
Decrease (increase) in non-current investments		–	8,456	8,456	9,013	9,013	9,013	–		8,456
Insurance Refund - Capital		–	–	–	–	–	–	–		–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–		–
Payments										
Capital assets			(242,464)	(268,429)	(2,648)	(2,648)	(2,648)	–		(268,429)
Retention (Capital)			–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(234,009)**	**(259,974)**	**6,364**	**6,364**	**6,364**	**–**		**(259,974)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	100,000	100,000	–	–	–	–		100,000
Increase (decrease) in consumer deposits		–	(1,950)	(1,950)	1,289	1,289	1,289	–		(1,950)
Payments										
Repayment of borrowing			(61,471)	(61,471)	0	0	0	–		(61,471)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**36,579**	**36,579**	**1,289**	**1,289**	**1,289**	**–**		**36,579**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**(21,484)**	**(47,449)**	**102,435**	**102,435**	**102,478**			**(47,449)**
Cash/cash equivalents at the year begin:			**843,596**	**843,596**		**958,116**	**843,596**			**958,116**
Cash/cash equivalents at the year end:		**–**	**822,112**	**796,147**		**1,060,551**	**946,074**			**910,667**

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R1.060bn.

The municipality started the year with a positive cash balance of R958.1 million. The July closing balance is R1.060bn. Refer to Supporting Table SC9 for more details on the cash position.

Supporting Table SC30: Monthly Budget Statement – Actual & revised targets for cash receipts & cash flows

WC032 Overstrand - Supporting Table SC30 Monthly Budget Statement - Budgeted monthly cash flow - M01 July

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source															
Property rates	36,760	–	–	–	–	–	–	–	–	–	–	–	417,748	442,628	469,062
Service charges - Electricity revenue	66,256	–	–	–	–	–	–	–	–	–	–	–	780,408	826,354	875,576
Service charges - Water revenue	15,512	–	–	–	–	–	–	–	–	–	–	–	222,047	235,357	249,479
Service charges - Waste Water Management	10,722	–	–	–	–	–	–	–	–	–	–	–	131,991	139,948	148,357
Service charges - Waste Mangement	9,976	–	–	–	–	–	–	–	–	–	–	–	119,867	127,021	134,630
	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	544	–	–	–	–	–	–	–	–	–	–	–	10,613	11,250	11,925
Interest earned - external investments	4,005	–	–	–	–	–	–	–	–	–	–	–	68,000	68,000	68,000
Interest earned - outstanding debtors	1,087	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	3,499	–	–	–	–	–	–	–	–	–	–	–	17,861	18,032	18,214
Licences and permits	325	–	–	–	–	–	–	–	–	–	–	–	3,667	3,887	4,120
Agency services	625	–	–	–	–	–	–	–	–	–	–	–	7,819	8,288	8,785
Transfers and Subsidies - Operational	78,142	–	–	–	–	–	–	–	–	–	–	–	215,507	228,047	232,891
Other revenue	2,316	–	–	–	–	–	–	–	–	–	–	–	37,009	37,913	40,516
Cash Receipts by Source	**229,769**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2,032,536**	**2,146,724**	**2,261,555**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	9,222	–	–	–	–	–	–	–	–	–	–	–	91,584	72,445	86,168
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	100,000	172,000	172,000
Increase (decrease) in consumer deposits	1,289	–	–	–	–	–	–	–	–	–	–	–	(1,950)	(1,950)	(1,950)
Vat Control (receipts)	(4,398)	–	–	–	–	–	–	–	–	–	–	–	13,055	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	9,013	–	–	–	–	–	–	–	–	–	–	–	8,456	–	–
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**244,895**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2,243,681**	**2,389,219**	**2,517,773**
Cash Payments by Type															
Employee related costs	(40,757)	–	–	–	–	–	–	–	–	–	–	–	(661,355)	(697,018)	(737,410)
Remuneration of councillors	(1,196)	–	–	–	–	–	–	–	–	–	–	–	(15,400)	(16,480)	(17,240)
Finance Charges	–	–	–	–	–	–	–	–	–	–	–	–	(43,080)	(47,145)	(56,450)
Bulk purchases - Electricity	(102)	–	–	–	–	–	–	–	–	–	–	–	(603,032)	(656,280)	(708,782)
Acquisitions - water & other inventory	(1,442)	–	–	–	–	–	–	–	–	–	–	–	–		
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	–	–	(78,922)	(83,969)	(88,295)
Contracted services	(448)	–	–	–	–	–	–	–	–	–	–	–	(398,434)	(419,587)	(440,088)
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–		
Transfers and subsidies - other	(2,805)	–	–	–	–	–	–	–	–	–	–	–	(17,712)	(18,500)	(19,397)
Other expenditure	(93,061)	–	–	–	–	–	–	–	–	–	–	–	(143,294)	(136,873)	(158,989)
Cash Payments by Type	**(139,811)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(1,961,229)**	**(2,075,851)**	**(2,226,652)**
Other Cash Flows/Payments by Type															
Capital assets	(2,648)	–	–	–	–	–	–	–	–	–	–	–	(242,464)	(294,445)	(308,168)
Retention (Capital)	–	–	–	–	–	–	–	–	–	–	–	–			
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	(61,471)	(78,879)	(93,722)
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**(142,459)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(2,265,165)**	**(2,449,175)**	**(2,628,542)**
NET INCREASE/(DECREASE) IN CASH HELD	**102,435**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(21,484)**	**(59,956)**	**(110,769)**
Cash/cash equivalents at the month/year beginning:	958,116	1,060,551	1,060,551	1,060,551	1,060,551	1,060,551	1,060,551	1,060,551	1,060,551	1,060,551	1,060,551	1,060,551	958,116	936,632	876,676
Cash/cash equivalents at the month/year end:	1,060,551	1,060,551	1,060,551	1,060,551	1,060,551	1,060,551	1,060,551	1,060,551	1,060,551	1,060,551	1,060,551	1,060,551	936,632	876,676	765,907

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC2 Debtors' age analysis

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

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - aged debtors - M01 July

Description		Budget Year 2026/27											
R thousands	NT Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	26,786	1,218	1,139	741	648	1,391	4,949	11,116	47,989	18,846	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	50,536	1,812	1,485	1,126	1,072	938	8,302	8,146	73,417	19,584	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	40,477	850	526	451	381	359	1,991	8,773	53,808	11,955	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	13,821	683	517	405	401	387	2,884	3,890	22,988	7,968	–	–
Receivables from Exchange Transactions - Waste Management	1600	12,874	634	481	406	397	356	3,094	3,868	22,110	8,121	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	1,197	61	67	34	34	61	329	158	1,942	617	–	–
Interest on Arrear Debtor Accounts	1810	930	132	151	144	165	216	1,749	15,703	19,191	17,977	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(18,598)	665	520	635	655	607	2,314	8,792	(4,409)	13,003	–	–
Total By Income Source	**2000**	**128,024**	**6,055**	**4,886**	**3,942**	**3,755**	**4,316**	**25,612**	**60,446**	**237,036**	**98,071**	**–**	**–**
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	5,141	171	144	125	169	107	656	3,681	10,194	4,738	–	–
Commercial	2300	18,953	126	68	64	53	54	368	3,972	23,657	4,510	–	–
Households	2400	106,217	5,755	4,672	3,751	3,530	4,141	24,535	50,351	202,953	86,309	–	–
Other	2500	(2,287)	3	2	3	3	14	53	2,442	232	2,514	–	–
Total By Customer Group	**2600**	**128,024**	**6,055**	**4,886**	**3,942**	**3,755**	**4,316**	**25,612**	**60,446**	**237,036**	**98,071**	**–**	**–**

The debtors' 12-month rolling average payment rate is 99,77% at the end of July 2026.

Summary of Debtors Age Analysis

(This table represents gross debtors excluding payment in advance)

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days
2026/2027										
July	151,077,316	6,055,431	4,886,068	3,941,753	3,754,826	4,315,559	25,612,177	60,446,240	260,089,369	109,012,053

Government Debt

Overstrand Municipality as at 31/07/2026 **Department Responsible for the Debt**	**Total Debt**	**Services**	**Rates**	**Other**
NPW 2227	5,452,878.90	2,467,447.61	2,985,431.29	-
WCED 2251	636,629.31	636,629.31	-	-
OTHER 2255	182,742.40	40,082.46	142,659.94	-
HEALTH 2252	224,106.97	224,106.97	-	-
TPW 2256	3,557,115.26	(41,814.92)	3,598,930.18	-
HUMAN SETTLE 2215	118,893.65	118,893.65	-	-
HOUSING 2253	5,157.46	5,157.46	-	-
OTHER MUNICIPALITIES 2276	15,970.84	15,970.84	-	-
TOTAL OUTSTANDING	**10,193,494.79**	**3,466,473.38**	**6,727,021.41**	**-**

Summary of Indigent Households

	Indigent Households	Other Households	Total Households	
2026				
July	7,435	32,259	39,694	18.73%
August				
September				
October				
November				
December				
2027				
January				
February				
March				
April				
May				
June				

Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
7435			10 KL	7435	0	7435	waterborne
Free Basic Electricity				**Free Bacic Refuse Removal**			
Beneficiaries provided by Eskom	Beneficiaries provided by Municipality	Non-grid energy Beneficiaries	level of Service (e.g. 50 Kwh per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
85	7350		70kWh	7435	0	7435	Total monthly levy

Creditors' analysis

Supporting Table SC4

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

Description R thousands	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	7,286	–	–	–	–	–	–	–	7,286	6,503
VAT (output less input)	0400		–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–		–	–
Trade Creditors	0700					–	–	–	–	–	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**7,286**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**7,286**	6,503

Investment portfolio analysis

Supporting Table SC15

Investment type R thousand	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Investments									
Bank Repurchase Agreements									
Total Bank Repurchase Agreements	-	-	-	-	-	-	-		-
Bankers Acceptance Certificate									
Total Bankers Acceptance Certificate	-	-	-	-	-	-	-		-
Deposit Taking Institutions									
ABSA		310,271	310,271	110,271	110,271	–	110,271		–
STANDARD BANK		100,000	100,000	500,000	500,000	–	500,000		–
NEDBANK		100,000	100,000	–	–	–	–		–
Total Deposit Taking Institutions	-	510,271,264	510,271,264	610,270,959	610,270,959	-	610,270,959		-
Derivative Financial Assets									
Total Derivative Financial Assets	-	-	-	-	-	-	-		-
Guaranteed Endowment Policies (Sinking)									
LIBERTY		–	–	–	–	–	–		–
MOMENTUM		–	–	–	–	–	–		–
Total Guaranteed Endowment Policies (Sinking)	-	-	-	-	-	-	-		-
Interest Rate Swaps									
Total Interest Rate Swaps	-	-	-	-	-	-	-		-
Listed/Unlisted Bonds and Stocks									
Total Listed/Unlisted Bonds and Stocks	-	-	-	-	-	-	-		-
Municipal Bonds									
Total Municipal Bonds	-	-	-	-	-	-	-		-
National Government Securities									
Total National Government Securities	-	-	-	-	-	-	-		-
Negotiable Certificate of Deposits									
Total Negotiable Certificate of Deposits	-	-	-	-	-	-	-		-
Unamortised Debt Expense									
Total Unamortised Debt Expense	-	-	-	-	-	-	-		-
Unamortised Preference Share Expense									
Total Unamortised Preference Share Expense	-	-	-	-	-	-	-		-
Total Investments	-	510,271,264	510,271,264	610,270,959	610,270,959	-	610,270,959	–	-

Supporting Table SC16

WC032 Overstrand - Supporting Table SC16 Monthly Budget Statement - Investment particulars by maturity - M01 July

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality													
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Variable	No	No	No	01/07/2026	8,672	340	(9,013)		–
ABSA 9331734880	DEP PLUS	Liquidity plus	Yes	Variable	Yes	No	No		10,269	56	(54)		10,271
ABSA 2081694232	182 days	FIXED DEP	Yes	Fixed	Yes	No	No	20/07/2026	100,000	3,740	(103,740)		(0)
Standard Bank 288434005-044	181 days	FIXED DEP	Yes	Fixed	Yes	No	No	29/07/2026	100,000	3,682	(103,682)		–
ABSA 2082159516	181days	FIXED DEP	Yes	Fixed	Yes	No	No	29/07/2026	100,000	3,680	(103,680)		–
Standard Bank 288434005-046	184 days	FIXED DEP	Yes	Fixed	Yes	No	No	30/09/2026	100,000				100,000
Standard Bank 288434005-047	183 days	FIXED DEP	Yes	Fixed	Yes	No	No	22/10/2026	100,000				100,000
Standard Bank 288434005-048	184 days	FIXED DEP	Yes	Fixed	Yes	No	No	26/11/2026	100,000				100,000
Standard Bank 288434005-049	184 days	FIXED DEP	Yes	Fixed	Yes	No	No	20/01/2027	100,000				100,000
ABSA 2082159516	271 days	FIXED DEP	Yes	Fixed	Yes	No	No	29/04/2027				100,000	100,000
Standard Bank 288434005-050	184 days	FIXED DEP	Yes	Fixed	Yes	No	No	29/01/2027				100,000	100,000
Municipality sub-total									718,942	11,497	(320,168)	200,000	610,271
TOTAL INVESTMENTS AND INTEREST									718,942	11,497	(320,168)	200,000	610,271

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

Long-term investments relate to the sinking fund investments.

Supporting Table SC17

WC032 Overstrand - Supporting Table SC17 Monthly Budget Statement - Borrowing - M01 July

Borrowing - Categorised by type	2025/26	Budget Year 2026/27							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Borrowings									
Annuity and Bullet Loans									
Banks		341,959	341,959	288,660	288,660	341,959	(53,299)	**-16%**	341,959
Development Bank of South Africa		52,821	52,821	84,999	84,999	52,821	32,178	61%	52,821
Foreign Government and International Organisations	–	–	–	–	–	–	–		–
General Public	–	–	–	–	–	–	–		–
Infrastructure Finance Corporation	–	–	–	–	–	–	–		–
Insurance Companies and Private Pension Funds	–	–	–	–	–	–	–		–
Municipal Pension Funds	–	–	–	–	–	–	–		–
Other Public Pension Funds	–	–	–	–	–	–	–		–
Private Enterprises	–	–	–	–	–	–	–		–
Public Corporations	–	–	–	–	–	–	–		–
Public Investments Commissioners	–	–	–	–	–	–	–		–
Total Annuity and Bullet Loans	**-**	**394,780**	**394,780**	**373,659**	**373,659**	**394,780**	**(21,121)**	**-5%**	**394,780**
Bankers Acceptance Certificate									
Total Bankers Acceptance Certificate	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Concessionary Loan	–	–	–	–	–	–	–		–
Derivative Financial Liability									
Total Derivative Financial Liability	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Finance Lease Liability									
Total Finance Lease Liability	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Government Loans	–	–	–	–	–	–	–		–
Intercompany/Parent-subsidiary Transactions	–	–	–	–	–	–	–		–
Local Registered Stock									
Total Registered Stock	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Marketable Bonds									
Total Marketable Bonds	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Non-annuity Loans									
Total Non-annuity Loans	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Non-marketable Bonds									
Total Non-marketable Bonds	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
PPP Liabilities									
Total PPP Liabilities	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Securities									
Total Securities	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Interest Rate Swaps	–	–	–	–	–	–	–		–
Total Borrowings	**-**	**394,780**	**394,780**	**373,659**	**373,659**	**394,780**	**(21,121)**	**-5%**	**394,780**

Allocations and grant receipts and expenditure

Supporting Table SC18– Grant receipts

WC032 Overstrand - Supporting Table SC18 Monthly Budget Statement - Transfers and grant receipts - M01 July

Description	2026/27	Budget Year 2026/27							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
RECEIPTS									
Operating									
National Government									
Monetary Allocations									
Operational Revenue:General Revenue:Equitable Share		188,321	188,321	78,467	78,467	78,467	–		188,321
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,062	2,062	–	–		–		2,062
Local Government Financial Management Grant [Schedule 5B]		1,900	1,900	–			–		1,900
Municipal Infrastructure Grant [Schedule 5B]		200	200	–	–		–		200
Total Monetary Allocations	–	192,483	192,483	78,467	78,467	78,467	–		192,483
Total Allocations In-Kind	–	–	–	–	–	–	–		–
Total Operating/National Government	–	192,483	192,483	78,467	78,467	78,467	–		192,483
Provincial Government									
Monetary Allocations									
Title Deeds Restoration Grant	–	250	250				–		250
Community Library Services Grant		9,288	9,288				–		9,288
Thusong Services Centres Grant	–	150	150				–		150
Resource funding for the establish & support of K9 Unit	–	4,473	4,473				–		4,473
Community Development Workers	–	78	78				–		78
Financial Management Capability Grant		–	–				–		–
Maintenance & Construction of Transport Infrastructure	–	140	140				–		140
Resource funding for the est of Law Enforcement Rural Safety Unit	–	4,516	4,516				–		4,516
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	–	–	–	–	–	–		–
Total Monetary Allocations	–	18,895	18,895	–	–	–	–		18,895
Total Allocations In-Kind	–	–	–	–	–	–	–		–
Total Operating/Provincial Government	–	18,895	18,895	–	–	–	–		18,895
District Municipalities									
Total Operating/District Municipalities	–	–	–	–	–	–	–		–
Other Grant Providers									
Monetary Allocations									
Departmental Agencies and Accounts		3,722	3,722	–	–		–		3,722
Foreign Government and International Organisations		212	212	174	174	174	–		212
Total Monetary Allocations	–	3,934	3,934	174	174	174	–		3,934
Total Allocations In-kind	–	–	–	–	–	–	–		–
Total Operating/Other Grant Providers	–	3,934	3,934	174	174	174	–		3,934
Total Operating	–	215,312	215,312	78,641	78,641	78,641	–		215,312
Capital									
National Government									
Monetary Allocations									
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		30,139	30,139	–	–		–		30,139
Municipal Infrastructure Grant [Schedule 5B]		26,368	26,368	6,198	6,198	6,198	–		26,368
Water Services Infrastructure Grant [Schedule 5B]		26,242	26,242	2,000	2,000	2,000	–		26,242
Total Monetary Allocations	–	82,749	82,749	8,198	8,198	8,198	–		82,749
Total Allocations In-kind	–	–	–	–	–	–	–		–
Total Capital/National Government	–	82,749	82,749	8,198	8,198	8,198	–		82,749
Provincial Government									
Monetary Allocations									
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	7,110	7,110				–		7,110
Regional Socio Economic Projects	–	700	700				–		700
Municipal Fire Service Capacity Support Grant	–	1,025	1,025	1,025	1,025	1,025	–		1,025
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	–	–	–	–	–	–		–
Total Monetary Allocations	–	8,835	8,835	1,025	1,025	1,025	–		8,835
Total Allocations In-kind	–	–	–	–	–	–	–		–
Total Capital/Provincial Government	–	8,835	8,835	1,025	1,025	1,025	–		8,835
District Municipalities									
Total Capital/District Municipalities	–	–	–	–	–	–	–		–
Other Grant Providers									
Total Capital/Other Grant Providers	–	–	–	–	–	–	–		–
Total Capital	–	91,584	91,584	9,223	9,223	9,223	–		91,584
TOTAL RECEIPTS OF TRANSFERS AND GRANTS	–	306,896	306,896	87,864	87,864	87,864	–		306,896

Grant receipts are monitored according to the payment schedule. Year to date actuals only reflects actual receipts for 2026/2027.

Supporting Table SC19 – Grant expenditure

WC032 Overstrand - Supporting Table SC19 Monthly Budget Statement - Expenditure on transfers and grant programme - M01 July

Description	2026/27	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousand							%		
EXPENDITURE									
Operating									
National Government									
Monetary Allocations									
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,062	2,062	80	80	80	–		2,062
Local Government Financial Management Grant [Schedule 5B]		1,900	1,900	39	39	39	–		1,900
Municipal Infrastructure Grant [Schedule 5B]		200	200	13	13	13	–		200
Total Monetary Allocations	**–**	**4,162**	**4,162**	**132**	**132**	**132**	**–**		**4,162**
Allocations In-Kind									
Total Allocations In-Kind	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Operating/National Government	**–**	**4,162**	**4,162**	**132**	**132**	**132**	**–**		**4,162**
Provincial Government									
Monetary Allocations									
Title Deeds Restoration Grant	–	250	250	–	–	–	–		250
Community Library Services Grant		9,288	9,288	881	881	881	–		9,288
Thusong Services Centres Grant	–	150	150				–		150
Resource funding for the establish & support of K9 Unit	–	4,473	4,473	323	323	323	–		4,473
Community Development Workers	–	78	78				–		78
Financial Management Capability Grant		–	–				–		–
Maintenance & Construction of Transport Infrastructure	–	140	140	–	–	–	–		140
Resource funding for the est of Law Enforcement Rural Safety Unit	–	4,516	4,516	232	232	232	–		4,516
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	1,847	1,847	–	–	–	–		1,847
Municipal Fire Service Capacity Support Grant	–	–	–	–	–	–	–		–
Municipal Service Delivery & Capacity Building Grant	–	–	–	–	–	–	–		–
Total Monetary Allocations	**–**	**20,742**	**20,742**	**1,436**	**1,436**	**1,436**	**–**		**20,742**
Allocations In-Kind									
Total Allocations In-Kind	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Operating/Provincial Government	**–**	**20,742**	**20,742**	**1,436**	**1,436**	**1,436**	**–**		**20,742**
District Municipalities									
Total Operating/District Municipalities	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Other Grant Providers									
Monetary Allocations									
Departmental Agencies and Accounts		3,722	3,722	–	–		–		3,722
Foreign Government and International Organisations		408	408	34	34	34	–		408
Total Monetary Allocations	**–**	**4,129**	**4,129**	**34**	**34**	**34**	**–**		**4,129**
Allocations In-kind									
Total Allocations In-kind	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Operating/Other Grant Providers	**–**	**4,129**	**4,129**	**34**	**34**	**34**	**–**		**4,129**
Total Operating	**–**	**29,033**	**29,033**	**1,601**	**1,601**	**1,601**	**–**		**29,033**
Capital									
National Government									
Monetary Allocations									
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		30,139	30,139	–	–	–	–		30,139
Municipal Infrastructure Grant [Schedule 5B]		26,368	26,368	758	758	758	–		26,368
Water Services Infrastructure Grant [Schedule 5B]		26,242	26,242	1,890	1,890	1,890	–		26,242
Total Monetary Allocations	**–**	**82,749**	**82,749**	**2,648**	**2,648**	**2,648**	**–**	**–**	**82,749**
Allocations In-Kind									
Total Allocations In-kind	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Capital/National Government	**–**	**82,749**	**82,749**	**2,648**	**2,648**	**2,648**	**–**		**82,749**
Provincial Government									
Monetary Allocations									
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	7,110	7,110				–		7,110
Non-motorised Transport Infrastructure Grant	–	–	–				–		–
Regional Socio Economic Projects		700	700				–		700
Baboon Management	–	–	–	–	–	–	–		–
Municipal Fire Service Capacity Support Grant	–	1,025	1,025	–	–	–	–		1,025
Total Monetary Allocations	**–**	**8,835**	**8,835**	**–**	**–**	**–**	**–**		**8,835**
Allocations In-kind									
Total Allocations In-kind	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Capital/Provincial Government	**–**	**8,835**	**8,835**	**–**	**–**	**–**	**–**		**8,835**
District Municipalities									
Total Capital/District Municipalities	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Other Grant Providers									
Total Capital/Other Grant Providers	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Capital	**–**	**91,584**	**91,584**	**2,648**	**2,648**	**2,648**	**–**		**91,584**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**–**	**120,617**	**120,617**	**4,249**	**4,249**	**4,249**	**–**	**–**	**120,617**

Grant expenditure is monitored against grant receipts.

Supporting Table SC20 – Reconciliation of Transfers, grant receipts & unspent funds

WC032 Overstrand - Supporting Table SC20 Monthly Budget Statement - Reconciliation of transfers, grant receipts and unspent funds - M01 July

Description	2026/27	Budget Year 2026/27							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Operating transfers and grants:									
National Government									
Balance unspent at beginning of the year	–								
Current year receipts		(4,162)	(4,162)	–	–		–		(4,162)
Repayment of grants		–	–			–	–		–
Conditions met - transferred to revenue	–	–	–	132	132	132	–		–
Conditions still to be met - transferred to liabilities	–	(4,162)	(4,162)	132	132	132	–		(4,162)
Provincial Government:									
Balance unspent at beginning of the year	–								
Current year receipts		(20,742)	(20,742)	–	–		–		(20,742)
Repayment of grants		–	–			–	–		–
Conditions met - transferred to revenue		–	–	1,436	1,436	1,436	–		–
Conditions still to be met - transferred to liabilities	–	(20,742)	(20,742)	1,436	1,436	1,436	–		(20,742)
District Municipality:									
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–		–
Other grant providers:									
Balance unspent at beginning of the year	–								
Current year receipts		(4,129)	(4,129)	(174)	(174)	(174)	–		(4,129)
Repayment of grants		–	–			–	–		–
Conditions met - transferred to revenue	–	–	–	34	34	34	–		–
Conditions still to be met - transferred to liabilities	–	(4,129)	(4,129)	(140)	(140)	(140)	–		(4,129)
Total operating transfers and grants revenue	**–**	**–**	**–**	**1,601**	**1,601**	**1,601**	**–**		**–**
Total operating transfers and grants - CTBM	**–**	**(29,033)**	**(29,033)**	**1,428**	**1,428**	**1,428**	**–**		**(29,033)**
Capital transfers and grants:									
National Government									
Balance unspent at beginning of the year	–								
Current year receipts		(82,749)	(82,749)	(8,198)	(8,198)	(8,198)	–		(82,749)
Repayment of grants		–	–			–	–		–
Conditions met - transferred to revenue	–	–	–	2,648	2,648	2,648	–		–
Conditions still to be met - transferred to liabilities	–	(82,749)	(82,749)	(5,550)	(5,550)	(5,550)	–		(82,749)
Provincial Government:									
Balance unspent at beginning of the year	–								
Current year receipts		(8,835)	(8,835)	(1,025)	(1,025)	(1,025)	–		(8,835)
Repayment of grants		–	–	–	–	–	–		–
Conditions met - transferred to revenue	–	–	–	–	–	–	–		–
Conditions still to be met - transferred to liabilities	–	(8,835)	(8,835)	(1,025)	(1,025)	(1,025)	–		(8,835)
District Municipality:									
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–		–
Other grant providers:									
Balance unspent at beginning of the year	–								
Current year receipts		–	–	–	–	–	–		–
Repayment of grants		–	–	–	–	–	–		–
Conditions met - transferred to revenue	–	–	–	–	–	–	–		–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–		–
Total capital transfers and grants revenue	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total capital transfers and grants - CTBM	**–**	**(91,584)**	**(91,584)**	**(6,575)**	**(6,575)**	**(6,575)**	**–**		**(91,584)**
TOTAL TRANSFERS AND GRANTS REVENUE	**–**	**–**	**–**	**1,601**	**1,601**	**1,601**	**–**		**–**
TOTAL TRANSFERS AND GRANTS - CTBM	**–**	**(120,617)**	**(120,617)**	**(5,147)**	**(5,147)**	**(5,147)**	**–**		**(120,617)**

Supporting Table SC21 Transfers and grants made by the municipality

WC032 Overstrand - Supporting Table SC21 Monthly Budget Statement - Transfers and grants made by the municipality - M01 July

Description	2026/27	Budget Year 2026/27							
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Monetary Transfers to Organisations									
Private Enterprises									
Operational	16,770	17,712	17,712	2,805	2,805	1,476	1,329	90%	17,712
Capital	–	–	–	–	–	–	–		–
Public Corporations									
Operational	–	–	–	–	–	–	–		–
Capital	–	–	–	–	–	–	–		–
Total Monetary Transfers To Organisations	**16,770**	**17,712**	**17,712**	**2,805**	**2,805**	**1,476**	**1,329**	**90%**	**17,712**
TOTAL TRANSFERS AND GRANTS	**16,770**	**17,712**	**17,712**	**2,805**	**2,805**	**1,476**	**1,329**	**90%**	**17,712**

Expenditure on councillor allowances and employee benefits

Supporting Table SC22

WC032 Overstrand - Supporting Table SC22 Monthly Budget Statement - Summary councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	2026/27	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousand								%	
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Allowances and Service Related Benefits									
Basic Salary		14,084	14,084	1,090	1,090	1,174	(84)	-7%	14,084
Cell phone Allowance		1,316	1,316	106	106	110	(4)	-4%	1,316
Total Allowances and Service Related Benefits	**–**	**15,400**	**15,400**	**1,196**	**1,196**	**1,283**	**(88)**	**-7%**	**15,400**
Social Contributions									
Total Social Contributions	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Councillors	**–**	**15,400**	**15,400**	**1,196**	**1,196**	**1,283**	**(88)**	**-7%**	**15,400**
Senior Managers of the Municipality									
Salaries and Allowances									
Basic Salary		13,340	13,340	841	841	1,112	(271)	-24%	13,340
Bonuses		229	229	–	–	–	–		229
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–		–
Cellular and Telephone		221	221	13	13	18	(5)	-28%	221
Total Allowance	**–**	**221**	**221**	**13**	**13**	**18**	**(5)**	**-28%**	**221**
Service Related Benefits									
Total Service Related Benefits	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Salaries and Allowances	**–**	**13,789**	**13,789**	**854**	**854**	**1,130**	**(276)**	**-24%**	**13,789**
Social Contributions									
Total Social Contributions	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Post-retirement Benefit									
Total Post-retirement Benefit	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Costs Capitalised to PPE	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality	**–**	**13,789**	**13,789**	**854**	**854**	**1,130**	**(276)**	**-24%**	**13,789**
Other Municipal Staff									
Salaries and Allowances									
Basic Salary		418,420	418,417	28,901	28,901	29,868	(967)	-3%	418,417
Bonuses		612	612	51	51	51	0	0%	612
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–		–
Cellular and Telephone		2,218	2,221	182	182	185	(3)	-1%	2,221
Housing Benefits		10,799	10,799	867	867	900	(33)	-4%	10,799
Non-pensionable		54	54	–	–	5	(5)	-100%	54
Travel or Motor Vehicle		7,652	7,652	797	797	638	159	25%	7,652
Voluntary Work	–	–	–	–	–	–	–		–
Total Allowance	**–**	**20,724**	**20,727**	**1,846**	**1,846**	**1,727**	**119**	**7%**	**20,727**
Service Related Benefits									
Acting		2,425	2,425	–	–	–	–		2,425
Bonus		25,559	25,559	20	20	20	–		25,559
Long Service Award	–	4,638	4,638	387	387	387	–		4,638
Overtime		53,191	53,191	9	9	9	–		53,191
Scarcity		4,691	4,691	369	369	391	(22)	-6%	4,691
Standby Allowance		19,006	19,006	18	18	18	–		19,006
Tools Allowance	–	–	–	–	–	–	–		–
Uniform/Special/Protective Clothing	–	–	–	–	–	–	–		–
Leave gratuity	–	3,648	3,648	304	304	304	0	0%	3,648
Long Term Service Award	–	–	–	–	–	–	–		–
Total Service Related Benefits	**–**	**113,158**	**113,158**	**1,106**	**1,106**	**1,128**	**(22)**	**-2%**	**113,158**
Total Salaries and Allowances	**–**	**552,914**	**552,914**	**31,904**	**31,904**	**32,775**	**(870)**	**-3%**	**552,914**
Social Contributions									
Bargaining Council		202	202	15	15	17	(2)	-11%	202
Group Life Insurance		6,285	6,285	515	515	524	(9)	-2%	6,285
Medical		20,818	20,818	1,723	1,723	1,735	(11)	-1%	20,818
Pension		57,751	57,751	4,662	4,662	4,813	(151)	-3%	57,751
Unemployment Insurance		2,999	2,999	211	211	250	(39)	-16%	2,999
Total Social Contributions	**–**	**88,055**	**88,055**	**7,126**	**7,126**	**7,338**	**(212)**	**-3%**	**88,055**
Post-retirement Benefit									
Medical		20,258	20,258	1,688	1,688	1,688	0	0%	20,258
Other Benefits		–	–	–	–	–	–		–
Pension	–	–	–	–	–	–	–		–
Total Post-retirement Benefit	**–**	**20,258**	**20,258**	**1,688**	**1,688**	**1,688**	**0**	**0%**	**20,258**
Costs Capitalised to PPE	–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff	**–**	**661,227**	**661,227**	**40,718**	**40,718**	**41,801**	**(1,083)**	**-3%**	**661,227**
Total Parent Municipality	**–**	**690,416**	**690,416**	**42,768**	**42,768**	**44,214**	**(1,446)**	**-3%**	**690,416**
TOTAL SALARY, ALLOWANCES & BENEFITS	**–**	**690,416**	**690,416**	**42,768**	**42,768**	**44,214**	**(1,446)**	**-3%**	**690,416**
TOTAL MANAGERS AND STAFF	**–**	**675,017**	**675,017**	**41,573**	**41,573**	**42,931**	**(1,358)**	**-3%**	**675,017**

Supporting Table SC23

WC032 Overstrand - Supporting Table SC23 Monthly Budget Statement - Salaries, allowances & benefits (political office

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	No.	Salary	Contributions 1.	Allowances	Service Related Benefits	Bonuses	Total Package 2.
Councillors							
Speaker	1	882,245	–	47,004	–	–	929,249
Chief Whip	–	–	–	–	–	–	–
Executive Mayor	1	1,102,798	–	47,004	–	–	1,149,802
Deputy Executive Mayor	1	882,245	–	47,004	–	–	929,249
Executive Committee	5	4,137,383	–	235,020	–	–	4,372,403
Total for all other councillors	21	7,078,864	–	940,080	–	–	8,018,944
Section 79 committee chairperso	–	–	–	–	–	–	–
Total Councillors	**29**	**14,083,535**	**–**	**1,316,112**	**–**	**–**	**15,399,647**
Senior Managers of the Municipality							
Municipal Manager (MM)	1	2,490,994	–	47,004	–	228,518	2,766,516
Chief Finance Officer	1	1,555,566	–	28,980	–	–	1,584,546
Corporate Services	1	2,251,118	–	28,980	–	–	2,280,098
Infrastructure Services	1	2,375,597	–	28,980	–	–	2,404,577
Public Safety	1	1,555,566	–	28,980	–	–	1,584,546
Planning & development	1	1,555,566	–	28,980	–	–	1,584,546
List of each official with packages >= senior manager							
Community Services	1	1,555,566	–	28,980	–	–	1,584,546
Total Senior Managers of the Municipality	**7**	**13,339,973**	**–**	**220,884**	**–**	**228,518**	**13,789,375**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	**36**	**27,423,508**	**–**	**1,536,996**	**–**	**228,518**	**29,189,022**

SDBIP

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M01 July

Strategic Objective	MTDP Service Outcome	IUDF	2025/26	Budget Year 2026/27							
R thousand			Audited	Original Budget	Adjusted	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year
The provision of democratic, accountable and ethical governance	Good Governance	1		273,755	404,488	38,467	38,467	37,558	909	2%	404,488
The provision and maintenance of municipal services	Basic Service Delivery	2		1,333,201	1,193,651	18,364	18,364	20,193	(1,829)	-9%	1,193,651
The encouragement of structured community participation in the matters of the municipality	Good Governance	3		275	275	–	–	23	(23)	-100%	275
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		318,116	321,257	13,963	13,963	15,371	(1,408)	-9%	321,257
The promotion of tourism, economic and social development	Economic Development and Social upliftment	5		273,635	279,310	12,303	12,303	12,999	(696)	-5%	279,310
Allocations to other priorities			–	–	–				–		
Total Expenditure			–	2,198,982	2,198,982	83,096	83,096	86,144	(3,047)		2,198,982

Supporting Table SC6

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M01 July

Strategic Objective	MTDP Service Outcome	IUDF	2025/26	Budget Year 2026/27							
R thousand			Audited	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year
The provision of democratic, accountable and ethical governance	Good Governance	1		4,170	4,326			44	(44)	-100%	4,326
The provision and maintenance of municipal services	Basic Service Delivery	2		163,436	185,643	1,890	1,890	5,567	(3,677)	-66%	185,643
The encouragement of structured community participation in the matters of the municipality	Good Governance	3		3,475	3,854				–		3,854
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		36,105	36,903	758	758	1,008	(250)	-25%	36,903
The promotion of tourism, economic and social development	Economic Development and Social upliftment	5		35,278	37,703			1,801	(1,801)	-100%	37,703
Total Capital Expenditure			–	242,464	268,429	2,648	2,648	8,420	(5,772)		268,429

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

Financial Performance
Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - Performance Indicators - M01 July

Description of financial indicator	Basis of calculation	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	9.9%	9.9%	17.6%	9.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	41.7%	44.5%	0.0%	44.5%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	19.4%	19.4%	14.1%	19.4%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	12221.5%	12221.5%	11573.9%	12221.5%
Liquidity						
Current Ratio	Current assets/current liabilities	0.0%	284.5%	284.5%	530.9%	284.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	223.3%	223.3%	424.5%	223.3%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	9.7%	9.7%	97.2%	9.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	Annual Indicator	100.0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		7.10%	7.10%	Annual Indicator	7.10%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		27.25%	27.25%	Annual Indicator	27.25%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	32.3%	32.3%	17.4%	32.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	16.8%	16.8%	6.1%	16.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	10.4%	10.4%	6.1%	10.4%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		14.2	14.2	Annual Indicator	14.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		5.5%	5.5%	Annual Indicator	5.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.6	4.6	Annual Indicator	4.6

Capital programme performance

Supporting Table SC12

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

Month	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
Monthly expenditure performance trend									
July		4,096	8,420	2,648	2,648	8,420	5,772	69%	1%
August		6,596	8,420	–		16,840	–	–	0%
September		14,659	20,169	–		37,009	–	–	0%
October		9,096	8,420	–		45,429	–	–	0%
November		7,096	9,420	–		54,848	–	–	0%
December		41,687	51,558	–		106,406	–	–	0%
January		4,096	8,420	–		114,826	–	–	0%
February		9,096	8,420	–		123,246	–	–	0%
March		18,159	21,169	–		144,415	–	–	0%
April		5,746	9,420	–		153,835	–	–	0%
May		5,846	9,170	–		163,005	–	–	0%
June		116,294	105,425	–		268,429	–	–	0%
Total Capital expenditure	**–**	**242,464**	**268,429**	**2,648**					

Top 10 Capital Projects

Nr.	Local Area	Ward	Project description	Project Manager	Original Budget R'000	Amended Budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Kleinmond	Multi-ward KN	REFURBISHMENT OF BUFFELS RIVER WTW	H Blignaut	45,892,000	46,395,480	1,890,095	Construction (Contract SC2588/2025)	Construction.	None	Not applicable
2	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS + ESDM	D Hendriks	30,139,000	30,139,000	0	Construction.	Construction (Contract SC2587/2025).	None.	Not applicable.
3	Overstrand	Overstrand	OVERSTRAND MV/LV UPGRADE REPLACEMENT	H Blignaut	20,100,000	20,100,000	0	Tender phase.	Evaluation & Adjudication in process (SC2644/2026)	None.	Not applicable.
4	Mount Pleasa	Ward 04	REHABILITATE ROADS (Angelier Street)	G Lotter	12,748,994	12,748,994	0	Exisitng tender to be used for implementation	Design stage - Construction to start August 2026.	Not applicable.	Not applicable.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	H Blignaut	12,600,000	12,890,613	0	Planning phase.	Planning phase.	None	Not applicable
6	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	D Hendriks	10,740,000	17,594,961	0	Construction (Contract SC2585/2025) in progress.	Construction.	Construction progress is behind approved program.	Issues are being addressed with the contractor in terms of the contract.
7	Hermanus	Ward 03	NEW STILL STREET 66KV 11KV SUBSTATION	D Hendriks	10,000,000	10,000,000	0	Tender phase.	Specification submitted to Supply Chain Management.	None.	Not applicable.
8	Proteadorp	Ward 09	REHABILITATE ROADS & NEW SIDEWALKS PROTEADORP	G Lotter	8,220,152	8,220,152	0	Tender advertised 26 June 2026.	Tender stage.	Not applicable.	Not applicable.
9	Overstrand	Overstrand	VEHICLES-PUBLIC SAFETY	D Hendriks	7,500,000	7,500,000	0	-	-	-	-
10	Overstrand	Overstrand	LCH SERVICES	C Roets	7,110,200	7,110,200	0	-	-	-	-
Totals					**165,050,346**	**172,699,400**	**1,890,095**				

Supporting Table SC13a

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

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**–**	**57,668**	**72,528**	**–**	**–**	**1,853**	(1,853)	**-100%**	**72,528**
Roads Infrastructure	–	1,754	1,834	–	–	–	–		1,834
Roads		1,754	1,834	–	–	–	–		1,834
Storm water Infrastructure	–	500	4,744	–	–	–	–		4,744
Drainage Collection		500	500	–	–	–	–		500
Storm water Conveyance		–	4,244	–	–	–	–		4,244
Electrical Infrastructure	–	40,389	40,389	–	–	833	(833)	**-100%**	40,389
MV Substations	–	10,250	10,250	–	–	833	(833)	**-100%**	10,250
MV Networks		30,139	30,139	–	–	–	–		30,139
Water Supply Infrastructure	–	12,700	20,285	–	–	747	(747)	**-100%**	20,285
Dams and Weirs	–	–	–	–	–	–	–		–
Boreholes		6,000	8,958	–	–	747	(747)	**-100%**	8,958
Reservoirs		3,000	3,000	–	–	–	–		3,000
Pump Stations		–	–	–	–	–	–		–
Water Treatment Works		–	1,877	–	–	–	–		1,877
Bulk Mains		700	700	–	–	–	–		700
Distribution		3,000	5,750	–	–	–	–		5,750
Sanitation Infrastructure	–	2,325	3,399	–	–	273	(273)	**-100%**	3,399
Pump Station	–	–	–	–	–	–	–		–
Reticulation		2,200	3,274	–	–	273	(273)	**-100%**	3,274
Waste Water Treatment Works		125	125	–	–	–	–		125
Solid Waste Infrastructure	–	–	1,877	–	–	–	–		1,877
Waste Processing Facilities		–	1,140	–	–	–	–		1,140
Waste Drop-off Points		–	737	–	–	–	–		737
Community Assets	**–**	**8,987**	**11,330**	**–**	**–**	**127**	**(127)**	**-100%**	**11,330**
Community Facilities	–	8,166	10,509	–	–	79	(79)	**-100%**	10,509
Halls		250	250	–	–	21	(21)	-100%	250
Centres		–	–	–	–	–	–		–
Crèches		200	1,543	–	–	–	–		1,543
Clinics/Care Centres		82	82	–	–	–	–		82
Testing Stations		3,247	3,247	–	–	–	–		3,247
Parks		3,478	3,478	–	–	–	–		3,478
Public Open Space		209	508	–	–	–	–		508
Stalls		700	700	–	–	58	(58)	-100%	700
Taxi Ranks/Bus Terminals		–	701	–	–	–	–		701
Sport and Recreation Facilities	–	821	821	–	–	48	(48)	**-100%**	821
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities		821	821	–	–	48	(48)	-100%	821
Heritage assets	–	–	–	–	–	–	–		–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Other assets	**–**	**9,515**	**9,672**	**–**	**–**	**806**	**(806)**	**-100%**	**9,672**
Operational Buildings	–	2,405	2,562	–	–	213	(213)	**-100%**	2,562
Workshops		2,405	2,562	–	–	213	(213)	-100%	2,562
Housing	–	7,110	7,110	–	–	593	(593)	**-100%**	7,110
Social Housing		7,110	7,110	–	–	593	(593)	-100%	7,110
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Computer Equipment	**–**	**3,700**	**3,700**	**–**	**–**	**21**	**(21)**	-100%	**3,700**
Computer Equipment		3,700	3,700	–	–	21	(21)	-100%	3,700
Furniture and Office Equipment	**–**	**2,505**	**3,161**	**–**	**–**	**132**	**(132)**	-100%	**3,161**
Furniture and Office Equipment		2,505	3,161	–	–	132	(132)	-100%	3,161
Machinery and Equipment	**–**	**470**	**470**	**–**	**–**	**–**	**–**		**470**
Machinery and Equipment		470	470	–	–	–	–		470
Transport Assets	**–**	**17,000**	**17,000**	**–**	**–**	**83**	**(83)**	-100%	**17,000**
Transport Assets		17,000	17,000	–	–	83	(83)	-100%	17,000
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Living resources	**–**	**–**	**300**	**–**	**–**	**–**	**–**		**300**
Mature	–	–	300	–	–	–	–		300
Policing and Protection	–	–	300	–	–	–	–		300
Zoological plants and animals	–	–	–	–	–	–	–		–
Immature	–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	**–**	**99,844**	**118,160**	**–**	**–**	**3,022**	**3,022**	**100%**	**118,160**

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01									
Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**–**	**86,456**	**87,250**	**1,890**	**1,890**	**2,742**	(852)	**-31%**	**87,250**
Roads Infrastructure	–	23,764	23,764	–	–	1,062	(1,062)	**-100%**	23,764
Roads	–	23,764	23,764	–	–	1,062	(1,062)	**-100%**	23,764
Storm water Infrastructure	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	–	2,000	2,000	–	–	–	–		2,000
MV Switching Stations		2,000	2,000	–	–	–	–		2,000
MV Networks	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	–	59,992	60,786	1,890	1,890	1,679	211	**13%**	60,786
Dams and Weirs	–	–	–	–	–	–	–		–
Boreholes	–	–	–	–	–	–	–		–
Reservoirs	–	–	–	–	–	–	–		–
Pump Stations	–	500	500	–	–	–	–		500
Water Treatment Works	–	–	–	–	–	–	–		–
Bulk Mains	–	–	–	–	–	–	–		–
Distribution		59,492	60,286	1,890	1,890	1,679	211	**13%**	60,286
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	–	700	700	–	–	–	–		700
Pump Station	–	700	700	–	–	–	–		700
Community Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Parks	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
							–		
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Other assets	**–**	**500**	**500**	**–**	**–**	**–**	**–**		**500**
Operational Buildings	–	500	500	–	–	–	–		500
Depots	–	500	500	–	–	–	–		500
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 renewal of existing assets	**–**	**86,956**	**87,750**	**1,890**	**1,890**	**2,742**	**852**	**31%**	**87,750**

Supporting Table SC13c

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

Description R thousands	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**–**	**206,443**	**206,422**	**7,305**	**7,305**	**17,202**	(9,897)	**-58%**	**206,422**
Roads Infrastructure	–	93,111	93,111	2,251	2,251	7,759	(5,509)	**-71%**	93,111
Roads		93,111	93,111	2,251	2,251	7,759	(5,509)	**-71%**	93,111
Storm water Infrastructure	–	13,615	13,615	582	582	1,135	(553)	**-49%**	13,615
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance		13,615	13,615	582	582	1,135	(553)	**-49%**	13,615
Electrical Infrastructure	–	51,844	51,826	2,395	2,395	4,319	(1,924)	**-45%**	51,826
LV Networks		51,844	51,826	2,395	2,395	4,319	(1,924)	**-45%**	51,826
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	–	24,096	24,096	971	971	2,008	(1,037)	**-52%**	24,096
Distribution		22,947	22,947	971	971	1,912	(942)	**-49%**	22,947
Distribution Points		1,148	1,148	–	–	96	(96)	**-100%**	1,148
Sanitation Infrastructure	–	11,936	11,936	622	622	995	(372)	**-37%**	11,936
Pump Station	–	–	–	–	–	–	–		–
Reticulation		9,338	9,338	598	598	778	(180)	**-23%**	9,338
Waste Water Treatment Works		2,598	2,598	24	24	216	(192)	**-89%**	2,598
Solid Waste Infrastructure	–	11,842	11,839	485	485	987	(502)	**-51%**	11,839
Waste Processing Facilities		3,274	3,274	–	–	273	(273)	**-100%**	3,274
Waste Drop-off Points		8,568	8,565	485	485	714	(229)	**-32%**	8,565
Community Assets	**–**	**68,729**	**68,714**	**3,586**	**3,586**	**5,726**	**(2,140)**	**-37%**	**68,714**
Community Facilities	–	52,724	52,709	3,001	3,001	4,392	(1,391)	**-32%**	52,709
Halls		6,387	6,387	381	381	532	(151)	-28%	6,387
Cemeteries/Crematoria		3,686	3,686	148	148	307	(160)	-52%	3,686
Police		–	–	–	–	–	–		–
Parks		33,466	33,451	2,046	2,046	2,788	(742)	-27%	33,451
Public Open Space		5,145	5,145	180	180	429	(248)	-58%	5,145
Nature Reserves		–	–	–	–	–	–		–
Public Ablution Facilities		4,040	4,040	246	246	337	(91)	-27%	4,040
Sport and Recreation Facilities	–	16,005	16,005	585	585	1,334	(749)	**-56%**	16,005
Indoor Facilities		–	–	–	–	–	–		–
Outdoor Facilities		16,005	16,005	585	585	1,334	(749)	-56%	16,005
Capital Spares		–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
							–		
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Other assets	**–**	**23,244**	**23,244**	**69**	**69**	**1,937**	**(1,868)**	**-96%**	**23,244**
Operational Buildings	–	23,244	23,244	69	69	1,937	(1,868)	**-96%**	23,244
Municipal Offices		23,244	23,244	69	69	1,937	(1,868)	-96%	23,244
Housing	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**–**	**11,057**	**11,057**	**3,236**	**3,236**	**921**	**2,314**	251%	**11,057**
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	–	11,057	11,057	3,236	3,236	921	2,314	**251%**	11,057
Computer Software and Applications		11,057	11,057	3,236	3,236	921	2,314	251%	11,057
Computer Equipment	**–**	**2,546**	**2,546**	**–**	**–**	**212**	**(212)**	-100%	**2,546**
Computer Equipment		2,546	2,546	–	–	212	(212)	-100%	2,546
Furniture and Office Equipment	**–**	**1,737**	**1,737**	**0**	**0**	**145**	**(145)**	-100%	**1,737**
Furniture and Office Equipment		1,737	1,737	0	0	145	(145)	-100%	1,737
Machinery and Equipment	**–**	**6,009**	**6,009**	**200**	**200**	**501**	**(301)**	-60%	**6,009**
Machinery and Equipment		6,009	6,009	200	200	501	(301)	-60%	6,009
Transport Assets	**–**	**32,777**	**32,777**	**112**	**112**	**2,731**	**(2,619)**	-96%	**32,777**
Transport Assets		32,777	32,777	112	112	2,731	(2,619)	-96%	32,777
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Living resources	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Repairs and Maintenance Expenditure	**–**	**352,543**	**352,507**	**14,507**	**14,507**	**29,375**	**14,868**	**51%**	**352,507**

Supporting Table SC13d

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

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands								%	
Depreciation by Asset Class/Sub-class									
Infrastructure	–	145,698	145,698	12,142	12,142	12,142	0	0%	145,698
Roads Infrastructure	–	52,180	52,180	4,348	4,348	4,348	0	0%	52,180
Roads		52,180	52,180	4,348	4,348	4,348	0	0%	52,180
Storm water Infrastructure	–	9,344	9,344	779	779	779	0	0%	9,344
Drainage Collection		9,344	9,344	779	779	779	0	0%	9,344
Electrical Infrastructure	–	29,606	29,606	2,467	2,467	2,467	0	0%	29,606
LV Networks		29,606	29,606	2,467	2,467	2,467	0	0%	29,606
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	–	27,355	27,355	2,280	2,280	2,280	0	0%	27,355
Distribution		27,355	27,355	2,280	2,280	2,280	0	0%	27,355
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	–	23,706	23,706	1,975	1,975	1,975	0	0%	23,706
Pump Station	–	–	–	–	–	–	–		–
Reticulation	–	–	–	–	–	–	–		–
Waste Water Treatment Works		23,706	23,706	1,975	1,975	1,975	0	0%	23,706
Outfall Sewers	–	–	–	–	–	–	–		–
Toilet Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Solid Waste Infrastructure	–	3,507	3,507	292	292	292	0	0%	3,507
Landfill Sites		3,507	3,507	292	292	292	0	0%	3,507
Community Assets	–	15,959	15,959	1,330	1,330	1,330	0	0%	15,959
Community Facilities	–	15,959	15,959	1,330	1,330	1,330	0	0%	15,959
Halls		15,959	15,959	1,330	1,330	1,330	0	0%	15,959
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
							–		
Investment properties	–	–	–	–	–	–	–		–
Other assets	–	3,715	3,715	310	310	310	0	0%	3,715
Operational Buildings	–	3,715	3,715	310	310	310	0	0%	3,715
Municipal Offices		3,715	3,715	310	310	310	0	0%	3,715
Housing	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	–	305	305	25	25	25	0	0%	305
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	–	305	305	25	25	25	0	0%	305
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications		305	305	25	25	25	0	0%	305
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	–	2,675	2,675	223	223	223	0	0%	2,675
Furniture and Office Equipment		2,675	2,675	223	223	223	0	0%	2,675
Machinery and Equipment	–	1,702	1,702	142	142	142	0	0%	1,702
Machinery and Equipment		1,702	1,702	142	142	142	0	0%	1,702
Transport Assets	–	5,447	5,447	454	454	454	0	0%	5,447
Transport Assets		5,447	5,447	454	454	454	0	0%	5,447
Land	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Living resources	–	71	71	6	6	6	(0)	-0%	71
Mature	–	71	71	6	6	6	(0)	-0%	71
Policing and Protection		71	71	6	6	6	0	0%	71
Zoological plants and animals	–	–	–	–	–	–	–		–
Immature	–	–	–	–	–	–	–		–
Policing and Protection	–	–	–	–	–	–	–		–
Zoological plants and animals	–	–	–	–	–	–	–		–
Total Depreciation	–	175,572	175,572	14,631	14,631	14,631	(0)	-0%	175,572

Supporting Table SC13e

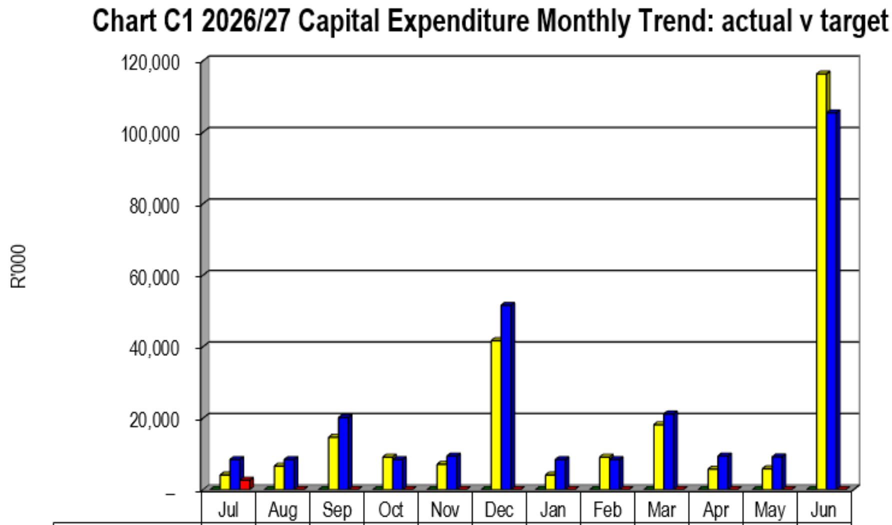
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01

Description R thousands	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Cl									
Infrastructure	**–**	**39,900**	**46,755**	**–**	**–**	**1,738**	(1,738)	**-100%**	**46,755**
Roads Infrastructure	–	–	–	–	–	–	–		–
Storm water Infrastructure	–	2,000	2,000	–	–	–	–		2,000
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance		2,000	2,000	–	–	–	–		2,000
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	–	20,100	20,100	–	–	–	–		20,100
MV Networks		20,100	20,100	–	–	–	–		20,100
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	–	800	800	–	–	–	–		800
Distribution		800	800	–	–	–	–		800
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	–	14,800	21,655	–	–	1,738	(1,738)	**-100%**	21,655
Pump Station		10,740	17,595	–	–	1,466	(1,466)	**-100%**	17,595
Reticulation		800	800	–	–	–	–		800
Waste Water Treatment Works		3,260	3,260	–	–	272	(272)	**-100%**	3,260
Outfall Sewers	–	–	–	–	–	–	–		–
Toilet Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Solid Waste Infrastructure	–	2,200	2,200	–	–	–	–		2,200
Waste Drop-off Points	–	2,200	2,200	–	–	–	–		2,200
Waste Separation Facilities	–	–	–	–	–	–	–		–
Electricity Generation Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Community Assets	**–**	**14,765**	**14,765**	**758**	**758**	**918**	**(160)**	**-17%**	**14,765**
Community Facilities	–	3,750	3,750	–	–	–	–		3,750
Fire/Ambulance Stations		3,750	3,750	–	–	–	–		3,750
Sport and Recreation Facilities	–	11,015	11,015	758	758	918	(160)	**-17%**	11,015
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities		11,015	11,015	758	758	918	(160)	-17%	11,015
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Other assets	**–**	**1,000**	**1,000**	**–**	**–**	**–**	**–**		**1,000**
Operational Buildings	–	1,000	1,000	–	–	–	–		1,000
Municipal Offices	–	1,000	1,000	–	–	–	–		1,000
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
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	**–**	**55,665**	**62,520**	**758**	**758**	**2,656**	**1,898**	**71%**	**62,520**

Other supporting documentation

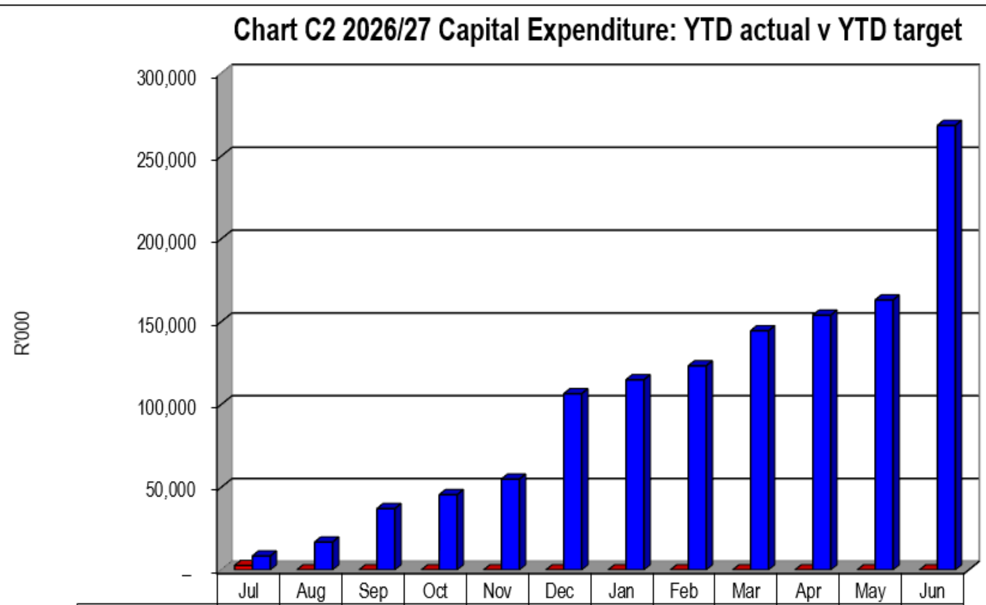
Section 71 charts

Capital expenditure monthly trend - actual vs target



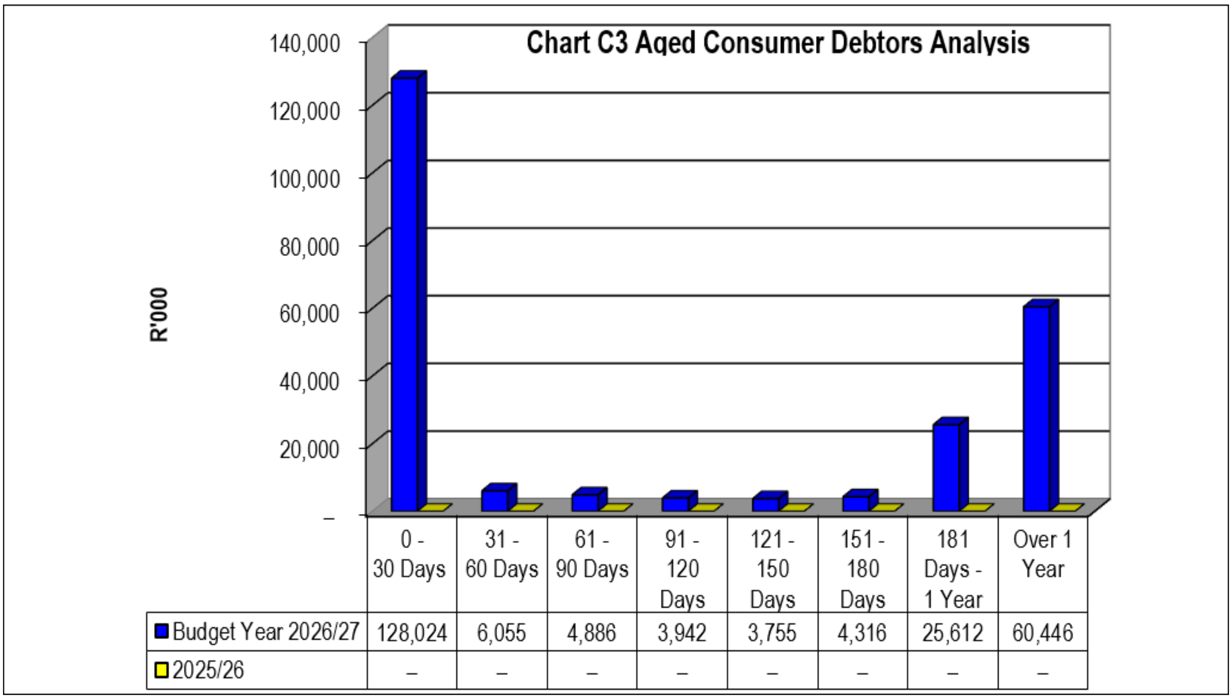
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2025/26	–	–	–	–	–	–	–	–	–	–	–	–
Original Budget	4,096	6,596	14,659	9,096	7,096	41,687	4,096	9,096	18,159	5,746	5,846	116,29
Adjusted Budget	8,420	8,420	20,169	8,420	9,420	51,558	8,420	8,420	21,169	9,420	9,170	105,42
Monthly Actual	2,648	–	–	–	–	–	–	–	–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

Capital expenditure – YTD actual vs YTD trend

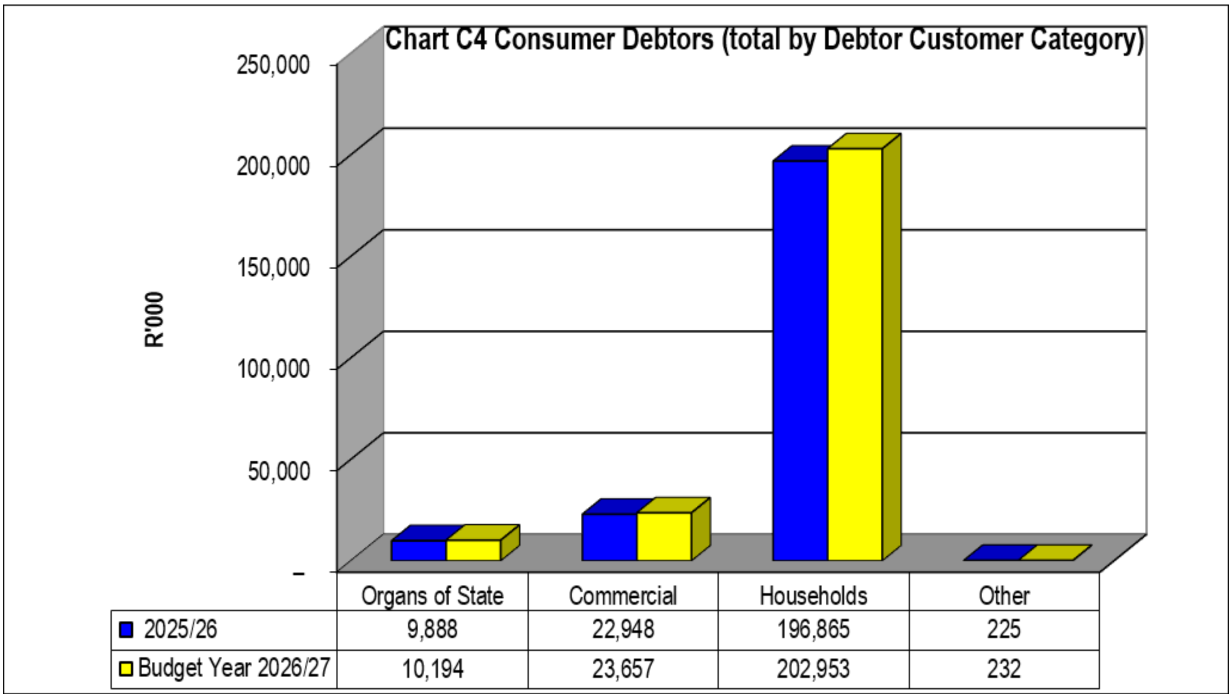


	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD Actual	2,648	–	–	–	–	–	–	–	–	–	–	–
YearTD Budget	8,420	16,840	37,009	45,429	54,848	106,40	114,82	123,24	144,41	153,83	163,00	268,42

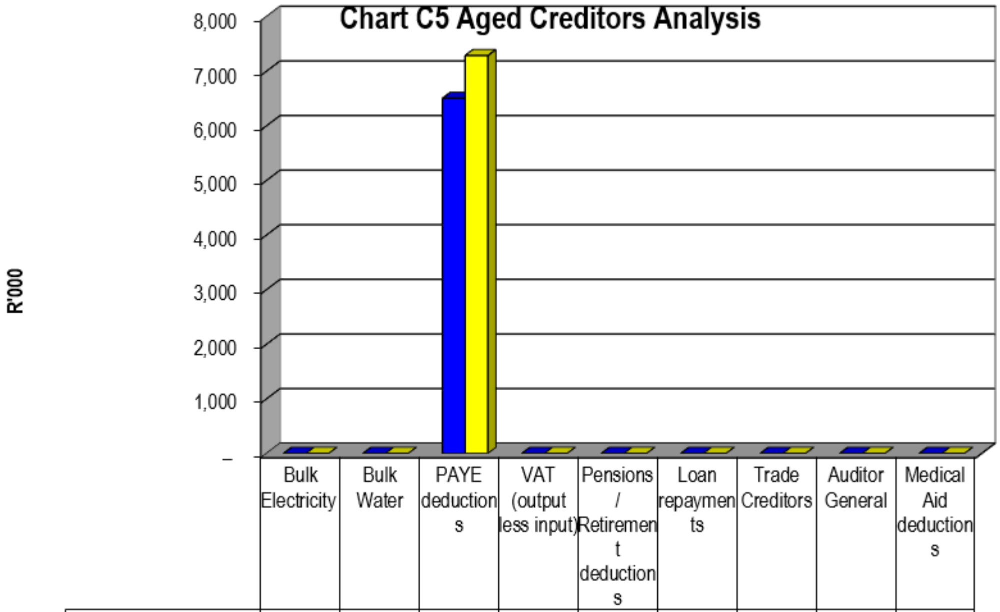
Debtors Age Analysis



Debtors by Type



Creditor Payments



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Medical Aid deductions
2025/26	–	–	6,503	–	–	–	–	–	–
Budget Year 2026/27	–	–	7,286	–	–	–	–	–	–

Municipal Manager's quality certification

I, E.W. Jantjies, the Acting Municipal Manager of Overstrand Municipality, hereby certify that the –

- **Monthly Budget Statement**

for the month of July 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: E.W. Jantjies

Acting Municipal Manager of Overstrand Municipality (WC032)

Signature: ___________________________

Date: ___________________________

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I, E.W. Jantjies, the Acting Municipal Manager of Overstrand Municipality, hereby certify that the –

- **Monthly Budget Statement**

for the month of July 2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: E.W. Jantjies

Acting Municipal Manager of Overstrand Municipality (WC032)

Signature: ______________________

Date: 17/8/2026