



Monthly Budget Statement

March 2026

In-Year Report of the Municipality

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

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Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

mSCOA – Municipal Standard Chart of Accounts.

MSDCBG – Municipal Service Delivery and Capacity Building Grant.

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

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

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

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

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

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

YTD – Year-to-date

UNEP – United Nations Environmental Programme

BOCMA – Breede Olifants Catchment Management Agency

PART 1 – IN-YEAR REPORT

Executive Summary

Revenue by Source

The Year-to-Date actual revenue is 0.40% above the YTD budget projections at the end of March 2026.

Borrowings

The balance of borrowings amounts to R358.4m at the end of March 2026.

Operating expenditure by vote & type

Current expenditure is 2.31% below YTD budget projections as at March 2026.

Capital expenditure

The YTD Capital expenditure amounts to R109.7m or 40.66% of the amended budget of R269.8m. The current capital commitments of orders in progress amount to R101.8m or 37.75% of the amended capital budget of R269.8m.

Allocations received (National & Provincial Grants)

Grants totaling R91.4m were received during March 2026.

Spending on Grants

Spending on grants amounts to R8.3m for March 2026 which includes FMG, MIG, EPWP, WSIG, INEP, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit & K9 Unit, Community Library Grant, spending on Housing Grant (Capex) & Construction Contracts.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M09 March

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue</u>	0.40%		
<u>Expenditure By Type</u>	-2.31%		
<u>Capital Expenditure</u>	-32.29%	Capital Commitments=R101.9m	
<u>Financial Position</u> In order			
<u>Cash Flow</u> In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual
Revenue	2,114,384	1,604,190
Expenditure	2,105,545	1,389,608
Surplus / (Deficit)	8,839	214,581
Capital	269,836	109,722

YTD Act
%**75.87%**
66.00%**40.66%****Total Revenue (excluding capital grants)**

R thousand	Amended Budget	YearTD actual
Revenue	2,001,572	1,562,681
Expenditure	2,105,545	1,389,608
Surplus / (Deficit)	(103,973)	173,072
Capital	269,836	109,722

YTD Act
%**78.07%**
66.00%**40.66%****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 - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	367,109	383,977	383,977	31,875	290,596	287,983	2,613	1%	383,977
Service charges	1,116,329	1,199,626	1,169,160	97,315	899,689	896,314	3,375	0%	1,169,160
Investment revenue	73,160	55,000	68,000	5,744	41,488	41,488	-		68,000
Transfers and subsidies - Operational	199,017	205,957	207,587	46,509	196,594	196,594	-		207,587
Other own revenue	198,264	173,311	172,848	11,280	134,315	134,126	189	0%	172,848
Total Revenue (excluding capital transfers and	1,953,878	2,017,871	2,001,572	192,723	1,562,681	1,556,504	6,176	0%	2,001,572
Employee costs	531,381	618,840	594,914	45,100	426,418	429,024	(2,607)	-1%	594,914
Remuneration of Councillors	13,332	14,012	14,349	1,539	10,762	10,762	0	0%	14,349
Depreciation and amortisation	152,838	167,211	167,211	13,934	125,408	125,408	-		167,211
Interest	48,767	51,227	45,040	850	26,304	26,304	-		45,040
Inventory consumed and bulk purchases	533,086	632,328	627,516	44,642	416,893	423,247	(6,354)	-2%	627,516
Transfers and subsidies	16,716	16,770	16,770	1,285	12,915	12,915	-		16,770
Other expenditure	527,749	611,953	639,745	30,721	370,908	394,872	(23,963)	-6%	639,745
Total Expenditure	1,823,868	2,112,340	2,105,545	138,071	1,389,608	1,422,532	(32,924)	-2%	2,105,545
Surplus/(Deficit)	130,010	(94,469)	(103,973)	54,652	173,072	133,972	39,100	29%	(103,973)
Transfers and subsidies - capital (monetary allocations)	72,989	101,549	112,768	6,160	41,509	41,509	-		112,768
Transfers and subsidies - capital (in-kind)	4,003	-	44	-	-	-	-		44
Surplus/(Deficit) after capital transfers & contributions	207,001	7,080	8,839	60,812	214,581	175,481	39,100	22%	8,839
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	207,001	7,080	8,839	60,812	214,581	175,481	39,100	22%	8,839
Capital expenditure & funds sources									
Capital expenditure	192,754	258,346	269,836	9,204	109,722	162,041	(52,318)	-32%	269,816
Capital transfers recognised	76,992	101,549	112,812	6,160	41,509	62,899	(21,390)	-34%	112,812
Borrowing	77,047	106,337	104,918	2,191	40,550	68,178	(27,628)	-41%	104,918
Internally generated funds	38,716	50,460	52,106	853	27,663	30,964	(3,301)	-11%	52,106
Total sources of capital funds	192,754	258,346	269,836	9,204	109,722	162,041	(52,318)	-32%	269,836
Financial position									
Total current assets	1,181,533	942,343	1,068,835		1,274,769				1,068,835
Total non current assets	4,051,141	4,166,089	4,155,195		4,036,391				4,155,195
Total current liabilities	423,145	326,629	334,448		263,820				334,448
Total non current liabilities	641,220	693,169	691,707		666,182				691,707
Community wealth/Equity	4,168,309	4,088,634	4,197,876		4,381,158				4,197,876
Cash flows									
Net cash from (used) operating	346,352	223,747	290,768	133,028	463,592	463,414	(178)	-0%	290,768
Net cash from (used) investing	(177,438)	(228,178)	(239,724)	(9,234)	(113,072)	(113,072)	-		(239,724)
Net cash from (used) financing	8,492	(59,454)	(61,512)	(1,811)	(127,566)	(127,566)	-		(61,512)
Cash/cash equivalents at the month/year end	854,064	723,115	843,596	-	1,077,018	1,076,840	(178)	-0%	843,596
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	101,201	8,085	5,733	9,063	5,289	5,363	17,159	54,694	206,588
Creditors Age Analysis									
Total Creditors	6,792	-	-	-	-	-	-	-	6,792

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional								%	
Governance and administration	568,499	558,698	531,677	19,328	404,064	408,253	(4,189)	-1%	531,677
Executive and council	69,018	78,908	37,942	(21,239)	37,952	37,952	0	0%	37,942
Finance and administration	499,480	479,790	493,735	40,567	366,112	370,301	(4,189)	-1%	493,735
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	168,617	190,872	199,508	12,725	128,628	126,811	1,817	1%	199,508
Community and social services	9,655	9,667	9,667	943	8,947	7,250	1,697	23%	9,667
Sport and recreation	32,199	42,443	42,443	5,371	33,133	30,013	3,120	10%	42,443
Public safety	29,217	71,012	60,132	4,939	44,685	45,099	(414)	-1%	60,132
Housing	97,546	67,750	87,266	1,472	41,863	44,449	(2,586)	-6%	87,266
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	29,380	25,010	27,792	1,672	20,263	20,473	(210)	-1%	27,792
Planning and development	17,970	15,605	16,293	1,621	12,272	11,882	390	3%	16,293
Road transport	10,556	6,430	6,474	51	6,730	4,823	1,907	40%	6,474
Environmental protection	854	2,975	5,025	-	1,261	3,769	(2,508)	-67%	5,025
Trading services	1,264,341	1,344,840	1,355,407	165,152	1,051,229	1,042,476	8,753	1%	1,355,407
Energy sources	750,422	803,779	794,779	89,972	617,545	613,084	4,461	1%	794,779
Water management	231,351	254,990	262,490	30,362	193,722	193,868	(146)	0%	262,490
Waste water management	154,580	151,900	156,967	24,039	130,946	127,675	3,271	3%	156,967
Waste management	127,989	134,170	141,170	20,779	109,016	107,849	1,167	1%	141,170
Other	33	-	0	6	6	-	6	0%	0
Total Revenue - Functional	2,030,870	2,119,420	2,114,384	198,883	1,604,190	1,598,013	6,176	0%	2,114,384
Expenditure - Functional									
Governance and administration	298,802	363,287	365,012	23,140	239,838	250,155	(10,317)	-4%	365,012
Executive and council	67,122	73,767	67,439	4,829	48,112	48,563	(451)	-1%	67,439
Finance and administration	227,724	284,657	292,550	17,963	188,375	197,825	(9,450)	-5%	292,550
Internal audit	3,956	4,863	5,023	348	3,351	3,767	(416)	-11%	5,023
Community and public safety	314,658	370,794	360,982	20,860	232,490	237,194	(4,704)	-2%	360,982
Community and social services	25,556	28,762	28,694	2,056	19,587	20,270	(683)	-3%	28,694
Sport and recreation	64,141	79,622	71,489	4,600	55,175	54,325	849	2%	71,489
Public safety	140,324	212,178	203,330	13,427	124,218	127,497	(3,279)	-3%	203,330
Housing	84,638	50,232	57,469	778	33,510	35,102	(1,592)	-5%	57,469
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	212,127	243,372	239,927	15,696	144,099	147,666	(3,567)	-2%	239,927
Planning and development	51,500	63,589	56,220	3,770	35,062	37,886	(2,824)	-7%	56,220
Road transport	133,810	150,904	153,695	9,593	88,591	89,271	(680)	-1%	153,695
Environmental protection	26,817	28,879	30,012	2,333	20,447	20,509	(62)	0%	30,012
Trading services	995,836	1,127,966	1,135,194	78,119	770,744	784,565	(13,821)	-2%	1,135,194
Energy sources	586,592	674,784	672,653	47,109	460,217	466,490	(6,273)	-1%	672,653
Water management	167,885	181,546	182,303	11,745	118,589	121,427	(2,837)	-2%	182,303
Waste water management	146,977	156,965	159,918	10,736	107,961	110,838	(2,877)	-3%	159,918
Waste management	94,382	114,670	120,320	8,528	83,977	85,810	(1,833)	-2%	120,320
Other	2,445	6,921	4,429	256	2,437	2,952	(515)	-17%	4,429
Total Expenditure - Functional	1,823,868	2,112,340	2,105,545	138,071	1,389,608	1,422,532	(32,924)	-2%	2,105,545
Surplus/ (Deficit) for the year	207,001	7,080	8,839	60,812	214,581	175,481	39,100	22%	8,839

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) - M09 March

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Municipal Council	69,013	78,908	37,942	(21,239)	37,951	37,951	-		37,942
Vote 2 - Office of the Municipal Manager	833	515	860	42	713	308	405	131.7%	860
Vote 3 - Corporate Services	122	1,274	1,774	6	102	1,331	(1,229)	-92.3%	1,774
Vote 4 - Financial Services	475,912	477,666	490,666	40,505	365,184	367,999	(2,815)	-0.8%	490,666
Vote 5 - Infrastructure Services	1,373,260	1,419,613	1,450,527	166,666	1,099,706	1,091,783	7,922	0.7%	1,450,527
Vote 6 - Community Services	42,900	52,939	52,939	6,379	42,680	38,884	3,796	9.8%	52,939
Vote 7 - Municipal Public Safety	29,217	71,012	60,132	4,939	44,685	45,099	(414)	-0.9%	60,132
Vote 8 - Planning and Development	39,611	17,494	19,544	1,585	13,169	14,658	(1,489)	-10.2%	19,544
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2,030,870	2,119,420	2,114,384	198,883	1,604,190	1,598,013	6,176	0.4%	2,114,384
Expenditure by Vote									
Vote 1 - Municipal Council	45,672	55,516	53,635	3,849	38,936	39,210	(275)	-0.7%	53,635
Vote 2 - Office of the Municipal Manager	20,551	33,702	29,173	2,552	17,923	20,024	(2,101)	-10.5%	29,173
Vote 3 - Corporate Services	68,360	82,589	81,712	4,809	54,817	61,075	(6,258)	-10.2%	81,712
Vote 4 - Financial Services	136,147	171,468	174,513	11,011	117,249	120,885	(3,636)	-3.0%	174,513
Vote 5 - Infrastructure Services	1,179,782	1,293,520	1,299,399	85,167	857,270	868,020	(10,750)	-1.2%	1,299,399
Vote 6 - Community Services	176,139	203,116	193,622	12,447	135,995	137,809	(1,814)	-1.3%	193,622
Vote 7 - Municipal Public Safety	135,700	201,555	205,522	13,368	122,764	128,089	(5,325)	-4.2%	205,522
Vote 8 - Planning and Development	61,517	70,875	67,969	4,869	44,655	47,420	(2,765)	-5.8%	67,969
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	1,823,868	2,112,340	2,105,545	138,071	1,389,608	1,422,532	(32,924)	-2.3%	2,105,545
Surplus/ (Deficit) for the year	207,001	7,080	8,839	60,812	214,581	175,481	39,100	22.3%	8,839

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.

Unauthorized 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) - M09 March

Description R thousands	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue									
Exchange Revenue	1,341,773	1,368,101	1,360,364	111,266	1,035,518	1,032,021	3,497	0%	1,360,364
Service charges - Electricity	680,585	745,540	718,135	60,092	551,734	550,570	1,164	0%	718,135
Service charges - Water	200,340	209,109	208,803	17,364	163,877	161,822	2,055	1%	208,803
Service charges - Waste Water Management	127,050	129,533	126,779	10,757	100,842	98,782	2,061	2%	126,779
Service charges - Waste management	108,353	115,444	115,444	9,101	83,235	85,140	(1,905)	-2%	115,444
Sale of Goods and Rendering of Services	106,778	63,725	73,387	2,907	51,676	51,676	-	-	73,387
Agency services	6,846	7,500	7,500	623	5,716	5,625	91	2%	7,500
Interest	507	0	0	-	-	-	-	-	0
Interest earned from Receivables	11,703	12,500	12,500	909	5,951	6,458	(508)	-8%	12,500
Interest earned from Current and Non Current Assets	73,160	55,000	68,000	5,744	41,488	41,488	-	-	68,000
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	855	452	452	63	859	859	-	-	452
Rental from Fixed Assets	8,246	7,544	7,544	767	6,889	6,349	539	8%	7,544
Licence and permits	1,116	780	780	90	982	982	-	-	780
Special rating levies	-	15,420	15,420	1,289	11,680	11,680	-	-	15,420
Operational Revenue	16,233	5,554	5,620	1,559	10,590	10,590	-	-	5,620
Non-Exchange Revenue	612,106	649,770	641,208	81,456	527,163	524,484	2,679	1%	641,208
Property rates	367,109	383,977	383,977	31,875	290,596	287,983	2,613	1%	383,977
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12,341	52,537	42,344	3,414	31,820	31,758	62	0%	42,344
Licence and permits	1,858	2,000	2,000	204	1,589	1,500	89	6%	2,000
Transfer and subsidies - Operational	199,017	205,957	207,587	46,509	196,594	196,594	-	-	207,587
Interest	2,027	2,300	2,300	176	1,200	1,284	(84)	-7%	2,300
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	13,632	-	-	-	-	-	-	-	-
Other Gains	16,121	3,000	3,000	(721)	5,365	5,365	-	-	3,000
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and	1,953,878	2,017,871	2,001,572	192,723	1,562,681	1,556,504	6,176	0%	2,001,572
Expenditure By Type									
Employee related costs	531,381	618,840	594,914	45,100	426,418	429,024	(2,607)	-1%	594,914
Remuneration of councillors	13,332	14,012	14,349	1,539	10,762	10,762	0	0%	14,349
Bulk purchases - electricity	481,547	556,160	553,190	40,034	376,041	379,270	(3,229)	-1%	553,190
Inventory consumed	51,539	76,168	74,326	4,608	40,852	43,976	(3,125)	-7%	74,326
Debt impairment	12,698	70,770	25,001	2,083	18,751	18,751	-	-	25,001
Depreciation and amortisation	152,838	167,211	167,211	13,934	125,408	125,408	-	-	167,211
Interest	48,767	51,227	45,040	850	26,304	26,304	-	-	45,040
Contracted services	321,654	356,644	382,587	22,663	197,192	213,611	(16,419)	-8%	382,587
Transfers and subsidies	16,716	16,770	16,770	1,285	12,915	12,915	-	-	16,770
Irrecoverable debts written off	37,069	20,000	60,131	(32)	54,994	54,994	-	-	60,131
Operational costs	156,227	164,539	172,027	6,006	99,972	107,517	(7,545)	-7%	172,027
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-
Other Losses	101	-	-	-	-	-	-	-	-
Total Expenditure	1,823,868	2,112,340	2,105,545	138,071	1,389,608	1,422,532	(32,924)	-2%	2,105,545
Surplus/(Deficit)	130,010	(94,469)	(103,973)	54,652	173,072	133,972	39,100	0	(103,973)
Transfers and subsidies - capital (monetary allocations)	72,989	101,549	112,768	6,160	41,509	41,509	-	-	112,768
Transfers and subsidies - capital (in-kind)	4,003	-	44	-	-	-	-	-	44
Surplus/(Deficit) after capital transfers & contributions	207,001	7,080	8,839	60,812	214,581	175,481			8,839
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	207,001	7,080	8,839	60,812	214,581	175,481			8,839
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	207,001	7,080	8,839	60,812	214,581	175,481			8,839
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	207,001	7,080	8,839	60,812	214,581	175,481			8,839

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.40% above the YTD budget projections.

Current expenditure is 2.31% below YTD budget projections for March 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) - M09 March

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	1,354	3,315	3,315	244	2,914	1,658	1,257	76%	3,315
Vote 4 - Financial Services	2,015	8,420	8,263	-	7,144	6,197	947	15%	8,263
Vote 5 - Infrastructure Services	143,031	215,840	221,888	8,351	76,836	133,668	(56,831)	-43%	221,888
Vote 6 - Community Services	596	2,925	1,325	-	1,049	744	306	41%	1,325
Vote 7 - Municipal Public Safety	1,210	3,792	4,092	384	527	2,844	(2,317)	-81%	4,092
Vote 8 - Planning and Development	23	29	1,049	7	23	15	9	60%	1,029
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	148,229	234,321	239,932	8,986	88,494	145,125	(56,631)	-39%	239,912
Single Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	2	15	21	-	12	16	(4)	-22%	21
Vote 3 - Corporate Services	1,973	-	-	-	-	-	-	-	-
Vote 4 - Financial Services	18,384	16,060	15,711	-	14,064	11,783	2,281	19%	15,711
Vote 5 - Infrastructure Services	17,537	7,950	12,267	218	7,152	5,117	2,035	40%	12,267
Vote 6 - Community Services	5,129	-	1,777	-	-	-	-	-	1,777
Vote 7 - Municipal Public Safety	1,358	-	128	-	-	-	-	-	128
Vote 8 - Planning and Development	143	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	44,526	24,025	29,904	218	21,228	16,916	4,312	25%	29,904
Total Capital Expenditure	192,754	258,346	269,836	9,204	109,722	162,041	(52,318)	-32%	269,816
Capital Expenditure - Functional Classification									
Governance and administration	3,403	3,500	3,573	244	2,927	1,814	1,112	61%	3,573
Executive and council	48	70	76	-	12	43	(31)	-72%	76
Finance and administration	3,355	3,430	3,497	244	2,914	1,771	1,143	65%	3,497
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	42,468	72,520	83,107	5,145	38,513	58,697	(20,184)	-34%	83,107
Community and social services	1,192	6,625	6,077	-	5,299	4,114	1,185	29%	6,077
Sport and recreation	17,476	33,901	33,768	3,789	17,315	22,458	(5,143)	-23%	33,768
Public safety	6,181	7,452	8,521	384	4,322	6,070	(1,748)	-29%	8,521
Housing	17,619	24,542	34,741	971	11,577	26,056	(14,479)	-56%	34,741
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	4,948	18,954	21,785	225	13,602	11,350	2,252	20%	21,785
Planning and development	1,151	1,554	3,985	7	106	777	(671)	-86%	3,985
Road transport	3,797	17,400	17,800	218	13,496	10,573	2,923	28%	17,800
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	141,935	163,372	161,371	3,591	54,681	90,179	(35,498)	-39%	161,371
Energy sources	45,169	60,218	48,613	795	20,227	19,804	423	2%	48,613
Water management	34,078	63,653	73,470	1,966	26,456	43,636	(17,180)	-39%	73,470
Waste water management	58,077	34,560	34,348	831	7,998	23,185	(15,187)	-66%	34,348
Waste management	4,612	4,940	4,940	-	-	3,555	(3,555)	-100%	4,940
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	192,754	258,346	269,836	9,204	109,722	162,041	(52,318)	-32%	269,836
Funded by:									
National Government	54,164	76,207	76,207	5,189	29,932	36,400	(6,468)	-18%	76,207
Provincial Government	18,719	25,342	36,541	971	11,577	26,456	(14,879)	-56%	36,541
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)	4,108	-	64	-	-	44	(44)	-100%	64
Transfers recognised - capital	76,992	101,549	112,812	6,160	41,509	62,899	(21,390)	-34%	112,812
Borrowing	77,047	106,337	104,918	2,191	40,550	68,178	(27,628)	-41%	104,918
Internally generated funds	38,716	50,460	52,106	853	27,663	30,964	(3,301)	-11%	52,106
Total Capital Funding	192,754	258,346	269,836	9,204	109,722	162,041	(52,318)	-32%	269,836

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	2024/25	Budget Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	854,064	723,115	843,596	1,077,018	843,596
Trade and other receivables from exchange transactions	164,476	110,653	90,021	103,867	90,021
Receivables from non-exchange transactions	50,227	35,577	43,097	34,024	43,097
Current portion of non-current receivables	-	-	-	-	-
Inventory	12,097	15,588	18,182	12,805	18,182
VAT	19,024	1,800	17,911	3,550	17,911
Other current assets	81,647	55,610	56,028	43,504	56,028
Total current assets	1,181,533	942,343	1,068,835	1,274,769	1,068,835
Non current assets					
Investments	7,315	8,400	8,456	8,250	8,456
Investment property	167,369	168,225	167,658	167,369	167,658
Property, plant and equipment	3,758,566	3,871,372	3,861,249	3,742,880	3,861,249
Biological assets	-	-	-	-	-
Living and non-living resources	681	980	913	681	913
Heritage assets	109,625	109,625	109,625	109,625	109,625
Intangible assets	7,585	7,488	7,295	7,585	7,295
Trade and other receivables from exchange transactions	-	-	-	-	-
Non-current receivables from non-exchange transactions	-	-	-	-	-
Other non-current assets	-	-	-	-	-
Total non current assets	4,051,141	4,166,089	4,155,195	4,036,391	4,155,195
TOTAL ASSETS	5,232,674	5,108,433	5,224,031	5,311,159	5,224,031
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Financial liabilities	150,929	61,383	61,471	22,832	61,471
Consumer deposits	63,274	69,665	68,474	63,806	68,474
Trade and other payables from exchange transactions	158,574	133,297	157,669	62,528	157,669
Trade and other payables from non-exchange transactions	3,012	-	-	69,766	-
Provision	40,253	48,242	36,826	40,156	36,826
VAT	-	6,076	1,581	2,929	1,581
Other current liabilities	7,103	7,966	8,426	1,804	8,426
Total current liabilities	423,145	326,629	334,448	263,820	334,448
Non current liabilities					
Financial liabilities	335,584	360,476	360,549	335,584	360,549
Provision	178,380	186,928	194,067	189,387	194,067
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	127,256	145,765	137,091	141,211	137,091
Total non current liabilities	641,220	693,169	691,707	666,182	691,707
TOTAL LIABILITIES	1,064,365	1,019,798	1,026,155	930,002	1,026,155
NET ASSETS	4,168,309	4,088,634	4,197,876	4,381,158	4,197,876
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	4,165,081	4,085,404	4,194,647	4,377,929	4,194,647
Reserves and funds	3,228	3,231	3,229	3,228	3,229
Other	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	4,168,309	4,088,634	4,197,876	4,381,158	4,197,876

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 - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								%	
Receipts									
Property rates	365,875	395,671	380,865	36,868	303,860	303,740	120	0%	380,865
Service charges	1,063,983	1,191,297	1,168,162	104,954	916,418	916,423	(5)	0%	1,168,162
Other revenue	147,686	95,718	121,480	4,135	218,390	218,390	-		121,480
Transfers and Subsidies - Operational	197,257	205,957	207,587	46,167	203,945	203,945	-		207,587
Transfers and Subsidies - Capital	70,817	101,549	112,812	44,758	100,911	100,911	-		112,812
Interest	86,667	55,000	68,000	6,829	48,639	48,639	-		68,000
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(1,519,736)	(1,753,448)	(1,706,326)	(108,548)	(1,289,351)	(1,289,414)	(62)	0%	(1,706,326)
Interest	(49,393)	(51,227)	(45,040)	(850)	(26,304)	(26,304)	-		(45,040)
Transfers and Subsidies	(16,803)	(16,770)	(16,770)	(1,285)	(12,915)	(12,915)	-		(16,770)
NET CASH FROM/(USED) OPERATING ACTIVITIES	346,352	223,747	290,768	133,028	463,592	463,414	(178)	0%	290,768
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	16,293	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	(4,980)	30,167	30,112	(30)	(3,350)	(3,350)	-		30,112
Payments									
Capital assets	(188,752)	(258,346)	(269,836)	(9,204)	(109,722)	(109,722)	-		(269,836)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(177,438)	(228,178)	(239,724)	(9,234)	(113,072)	(113,072)	-		(239,724)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	65,000	90,000	90,000	-	-	-	-		90,000
Increase (decrease) in consumer deposits	(6,064)	5,200	2,819	77	532	532	-		2,819
Payments									
Repayment of borrowing	(50,444)	(154,654)	(154,332)	(1,888)	(128,097)	(128,097)	-		(154,332)
NET CASH FROM/(USED) FINANCING ACTIVITIES	8,492	(59,454)	(61,512)	(1,811)	(127,566)	(127,566)	-		(61,512)
NET INCREASE/ (DECREASE) IN CASH HELD	177,406	(63,885)	(10,468)	121,983	222,954	222,776			(10,468)
Cash/cash equivalents at beginning:	676,658	787,000	854,064		854,064	854,064			854,064
Cash/cash equivalents at month/year end:	854,064	723,115	843,596		1,077,018	1,076,840			843,596

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 1.077bn.

The municipality started the year with a positive cash balance of R854.1 million. The March closing balance is R1.077bn million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands															
Cash Receipts By Source															
Property rates	33,790	36,590	33,052	31,753	36,854	32,739	33,019	29,194	36,868	-	-	-	395,671	419,108	443,938
Service charges - Electricity revenue	55,670	67,169	66,503	75,047	57,579	59,034	57,121	54,667	62,105	-	-	-	745,029	790,596	838,032
Service charges - Water revenue	16,266	14,207	15,769	23,435	16,555	18,571	19,835	22,068	20,885	-	-	-	205,517	217,229	230,263
Service charges - Waste Water Management	10,837	9,789	10,658	16,138	11,211	11,475	11,475	11,765	12,069	-	-	-	127,298	138,469	146,786
Service charges - Waste Mangement	9,437	8,939	10,264	15,479	9,668	9,378	7,667	7,788	9,895	-	-	-	113,453	120,518	127,740
Rental of facilities and equipment	548	991	924	1,165	913	730	771	725	806	-	-	-	7,996	8,475	8,983
Interest earned - external investments	4,191	2,070	4,236	4,124	4,152	2,086	13,412	1,471	5,744	-	-	-	55,000	58,300	61,798
Interest earned - outstanding debtors	1,110	1,233	(55)	(63)	910	945	998	989	1,085	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,354	4,324	4,649	4,385	4,706	4,417	(1,912)	3,484	3,414	-	-	-	8,017	5,890	3,658
Licences and permits	247	298	356	291	247	255	342	240	294	-	-	-	2,780	2,947	3,124
Agency services	566	706	703	713	580	527	714	584	623	-	-	-	7,500	7,960	8,427
Transfers and Subsidies - Operational	74,678	5,389	9,577	(2)	4,458	59,756	76	3,719	46,167	-	-	-	205,957	210,874	218,553
Other revenue	15,080	12,395	12,069	20,247	8,600	7,350	(5,459)	92,789	4,057	-	-	-	69,426	47,416	30,235
Cash Receipts by Source	226,774	164,099	168,707	192,711	156,433	207,262	138,061	229,483	204,011	-	-	-	1,943,643	2,027,772	2,121,537
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	9,668	10,767	5,046	11,079	5,138	5,731	(0)	8,853	44,758	-	-	-	101,549	77,043	52,375
Transfers and subsidies - capital (monetary allocations) (Nat/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	90,000	70,000	80,000
Increase (decrease) in consumer deposits	836	(3)	(28)	143	241	(1,254)	261	269	77	-	-	-	5,200	2,050	2,050
VAT Control (receipts)	1,117	(8,760)	16	(4,141)	674	363	8,405	(7,360)	(5,058)	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(30)	-	-	-	30,167	(360)	-
Total Cash Receipts by Source	237,979	165,688	173,326	199,378	162,070	211,687	146,313	230,830	243,758	-	-	-	2,170,559	2,176,505	2,255,962
Cash Payments by Type															
Employee related costs	35,983	48,043	42,719	43,284	67,418	45,048	47,790	46,287	43,861	-	-	-	604,571	635,864	666,604
Remuneration of councillors	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,539	-	-	-	14,012	15,062	16,151
Interest	(10)	300	479	-	370	23,517	-	799	850	-	-	-	51,227	44,657	45,526
Bulk purchases - Electricity	14	66,036	59,318	42,950	42,223	38,898	43,736	42,832	40,034	-	-	-	556,160	585,970	622,242
Acquisitions - water & other inventory	1,043	4,624	5,217	7,391	5,493	4,976	3,984	3,517	4,608	-	-	-	76,168	75,536	82,189
Contracted services	506	17,785	22,533	30,183	24,028	34,036	23,932	21,526	22,663	-	-	-	356,644	375,949	400,663
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	1,285	2,635	1,285	1,285	1,285	1,285	1,285	1,285	1,285	-	-	-	16,770	17,487	18,128
Other expenditure	95,476	17,839	27,218	64,110	16,261	15,645	(8,081)	1,446	(4,150)	-	-	-	145,894	113,096	112,761
Cash Payments by Type	135,449	158,415	159,922	190,356	158,231	164,558	113,798	118,844	110,682	-	-	-	1,821,445	1,863,622	1,964,263
Other Cash Flows/Payments by Type															
Capital assets	3,932	9,699	7,773	11,957	16,022	30,158	5,150	15,827	9,204	-	-	-	258,346	147,043	132,375
Repayment of borrowing	(0)	1,380	1,785	-	1,496	120,084	-	1,463	1,888	-	-	-	154,654	61,383	72,116
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	139,380	169,493	169,480	202,313	175,750	314,801	118,948	136,134	121,774	-	-	-	2,234,444	2,072,048	2,168,754
NET INCREASE/(DECREASE) IN CASH HELD	98,599	(3,806)	3,846	(2,935)	(13,680)	(103,114)	27,365	94,695	121,983	-	-	-	(63,885)	104,457	87,208
Cash/cash equivalents at the month/year beginning:	854,064	952,663	948,857	952,703	949,768	936,088	832,974	860,339	955,034	1,077,018	1,077,018	1,077,018	854,064	790,178	894,635
Cash/cash equivalents at the month/year end:	952,663	948,857	952,703	949,768	936,088	832,974	860,339	955,034	1,077,018	1,077,018	1,077,018	1,077,018	790,178	894,635	981,842

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

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

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	25,932	2,198	1,028	2,074	903	847	2,534	10,393	45,909	16,752	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	38,015	2,757	2,249	3,516	2,402	2,480	6,175	6,955	64,550	21,528	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	29,752	762	522	453	396	402	1,962	8,385	42,632	11,597	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	13,163	725	494	1,024	523	522	1,472	3,427	21,350	6,968	-	-
Receivables from Exchange Transactions - Waste Management	1600	11,173	580	468	993	550	587	1,586	3,416	19,354	7,132	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	829	74	61	67	44	25	194	132	1,427	463	-	-
Interest on Arrear Debtor Accounts	1810	727	127	142	292	197	235	1,037	14,415	17,171	16,176	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(18,389)	863	770	644	274	264	2,200	7,571	(5,804)	10,953	-	-
Total By Income Source	2000	101,201	8,085	5,733	9,063	5,289	5,363	17,159	54,694	206,588	91,568	-	-
2024/25 - totals only		108,141	6,422	5,498	4,155	3,458	3,562	27,587	62,664	221,487	101,426	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	967	187	125	96	105	97	641	3,452	5,669	4,390	-	-
Commercial	2300	13,163	1,102	1,036	942	1,064	1,004	2,123	3,610	24,042	8,742	-	-
Households	2400	89,120	6,782	4,571	8,024	4,118	4,259	14,343	45,477	176,694	76,221	-	-
Other	2500	(2,048)	15	2	1	3	4	52	2,155	183	2,215	-	-
Total By Customer Group	2600	101,201	8,085	5,733	9,063	5,289	5,363	17,159	54,694	206,588	91,568	-	-

The debtors' 12-month rolling average payment rate is 99,40% at the end of March 2026.

Summary of Indigent Households

	Indigent Households	Other Households	Total Households	
2025				
July	5,610	33,061	38,671	14.51%
August	5,406	34,139	39,545	13.67%
September	5,537	34,009	39,546	14.00%
October	6,197	33,109	39,306	15.77%
November	7,744	31,702	39,446	19.63%
December	7,803	31,499	39,302	19.85%
2026				
January	7,853	31,452	39,305	19.98%
February	7,831	31,715	39,546	19.80%
March	7,624	31,922	39,546	19.28%
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)
7624			10 KL	7624	0	7624	waterborne
Free Basic Electricity				Free Basic Refuse Removal			
Beneficiaries provided by Eskom	Beneficiaries provided by Municipality	Non-grid energy Beneficiaries	level of Service (e.g. 50 Kwh per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
92	7532		70kWh	7624	0	7624	Total monthly levy

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

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days
2025/2026										
June										
May										
April										
March	123,396,946	8,085,275	5,732,986	9,062,789	5,289,234	5,362,927	17,158,910	54,694,272	228,783,339	105,386,393
February	142,354,951	7,710,485	9,895,553	5,814,640	5,800,333	5,901,947	13,165,251	54,576,038	245,219,198	102,864,247
January	139,296,932	11,659,568	7,044,837	6,786,481	6,668,214	4,780,811	10,246,104	53,808,104	240,291,051	100,994,120
December	137,425,133	9,250,207	7,812,195	7,526,554	5,469,945	2,477,280	9,253,022	52,735,877	231,950,212	94,525,079
November	134,466,233	10,945,705	9,119,377	6,488,577	2,762,064	2,148,960	9,060,542	52,416,544	227,408,003	92,941,770
October	80,919,593	10,893,754	7,207,530	3,105,035	2,352,955	1,792,121	14,497,756	46,391,771	167,160,516	86,240,923
September	143,229,388	12,554,482	7,179,238	4,654,290	3,785,304	3,932,567	23,799,930	70,326,049	269,461,248	126,231,860
Augustus	139,532,017	10,409,510	6,057,729	4,563,445	4,762,071	3,707,482	25,663,964	70,903,053	265,599,271	126,067,254
July	145,026,865	7,155,849	4,837,988	4,825,796	3,874,454	3,304,686	26,876,344	65,991,425	261,893,408	116,866,542

Government Debt

Overstrand Municipality as at 31/03/2026	Total Debt	Services	Rates	Other
Department Responsible for the Debt				
NPW 2227	4,486,811.59	1,935,225.05	2,551,586.54	-
WCED 2251	446,971.81	446,971.81	-	-
OTHER 2255	40,313.56	40,313.56	-	-
HEALTH 2252	234,139.19	234,139.19	-	-
TPW 2256	330,493.62	(273,470.39)	603,964.01	-
HUMAN SETTLE 2215	109,644.10	109,644.10	-	-
HOUSING 2253	5,155.80	5,155.80	-	-
OTHER MUNICIPALITIES 2276	15,339.62	15,339.62	-	-
TOTAL OUTSTANDING	5,668,869.29	2,513,318.74	3,155,550.55	-

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	6,792	-	-	-	-	-	-	-	6,792	6,064
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6,792	-	-	-	-	-	-	-	6,792	6,064

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarante (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commiss ion Paid (Rands)	Commiss ion Recipien t	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
Municipality													
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	8,941	(721)		30	8,250
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,264	54	-48593.37		10,269
ABSA 2082123676	364 days	FIXED DEP	Yes	Yes	Yes	No	No	30/06/2026	100,000				100,000
Standard Bank 288434005-043	181 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	30/03/2026	100,000	3,893	-103892739.7		-
ABSA 2082272279	181days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	30/04/2026	100,000				100,000
ABSA 2081694232	182 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	20/07/2026	100,000				100,000
Standard Bank 288434005-044	181 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	29/07/2026	100,000				100,000
ABSA 2082159516	181days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	29/07/2026	100,000				100,000
Standard Bank 288434005-045	122 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	08/06/2026	100,000				100,000
Standard Bank 288434005-046	184 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	30/09/2026				100,000	100,000
Municipality sub-total									719,205	3,226		100,030	718,519
TOTAL INVESTMENTS AND INTEREST									719,205	3,226		100,030	718,519

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

Long-term investments relate to the sinking fund investments.

Allocations and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	172,292	183,866	183,866	44,817	183,866	183,866	-		183,866
Operational Revenue:General Revenue:Equitable Share	168,794	179,268	179,268	44,817	179,268	179,268	-		179,268
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1,898	2,588	2,588		2,588	2,588	-		2,588
Local Government Financial Management Grant [Schedule 5B]	1,400	1,800	1,800		1,800	1,800	-		1,800
Municipal Infrastructure Grant [Schedule 5B]	200	210	210		210	210	-		210
Provincial Government:	104,399	61,906	71,823	1,358	44,964	44,964	-		71,823
Title Deeds Restoration Grant	174	97	97		-	-	-		97
Community Library Services Grant	8,608	8,824	8,824		8,824	8,824	-		8,824
Thusing Services Centres Grant		150	150	150	150	150	-		150
Resource funding for the establish & support of K9 Unit	4,172	4,350	4,350		4,350	4,350	-		4,350
Community Development Workers	76	76	76		76	76	-		76
Financial Management Capability Grant	260	672	672		672	672	-		672
Maintenances & Construction of Transport Infrastructure	7,440	130	130	130	130	130	-		130
Municipal Service Delivery and Capacity Building Grant		-	600	600	600	600	-		600
Resource funding for the est of Law Enforcement Rural Safety Unit	4,223	4,317	4,317		4,317	4,317	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	79,446	42,790	52,107	478	25,345	25,345	-		52,107
Municipal Fire Service Capacity Support Grant		500	500		500	500	-		500
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	1,602	2,975	3,424	450	981	981	-		3,424
Departmental Agencies and Accounts	398	2,600	2,600		305	305	-		2,600
Foreign Government and International Organisations	1,204	375	824	450	676	676	-		824
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	278,293	248,747	259,113	46,625	229,811	229,811	-		259,113
Capital Transfers and Grants									
National Government:	50,491	76,207	76,207	37,794	76,207	76,207	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	19,334	13,908	13,908	4,867	13,908	13,908	-		13,908
Municipal Infrastructure Grant [Schedule 5B]	24,932	33,872	33,872	8,500	33,872	33,872	-		33,872
Local Government Financial Management Grant [Schedule 5B]	300	-	-		-	-	-		-
Water Services Infrastructure Grant [Schedule 5B]	5,925	28,427	28,427	24,427	28,427	28,427	-		28,427
Provincial Government:	20,636	25,342	36,541	6,964	24,344	24,344	-		36,541
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	19,536	24,542	34,741	6,964	23,544	23,544	-		34,741
Non-motorised Transport Infrastructure Grant	1,100	-	-		-	-	-		-
Regional Socio Economic Projects		800	800		800	800	-		800
Environmental & Wildlife Grant-Baboon Management		-	1,000		-	-	-		1,000
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	20	20	20	20	-		20
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	20	20	20	20	-		20
Households	-	-	-	-	-	-	-		-
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	71,127	101,549	112,768	44,778	100,571	100,571	-		112,768
TOTAL RECEIPTS OF TRANSFERS & GRANTS	349,420	350,296	371,881	91,402	330,382	330,382	-		371,881

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

Supporting Table SC7 – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	3,938	4,598	4,598	238	2,111	2,111	-		4,598
Operational Revenue:General Revenue:Equitable Share									
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1,898	2,588	2,588	178	1,557	1,557	-		2,588
Local Government Financial Management Grant [Schedule 5B]	1,412	1,800	1,800	46	449	449	-		1,800
Municipal Disaster Grant [Schedule 5B]	428	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	200	210	210	14	105	105	-		210
Provincial Government:	104,875	61,906	71,823	1,931	44,019	44,019	-		71,823
Title Deeds Restoration Grant	174	97	97	-	-	-	-		97
Community Library Services Grant	8,608	8,824	8,824	840	8,172	8,172	-		8,824
Thusong Services Centres Grant	-	150	150	-	-	-	-		150
Resource funding for the establish & support of K9 Unit	4,172	4,350	4,350	266	2,633	2,633	-		4,350
Community Development Workers	76	76	76	-	-	-	-		76
Financial Management Capability Grant	99	672	672	-	-	-	-		672
Maintenance & Construction of Transport Infrastructure	7,440	130	130	-	-	-	-		130
Resource funding for the est of Law Enforcement Rural Safety Unit	4,223	4,317	4,317	347	3,150	3,150	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	79,443	42,790	52,107	478	30,064	30,064	-		52,107
Municipal Fire Service Capacity Support Grant	-	500	500	-	-	-	-		500
Municipal Service Delivery and Capacity Building Grant	500	-	600	-	-	-	-		600
Library Service Replacement.Funding for most vulnerable B3 Municipalities	139	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)									
Other grant providers:	854	2,975	4,005	-	1,260	1,260	-		4,005
Departmental Agencies and Accounts	398	2,600	2,600	-	305	305	-		2,600
Foreign Government and International Organisations	456	375	1,405	-	955	955	-		1,405
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	109,666	69,479	80,425	2,170	47,390	47,390	-		80,425
Capital expenditure of Transfers and Grants									
National Government:	54,164	76,207	76,207	5,189	29,932	29,932	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	19,334	13,908	13,908	293	2,367	2,367	-		13,908
Municipal Infrastructure Grant [Schedule 5B]	28,617	33,872	33,872	3,789	22,993	22,993	-		33,872
Local Government Financial Management Grant [Schedule 5B]	288	-	-	-	-	-	-		-
Water Services Infrastructure Grant [Schedule 5B]	5,925	28,427	28,427	1,107	4,572	4,572	-		28,427
Municipal Disaster Relief Grant	-	-	-	-	-	-	-		-
Provincial Government:	18,719	25,342	36,541	971	11,577	11,577	-		36,541
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	17,619	24,542	34,741	971	11,577	11,577	-		34,741
Non-motorised Transport Infrastructure Grant	1,100	-	-	-	-	-	-		-
Environmental & Wildlife Grant-Baboon Management	-	-	1,000	-	-	-	-		1,000
Regional Socio Economic Projects	-	800	800	-	-	-	-		800
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)									
Other grant providers:	105	-	20	-	-	-	-		20
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	20	-	-	-	-		20
Households	-	-	-	-	-	-	-		-
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	105	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	72,989	101,549	112,768	6,160	41,509	41,509	-		112,768
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	182,655	171,028	193,194	8,330	88,899	88,899	-		193,194

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

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

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	12,063	12,742	13,080	1,433	9,810	9,810	0	0%	13,080
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,268	1,269	1,269	106	952	952	-	-	1,269
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	13,332	14,012	14,349	1,539	10,762	10,762	0	0%	14,349
Senior Managers of the Municipality									
Basic Salaries and Wages	9,800	12,377	7,786	569	5,725	5,839	(114)	-2%	7,786
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	288	229	229	-	-	171	(171)	-100%	229
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	155	221	137	8	84	102	(18)	-18%	137
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	10,243	12,827	8,151	577	5,809	6,113	(304)	-5%	8,151
Other Municipal Staff									
Basic Salaries and Wages	317,181	382,372	358,559	27,895	248,666	250,764	(2,097)	-1%	358,559
Pension and UIF Contributions	51,568	57,015	54,675	4,619	41,024	41,006	17	0%	54,675
Medical Aid Contributions	18,091	19,278	18,455	1,699	14,282	13,842	441	3%	18,455
Overtime	59,382	59,290	72,127	5,380	48,779	49,090	(311)	-1%	72,127
Performance Bonus	(531)	549	589	49	442	442	0	0%	589
Motor Vehicle Allowance	7,411	8,438	7,540	616	5,550	5,655	(104)	-2%	7,540
Cellphone Allowance	2,127	2,426	2,202	181	1,582	1,651	(69)	-4%	2,202
Housing Allowances	1,920	2,116	2,019	169	1,516	1,515	2	0%	2,019
Other benefits and allowances	41,610	45,857	44,252	1,720	39,008	39,189	(181)	0%	44,252
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	22,379	28,672	26,345	2,195	19,758	19,758	0	0%	26,345
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	521,139	606,013	586,763	44,523	420,608	422,911	(2,303)	-1%	586,763
Total Parent Municipality	544,713	632,851	609,263	46,640	437,180	439,786	(2,606)	-1%	609,263
TOTAL SALARY, ALLOWANCES & BENEFITS	544,713	632,851	609,263	46,640	437,180	439,786	(2,606)	-1%	609,263
TOTAL MANAGERS AND STAFF	531,381	618,840	594,914	45,100	426,418	429,024	(2,607)	-1%	594,914

SDBIP

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

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.1%	10.3%	10.1%	10.9%	10.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	40.0%	41.2%	38.9%	37.0%	38.9%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	18.6%	17.1%	17.1%	14.4%	17.1%
Gearing	Long Term Borrowing/ Funds & Reserves	10395.3%	11158.5%	11165.2%	10394.8%	11165.2%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	279.2%	288.5%	319.6%	483.2%	319.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	201.8%	221.4%	252.2%	408.2%	252.2%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15.2%	10.0%	9.4%	11.6%	9.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	Annual Indicator	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		24.8%	24.8%	Annual Indicator	24.8%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		5.9%	5.9%	Annual Indicator	5.9%
Employee costs	Employee costs/Total Revenue - capital revenue	27.2%	30.7%	29.7%	27.3%	29.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	13.8%	15.8%	16.4%	13.6%	16.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	10.3%	10.8%	10.6%	9.7%	10.6%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				Annual Indicator	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		4.2%	4.2%	Annual Indicator	4.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.9	4.9	Annual Indicator	4.9

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	761	4,211	7,759	3,932	3,932	7,759	3,827	49.3%	2%
August	1,729	4,061	7,609	9,699	13,630	15,367	1,737	11.3%	5%
September	8,376	13,119	15,965	7,773	21,403	31,332	9,929	31.7%	8%
October	8,402	5,521	8,019	11,957	33,361	39,351	5,990	15.2%	13%
November	22,551	9,761	13,309	16,022	49,383	52,660	3,276	6.2%	19%
December	15,441	64,232	50,799	30,158	79,541	103,458	23,917	23.1%	31%
January	5,120	5,411	8,759	5,150	84,691	112,217	27,526	24.5%	33%
February	8,693	10,661	14,528	15,827	100,518	126,745	26,227	20.7%	39%
March	11,034	16,519	35,296	9,204	109,722	162,041	52,318	32.3%	42%
April	18,757	22,261	23,809	-					
May	23,779	10,761	14,109	-					
June	68,110	91,832	74,714	-					
Total Capital expenditure	192,754	258,346	274,672	109,722					

Top 10 Capital Projects

Nr.	Local Area	Ward	Project description	Original Budget R'000	Amended Budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Kleinmond	Multi-ward KM	REFURBISHMENT OF BUFFELS RIVER WTW	30,397,000	28,930,480	4,571,537	Construction stage.	Construction (Contract SC2588/2025).	Not applicable.	Not applicable.
2	Overstrand	Overstrand	LCH SERVICES	24,542,000	34,741,069	11,577,237	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP Phase A7 (Services) - 100%; Masakhane UISP Wetcores - 100%; Mnt Pleasant IRDP Area 8 Phase 2 -	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP Phase A7 (Services) - Completed; Masakhane UISP Wetcores - Completed; Mnt Pleasant IRDP Area 8 Phase 2 - Construction Phase; Schulphoek UISP Interim Services -	Not applicable.	Not applicable.
3	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	12,700,000	22,844,013	10,780,915	Construction stage. Contract amendment approved by MM and Council.	Construction (Contract SC2490/2024).	Not applicable.	Not applicable.
4	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	13,908,000	13,908,000	2,367,273	Under construction.	Construction (Contract SC2587/2025).	Not applicable.	Not applicable.
5	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	13,000,000	13,450,000	-	Construction stage.	Construction (SC2585/2025).	Not applicable.	Not applicable.
6	Mount Pleasant	Ward 04	UPGRADE MOUNT PLEASANT SPORT GROUNDS	12,200,000	12,200,000	4,748,256	Under construction.	Under construction (SC2581/2025).	Not applicable.	Not applicable.
7	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	10,629,000	10,629,000	6,833,357	Under construction.	Construction stage (SC2500A/2024).	Not applicable.	Not applicable.
8	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE REPLACEMENT	9,000,000	9,000,000	4,944,454	Under construction.	Construction (Contract SC2437/2023).	Not applicable.	Not applicable.
9	Kleinmond	Ward 09	UPGRADE OF KLEINMOND SPORT FACILITIES	8,772,000	8,772,000	4,825,913	Under construction.	Construction stage (Tender SC2584/2025).	Not applicable.	Not applicable.
10	Overstrand	Overstrand	VEHICLES-ROADS	8,250,000	8,075,000	7,144,074	Project Completed.	All trucks delivered.	Not applicable.	Not applicable.
Totals				143,398,000	162,549,562	57,793,017				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	66,442	78,215	69,975	1,163	27,195	29,757	(2,562)	-8.6%	69,975
Roads Infrastructure	2,810	8,500	8,895	218	6,352	3,894	2,458	63.1%	8,895
Roads	2,810	8,500	8,895	218	6,352	3,894	2,458	63.1%	8,895
Storm water Infrastructure	11,607	6,200	5,988	-	280	2,000	(1,720)	-86.0%	5,988
Drainage Collection	-	-	100	-	-	-	-	-	100
Storm water Conveyance	11,607	6,200	5,888	-	280	2,000	(1,720)	-86.0%	5,888
Electrical Infrastructure	25,558	33,018	22,718	795	5,792	3,833	1,960	51.1%	22,718
MV Substations	2,032	10,000	-	-	-	-	-	-	-
MV Networks	23,525	20,018	19,718	293	3,658	3,833	(175)	-4.6%	19,718
LV Networks	-	3,000	3,000	501	2,135	-	2,135	-	3,000
Water Supply Infrastructure	18,594	17,806	18,737	19	11,103	10,115	988	9.8%	18,737
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	8,972	5,273	6,486	19	5,144	4,864	279	5.7%	6,486
Water Treatment Works	3,623	8,983	8,701	-	5,160	4,651	509	10.9%	8,701
Distribution	6,000	3,550	3,550	-	800	600	200	33.3%	3,550
Sanitation Infrastructure	6,492	7,750	8,697	131	3,667	6,360	(2,693)	-42.3%	8,697
Reticulation	492	950	1,897	96	247	1,460	(1,213)	-83.1%	1,897
Waste Water Treatment Works	6,000	6,800	6,800	35	3,421	4,900	(1,479)	-30.2%	6,800
Solid Waste Infrastructure	1,004	4,940	4,940	-	-	3,555	(3,555)	-100.0%	4,940
Waste Transfer Stations	981	3,300	2,900	-	-	2,175	(2,175)	-100.0%	3,300
Waste Processing Facilities	-	840	1,140	-	-	855	(855)	-100.0%	840
Waste Drop-off Points	-	800	900	-	-	525	(525)	-100.0%	800
Electricity Generation Facilities	22	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	377	-	-	-	-	-	-	-	-
Data Centres	377	-	-	-	-	-	-	-	-
Community Assets	8,120	12,022	13,422	1,923	4,826	5,859	(1,033)	-17.6%	13,422
Community Facilities	2,244	1,950	4,574	-	-	1,023	(1,023)	-100.0%	4,574
Halls	580	-	60	-	-	-	-	-	60
Crèches	-	-	1,411	-	-	-	-	-	1,411
Cemeteries/Crematoria	-	-	10	-	-	-	-	-	10
Police	-	200	60	-	-	-	-	-	60
Parks	534	300	901	-	-	-	-	-	901
Public Open Space	143	-	424	-	-	-	-	-	424
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	78	-	-	-	-	-	78
Stalls	-	800	800	-	-	400	(400)	-100.0%	800
Taxi Ranks/Bus Terminals	987	650	830	-	-	623	(623)	-100.0%	830
Sport and Recreation Facilities	5,876	10,072	8,848	1,923	4,826	4,836	(10)	-0.2%	8,848
Outdoor Facilities	5,876	10,072	8,848	1,923	4,826	4,836	(10)	-0.2%	8,848
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	18,526	28,292	37,595	971	13,422	27,989	(14,567)	-52.0%	37,595
Operational Buildings	907	3,750	2,643	-	1,845	1,934	(89)	-4.6%	2,643
Municipal Offices	907	-	-	-	-	-	-	-	-
Workshops	-	3,750	2,595	-	1,845	1,934	(89)	-4.6%	2,595
Yards	-	-	49	-	-	-	-	-	49
Housing	17,619	24,542	34,952	971	11,577	26,056	(14,479)	-55.6%	34,952
Staff Housing	-	-	211	-	-	-	-	-	211
Social Housing	17,619	24,542	34,741	971	11,577	26,056	(14,479)	-55.6%	34,741
Biological or Cultivated Assets	335	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	335	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	3,120	3,201	3,201	244	2,910	1,601	1,309	81.8%	3,201
Computer Equipment	3,120	3,201	3,201	244	2,910	1,601	1,309	81.8%	3,201
Furniture and Office Equipment	759	1,345	1,889	391	650	1,185	(535)	-45.1%	1,869
Furniture and Office Equipment	759	1,345	1,889	391	650	1,185	(535)	-45.1%	1,869
Machinery and Equipment	596	325	473	-	142	244	(101)	-41.6%	473
Machinery and Equipment	596	325	473	-	142	244	(101)	-41.6%	473
Transport Assets	21,309	24,310	24,786	-	21,208	17,839	3,368	18.9%	24,786
Transport Assets	21,309	24,310	24,786	-	21,208	17,839	3,368	18.9%	24,786
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	119,207	147,710	151,340	4,693	70,353	84,474	14,121	16.7%	151,320

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	18,947	46,797	55,153	1,946	15,352	33,508	(18,156)	-54.2%	55,153
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	2,492	1,500	1,500	-	-	750	(750)	-100.0%	1,500
MV Switching Stations	2,492	1,500	1,500	-	-	750	(750)	-100.0%	1,500
Water Supply Infrastructure	13,990	44,597	53,403	1,946	15,352	32,570	(17,218)	-52.9%	53,403
Pump Stations	500	500	500	-	-	-	-	-	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	13,490	44,097	52,903	1,946	15,352	32,570	(17,218)	-52.9%	52,903
Distribution Points	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	2,465	700	250	-	-	187	(187)	-100.0%	250
Pump Station	571	700	250	-	-	187	(187)	-100.0%	250
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	1,894	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	300	300	-	-	-	-	-	300
Biological or Cultivated Assets	-	300	300	-	-	-	-	-	300
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	18,947	47,097	55,453	1,946	15,352	33,508	18,156	54.2%	55,453

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	159,763	193,053	183,399	12,035	108,523	137,549	(29,025)	-21.1%	183,399
Roads Infrastructure	78,823	85,143	82,665	4,117	39,369	61,999	(22,630)	-36.5%	82,665
Roads	78,823	85,143	82,665	4,117	39,369	61,999	(22,630)	-36.5%	82,665
Storm water Infrastructure	9,572	13,746	11,423	767	8,380	8,567	(187)	-2.2%	11,423
Drainage Collection									
Storm water Conveyance	9,572	13,746	11,423	767	8,380	8,567	(187)	-2.2%	11,423
Attenuation									
Electrical Infrastructure	36,881	49,278	44,748	3,561	30,109	33,561	(3,452)	-10.3%	44,748
LV Networks	36,881	49,278	44,748	3,561	30,109	33,561	(3,452)	-10.3%	44,748
Capital Spares									
Water Supply Infrastructure	17,591	20,984	22,295	1,829	15,350	16,722	(1,372)	-8.2%	22,295
Distribution	17,590	19,901	21,311	1,785	15,306	15,983	(677)	-4.2%	21,311
Distribution Points	1	1,083	985	44	44	739	(695)	-94.1%	985
Sanitation Infrastructure	10,134	12,419	11,133	854	7,901	8,350	(449)	-5.4%	11,133
Pump Station									
Reticulation	10,134	8,521	8,704	675	6,361	6,528	(167)	-2.6%	8,704
Waste Water Treatment Works		3,898	2,429	179	1,539	1,822	(282)	-15.5%	2,429
Solid Waste Infrastructure	6,763	11,483	11,134	907	7,416	8,350	(935)	-11.2%	11,134
Landfill Sites									
Waste Transfer Stations									
Waste Processing Facilities	331	3,100	3,060	232	1,743	2,295	(552)	-24.0%	3,060
Waste Drop-off Points	6,432	8,383	8,074	675	5,673	6,055	(383)	-6.3%	8,074
Community Assets	59,601	63,754	61,741	3,998	48,043	46,305	1,737	3.8%	61,741
Community Facilities	45,665	48,316	47,190	3,132	36,379	35,392	987	2.8%	47,190
Halls	6,030	5,464	5,584	453	3,885	4,188	(302)	-7.2%	5,584
Cemeteries/Crematoria	2,111	3,111	2,561	179	1,938	1,921	17	0.9%	2,561
Police									
Parks	29,319	31,742	30,981	1,958	23,672	23,236	436	1.9%	30,981
Public Open Space	6,115	4,186	5,385	387	5,200	4,039	1,161	28.7%	5,385
Nature Reserves									
Public Ablution Facilities	2,090	3,812	2,679	154	1,684	2,009	(325)	-16.2%	2,679
Sport and Recreation Facilities	13,936	15,437	14,551	866	11,664	10,913	751	6.9%	14,551
Indoor Facilities									
Outdoor Facilities	13,936	15,437	14,551	866	11,664	10,913	751	6.9%	14,551
Capital Spares									
Heritage assets									
Investment properties									
Other assets	6,204	18,955	18,739	413	10,531	13,087	(2,556)	-19.5%	18,739
Operational Buildings	6,204	18,955	18,739	413	10,531	13,087	(2,556)	-19.5%	18,739
Municipal Offices	6,204	18,955	18,739	413	10,531	13,087	(2,556)	-19.5%	18,739
Housing									
Biological or Cultivated Assets									
Intangible Assets	7,842	10,661	11,811	314	10,136	8,858	1,278	14.4%	11,811
Servitudes									
Licences and Rights	7,842	10,661	11,811	314	10,136	8,858	1,278	14.4%	11,811
Computer Software and Applications	7,842	10,661	11,811	314	10,136	8,858	1,278	14.4%	11,811
Computer Equipment	1,292	2,546	2,546	73	1,292	1,909	(618)	-32.3%	2,546
Computer Equipment	1,292	2,546	2,546	73	1,292	1,909	(618)	-32.3%	2,546
Furniture and Office Equipment	996	1,704	1,655	13	606	1,241	(635)	-51.2%	1,655
Furniture and Office Equipment	996	1,704	1,655	13	606	1,241	(635)	-51.2%	1,655
Machinery and Equipment	1,723	5,807	5,797	509	4,119	4,347	(229)	-5.3%	5,797
Machinery and Equipment	1,723	5,807	5,797	509	4,119	4,347	(229)	-5.3%	5,797
Transport Assets	32,021	22,339	42,259	3,084	29,281	31,695	(2,414)	-7.6%	42,259
Transport Assets	32,021	22,339	42,259	3,084	29,281	31,695	(2,414)	-7.6%	42,259
Land									
Zoo's, Marine and Non-biological Animals									
Living resources									
Total Repairs and Maintenance Expenditure	269,443	318,818	327,946	20,439	212,529	244,991	32,462	13.3%	327,946

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	123,661	138,760	138,760	11,563	104,070	104,070	0	0.0%	138,760
Roads Infrastructure	41,228	49,695	49,695	4,141	37,272	37,272	0	0.0%	49,695
Roads	41,228	49,695	49,695	4,141	37,272	37,272	0	0.0%	49,695
Storm water Infrastructure	8,794	8,899	8,899	742	6,675	6,675	0	0.0%	8,899
Drainage Collection	8,794	8,899	8,899	742	6,675	6,675	0	0.0%	8,899
Electrical Infrastructure	27,716	28,196	28,196	2,350	21,147	21,147	0	0.0%	28,196
LV Networks	27,093	28,196	28,196	2,350	21,147	21,147	0	0.0%	28,196
Capital Spares	622	-	-	-	-	-	-	-	-
Water Supply Infrastructure	22,294	26,052	26,052	2,171	19,539	19,539	0	0.0%	26,052
Distribution	21,710	26,052	26,052	2,171	19,539	19,539	0	0.0%	26,052
Capital Spares	584	-	-	-	-	-	-	-	-
Sanitation Infrastructure	20,406	22,577	22,577	1,881	16,933	16,933	0	0.0%	22,577
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	19,563	22,577	22,577	1,881	16,933	16,933	0	0.0%	22,577
Capital Spares	842	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	3,225	3,340	3,340	278	2,505	2,505	0	0.0%	3,340
Landfill Sites	3,225	3,340	3,340	278	2,505	2,505	0	0.0%	3,340
Community Assets	14,446	15,199	15,199	1,267	11,399	11,399	0	0.0%	15,199
Community Facilities	14,446	15,199	15,199	1,267	11,399	11,399	0	0.0%	15,199
Halls	14,446	15,199	15,199	1,267	11,399	11,399	0	0.0%	15,199
Centres	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	3,628	3,538	3,538	295	2,654	2,654	-	-	3,538
Operational Buildings	3,628	3,538	3,538	295	2,654	2,654	-	-	3,538
Municipal Offices	3,628	3,538	3,538	295	2,654	2,654	-	-	3,538
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	464	290	290	24	218	218	0	0.0%	290
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	464	290	290	24	218	218	0	0.0%	290
Computer Software and Applications	464	290	290	24	218	218	0	0.0%	290
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	740	-	-	-	-	-	-	-	-
Computer Equipment	740	-	-	-	-	-	-	-	-
Furniture and Office Equipment	2,017	2,547	2,547	212	1,911	1,910	1	0.0%	2,547
Furniture and Office Equipment	2,017	2,547	2,547	212	1,911	1,910	1	0.0%	2,547
Machinery and Equipment	1,440	1,621	1,621	135	1,216	1,215	0	0.0%	1,621
Machinery and Equipment	1,440	1,621	1,621	135	1,216	1,215	0	0.0%	1,621
Transport Assets	6,372	5,188	5,188	432	3,891	3,890	0	0.0%	5,188
Transport Assets	6,372	5,188	5,188	432	3,891	3,890	0	0.0%	5,188
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	69	68	68	6	51	51	(0)	0.0%	68
Mature	69	68	68	6	51	51	(0)	0.0%	68
Policing and Protection	69	68	68	6	51	51	0	0.0%	68
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Depreciation	152,838	167,211	167,211	13,934	125,408	125,407	(1)	0.0%	167,211

Supporting Table SC13e

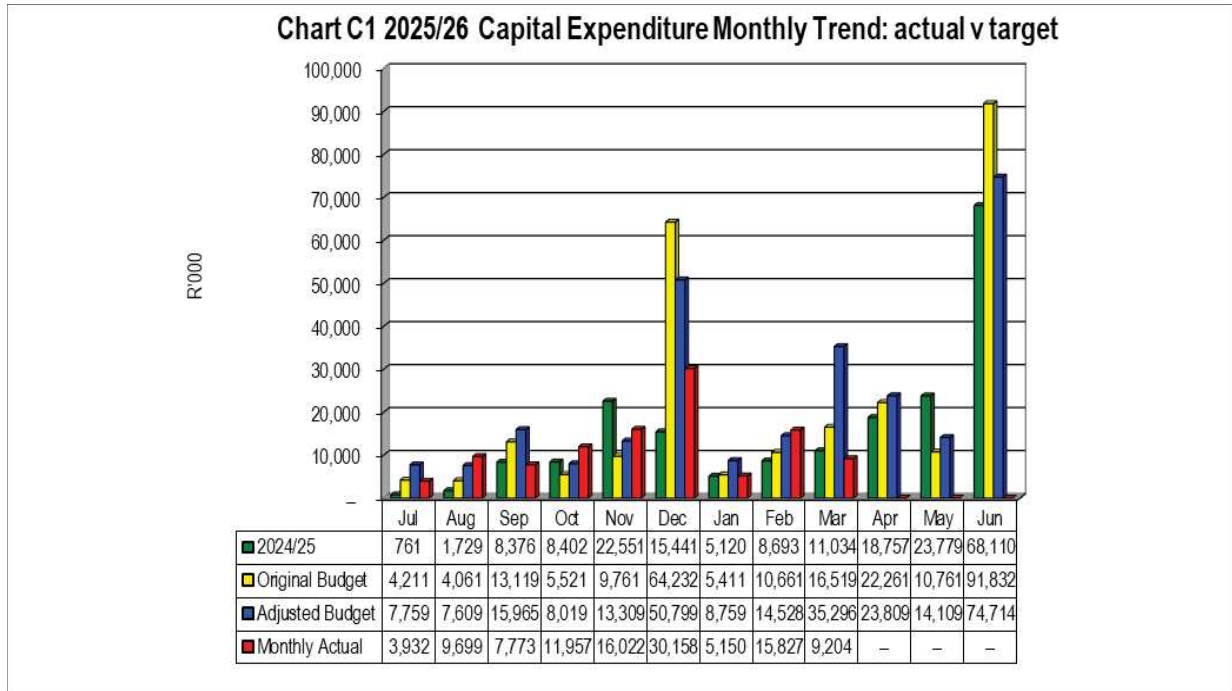
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	43,535	36,710	36,213	699	11,529	24,187	(12,659)	-52.3%	36,213
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	1,000	1,000	-	1,000	500	500	100.0%	1,000
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	1,000	1,000	-	1,000	500	500	100.0%	1,000
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	15,464	16,300	16,300	-	7,478	9,150	(1,672)	-18.3%	16,300
<i>MV Networks</i>	15,464	16,300	16,300	-	7,478	9,150	(1,672)	-18.3%	16,300
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	500	500	500	-	-	400	(400)	-100.0%	500
<i>Distribution</i>	500	500	500	-	-	400	(400)	-100.0%	500
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	27,571	18,910	18,413	699	3,051	14,137	(11,086)	-78.4%	18,413
<i>Pump Station</i>	13,501	13,000	13,450	-	-	10,087	(10,087)	-100.0%	13,450
<i>Reticulation</i>	600	600	600	-	-	450	(450)	-100.0%	600
<i>Waste Water Treatment Works</i>	13,470	5,310	4,363	699	3,051	3,600	(549)	-15.2%	4,363
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>	-	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Electricity Generation Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Community Assets	11,065	26,829	26,829	1,866	12,489	19,872	(7,383)	-37.2%	26,829
Community Facilities	-	4,000	4,000	-	907	2,750	(1,843)	-67.0%	4,000
<i>Fire/Ambulance Stations</i>	-	3,000	3,000	-	-	2,250	(2,250)	-100.0%	3,000
<i>Public Open Space</i>	-	1,000	1,000	-	907	500	407	81.4%	1,000
Sport and Recreation Facilities	11,065	22,829	22,829	1,866	11,582	17,122	(5,540)	-32.4%	22,829
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	11,065	22,829	22,829	1,866	11,582	17,122	(5,540)	-32.4%	22,829
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
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	54,600	63,539	63,042	2,565	24,017	44,059	20,042	45.5%	63,042

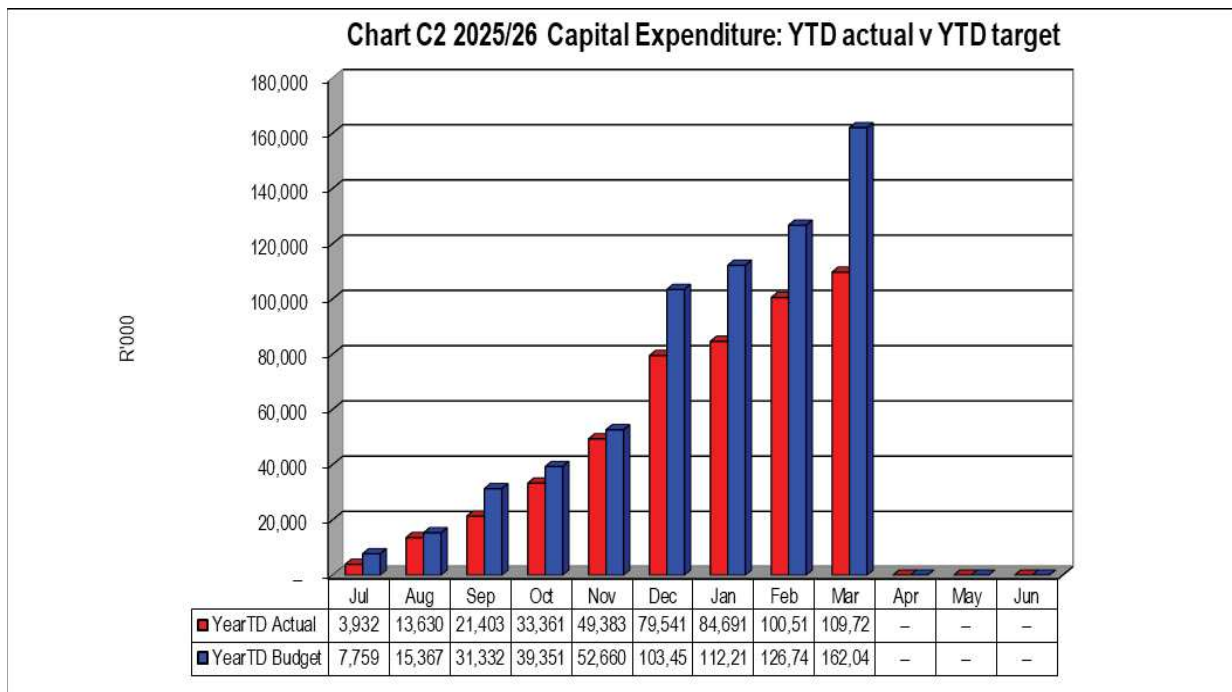
Other supporting documentation

Section 71 charts

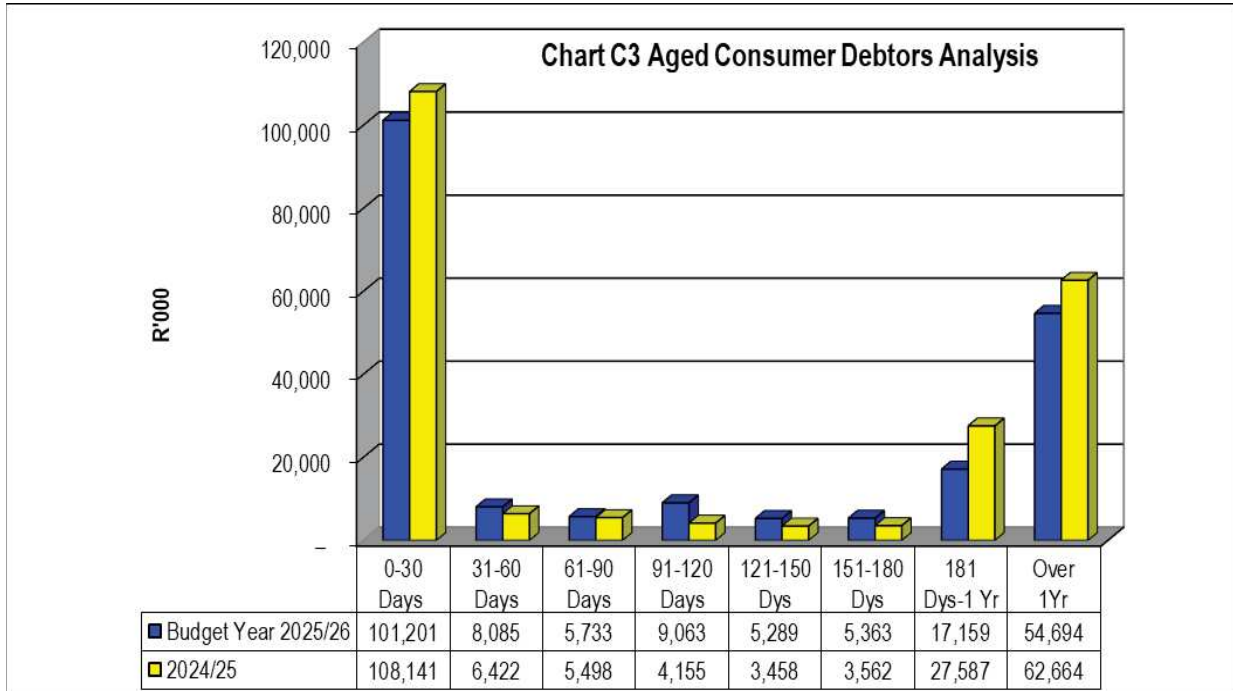
Capital expenditure monthly trend - actual vs target



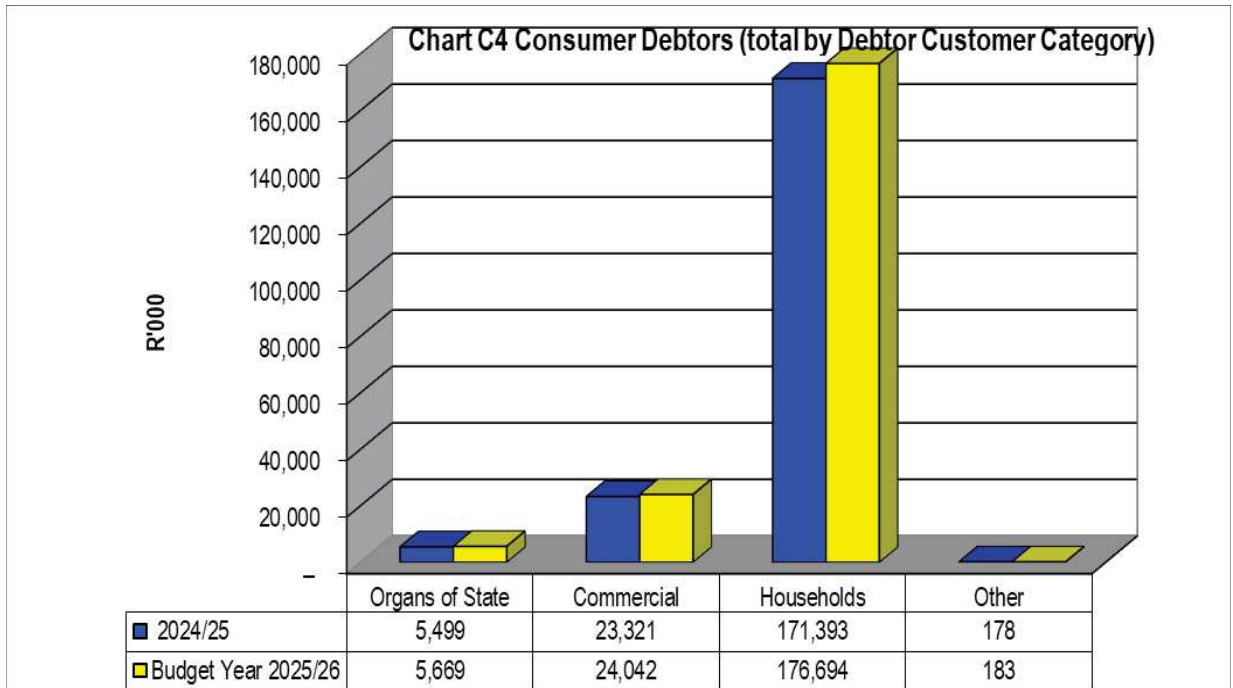
Capital expenditure – YTD actual vs YTD trend



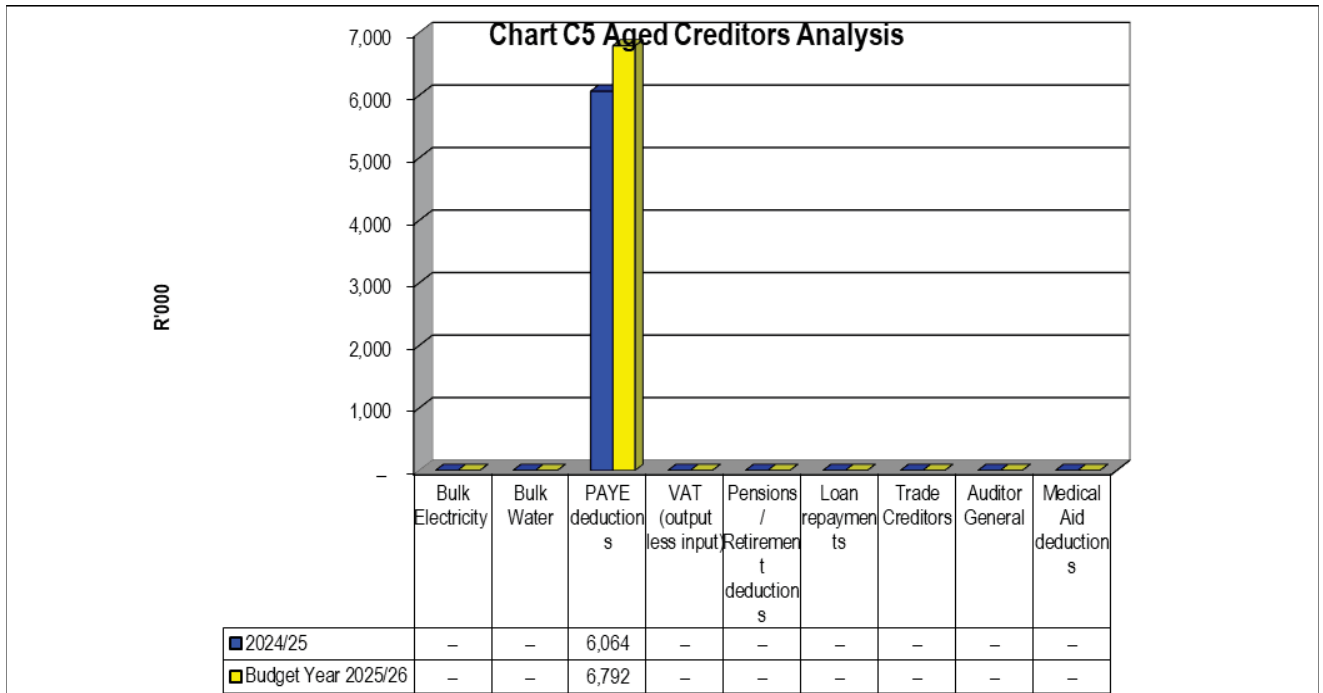
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager's quality certification

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

- Monthly Budget Statement

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

Print name: Dr DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature:  _____

Date: 14 April 2026