

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

November 2025

In-Year Report of the Municipality

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

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Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

mSCOA – Municipal Standard Chart of Accounts.

MSDCBG – Municipal Service Delivery and Capacity Building Grant.

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

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

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

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

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

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

YTD – Year-to-date

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 0.47% above the YTD budget projections at the end of November 2025.

Borrowings

The balance of borrowings amounts to R481.9m at the end of November 2025.

Operating expenditure by vote & type

Current expenditure is 1.64% below YTD budget projections as at November 2025.

Capital expenditure

The YTD Capital expenditure amounts to R49.4m or 19.12% of the amended budget of R258.3m. The current capital commitments of orders in progress amounts to R94.8m or 36.69% of the amended capital budget of R258.3m.

Allocations received (National & Provincial Grants)

Grants totaling R9.8 were received during November 2025.

Spending on Grants

Spending on grants amounts to R7.9m for November 2025 which includes FMG, MIG, EPWP, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Community Library Grant, spending on Construction Contracts and Housing Grant (Capex), UNEP and BOCMA.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M05 November

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue	0.47%		
Expenditure By Type	-1.64%		
Capital Expenditure	34.67%	Capital Commitments=R94.8m	
Financial Position In order			
Cash Flow In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	2,119,420	859,282	40.54%
Expenditure	2,112,340	810,822	38.39%
Surplus / (Deficit)	7,080	48,459	
Capital	258,346	49,383	19.12%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	2,017,871	844,835	41.87%
Expenditure	2,112,340	810,822	38.39%
Surplus / (Deficit)	(94,469)	34,013	
Capital	258,346	49,383	19.12%

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 - M05 November

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	-	383,977	383,977	31,823	163,138	161,590	1,548	1%	383,977
Service charges	-	1,199,626	1,199,626	98,921	494,323	492,598	1,725	0%	1,199,626
Investment revenue	-	55,000	55,000	4,152	18,773	18,773	-		55,000
Transfers and subsidies - Operational	-	205,957	205,957	2,845	84,285	84,285	-		205,957
Other own revenue	-	173,311	173,311	15,268	84,316	83,622	693	1%	173,311
Total Revenue (excluding capital transfers and	-	2,017,871	2,017,871	153,010	844,835	840,869	3,966	0%	2,017,871
Employee costs	-	618,840	618,775	68,859	239,287	246,320	(7,032)	-3%	618,775
Remuneration of Councillors	-	14,012	14,012	1,153	5,764	5,838	(74)	-1%	14,012
Depreciation and amortisation	-	167,211	167,211	13,934	69,671	69,671	-		167,211
Interest	-	51,227	51,227	370	1,139	1,139	-		51,227
Inventory consumed and bulk purchases	-	632,328	630,851	47,715	234,309	235,875	(1,566)	-1%	632,128
Transfers and subsidies	-	16,770	16,770	1,285	7,775	7,775	-		16,770
Other expenditure	-	611,953	613,495	90,017	252,877	257,708	(4,831)	-2%	612,218
Total Expenditure	-	2,112,340	2,112,340	223,333	810,822	824,326	(13,503)	-2%	2,112,340
Surplus/(Deficit)	-	(94,469)	(94,469)	(70,324)	34,013	16,544	17,469	106%	(94,469)
Transfers and subsidies - capital (monetary allocations)	-	101,549	101,549	1,607	14,446	14,446	-		101,549
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	7,080	7,080	(68,717)	48,459	30,990	17,469	56%	7,080
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	7,080	7,080	(68,717)	48,459	30,990	17,469	56%	7,080
Capital expenditure & funds sources									
Capital expenditure	-	258,346	258,346	16,022	49,383	36,671	12,712	35%	258,346
Capital transfers recognised	-	101,549	101,549	1,607	14,446	10,250	4,196	41%	101,549
Borrowing	-	106,337	106,337	7,472	25,110	20,334	4,777	23%	106,337
Internally generated funds	-	50,460	50,460	6,943	9,827	6,087	3,739	61%	50,460
Total sources of capital funds	-	258,346	258,346	16,022	49,383	36,671	12,712	35%	258,346
Financial position									
Total current assets	-	942,343	942,343		1,196,382				942,343
Total non current assets	-	4,166,089	4,166,089		4,035,118				4,166,089
Total current liabilities	-	326,629	326,629		357,012				326,629
Total non current liabilities	-	693,169	693,169		656,688				693,169
Community wealth/Equity	-	4,088,634	4,088,634		4,217,799				4,088,634
Cash flows									
Net cash from (used) operating	-	223,747	223,747	4,013	136,965	137,155	190	0%	223,747
Net cash from (used) investing	-	(228,178)	(228,178)	(16,437)	(51,458)	(51,458)	-		(228,178)
Net cash from (used) financing	-	(59,454)	(59,454)	(1,255)	(3,483)	(3,483)	-		(59,454)
Cash/cash equivalents at the month/year end	-	723,115	723,115	-	936,088	869,214	(66,874)	-8%	790,178
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	115,802	10,946	9,119	6,489	2,762	2,149	9,061	52,417	208,744
Creditors Age Analysis									
Total Creditors	8,292	-	-	-	-	-	-	-	8,292

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional									
<i>Governance and administration</i>	-	558,698	558,698	39,280	231,080	231,371	(291)	0%	558,698
Executive and council	-	78,908	78,908	3	32,886	32,878	7	0%	78,908
Finance and administration	-	479,790	479,790	39,277	198,194	198,492	(298)	0%	479,790
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	-	190,872	190,872	14,327	80,934	75,074	5,859	8%	190,872
Community and social services	-	9,667	9,667	1,507	5,239	4,028	1,211	30%	9,667
Sport and recreation	-	42,443	42,443	3,401	14,714	13,229	1,485	11%	42,443
Public safety	-	71,012	71,012	5,955	29,448	29,588	(140)	0%	71,012
Housing	-	67,750	67,750	3,464	31,532	28,229	3,303	12%	67,750
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	25,010	25,010	2,092	8,388	8,521	(133)	-2%	25,010
Planning and development	-	15,605	15,605	1,603	7,354	7,302	52	1%	15,605
Road transport	-	6,430	6,430	179	603	679	(76)	-11%	6,430
Environmental protection	-	2,975	2,975	310	431	540	(109)	-20%	2,975
<i>Trading services</i>	-	1,344,840	1,344,840	98,917	538,881	540,350	(1,469)	0%	1,344,840
Energy sources	-	803,779	803,779	58,647	333,682	334,008	(326)	0%	803,779
Water management	-	254,990	254,990	20,273	88,280	89,046	(766)	-1%	254,990
Waste water management	-	151,900	151,900	10,859	62,122	62,192	(69)	0%	151,900
Waste management	-	134,170	134,170	9,138	54,796	55,104	(308)	-1%	134,170
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	-	2,119,420	2,119,420	154,617	859,282	855,316	3,966	0%	2,119,420
Expenditure - Functional									
<i>Governance and administration</i>	-	363,287	378,108	35,828	144,742	146,288	(1,546)	-1%	377,972
Executive and council	-	73,767	73,289	5,173	30,887	30,528	359	1%	73,767
Finance and administration	-	284,657	299,957	30,108	111,835	113,733	(1,898)	-2%	299,342
Internal audit	-	4,863	4,863	548	2,019	2,026	(7)	0%	4,863
<i>Community and public safety</i>	-	370,794	356,869	36,081	143,547	146,692	(3,146)	-2%	356,931
Community and social services	-	28,762	28,666	3,184	11,176	11,902	(726)	-6%	28,762
Sport and recreation	-	79,622	80,222	9,232	29,668	29,765	(97)	0%	79,622
Public safety	-	212,178	197,749	19,763	74,898	77,095	(2,198)	-3%	198,315
Housing	-	50,232	50,232	3,902	27,805	27,930	(125)	0%	50,232
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	243,372	242,512	18,825	79,046	81,357	(2,311)	-3%	242,550
Planning and development	-	63,589	62,729	5,806	20,200	22,360	(2,160)	-10%	62,767
Road transport	-	150,904	150,904	10,264	47,952	47,964	(12)	0%	150,904
Environmental protection	-	28,879	28,879	2,755	10,894	11,033	(139)	-1%	28,879
<i>Trading services</i>	-	1,127,966	1,127,966	132,314	442,158	448,321	(6,163)	-1%	1,127,966
Energy sources	-	674,784	674,784	69,414	267,401	270,160	(2,759)	-1%	674,784
Water management	-	181,546	181,546	25,074	64,734	65,644	(910)	-1%	181,546
Waste water management	-	156,965	156,965	20,115	59,908	61,402	(1,494)	-2%	156,965
Waste management	-	114,670	114,670	17,711	50,114	51,114	(1,000)	-2%	114,670
<i>Other</i>	-	6,921	6,885	285	1,330	1,669	(338)	-20%	6,921
Total Expenditure - Functional	-	2,112,340	2,112,340	223,333	810,822	824,326	(13,503)	-2%	2,112,340
Surplus/ (Deficit) for the year	-	7,080	7,080	(68,717)	48,459	30,990	17,469	56%	7,080

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

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

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

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

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Municipal Council	-	78,908	78,908	3	32,886	32,878	7	0.0%	78,908
Vote 2 - Office of the Municipal Manager	-	515	515	123	522	215	308	143.5%	515
Vote 3 - Corporate Services	-	1,274	1,274	10	50	531	(481)	-90.6%	1,274
Vote 4 - Financial Services	-	477,666	477,666	39,221	197,882	198,398	(516)	-0.3%	477,666
Vote 5 - Infrastructure Services	-	1,419,613	1,419,613	102,546	570,963	569,359	1,603	0.3%	1,419,613
Vote 6 - Community Services	-	52,939	52,939	4,973	20,296	17,058	3,238	19.0%	52,939
Vote 7 - Municipal Public Safety	-	71,012	71,012	5,955	29,448	29,588	(140)	-0.5%	71,012
Vote 8 - Planning and Development	-	17,494	17,494	1,784	7,235	7,289	(54)	-0.7%	17,494
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	-	2,119,420	2,119,420	154,617	859,282	855,316	3,966	0.5%	2,119,420
Expenditure by Vote									
Vote 1 - Municipal Council	-	55,516	55,516	3,718	25,680	25,728	(48)	-0.2%	55,516
Vote 2 - Office of the Municipal Manager	-	33,702	33,702	2,604	9,889	11,443	(1,553)	-13.6%	33,702
Vote 3 - Corporate Services	-	82,589	82,589	7,197	30,167	31,409	(1,242)	-4.0%	82,589
Vote 4 - Financial Services	-	171,468	171,468	19,881	72,870	74,445	(1,575)	-2.1%	171,468
Vote 5 - Infrastructure Services	-	1,293,520	1,293,520	141,937	497,958	502,625	(4,667)	-0.9%	1,293,520
Vote 6 - Community Services	-	203,116	203,116	21,688	75,204	76,343	(1,140)	-1.5%	203,116
Vote 7 - Municipal Public Safety	-	201,555	201,555	19,487	73,993	75,892	(1,899)	-2.5%	201,555
Vote 8 - Planning and Development	-	70,875	70,875	6,819	25,061	26,441	(1,380)	-5.2%	70,875
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	-	2,112,340	2,112,340	223,333	810,822	824,326	(13,503)	-1.6%	2,112,340
Surplus/ (Deficit) for the year	-	7,080	7,080	(68,717)	48,459	30,990	17,469	56.4%	7,080

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

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

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

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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		1,368,101	1,368,101	112,864	571,450	569,548	1,903	0%	1,368,101
Service charges - Electricity		745,540	745,540	58,659	314,841	314,059	783	0%	745,540
Service charges - Water		209,109	209,109	20,265	79,795	79,287	508	1%	209,109
Service charges - Waste Water Management		129,533	129,533	10,859	52,748	52,353	395	1%	129,533
Service charges - Waste management		115,444	115,444	9,138	46,938	46,899	39	0%	115,444
Sale of Goods and Rendering of Services		63,725	63,725	5,816	36,509	36,509	-	-	63,725
Agency services		7,500	7,500	580	3,268	3,125	143	5%	7,500
Interest		0	0	-	-	-	-	-	0
Interest earned from Receivables		12,500	12,500	724	2,641	2,787	(146)	-5%	12,500
Interest earned from Current and Non Current Assets		55,000	55,000	4,152	18,773	18,773	-	-	55,000
Dividends		-	-	-	-	-	-	-	-
Rent on Land		452	452	108	532	532	-	-	452
Rental from Fixed Assets		7,544	7,544	750	3,890	3,709	181	5%	7,544
Licence and permits		780	780	119	578	578	-	-	780
Special rating levies		15,420	15,420	1,289	6,526	6,526	-	-	15,420
Operational Revenue		5,554	5,554	404	4,412	4,412	-	-	5,554
Non-Exchange Revenue		649,770	649,770	40,145	273,385	271,322	2,063	1%	649,770
Property rates		383,977	383,977	31,823	163,138	161,590	1,548	1%	383,977
Surcharges and Taxes		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		52,537	52,537	4,706	22,417	21,890	527	2%	52,537
Licence and permits		2,000	2,000	129	862	858	3	0%	2,000
Transfer and subsidies - Operational		205,957	205,957	2,845	84,285	84,285	-	-	205,957
Interest		2,300	2,300	185	493	508	(15)	-3%	2,300
Fuel Levy		-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-
Other Gains		3,000	3,000	458	2,190	2,190	-	-	3,000
Discontinued Operations		-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and	-	2,017,871	2,017,871	153,010	844,835	840,869	3,966	0%	2,017,871
Expenditure By Type									
Employee related costs		618,840	618,775	68,859	239,287	246,320	(7,032)	-3%	618,775
Remuneration of councillors		14,012	14,012	1,153	5,764	5,838	(74)	-1%	14,012
Bulk purchases - electricity		556,160	556,160	42,223	210,541	210,667	(126)	0%	556,160
Inventory consumed		76,168	74,691	5,493	23,768	25,208	(1,440)	-6%	75,968
Debt impairment		70,770	70,770	5,897	29,487	29,487	-	-	70,770
Depreciation and amortisation		167,211	167,211	13,934	69,671	69,671	-	-	167,211
Interest		51,227	51,227	370	1,139	1,139	-	-	51,227
Contracted services		356,644	357,675	24,028	95,034	96,870	(1,836)	-2%	356,501
Transfers and subsidies		16,770	16,770	1,285	7,775	7,775	-	-	16,770
Irrecoverable debts written off		20,000	20,000	50,972	61,891	61,891	-	-	20,000
Operational costs		164,539	165,050	9,119	66,464	69,459	(2,995)	-4%	164,947
Losses on Disposal of Assets		-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-
Total Expenditure	-	2,112,340	2,112,340	223,333	810,822	824,326	(13,503)	-2%	2,112,340
Surplus/(Deficit)	-	(94,469)	(94,469)	(70,324)	34,013	16,544	17,469	0	(94,469)
Transfers and subsidies - capital (monetary allocations)		101,549	101,549	1,607	14,446	14,446	-	-	101,549
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	7,080	7,080	(68,717)	48,459	30,990			7,080
Income Tax		-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	-	7,080	7,080	(68,717)	48,459	30,990			7,080
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	7,080	7,080	(68,717)	48,459	30,990			7,080
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	7,080	7,080	(68,717)	48,459	30,990			7,080

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.47% above the YTD budget projections.

Current expenditure is 1.64% below YTD budget projections for November 2025.

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

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	3,315	3,315	-	2,666	917	1,749	191%	3,315
Vote 4 - Financial Services	-	8,420	8,420	4,041	4,041	-	4,041	-	8,420
Vote 5 - Infrastructure Services	-	215,840	215,840	9,359	39,082	32,029	7,053	22%	215,840
Vote 6 - Community Services	-	2,925	2,925	-	142	623	(481)	-77%	2,925
Vote 7 - Municipal Public Safety	-	3,792	3,792	28	57	73	(16)	-22%	3,792
Vote 8 - Planning and Development	-	29	29	17	17	-	17	-	29
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	234,321	234,321	13,444	46,005	33,642	12,363	37%	234,321
Single Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	15	15	-	-	4	(4)	-100%	15
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services	-	16,060	16,060	2,578	2,578	2,525	53	2%	16,060
Vote 5 - Infrastructure Services	-	7,950	7,950	-	800	500	300	60%	7,950
Vote 6 - Community Services	-	-	-	-	-	-	-	-	-
Vote 7 - Municipal Public Safety	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	24,025	24,025	2,578	3,378	3,029	350	12%	24,025
Total Capital Expenditure	-	258,346	258,346	16,022	49,383	36,671	12,712	35%	258,346
Capital Expenditure - Functional Classification									
Governance and administration									
Executive and council	-	3,500	3,500	-	2,666	921	1,745	190%	3,500
Finance and administration	-	70	70	-	-	4	(4)	-100%	70
Internal audit	-	3,430	3,430	-	2,666	917	1,749	191%	3,430
Community and public safety									
Community and social services	-	72,520	72,520	4,213	15,299	13,083	2,216	17%	72,520
Sport and recreation	-	6,625	6,625	2,578	2,721	81	2,639	3249%	6,625
Public safety	-	33,901	33,901	1,607	6,706	6,404	302	5%	33,901
Housing	-	7,452	7,452	28	57	1,598	(1,541)	-96%	7,452
Health	-	24,542	24,542	-	5,815	5,000	815	16%	24,542
Economic and environmental services									
Planning and development	-	18,954	18,954	4,057	4,103	1,133	2,970	262%	18,954
Road transport	-	1,554	1,554	17	62	-	62	-	1,554
Environmental protection	-	17,400	17,400	4,041	4,041	1,133	2,907	257%	17,400
Trading services									
Energy sources	-	163,372	163,372	7,752	27,316	21,534	5,782	27%	163,372
Water management	-	60,218	60,218	693	5,338	9,546	(4,208)	-44%	60,218
Waste water management	-	63,653	63,653	4,492	17,942	9,678	8,264	85%	63,653
Waste management	-	34,560	34,560	2,567	4,036	2,310	1,726	75%	34,560
Other									
Other	-	4,940	4,940	-	-	-	-	-	4,940
Total Capital Expenditure - Functional Classification	-	258,346	258,346	16,022	49,383	36,671	12,712	35%	258,346
Funded by:									
National Government	-	76,207	76,207	1,607	8,632	5,250	3,382	64%	76,207
Provincial Government	-	25,342	25,342	-	5,815	5,000	815	16%	25,342
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	101,549	101,549	1,607	14,446	10,250	4,196	41%	101,549
Borrowing	-	106,337	106,337	7,472	25,110	20,334	4,777	23%	106,337
Internally generated funds	-	50,460	50,460	6,943	9,827	6,087	3,739	61%	50,460
Total Capital Funding	-	258,346	258,346	16,022	49,383	36,671	12,712	35%	258,346

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	2024/25	Budget Year 2025/26				
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		723,115	723,115	936,088	723,115	
Trade and other receivables from exchange transactions		110,653	110,653	90,766	110,653	
Receivables from non-exchange transactions		35,577	35,577	28,438	35,577	
Current portion of non-current receivables		-	-	-	-	
Inventory		15,588	15,588	14,588	15,588	
VAT		1,800	1,800	5,242	1,800	
Other current assets		55,610	55,610	121,261	55,610	
Total current assets		-	942,343	942,343	1,196,382	942,343
Non current assets						
Investments		8,400	8,400	11,580	8,400	
Investment property		168,225	168,225	167,369	168,225	
Property, plant and equipment		3,871,372	3,871,372	3,738,278	3,871,372	
Biological assets		-	-	-	-	
Living and non-living resources		980	980	681	980	
Heritage assets		109,625	109,625	109,625	109,625	
Intangible assets		7,488	7,488	7,585	7,488	
Trade and other receivables from exchange transactions		-	-	-	-	
Non-current receivables from non-exchange transactions		-	-	-	-	
Other non-current assets		-	-	-	-	
Total non current assets		-	4,166,089	4,166,089	4,035,118	4,166,089
TOTAL ASSETS		-	5,108,433	5,108,433	5,231,500	5,108,433
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	
Financial liabilities		61,383	61,383	146,267	61,383	
Consumer deposits		69,665	69,665	64,453	69,665	
Trade and other payables from exchange transactions		133,297	133,297	55,715	133,297	
Trade and other payables from non-exchange transactions		-	-	40,078	-	
Provision		48,242	48,242	39,686	48,242	
VAT		6,076	6,076	6,578	6,076	
Other current liabilities		7,966	7,966	4,234	7,966	
Total current liabilities		-	326,629	326,629	357,012	326,629
Non current liabilities						
Financial liabilities		360,476	360,476	335,584	360,476	
Provision		186,928	186,928	184,799	186,928	
Long term portion of trade payables		-	-	-	-	
Other non-current liabilities		145,765	145,765	136,305	145,765	
Total non current liabilities		-	693,169	693,169	656,688	693,169
TOTAL LIABILITIES		-	1,019,798	1,019,798	1,013,701	1,019,798
NET ASSETS		-	4,088,634	4,088,634	4,217,799	4,088,634
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4,085,404	4,085,404	4,214,571	4,085,404	
Reserves and funds		3,231	3,231	3,228	3,231	
Other		-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY		-	4,088,634	4,088,634	4,217,799	4,088,634

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

Table C7: Monthly Budget Statement - Cash Flow

WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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
CASH FLOW FROM OPERATING ACTIVITIES								%	
Receipts									
Property rates		395,671	395,671	36,854	172,039	171,787	252	0%	395,671
Service charges		1,191,297	1,191,297	95,013	520,620	520,696	(76)	0%	1,191,297
Other revenue		95,718	95,718	15,720	107,289	107,289	-		95,718
Transfers and Subsidies - Operational		205,957	205,957	4,458	94,228	94,228	-		205,957
Transfers and Subsidies - Capital		101,549	101,549	5,138	41,570	41,570	-		101,549
Interest		55,000	55,000	5,062	21,908	21,908	-		55,000
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,753,448)	(1,753,448)	(156,576)	(811,774)	(811,408)	366	0%	(1,753,448)
Interest		(51,227)	(51,227)	(370)	(1,139)	(1,139)	-		(51,227)
Transfers and Subsidies		(16,770)	(16,770)	(1,285)	(7,775)	(7,775)	-		(16,770)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	223,747	223,747	4,013	136,965	137,155	190	0%	223,747
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		30,167	30,167	(415)	(2,075)	(2,075)	-		30,167
Payments									
Capital assets		(258,346)	(258,346)	(16,022)	(49,383)	(49,383)	-		(258,346)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(228,178)	(228,178)	(16,437)	(51,458)	(51,458)	-		(228,178)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		90,000	90,000	-	-	-	-		90,000
Increase (decrease) in consumer deposits		5,200	5,200	241	1,179	1,179	-		5,200
Payments									
Repayment of borrowing		(154,654)	(154,654)	(1,496)	(4,662)	(4,662)	-		(154,654)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(59,454)	(59,454)	(1,255)	(3,483)	(3,483)	-		(59,454)
NET INCREASE/ (DECREASE) IN CASH HELD	-	(63,885)	(63,885)	(13,680)	82,024	82,214			(63,885)
Cash/cash equivalents at beginning:		787,000	787,000		854,064	787,000			854,064
Cash/cash equivalents at month/year end:	-	723,115	723,115		936,088	869,214			790,178

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 936.1 million.

The municipality started the year with a positive cash balance of R854.1 million. The November closing balance is R936.1 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 - M05 November

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands															
Cash Receipts By Source															
Property rates	33,790	36,590	33,052	31,753	36,854	-	-	-	-	-	-	-	395,671	419,108	443,938
Service charges - Electricity revenue	55,670	67,169	66,503	75,047	57,579	-	-	-	-	-	-	-	745,029	790,596	838,032
Service charges - Water revenue	16,266	14,207	15,769	23,435	16,555	-	-	-	-	-	-	-	205,517	217,229	230,263
Service charges - Waste Water Management	10,837	9,789	10,658	16,138	11,211	-	-	-	-	-	-	-	127,298	138,469	146,786
Service charges - Waste Mangement	9,437	8,939	10,264	15,479	9,668	-	-	-	-	-	-	-	113,453	120,518	127,740
Rental of facilities and equipment	548	991	924	1,165	913	-	-	-	-	-	-	-	7,996	8,475	8,983
Interest earned - external investments	4,191	2,070	4,236	4,124	4,152	-	-	-	-	-	-	-	55,000	58,300	61,798
Interest earned - outstanding debtors	1,110	1,233	(55)	(63)	910	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4,354	4,324	4,649	4,385	4,706	-	-	-	-	-	-	-	8,017	5,890	3,658
Licences and permits	247	298	356	291	247	-	-	-	-	-	-	-	2,780	2,947	3,124
Agency services	566	706	703	713	580	-	-	-	-	-	-	-	7,500	7,950	8,427
Transfers and Subsidies - Operational	74,678	5,389	9,577	(2)	4,458	-	-	-	-	-	-	-	205,957	210,874	218,553
Other revenue	15,080	12,395	12,069	20,247	8,600	-	-	-	-	-	-	-	69,426	47,416	30,235
Cash Receipts by Source	226,774	164,099	168,707	192,711	156,433	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	101,549	77,043	52,375
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	5,200	2,050	2,050
VAT Control (receipts)	1,117	(8,760)	16	(4,141)	674	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	-	-	-	-	-	-	-	30,167	(360)	-
Total Cash Receipts by Source	237,979	165,688	173,326	199,378	162,070	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	604,571	635,864	666,604
Remuneration of councillors	1,153	1,153	1,153	1,153	1,153	-	-	-	-	-	-	-	14,012	15,062	16,151
Interest	(10)	300	479	-	370	-	-	-	-	-	-	-	51,227	44,657	45,526
Bulk purchases - Electricity	14	66,036	59,318	42,950	42,223	-	-	-	-	-	-	-	556,160	585,970	622,242
Acquisitions - water & other inventory	1,043	4,624	5,217	7,391	5,493	-	-	-	-	-	-	-	76,168	75,536	82,189
Contracted services	506	17,785	22,533	30,183	24,028	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	16,770	17,487	18,128
Other expenditure	95,476	17,839	27,218	64,110	16,261	-	-	-	-	-	-	-	145,894	113,096	112,761
Cash Payments by Type	135,449	158,415	159,922	190,356	158,231	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	258,346	147,043	132,375
Repayment of borrowing	(0)	1,380	1,785	-	1,496	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	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)	-	-	-	-	-	-	-	(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	936,088	936,088	936,088	936,088	936,088	936,088	854,064	790,178	894,635
Cash/cash equivalents at the month/year end:	952,663	948,857	952,703	949,768	936,088	936,088	936,088	936,088	936,088	936,088	936,088	936,088	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 - M05 November

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	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	28,993	2,110	1,652	1,043	543	327	1,345	10,195	46,207	13,453	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	43,553	4,624	3,931	2,910	895	542	2,152	6,407	65,013	12,905	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	33,380	1,054	670	657	390	347	1,801	8,110	46,407	11,304	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	15,038	1,223	922	635	275	197	829	3,194	22,313	5,130	-	-
Receivables from Exchange Transactions - Waste Management	1600	12,507	1,242	966	635	282	194	866	3,196	19,888	5,173	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	889	68	156	23	17	6	28	122	1,308	196	-	-
Interest on Arrear Debtor Accounts	1810	386	138	182	143	83	81	594	13,932	15,539	14,833	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(18,944)	487	641	444	278	455	1,445	7,261	(7,932)	9,883	-	-
Total By Income Source	2000	115,802	10,946	9,119	6,489	2,762	2,149	9,061	52,417	208,744	72,877	-	-
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	1,514	410	385	411	231	87	338	3,192	6,568	4,259	-	-
Commercial	2300	16,391	1,131	1,209	773	46	47	189	3,506	23,291	4,560	-	-
Households	2400	100,350	9,402	7,523	5,302	2,482	2,000	8,520	45,593	181,173	63,898	-	-
Other	2500	(2,453)	3	3	2	3	15	13	125	(2,288)	159	-	-
Total By Customer Group	2600	115,802	10,946	9,119	6,489	2,762	2,149	9,061	52,417	208,744	72,877	-	-

The debtors' 12-month rolling average payment rate is 98,95% at the end of November 2025.

Summary of Indigent Households

Indigent Household Statistics

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

Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
7744			20KL	7744	0	7744	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)
98	7646		70kWh	7744	0	7744	Total monthly levy

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

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days
2025/2026										
June										
May										
April										
March										
February										
January										
December										
November	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 30/11/2025				
Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	5,365,020.19	2,878,841.13	2,486,179.06	-
WCED 2251	494,321.70	494,321.70	-	-
OTHER 2255	56,555.47	56,555.47	-	-
HEALTH 2252	165,220.26	165,220.26	-	-
TPW 2256	374,632.93	(206,368.65)	581,001.58	-
HUMAN SETTLE 2215	100,422.23	100,422.23	-	-
HOUSING 2253	5,153.46	5,153.46	-	-
OTHER MUNICIPALITIES 2276	6,384.66	6,384.66	-	-
TOTAL OUTSTANDING	6,567,710.90	3,500,530.26	3,067,180.64	-

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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	8,292	-	-	-	-	-	-	-	8,292	7,167
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	8,292	-	-	-	-	-	-	-	8,292	7,167

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
Municipality													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	29,672	142		125	29,939
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	53,759	264		260	54,282
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	8,178	51		30	8,259
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,271	53	-56006.46		10,268
ABSA 2082123676	364 days	FIXED DEP	Yes	Yes	Yes	No	No	30/06/2026	100,000				100,000
ABSA 2081694232	180 days	FIXED DEP	Yes	Yes	Yes	No	No	19/01/2026	100,000				100,000
Standard Bank 288434005-041	184 days	FIXED DEP	Yes	Yes	Yes	No	No	29/01/2026	100,000				100,000
ABSA 2082159516	184 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	29/01/2026	100,000				100,000
Standard Bank 288434005-043	181 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	30/03/2026	100,000				100,000
ABSA 2082272279	181days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	30/04/2026	100,000				100,000
													-
Municipality sub-total									701,880	511		415	702,750
TOTAL INVESTMENTS AND INTEREST									701,880	511		415	702,750

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 - M05 November

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	-	183,866	183,866	1,165	78,515	78,515	-		183,866
Operational Revenue:General Revenue:Equitable Share		179,268	179,268		74,695	74,695	-		179,268
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,588	2,588	1,165	1,810	1,810	-		2,588
Local Government Financial Management Grant [Schedule 5B]		1,800	1,800		1,800	1,800	-		1,800
Municipal Infrastructure Grant [Schedule 5B]		210	210		210	210	-		210
Provincial Government:	-	61,906	61,906	3,488	36,474	36,474	-		61,906
Title Deeds Resbrafon Grant		97	97		-	-	-		97
Community Library Services Grant		8,824	8,824	2,941	5,883	5,883	-		8,824
Thusong Services Centres Grant		150	150		-	-	-		150
Resource funding for the establish & support of K9 Unit		4,350	4,350		4,350	4,350	-		4,350
Community Development Workers		76	76		-	-	-		76
Financial Management Capability Grant		672	672		672	672	-		672
Maintenance & Construction of Transport Infrastructure		130	130		-	-	-		130
Resource funding for the est of Law Enforcement Rural Safety Unit		4,317	4,317		4,317	4,317	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		42,790	42,790	47	20,752	20,752	-		42,790
Municipal Fire Service Capacity Support Grant		500	500	500	500	500	-		500
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
Other grant providers:	-	2,975	2,975	512	512	512	-		2,975
Departmental Agencies and Accounts		2,600	2,600	305	305	305	-		2,600
Foreign Government and International Organisations		375	375	207	207	207	-		375
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-		-
Total Operating Transfers and Grants	-	248,747	248,747	5,165	115,501	115,501	-		248,747
Capital Transfers and Grants									
National Government:	-	76,207	76,207	2,782	29,560	29,560	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13,908	13,908	2,782	9,041	9,041	-		13,908
Municipal Infrastructure Grant [Schedule 5B]		33,872	33,872		16,519	16,519	-		33,872
Water Services Infrastructure Grant [Schedule 5B]		28,427	28,427		4,000	4,000	-		28,427
Provincial Government:	-	25,342	25,342	1,856	11,649	11,649	-		25,342
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		24,542	24,542	1,856	11,649	11,649	-		24,542
Regional Socio Economic Projects		800	800	-	-	-	-		800
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-		-
Total Capital Transfers and Grants	-	101,549	101,549	4,638	41,209	41,209	-		101,549
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	350,296	350,296	9,803	156,710	156,710	-		350,296

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

Another letter was received from Department of Corporate Governance (DCoG) regarding the intention to withhold the Municipal Infrastructure Grant (MIG) transfer from the municipality in terms of section 17 of the Division of Revenue Act, No. 2 of 2025 (DORA). In line with the above cited section of the DORA, the DCoG intends to invoke section 17(1) and withholding the December transfer for a period not exceeding 30 days.

The municipality had 7 days from receipt of the letter to submit written representation to DCoG as to why the allocation should not be withheld.

Supporting Table SC7 – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	-	4,598	4,598	257	1,207	1,207	-		4,598
Operational Revenue:General Revenue:Equitable Share							-		
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,588	2,588	185	855	855	-		2,588
Local Government Financial Management Grant [Schedule 5B]		1,800	1,800	63	274	274	-		1,800
Municipal Infrastructure Grant [Schedule 5B]		210	210	9	78	78	-		210
Provincial Government:	-	61,906	61,906	5,719	33,539	33,539	-		61,906
Title Deeds Resrbraton Grant		97	97		-	-	-		97
Community Library Services Grant		8,824	8,824	1,440	4,793	4,793	-		8,824
Thusong Services Centres Grant		150	150		-	-	-		150
Resource funding for the establish & support of K9 Unit		4,350	4,350	478	1,554	1,554	-		4,350
Community Development Workers		76	76		-	-	-		76
Financial Management Capability Grant		672	672		-	-	-		672
Maintenance & Construction of Transport Infrastructure		130	130		-	-	-		130
Resource funding for the est of Law Enforcement Rural Safety Unit		4,317	4,317	359	1,605	1,605	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		42,790	42,790	3,441	25,586	25,586	-		42,790
Municipal Fire Service Capacity Support Grant		500	500		-	-	-		500
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
Other grant providers:	-	2,975	2,975	310	431	431	-		2,975
Departmental Agencies and Accounts		2,600	2,600	305	305	305	-		2,600
Foreign Government and International Organisations		375	375	5	126	126	-		375
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	-	69,479	69,479	6,286	35,176	35,176	-		69,479
Capital expenditure of Transfers and Grants									
National Government:	-	76,207	76,207	1,607	8,632	8,632	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13,908	13,908		560	560	-		13,908
Municipal Infrastructure Grant [Schedule 5B]		33,872	33,872	1,607	7,506	7,506	-		33,872
Water Services Infrastructure Grant [Schedule 5B]		28,427	28,427		566	566	-		28,427
Provincial Government:	-	25,342	25,342	-	5,815	5,815	-		25,342
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		24,542	24,542		5,815	5,815	-		24,542
Regional Socio Economic Projects		800	800		-	-	-		800
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	101,549	101,549	1,607	14,446	14,446	-		101,549
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	171,028	171,028	7,893	49,623	49,623	-		171,028

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

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

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		12,742	12,742	1,047	5,236	5,309	(74)	-1%	12,742
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1,269	1,269	106	529	529	-	-	1,269
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Sub Total - Councillors	-	14,012	14,012	1,153	5,764	5,838	(74)	-1%	14,012
Senior Managers of the Municipality									
Basic Salaries and Wages		12,377	12,377	560	3,323	5,157	(1,834)	-36%	12,377
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		229	229	-	-	95	(95)	-100%	229
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		221	221	8	50	92	(42)	-46%	221
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	-	12,827	12,827	568	3,374	5,344	(1,971)	-37%	12,827
Other Municipal Staff									
Basic Salaries and Wages		382,372	380,562	27,440	134,902	137,518	(2,616)	-2%	381,766
Pension and UIF Contributions		57,015	57,017	4,579	22,628	23,057	(429)	-2%	57,017
Medical Aid Contributions		19,278	19,278	1,540	7,702	8,033	(331)	-4%	19,278
Overtime		59,290	60,790	5,946	21,703	22,829	(1,126)	-5%	59,790
Performance Bonus		549	480	40	200	200	0	0%	549
Motor Vehicle Allowance		8,438	8,543	632	3,091	3,259	(169)	-5%	8,438
Cellphone Allowance		2,426	2,436	172	877	1,015	(138)	-14%	2,426
Housing Allowances		2,116	2,130	171	840	888	(48)	-5%	2,116
Other benefits and allowances		45,857	46,040	25,380	32,025	32,230	(205)	-1%	45,897
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		28,672	28,672	2,389	11,947	11,947	0	0%	28,672
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	-	606,013	605,948	68,290	235,914	240,975	(5,062)	-2%	605,948
TOTAL SALARY, ALLOWANCES & BENEFITS	-	632,851	632,786	70,012	245,052	252,158	(7,106)	-3%	632,786
TOTAL MANAGERS AND STAFF	-	618,840	618,775	68,859	239,287	246,320	(7,032)	-3%	618,775

SDBIP

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

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	10.3%	10.3%	8.7%	10.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	41.2%	41.2%	50.8%	41.2%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.1%	17.1%	16.9%	17.1%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	11158.5%	11158.5%	10395.1%	11158.5%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	288.5%	288.5%	335.1%	288.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	221.4%	221.4%	262.2%	221.4%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	10.0%	10.0%	28.5%	10.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	Annual Indicator	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		24.8%	24.8%	Annual Indicator	24.8%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		5.9%	5.9%	Annual Indicator	5.9%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	30.7%	30.7%	28.3%	30.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	15.8%	15.8%	14.0%	15.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	10.8%	10.8%	8.4%	10.8%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				Annual Indicator	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		4.2%	4.2%	Annual Indicator	4.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.9	4.9	Annual Indicator	4.9

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

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		4,211	4,211	3,932	3,932	4,211	279	6.6%	2%
August		4,061	4,061	9,699	13,630	8,271	(5,359)	-64.8%	5%
September		13,119	13,119	7,773	21,403	21,390	(14)	-0.1%	8%
October		5,521	5,521	11,957	33,361	26,910	(6,450)	-24.0%	13%
November		9,761	9,761	16,022	49,383	36,671	(12,712)	-34.7%	19%
December		64,232	64,232	-					
January		5,411	5,411	-					
February		10,661	10,661	-					
March		16,519	16,519	-					
April		22,261	22,261	-					
May		10,761	10,761	-					
June		91,832	91,832	-					
Total Capital expenditure	-	258,346	258,346	49,383					

Top 10 Capital Projects

No	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Kleinmond	Multi-ward K	REFURBISHMENT OF BUFFELS RIVER WTW	30,397,000	30,397,000	565,636	Tender award objection period (expiring 1 Dec 2025).	Contract SC2588/2025 awarded on 17/11/2025. Objection period expiring on 1 Dec 2025.	Not applicable.	Not applicable.
2	Overstrand	Overstrand	LCH SERVICES	24,542,000	24,542,000	5,814,754	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP Phase A7 (Services) - 100%; Masakhane UISP Wetcores - 50%; Mnt Pleasant IRDP Area 8 Phase 2 - 30%	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase; Schulphoek UISP - Planning Phase; Masakhane UISP Phase A7 (Services) - Construction Phase; Masakhane UISP Wetcores - Construction Phase; Mnt Pleasant IRDP Area 8 Phase 2 - Construction Phase	Not applicable.	Not applicable.
3	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	13,908,000	13,908,000	595,673	Awaiting Bid Evaluation Committee & Bid Adjudication Committee meetings.	Procurement (Contract SC2587/2025).	Not applicable.	Not applicable.
4	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	13,000,000	13,000,000	-	Procurement.	Tenders closed on 19 Sept 2025 (SC2585/2025). Bids currently being evaluated.	Budgetary and SCM requirements to be resolved before award.	Communication with Budget Office and SCM.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	12,700,000	12,700,000	9,260,385	Construction stage.	Construction (Contract SC2490/2024).	Not applicable.	Not applicable.
6	Mount Pleasant	Ward 04	UPGRADE MOUNT PLEASANT SPORT GROUNDS	12,200,000	12,200,000	496,961	Under construction.	Under construction.	Await appointment of officials to serve as members of the BAC committee.	Applied to National Treasury for exemption.
7	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	10,629,000	10,629,000	4,331,353	Under construction.	Construction stage. (SC2500A/2024)	Not applicable.	Not applicable.
8	Hermanus	Ward 03	NEW STILL STREET 66KV 11KV SUBSTATION	10,000,000	10,000,000	-	Planning and procurement.	Municipal capital funding to be reallocated to another critical infrastructure project during the mid-year budget review while external fund sourcing continues for this project.	Additional external funding is required to continue with the project. INEP allocations will only be gazetted later.	Continue to try an source external funding (INEP, DTI, DBSA) for the project
9	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE REPLACEMENT	9,000,000	9,000,000	1,145,808	Construction phase.	Construction underway for the 2025/26 Financial Year (Contract SC2437/2023). Awaiting long lead	Not applicable.	Not applicable.
10	Overstrand	Overstrand	VEHICLES-ROADS	8,250,000	8,250,000	4,040,517	Procurement process (orders generated)	Awaiting for delivery of the last 3 Tipper Trucks.	Not applicable.	Not applicable.
Totals				144,626,000	144,626,000	26,251,088				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	–	78,215	78,215	4,007	13,636	12,144	1,491	12.3%	78,215
Roads Infrastructure	–	8,500	8,500	–	–	1,083	(1,083)	-100.0%	8,500
Roads	–	8,500	8,500	–	–	1,083	(1,083)	-100.0%	8,500
Storm water Infrastructure	–	6,200	6,200	280	280	–	280	–	6,200
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	6,200	6,200	280	280	–	280	–	6,200
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	33,018	33,018	211	1,949	6,296	(4,347)	-69.0%	33,018
HV Transmission Conductors	–	–	–	–	–	–	–	–	–
MV Substations	–	10,000	10,000	–	–	4,167	(4,167)	-100.0%	10,000
MV Switching Stations	–	–	–	–	–	–	–	–	–
MV Networks	–	20,018	20,018	–	1,353	2,129	(776)	-36.5%	20,018
LV Networks	–	3,000	3,000	211	596	–	596	–	3,000
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	17,806	17,806	1,694	8,116	3,015	5,100	169.2%	17,806
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	–	5,273	5,273	1,694	4,939	2,197	2,742	124.8%	5,273
Reservoirs	–	–	–	–	–	–	–	–	–
Pump Stations	–	–	–	–	–	–	–	–	–
Water Treatment Works	–	8,983	8,983	–	2,377	618	1,759	284.5%	8,983
Bulk Mains	–	–	–	–	–	–	–	–	–
Distribution	–	3,550	3,550	–	800	200	600	300.0%	3,550
Sanitation Infrastructure	–	7,750	7,750	1,822	3,292	1,750	1,542	88.1%	7,750
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	950	950	–	42	250	(208)	-83.2%	950
Waste Water Treatment Works	–	6,800	6,800	1,822	3,250	1,500	1,750	116.7%	6,800
Solid Waste Infrastructure	–	4,940	4,940	–	–	–	–	–	4,940
Landfill Sites	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	–	3,300	3,300	–	–	–	–	–	3,300
Waste Processing Facilities	–	840	840	–	–	–	–	–	840
Waste Drop-off Points	–	800	800	–	–	–	–	–	800
Community Assets	–	12,022	12,022	–	1,878	592	1,286	217.4%	12,022
Community Facilities	–	1,950	1,950	–	–	50	(50)	-100.0%	1,950
Halls	–	–	–	–	–	–	–	–	–
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	200	200	–	–	–	–	–	200
Parks	–	300	300	–	–	–	–	–	300
Stalls	–	800	800	–	–	–	–	–	800
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	650	650	–	–	50	(50)	-100.0%	650
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	10,072	10,072	–	1,878	542	1,336	246.6%	10,072
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	10,072	10,072	–	1,878	542	1,336	246.6%	10,072
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	28,292	28,292	482	6,741	6,600	141	2.1%	28,292
Operational Buildings	–	3,750	3,750	482	927	1,600	(673)	-42.1%	3,750
Municipal Offices	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	3,750	3,750	482	927	1,600	(673)	-42.1%	3,750
Yards	–	–	–	–	–	–	–	–	–
Housing	–	24,542	24,542	–	5,815	5,000	815	16.3%	24,542
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	24,542	24,542	–	5,815	5,000	815	16.3%	24,542
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	–	3,201	3,201	–	2,666	917	1,749	190.7%	3,201
Computer Equipment	–	3,201	3,201	–	2,666	917	1,749	190.7%	3,201
Furniture and Office Equipment	–	1,345	1,345	45	120	77	43	55.8%	1,345
Furniture and Office Equipment	–	1,345	1,345	45	120	77	43	55.8%	1,345
Machinery and Equipment	–	325	325	–	142	81	61	75.2%	325
Machinery and Equipment	–	325	325	–	142	81	61	75.2%	325
Transport Assets	–	24,310	24,310	6,619	6,619	2,525	4,094	162.1%	24,310
Transport Assets	–	24,310	24,310	6,619	6,619	2,525	4,094	162.1%	24,310
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	–	147,710	147,710	11,153	31,802	22,936	(8,865)	-38.7%	147,710

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	46,797	46,797	2,797	9,826	6,112	3,714	60.8%	46,797
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,500	1,500	-	-	-	-	-	1,500
MV Switching Stations	-	1,500	1,500	-	-	-	-	-	1,500
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	44,597	44,597	2,797	9,826	6,112	3,714	60.8%	44,597
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	500	500	-	-	-	-	-	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	44,097	44,097	2,797	9,826	6,112	3,714	60.8%	44,097
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	700	700	-	-	-	-	-	700
Pump Station	-	700	700	-	-	-	-	-	700
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	300	300	-	-	-	-	-	300
Biological or Cultivated Assets	-	300	300	-	-	-	-	-	300
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	-	47,097	47,097	2,797	9,826	6,112	(3,714)	-60.8%	47,097

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	193,053	193,053	16,147	58,866	79,526	(20,661)	-26.0%	193,053
Roads Infrastructure	-	85,143	85,143	5,057	20,287	34,564	(14,276)	-41.3%	85,143
Roads	-	85,143	85,143	5,057	20,287	34,564	(14,276)	-41.3%	85,143
Road Structures	-	-	-	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	13,746	13,746	1,375	5,454	5,728	(273)	-4.8%	13,746
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	13,746	13,746	1,375	5,454	5,728	(273)	-4.8%	13,746
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	49,278	49,278	5,093	16,887	20,532	(3,645)	-17.8%	49,278
LV Networks	-	49,278	49,278	5,093	16,887	20,532	(3,645)	-17.8%	49,278
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	20,984	20,984	2,126	7,040	8,743	(1,704)	-19.5%	20,984
Distribution	-	19,901	20,000	2,126	7,040	8,333	(1,294)	-15.5%	20,000
Distribution Points	-	1,083	985	-	-	410	(410)	-100.0%	985
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	12,419	12,419	1,383	5,313	5,174	139	2.7%	12,419
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	8,521	8,521	1,079	3,641	3,550	91	2.6%	8,521
Waste Water Treatment Works	-	3,898	3,898	305	1,672	1,624	48	2.9%	3,898
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	11,483	11,483	1,112	3,884	4,785	(901)	-18.8%	11,483
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	3,100	3,060	216	833	1,275	(442)	-34.7%	3,060
Waste Drop-off Points	-	8,383	8,423	896	3,051	3,510	(458)	-13.1%	8,423
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	-	63,754	64,026	8,854	28,626	26,677	1,948	7.3%	64,026
Community Facilities	-	48,316	49,513	6,487	21,559	20,630	929	4.5%	49,513
Halls	-	5,464	5,461	661	2,245	2,276	(30)	-1.3%	5,461
Cemeteries/Crematoria	-	3,111	3,111	288	1,059	1,296	(238)	-18.3%	3,111
Police	-	-	-	-	-	-	-	-	-
Parks	-	31,742	31,742	4,598	14,837	13,226	1,611	12.2%	31,742
Public Open Space	-	4,186	5,386	630	2,386	2,244	142	6.3%	5,386
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	3,812	3,812	310	1,032	1,588	(556)	-35.0%	3,812
Sport and Recreation Facilities	-	15,437	14,512	2,366	7,066	6,047	1,019	16.9%	14,512
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	15,437	14,512	2,366	7,066	6,047	1,019	16.9%	14,512
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	18,955	18,905	1,918	6,870	7,789	(919)	-11.8%	18,905
Operational Buildings	-	18,955	18,905	1,918	6,870	7,789	(919)	-11.8%	18,905
Municipal Offices	-	18,955	18,905	1,918	6,870	7,789	(919)	-11.8%	18,905
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	10,661	10,661	46	4,798	4,442	356	8.0%	10,661
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	10,661	10,661	46	4,798	4,442	356	8.0%	10,661
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	10,661	10,661	46	4,798	4,442	356	8.0%	10,661
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	2,546	2,546	97	672	1,061	(389)	-36.7%	2,546
Computer Equipment	-	2,546	2,546	97	672	1,061	(389)	-36.7%	2,546
Furniture and Office Equipment	-	1,704	1,687	92	365	703	(338)	-48.1%	1,687
Furniture and Office Equipment	-	1,704	1,687	92	365	703	(338)	-48.1%	1,687
Machinery and Equipment	-	5,807	5,797	479	1,102	2,415	(1,313)	-54.4%	5,797
Machinery and Equipment	-	5,807	5,797	479	1,102	2,415	(1,313)	-54.4%	5,797
Transport Assets	-	22,339	22,339	3,552	16,810	9,308	7,502	80.6%	22,339
Transport Assets	-	22,339	22,339	3,552	16,810	9,308	7,502	80.6%	22,339
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	318,818	319,013	31,184	118,107	131,921	13,814	10.5%	319,013

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	–	138,760	138,760	11,563	57,817	57,817	0	0.0%	138,760
Roads Infrastructure	–	49,695	49,695	4,141	20,706	20,706	0	0.0%	49,695
Roads	–	49,695	49,695	4,141	20,706	20,706	0	0.0%	49,695
Storm water Infrastructure	–	8,899	8,899	742	3,708	3,708	0	0.0%	8,899
Drainage Collection	–	8,899	8,899	742	3,708	3,708	0	0.0%	8,899
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	28,196	28,196	2,350	11,748	11,748	0	0.0%	28,196
LV Networks	–	28,196	28,196	2,350	11,748	11,748	0	0.0%	28,196
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	26,052	26,052	2,171	10,855	10,855	0	0.0%	26,052
Distribution	–	26,052	26,052	2,171	10,855	10,855	0	0.0%	26,052
Sanitation Infrastructure	–	22,577	22,577	1,881	9,407	9,407	0	0.0%	22,577
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works	–	22,577	22,577	1,881	9,407	9,407	0	0.0%	22,577
Solid Waste Infrastructure	–	3,340	3,340	278	1,392	1,392	0	0.0%	3,340
Landfill Sites	–	3,340	3,340	278	1,392	1,392	0	0.0%	3,340
Community Assets	–	15,199	15,199	1,267	6,333	6,333	0	0.0%	15,199
Community Facilities	–	15,199	15,199	1,267	6,333	6,333	0	0.0%	15,199
Halls	–	15,199	15,199	1,267	6,333	6,333	0	0.0%	15,199
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	3,538	3,538	295	1,474	1,474	–	–	3,538
Operational Buildings	–	3,538	3,538	295	1,474	1,474	–	–	3,538
Municipal Offices	–	3,538	3,538	295	1,474	1,474	–	–	3,538
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	290	290	24	121	121	0	0.0%	290
Licences and Rights	–	290	290	24	121	121	0	0.0%	290
Computer Software and Applications	–	290	290	24	121	121	0	0.0%	290
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	2,547	2,547	212	1,061	1,061	0	0.0%	2,547
Furniture and Office Equipment	–	2,547	2,547	212	1,061	1,061	0	0.0%	2,547
Machinery and Equipment	–	1,621	1,621	135	675	675	0	0.0%	1,621
Machinery and Equipment	–	1,621	1,621	135	675	675	0	0.0%	1,621
Transport Assets	–	5,188	5,188	432	2,161	2,161	0	0.0%	5,188
Transport Assets	–	5,188	5,188	432	2,161	2,161	0	0.0%	5,188
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	68	68	6	28	28	0	0.0%	68
Zoo's, Marine and Non-biological Animals	–	68	68	6	28	28	0	0.0%	68
Living resources	–	–	–	–	–	–	–	–	–
Total Depreciation	–	167,211	167,211	13,934	69,671	69,671	(1)	0.0%	167,211

Supporting Table SC13e

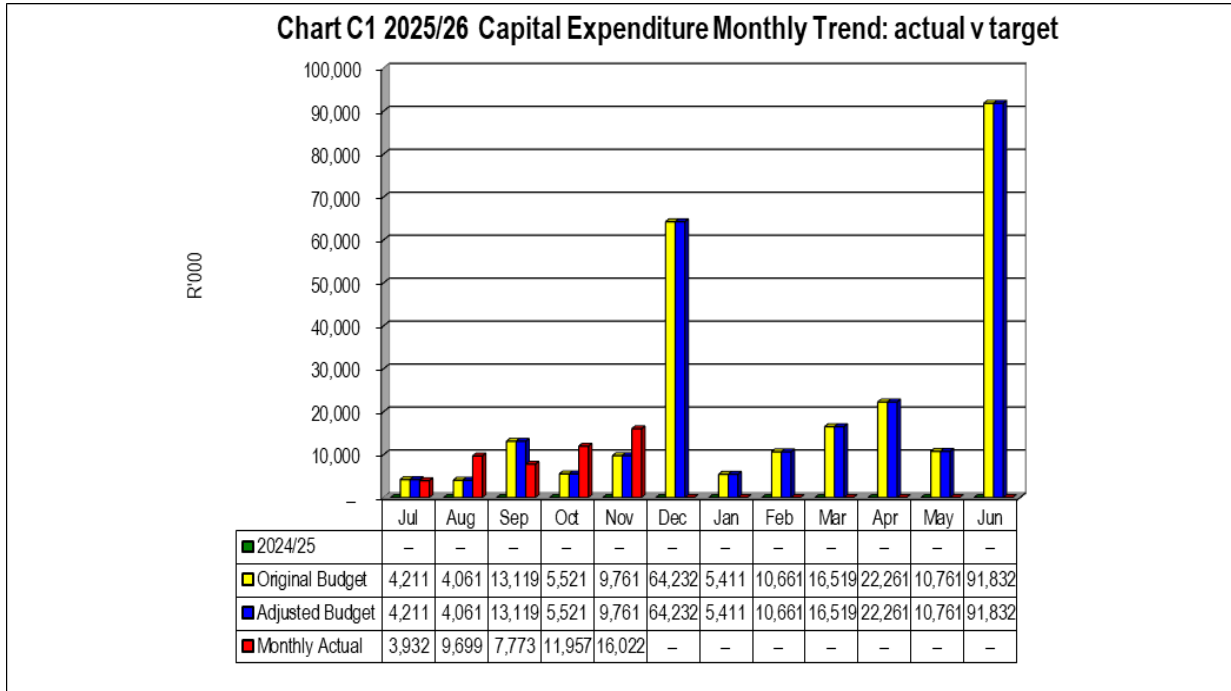
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

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	-	36,710	36,710	465	2,927	1,760	1,167	66.3%	36,710
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	1,000	1,000	-	-	-	-	-	1,000
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	1,000	1,000	-	-	-	-	-	1,000
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	16,300	16,300	-	2,462	1,000	1,462	146.2%	16,300
MV Networks	-	16,300	16,300	-	2,462	1,000	1,462	146.2%	16,300
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	500	500	-	-	200	(200)	-100.0%	500
Distribution	-	500	500	-	-	200	(200)	-100.0%	500
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	18,910	18,910	465	465	560	(95)	-17.0%	18,910
Pump Station	-	13,000	13,000	-	-	-	-	-	13,000
Reticulation	-	600	600	-	-	250	(250)	-100.0%	600
Waste Water Treatment Works	-	5,310	5,310	465	465	310	155	49.9%	5,310
Community Assets	-	26,829	26,829	1,607	4,828	5,862	(1,034)	-17.6%	26,829
Community Facilities	-	4,000	4,000	-	-	-	-	-	4,000
Fire/Ambulance Stations	-	3,000	3,000	-	-	-	-	-	3,000
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	1,000	1,000	-	-	-	-	-	1,000
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	22,829	22,829	1,607	4,828	5,862	(1,034)	-17.6%	22,829
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	22,829	22,829	1,607	4,828	5,862	(1,034)	-17.6%	22,829
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	-	63,539	63,539	2,072	7,755	7,622	(133)	-1.7%	63,539

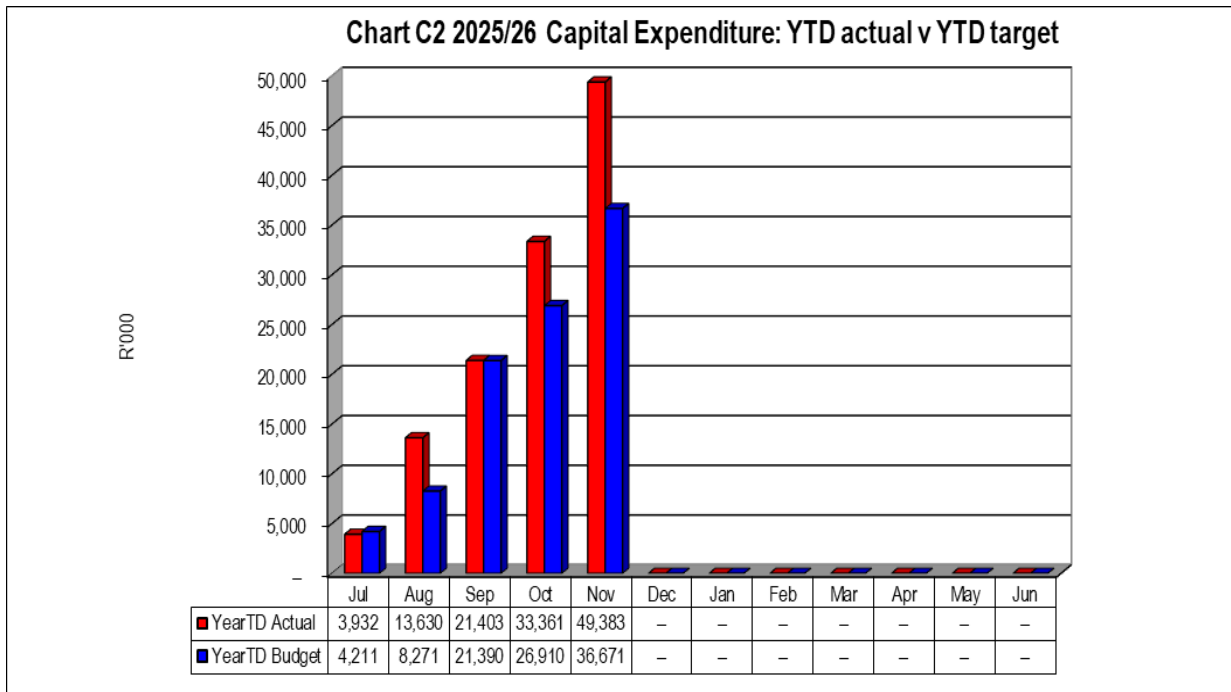
Other supporting documentation

Section 71 charts

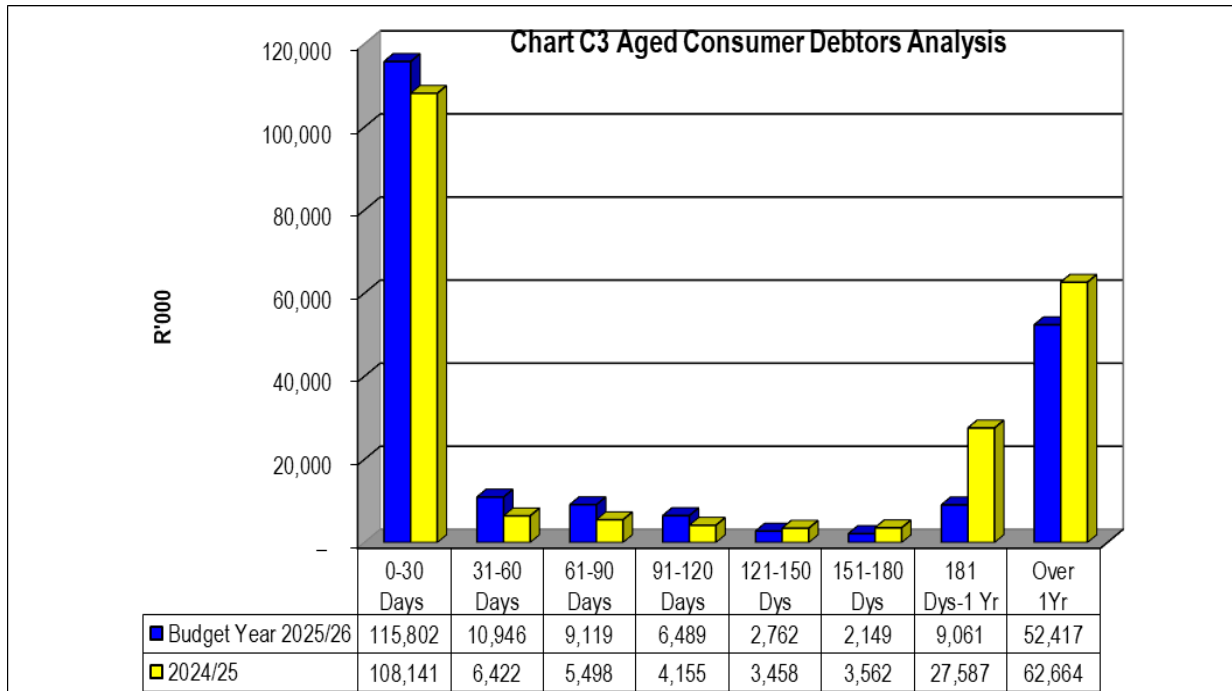
Capital expenditure monthly trend - actual vs target



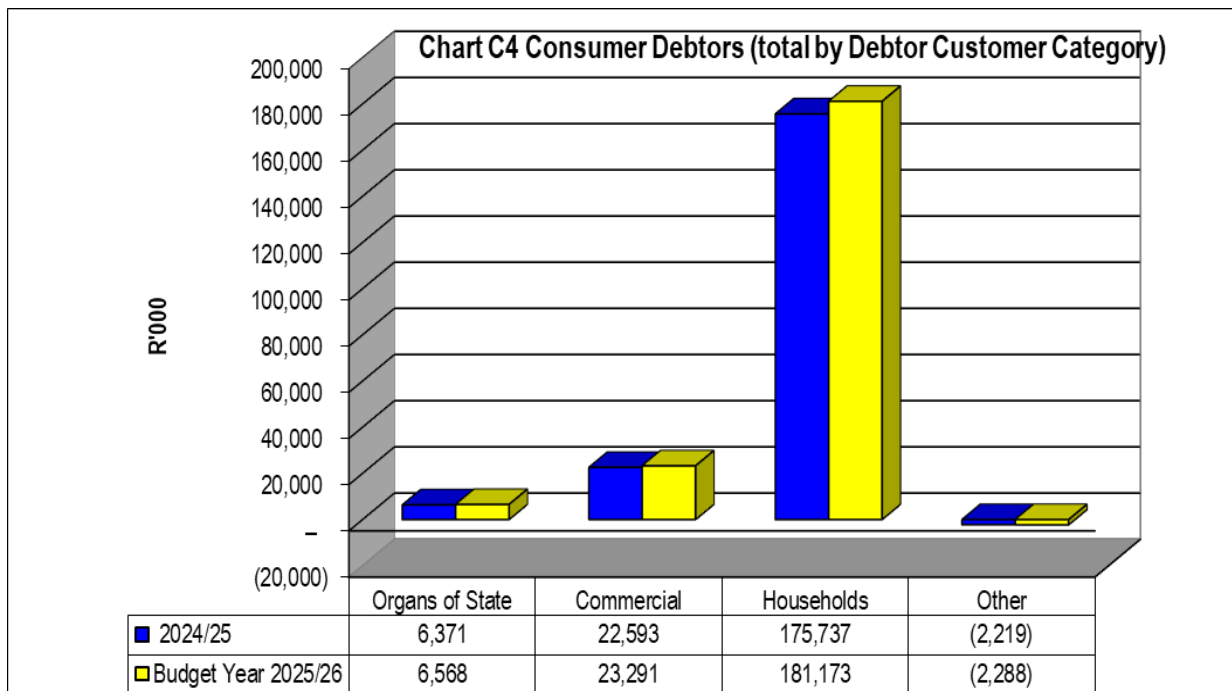
Capital expenditure – YTD actual vs YTD trend



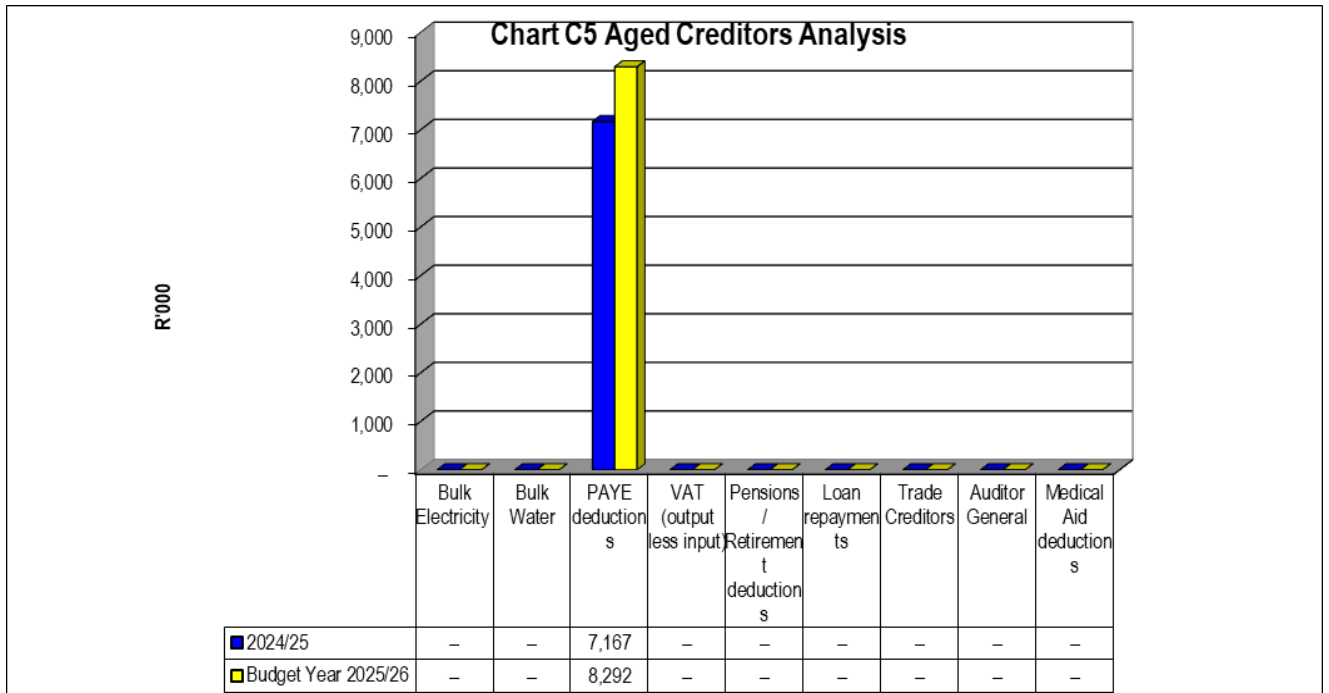
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager's quality certification

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

- Monthly Budget Statement

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

Print name: Dr DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature:  _____

Date: 09 December 2025