

# OVERSTRAND MUNICIPALITY



## Monthly Budget Statement

### September 2025

#### **In-Year Report of the Municipality**

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

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## Glossary

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

**Budget** – The financial plan of the Municipality.

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

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

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

**FMG** – Financial Management Grant.

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

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

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

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

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

**MIG** – Municipal Infrastructure Grant.

**mSCOA** – Municipal Standard Chart of Accounts.

**MSDCBG** – Municipal Service Delivery and Capacity Building Grant.

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

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

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

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

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

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

**YTD** – Year-to-date

# PART 1 – IN-YEAR REPORT

## Executive Summary

### Revenue by Source

The Year-to-Date actual revenue is 0.71% above the YTD budget projections at the end of September 2025.

### Borrowings

The balance of borrowings amounts to R483.3m at the end of September 2025.

### Operating expenditure by vote & type

Current expenditure is 2.47% below YTD budget projections as at September 2025.

### Capital expenditure

The YTD Capital expenditure amounts to R21.4m or 8.28% of the amended budget of R258.3m. The current capital commitments of orders in progress amounts to R69.2m or 26.79% of the amended capital budget of R258.3m.

### Allocations received (National & Provincial Grants)

Grants totaling R27.2m were received during September 2025.

### Spending on Grants

Spending on grants amounts to R9.4m for September 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) and UNEP.

### Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M03 September

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue</u>	0.71%		
<u>Expenditure By Type</u>	-2.47%		
<u>Capital Expenditure</u>	0.06%	Capital Commitments=R69.2m	
<u>Financial Position</u> In order			
<u>Cash Flow</u> In Order			

**Total Revenue (including capital grants)**

R thousand	Amended Budget	YearTD actual
Revenue	2,119,420	551,318
Expenditure	2,112,340	426,967
Surplus / (Deficit)	<b>7,080</b>	<b>124,350</b>
Capital	258,346	21,403

**YTD Act  
%**

**26.01%**

**20.21%**

**8.28%**

**Total Revenue (excluding capital grants)**

R thousand	Amended Budget	YearTD actual
Revenue	2,017,871	542,639
Expenditure	2,112,340	426,967
Surplus / (Deficit)	<b>(94,469)</b>	<b>115,672</b>
Capital	258,346	21,403

**YTD Act  
%**

**26.89%**

**20.21%**

**8.28%**

**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 - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	383,977	383,977	29,193	99,591	98,394	1,197	1%	383,977
Service charges	-	1,199,626	1,199,626	100,915	301,091	298,703	2,389	1%	1,199,626
Investment revenue	-	55,000	55,000	4,236	10,497	10,497	-		55,000
Transfers and subsidies - Operational	-	205,957	205,957	1,712	79,684	79,684	-		205,957
Other own revenue	-	173,311	173,311	18,919	51,776	51,544	232	0%	173,311
<b>Total Revenue (excluding capital transfers and</b>	<b>-</b>	<b>2,017,871</b>	<b>2,017,871</b>	<b>154,976</b>	<b>542,639</b>	<b>538,821</b>	<b>3,818</b>	<b>1%</b>	<b>2,017,871</b>
Employee costs	-	618,840	618,775	44,293	125,619	130,895	(5,275)	-4%	618,775
Remuneration of Councillors	-	14,012	14,012	1,153	3,459	3,503	(44)	-1%	14,012
Depreciation and amortisation	-	167,211	167,211	13,934	41,803	41,803	-		167,211
Interest	-	51,227	51,227	479	769	769	-		51,227
Inventory consumed and bulk purchases	-	632,328	632,128	64,535	136,252	139,165	(2,913)	-2%	632,128
Transfers and subsidies	-	16,770	16,770	1,285	5,205	5,205	-		16,770
Other expenditure	-	611,953	612,218	50,837	113,861	116,432	(2,571)	-2%	612,218
<b>Total Expenditure</b>	<b>-</b>	<b>2,112,340</b>	<b>2,112,340</b>	<b>176,516</b>	<b>426,967</b>	<b>437,771</b>	<b>(10,804)</b>	<b>-2%</b>	<b>2,112,340</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(94,469)</b>	<b>(94,469)</b>	<b>(21,540)</b>	<b>115,672</b>	<b>101,050</b>	<b>14,622</b>	<b>14%</b>	<b>(94,469)</b>
Transfers and subsidies - capital (monetary allocations)	-	101,549	101,549	2,655	8,678	8,678	-		101,549
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>7,080</b>	<b>7,080</b>	<b>(18,885)</b>	<b>124,350</b>	<b>109,728</b>	<b>14,622</b>	<b>13%</b>	<b>7,080</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>7,080</b>	<b>7,080</b>	<b>(18,885)</b>	<b>124,350</b>	<b>109,728</b>	<b>14,622</b>	<b>13%</b>	<b>7,080</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>258,346</b>	<b>258,346</b>	<b>7,773</b>	<b>21,403</b>	<b>21,390</b>	<b>14</b>	<b>0%</b>	<b>258,346</b>
Capital transfers recognised	-	101,549	101,549	2,655	8,678	5,250	3,428	65%	101,549
Borrowing	-	106,337	106,337	4,258	10,252	12,784	(2,532)	-20%	106,337
Internally generated funds	-	50,460	50,460	860	2,473	3,355	(882)	-26%	50,460
<b>Total sources of capital funds</b>	<b>-</b>	<b>258,346</b>	<b>258,346</b>	<b>7,773</b>	<b>21,403</b>	<b>21,390</b>	<b>14</b>	<b>0%</b>	<b>258,346</b>
<b>Financial position</b>									
Total current assets	-	942,343	942,343		1,255,405				942,343
Total non current assets	-	4,166,089	4,166,089		4,033,385				4,166,089
Total current liabilities	-	326,629	326,629		347,891				326,629
Total non current liabilities	-	693,169	693,169		650,501				693,169
Community wealth/Equity	-	4,088,634	4,088,634		4,290,398				4,088,634
<b>Cash flows</b>									
Net cash from (used) operating	-	223,747	223,747	13,847	123,658	123,662	4	0%	223,747
Net cash from (used) investing	-	(228,178)	(228,178)	(8,188)	(22,648)	(22,648)	-		(228,178)
Net cash from (used) financing	-	(59,454)	(59,454)	(1,813)	(2,370)	(2,370)	-		(59,454)
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>723,115</b>	<b>723,115</b>	<b>-</b>	<b>952,703</b>	<b>885,644</b>	<b>(67,059)</b>	<b>-8%</b>	<b>790,178</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	121,285	12,554	7,179	4,654	3,785	3,933	23,800	70,326	247,517
<b>Creditors Age Analysis</b>									
Total Creditors	6,653	-	-	-	-	-	-	-	6,653

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

### WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>Revenue - Functional</b>								%	
<i>Governance and administration</i>	-	558,698	558,698	38,633	153,675	152,827	848	1%	558,698
Executive and council	-	78,908	78,908	3	32,879	32,880	(0)	0%	78,908
Finance and administration	-	479,790	479,790	38,630	120,795	119,947	848	1%	479,790
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	-	190,872	190,872	16,255	49,199	47,718	1,481	3%	190,872
Community and social services	-	9,667	9,667	942	2,809	2,417	392	16%	9,667
Sport and recreation	-	42,443	42,443	3,636	8,527	10,611	(2,083)	-20%	42,443
Public safety	-	71,012	71,012	5,968	17,540	17,753	(213)	-1%	71,012
Housing	-	67,750	67,750	5,708	20,323	16,937	3,385	20%	67,750
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	25,010	25,010	1,522	4,235	6,253	(2,018)	-32%	25,010
Planning and development	-	15,605	15,605	1,458	3,750	3,901	(151)	-4%	15,605
Road transport	-	6,430	6,430	28	358	1,608	(1,250)	-78%	6,430
Environmental protection	-	2,975	2,975	36	127	744	(617)	-83%	2,975
<i>Trading services</i>	-	1,344,840	1,344,840	101,222	344,209	340,702	3,506	1%	1,344,840
Energy sources	-	803,779	803,779	65,702	215,683	213,837	1,846	1%	803,779
Water management	-	254,990	254,990	15,358	51,975	51,348	627	1%	254,990
Waste water management	-	151,900	151,900	10,512	39,768	38,975	793	2%	151,900
Waste management	-	134,170	134,170	9,649	36,782	36,543	240	1%	134,170
<i>Other</i>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	-	2,119,420	2,119,420	157,631	551,318	547,500	3,818	1%	2,119,420
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	-	363,287	378,836	24,948	82,650	85,632	(2,983)	-3%	377,972
Executive and council	-	73,767	73,777	4,693	21,063	21,343	(280)	-1%	73,767
Finance and administration	-	284,657	300,196	19,928	60,475	63,074	(2,599)	-4%	299,342
Internal audit	-	4,863	4,863	327	1,113	1,216	(103)	-8%	4,863
<i>Community and public safety</i>	-	370,794	356,130	27,679	74,232	74,185	47	0%	356,931
Community and social services	-	28,762	28,462	2,101	5,677	6,315	(638)	-10%	28,762
Sport and recreation	-	79,622	79,622	5,934	13,166	13,705	(539)	-4%	79,622
Public safety	-	212,178	197,814	14,147	38,318	39,073	(756)	-2%	198,315
Housing	-	50,232	50,232	5,497	17,072	15,092	1,980	13%	50,232
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	243,372	242,512	17,235	41,948	43,426	(1,479)	-3%	242,550
Planning and development	-	63,589	62,729	3,574	10,387	11,228	(841)	-7%	62,767
Road transport	-	150,904	150,904	10,452	25,595	25,878	(284)	-1%	150,904
Environmental protection	-	28,879	28,879	3,209	5,965	6,320	(354)	-6%	28,879
<i>Trading services</i>	-	1,127,966	1,127,966	106,397	227,373	233,664	(6,291)	-3%	1,127,966
Energy sources	-	674,784	674,784	69,795	147,716	150,396	(2,680)	-2%	674,784
Water management	-	181,546	181,546	13,998	28,957	30,436	(1,480)	-5%	181,546
Waste water management	-	156,965	156,965	12,595	28,166	29,441	(1,275)	-4%	156,965
Waste management	-	114,670	114,670	10,009	22,534	23,390	(856)	-4%	114,670
<i>Other</i>	-	6,921	6,897	257	765	863	(98)	-11%	6,921
<b>Total Expenditure - Functional</b>	-	2,112,340	2,112,340	176,516	426,967	437,771	(10,804)	-2%	2,112,340
<b>Surplus/ (Deficit) for the year</b>	-	7,080	7,080	(18,885)	124,350	109,728	14,622	13%	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) - M03

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Municipal Council	-	78,908	78,908	3	32,879	32,879	-		78,908
Vote 2 - Office of the Municipal Manager	-	515	515	74	77	129	(52)	-40.2%	515
Vote 3 - Corporate Services	-	1,274	1,274	10	30	319	(289)	-90.7%	1,274
Vote 4 - Financial Services	-	477,666	477,666	38,563	120,595	119,416	1,178	1.0%	477,666
Vote 5 - Infrastructure Services	-	1,419,613	1,419,613	106,951	364,851	359,395	5,456	1.5%	1,419,613
Vote 6 - Community Services	-	52,939	52,939	4,643	11,550	13,235	(1,684)	-12.7%	52,939
Vote 7 - Municipal Public Safety	-	71,012	71,012	5,968	17,540	17,753	(213)	-1.2%	71,012
Vote 8 - Planning and Development	-	17,494	17,494	1,419	3,795	4,373	(578)	-13.2%	17,494
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	<b>-</b>	<b>2,119,420</b>	<b>2,119,420</b>	<b>157,631</b>	<b>551,318</b>	<b>547,500</b>	<b>3,818</b>	<b>0.7%</b>	<b>2,119,420</b>
<b>Expenditure by Vote</b>									
Vote 1 - Municipal Council	-	55,516	55,516	3,739	18,281	18,312	(31)	-0.2%	55,516
Vote 2 - Office of the Municipal Manager	-	33,702	33,702	1,580	5,180	5,756	(576)	-10.0%	33,702
Vote 3 - Corporate Services	-	82,589	82,589	5,060	17,227	18,217	(990)	-5.4%	82,589
Vote 4 - Financial Services	-	171,468	171,468	13,410	36,773	37,287	(514)	-1.4%	171,468
Vote 5 - Infrastructure Services	-	1,293,520	1,293,520	117,920	260,723	266,657	(5,935)	-2.2%	1,293,520
Vote 6 - Community Services	-	203,116	203,116	14,680	35,986	37,188	(1,203)	-3.2%	203,116
Vote 7 - Municipal Public Safety	-	201,555	201,555	14,386	39,460	40,298	(839)	-2.1%	201,555
Vote 8 - Planning and Development	-	70,875	70,875	5,741	13,339	14,055	(717)	-5.1%	70,875
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	<b>-</b>	<b>2,112,340</b>	<b>2,112,340</b>	<b>176,516</b>	<b>426,967</b>	<b>437,771</b>	<b>(10,804)</b>	<b>-2.5%</b>	<b>2,112,340</b>
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>7,080</b>	<b>7,080</b>	<b>(18,885)</b>	<b>124,350</b>	<b>109,728</b>	<b>14,622</b>	<b>13.3%</b>	<b>7,080</b>

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

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

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

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	2024/25	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>Revenue</b>										
<b>Exchange Revenue</b>		1,368,101	1,368,101	118,753	347,765	345,357	2,408	1%	1,368,101	
Service charges - Electricity		745,540	745,540	65,655	197,299	195,704	1,595	1%	745,540	
Service charges - Water		209,109	209,109	15,181	44,254	43,913	341	1%	209,109	
Service charges - Waste Water Management		129,533	129,533	10,434	30,558	30,224	334	1%	129,533	
Service charges - Waste management		115,444	115,444	9,645	28,981	28,861	120	0%	115,444	
Sale of Goods and Rendering of Services		63,725	63,725	7,137	22,144	22,144	-	-	63,725	
Agency services		7,500	7,500	703	1,975	1,875	100	5%	7,500	
Interest		0	0	-	-	-	-	-	0	
Interest earned from Receivables		12,500	12,500	(42)	1,955	2,083	(129)	-6%	12,500	
Interest earned from Current and Non Current Assets		55,000	55,000	4,236	10,497	10,497	-	-	55,000	
Dividends		-	-	-	-	-	-	-	-	
Rent on Land		452	452	108	317	317	-	-	452	
Rental from Fixed Assets		7,544	7,544	742	2,374	2,326	48	2%	7,544	
Licence and permits		780	780	176	359	359	-	-	780	
Special rating levies		15,420	15,420	3,951	3,951	3,951	-	-	15,420	
Operational Revenue		5,554	5,554	826	3,101	3,101	-	-	5,554	
<b>Non-Exchange Revenue</b>		-	649,770	649,770	36,223	194,875	193,465	1,410	1%	649,770
Property rates		383,977	383,977	29,193	99,591	98,394	1,197	1%	383,977	
Surcharges and Taxes		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		52,537	52,537	4,649	13,326	13,134	192	1%	52,537	
Licence and permits		2,000	2,000	180	542	500	42	8%	2,000	
Transfer and subsidies - Operational		205,957	205,957	1,712	79,684	79,684	-	-	205,957	
Interest		2,300	2,300	(14)	333	355	(22)	-6%	2,300	
Fuel Levy		-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	
Gains on disposal of Assets		-	-	-	-	-	-	-	-	
Other Gains		3,000	3,000	503	1,398	1,398	-	-	3,000	
Discontinued Operations		-	-	-	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and</b>		-	2,017,871	2,017,871	154,976	542,639	538,821	3,818	1%	2,017,871
<b>Expenditure By Type</b>										
Employee related costs		618,840	618,775	44,293	125,619	130,895	(5,275)	-4%	618,775	
Remuneration of councillors		14,012	14,012	1,153	3,459	3,503	(44)	-1%	14,012	
Bulk purchases - electricity		556,160	556,160	59,318	125,368	127,453	(2,085)	-2%	556,160	
Inventory consumed		76,168	75,968	5,217	10,884	11,712	(828)	-7%	75,968	
Debt impairment		70,770	70,770	5,897	17,692	17,692	-	-	70,770	
Depreciation and amortisation		167,211	167,211	13,934	41,803	41,803	-	-	167,211	
Interest		51,227	51,227	479	769	769	-	-	51,227	
Contracted services		356,644	356,501	22,533	40,823	43,077	(2,254)	-5%	356,501	
Transfers and subsidies		16,770	16,770	1,285	5,205	5,205	-	-	16,770	
Irrecoverable debts written off		20,000	20,000	10,989	10,989	10,989	-	-	20,000	
Operational costs		164,539	164,947	11,418	44,356	44,673	(317)	-1%	164,947	
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	
<b>Total Expenditure</b>		-	2,112,340	2,112,340	176,516	426,967	437,771	(10,804)	-2%	2,112,340
<b>Surplus/(Deficit)</b>		-	(94,469)	(94,469)	(21,540)	115,672	101,050	14,622	0	(94,469)
Transfers and subsidies - capital (monetary allocations)		101,549	101,549	2,655	8,678	8,678	-	-	101,549	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	7,080	7,080	(18,885)	124,350	109,728			7,080
Income Tax		-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>		-	7,080	7,080	(18,885)	124,350	109,728			7,080
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>		-	7,080	7,080	(18,885)	124,350	109,728			7,080
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>		-	7,080	7,080	(18,885)	124,350	109,728			7,080

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.71% above the YTD budget projections.

Current expenditure is 2.47% below YTD budget projections for September 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) - M03 September

Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	3,315	3,315	857	2,434	800	1,634	204%	3,315
Vote 4 - Financial Services	-	8,420	8,420	-	-	-	-	-	8,420
Vote 5 - Infrastructure Services	-	215,840	215,840	6,916	18,169	18,991	(822)	-4%	215,840
Vote 6 - Community Services	-	2,925	2,925	-	-	406	(406)	-100%	2,925
Vote 7 - Municipal Public Safety	-	3,792	3,792	-	-	73	(73)	-100%	3,792
Vote 8 - Planning and Development	-	29	29	-	-	-	-	-	29
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	-	<b>234,321</b>	<b>234,321</b>	<b>7,773</b>	<b>20,603</b>	<b>20,271</b>	<b>332</b>	<b>2%</b>	<b>234,321</b>
<b>Single Year expenditure appropriation</b>									
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	-	-	915	(915)	-100%	16,060
Vote 5 - Infrastructure Services	-	7,950	7,950	-	800	200	600	300%	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	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	-	<b>24,025</b>	<b>24,025</b>	<b>-</b>	<b>800</b>	<b>1,119</b>	<b>(319)</b>	<b>-28%</b>	<b>24,025</b>
<b>Total Capital Expenditure</b>	-	<b>258,346</b>	<b>258,346</b>	<b>7,773</b>	<b>21,403</b>	<b>21,390</b>	<b>14</b>	<b>0%</b>	<b>258,346</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	-	<b>3,500</b>	<b>3,500</b>	<b>857</b>	<b>2,434</b>	<b>804</b>	<b>1,630</b>	<b>203%</b>	<b>3,500</b>
Executive and council	-	70	70	-	-	4	(4)	-100%	70
Finance and administration	-	3,430	3,430	857	2,434	800	1,634	204%	3,430
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	-	<b>72,520</b>	<b>72,520</b>	<b>2,655</b>	<b>7,878</b>	<b>7,101</b>	<b>777</b>	<b>11%</b>	<b>72,520</b>
Community and social services	-	6,625	6,625	-	-	81	(81)	-100%	6,625
Sport and recreation	-	33,901	33,901	2,047	3,785	6,032	(2,247)	-37%	33,901
Public safety	-	7,452	7,452	-	-	988	(988)	-100%	7,452
Housing	-	24,542	24,542	608	4,093	-	4,093	-	24,542
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	-	<b>18,954</b>	<b>18,954</b>	<b>3</b>	<b>39</b>	<b>500</b>	<b>(461)</b>	<b>-92%</b>	<b>18,954</b>
Planning and development	-	1,554	1,554	3	39	-	39	-	1,554
Road transport	-	17,400	17,400	-	-	500	(500)	-100%	17,400
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	-	<b>163,372</b>	<b>163,372</b>	<b>4,258</b>	<b>11,052</b>	<b>12,984</b>	<b>(1,932)</b>	<b>-15%</b>	<b>163,372</b>
Energy sources	-	60,218	60,218	736	1,274	5,528	(4,254)	-77%	60,218
Water management	-	63,653	63,653	3,390	8,484	5,807	2,677	46%	63,653
Waste water management	-	34,560	34,560	133	1,295	1,650	(355)	-22%	34,560
Waste management	-	4,940	4,940	-	-	-	-	-	4,940
<b>Other</b>	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	-	<b>258,346</b>	<b>258,346</b>	<b>7,773</b>	<b>21,403</b>	<b>21,390</b>	<b>14</b>	<b>0%</b>	<b>258,346</b>
<b>Funded by:</b>									
National Government	-	76,207	76,207	2,047	4,585	5,250	(665)	-13%	76,207
Provincial Government	-	25,342	25,342	608	4,093	-	4,093	-	25,342
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	-	<b>101,549</b>	<b>101,549</b>	<b>2,655</b>	<b>8,678</b>	<b>5,250</b>	<b>3,428</b>	<b>65%</b>	<b>101,549</b>
<b>Borrowing</b>	-	<b>106,337</b>	<b>106,337</b>	<b>4,258</b>	<b>10,252</b>	<b>12,784</b>	<b>(2,532)</b>	<b>-20%</b>	<b>106,337</b>
<b>Internally generated funds</b>	-	<b>50,460</b>	<b>50,460</b>	<b>860</b>	<b>2,473</b>	<b>3,355</b>	<b>(882)</b>	<b>-26%</b>	<b>50,460</b>
<b>Total Capital Funding</b>	-	<b>258,346</b>	<b>258,346</b>	<b>7,773</b>	<b>21,403</b>	<b>21,390</b>	<b>14</b>	<b>0%</b>	<b>258,346</b>

## Table C6: Monthly Budget Statement - Financial Position

### WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	2024/25	Budget Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents		723,115	723,115	952,703	723,115
Trade and other receivables from exchange transactions		110,653	110,653	128,687	110,653
Receivables from non-exchange transactions		35,577	35,577	31,442	35,577
Current portion of non-current receivables		-	-	-	-
Inventory		15,588	15,588	11,632	15,588
VAT		1,800	1,800	6,011	1,800
Other current assets		55,610	55,610	124,929	55,610
<b>Total current assets</b>	-	<b>942,343</b>	<b>942,343</b>	<b>1,255,405</b>	<b>942,343</b>
<b>Non current assets</b>					
Investments		8,400	8,400	9,958	8,400
Investment property		168,225	168,225	167,369	168,225
Property, plant and equipment		3,871,372	3,871,372	3,738,167	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		-	-	-	-
<b>Total non current assets</b>	-	<b>4,166,089</b>	<b>4,166,089</b>	<b>4,033,385</b>	<b>4,166,089</b>
<b>TOTAL ASSETS</b>	-	<b>5,108,433</b>	<b>5,108,433</b>	<b>5,288,789</b>	<b>5,108,433</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft		-	-	-	-
Financial liabilities		61,383	61,383	147,763	61,383
Consumer deposits		69,665	69,665	64,069	69,665
Trade and other payables from exchange transactions		133,297	133,297	50,859	133,297
Trade and other payables from non-exchange transactions		-	-	29,775	-
Provision		48,242	48,242	40,004	48,242
VAT		6,076	6,076	10,045	6,076
Other current liabilities		7,966	7,966	5,376	7,966
<b>Total current liabilities</b>	-	<b>326,629</b>	<b>326,629</b>	<b>347,891</b>	<b>326,629</b>
<b>Non current liabilities</b>					
Financial liabilities		360,476	360,476	335,584	360,476
Provision		186,928	186,928	182,231	186,928
Long term portion of trade payables		-	-	-	-
Other non-current liabilities		145,765	145,765	132,686	145,765
<b>Total non current liabilities</b>	-	<b>693,169</b>	<b>693,169</b>	<b>650,501</b>	<b>693,169</b>
<b>TOTAL LIABILITIES</b>	-	<b>1,019,798</b>	<b>1,019,798</b>	<b>998,392</b>	<b>1,019,798</b>
<b>NET ASSETS</b>	-	<b>4,088,634</b>	<b>4,088,634</b>	<b>4,290,398</b>	<b>4,088,634</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		4,085,404	4,085,404	4,287,169	4,085,404
Reserves and funds		3,231	3,231	3,228	3,231
Other		-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	-	<b>4,088,634</b>	<b>4,088,634</b>	<b>4,290,398</b>	<b>4,088,634</b>

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

## Table C7: Monthly Budget Statement - Cash Flow

### WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	2024/25	Budget Year 2025/26								
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		395,671	395,671	33,052	103,433	103,402	30	0%		395,671
Service charges		1,191,297	1,191,297	103,195	295,508	295,541	(32)	0%		1,191,297
Other revenue		95,718	95,718	18,718	68,908	68,908	-			95,718
Transfers and Subsidies - Operational		205,957	205,957	9,577	89,772	89,772	-			205,957
Transfers and Subsidies - Capital		101,549	101,549	5,046	25,353	25,353	-			101,549
Interest		55,000	55,000	4,181	12,785	12,785	-			55,000
Dividends		-	-	-	-	-	-			-
<b>Payments</b>										
Suppliers and employees		(1,753,448)	(1,753,448)	(158,158)	(466,127)	(466,125)	2	0%		(1,753,448)
Interest		(51,227)	(51,227)	(479)	(769)	(769)	-			(51,227)
Transfers and Subsidies		(16,770)	(16,770)	(1,285)	(5,205)	(5,205)	-			(16,770)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>-</b>	<b>223,747</b>	<b>223,747</b>	<b>13,847</b>	<b>123,658</b>	<b>123,662</b>	<b>4</b>	<b>0%</b>	<b>223,747</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-			-
Decrease (increase) in non-current receivables		-	-	-	-	-	-			-
Decrease (increase) in non-current investments		30,167	30,167	(415)	(1,245)	(1,245)	-			30,167
<b>Payments</b>										
Capital assets		(258,346)	(258,346)	(7,773)	(21,403)	(21,403)	-			(258,346)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>-</b>	<b>(228,178)</b>	<b>(228,178)</b>	<b>(8,188)</b>	<b>(22,648)</b>	<b>(22,648)</b>	<b>-</b>		<b>(228,178)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-			-
Borrowing long term/refinancing		90,000	90,000	-	-	-	-			90,000
Increase (decrease) in consumer deposits		5,200	5,200	(28)	795	795	-			5,200
<b>Payments</b>										
Repayment of borrowing		(154,654)	(154,654)	(1,785)	(3,166)	(3,166)	-			(154,654)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>(59,454)</b>	<b>(59,454)</b>	<b>(1,813)</b>	<b>(2,370)</b>	<b>(2,370)</b>	<b>-</b>		<b>(59,454)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>-</b>	<b>(63,885)</b>	<b>(63,885)</b>	<b>3,846</b>	<b>98,639</b>	<b>98,644</b>			<b>(63,885)</b>
Cash/cash equivalents at beginning:		787,000	787,000		854,064	787,000				854,064
Cash/cash equivalents at month/year end:		-	723,115	723,115		952,703	885,644			790,178

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

The municipality started the year with a positive cash balance of R854.1 million. The September closing balance is R952.7 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	September Outcome	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>															
<b>Cash Receipts By Source</b>															
Property rates	33,790	36,590	33,052	-	-	-	-	-	-	-	-	-	395,671	419,108	443,938
Service charges - Electricity revenue	55,670	67,169	66,503	-	-	-	-	-	-	-	-	-	745,029	790,596	838,032
Service charges - Water revenue	16,266	14,207	15,769	-	-	-	-	-	-	-	-	-	205,517	217,229	230,263
Service charges - Waste Water Management	10,837	9,789	10,658	-	-	-	-	-	-	-	-	-	127,298	138,469	146,786
Service charges - Waste Mangement	9,437	8,939	10,264	-	-	-	-	-	-	-	-	-	113,453	120,518	127,740
Rental of facilities and equipment	548	991	924	-	-	-	-	-	-	-	-	-	7,996	8,475	8,983
Interest earned - external investments	4,191	2,070	4,236	-	-	-	-	-	-	-	-	-	55,000	58,300	61,798
Interest earned - outstanding debtors	1,110	1,233	(55)	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and tributes	4,354	4,324	4,649	-	-	-	-	-	-	-	-	-	8,017	5,890	3,658
Licences and permits	247	298	356	-	-	-	-	-	-	-	-	-	2,780	2,947	3,124
Agency services	566	706	703	-	-	-	-	-	-	-	-	-	7,500	7,950	8,427
Transfers and Subsidies - Operational	74,678	5,389	9,577	-	-	-	-	-	-	-	-	-	205,957	210,874	218,553
Other revenue	15,080	12,395	12,069	-	-	-	-	-	-	-	-	-	69,426	47,416	30,235
<b>Cash Receipts by Source</b>	<b>226,774</b>	<b>164,099</b>	<b>168,707</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,943,643</b>	<b>2,027,772</b>	<b>2,121,537</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations)	9,668	10,767	5,046	-	-	-	-	-	-	-	-	-	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)	-	-	-	-	-	-	-	-	-	5,200	2,050	2,050
VAT Control (receipts)	1,117	(8,760)	16	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	-	-	-	-	-	-	-	-	-	30,167	(360)	-
<b>Total Cash Receipts by Source</b>	<b>237,979</b>	<b>165,688</b>	<b>173,326</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,170,559</b>	<b>2,176,505</b>	<b>2,255,962</b>
<b>Cash Payments by Type</b>															
Employee related costs	35,983	48,043	42,719	-	-	-	-	-	-	-	-	-	604,571	635,864	666,604
Remuneration of councillors	1,153	1,153	1,153	-	-	-	-	-	-	-	-	-	14,012	15,062	16,151
Interest	(10)	300	479	-	-	-	-	-	-	-	-	-	51,227	44,657	45,526
Bulk purchases - Electricity	14	66,036	59,318	-	-	-	-	-	-	-	-	-	566,160	585,970	622,242
Acquisitions - water & other inventory	1,043	4,624	5,217	-	-	-	-	-	-	-	-	-	76,168	75,536	82,189
Contracted services	506	17,785	22,533	-	-	-	-	-	-	-	-	-	356,644	375,949	400,663
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	1,285	2,635	1,285	-	-	-	-	-	-	-	-	-	16,770	17,487	18,128
Other expenditure	95,476	17,839	27,218	-	-	-	-	-	-	-	-	-	145,894	113,096	112,761
<b>Cash Payments by Type</b>	<b>135,449</b>	<b>158,415</b>	<b>159,922</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,821,445</b>	<b>1,863,622</b>	<b>1,964,263</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	3,932	9,699	7,773	-	-	-	-	-	-	-	-	-	258,346	147,043	132,375
Repayment of borrowing	(0)	1,380	1,785	-	-	-	-	-	-	-	-	-	154,654	61,383	72,116
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>139,380</b>	<b>169,493</b>	<b>169,480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,234,444</b>	<b>2,072,048</b>	<b>2,168,754</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>98,599</b>	<b>(3,806)</b>	<b>3,846</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(63,885)</b>	<b>104,457</b>	<b>87,208</b>
Cash/cash equivalents at the month/year beginning:	854,064	952,663	948,857	952,703	952,703	952,703	952,703	952,703	952,703	952,703	952,703	952,703	854,064	790,178	894,635
Cash/cash equivalents at the month/year end:	952,663	948,857	952,703	952,703	952,703	952,703	952,703	952,703	952,703	952,703	952,703	952,703	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 - M03 September

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	25,328	2,067	1,534	833	720	666	8,334	8,953	48,454	19,525	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	47,650	5,303	2,499	1,464	1,169	1,048	5,610	13,291	78,034	22,582	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	35,256	1,695	617	437	393	345	1,844	8,026	48,613	11,045	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	14,725	1,309	868	522	414	389	2,075	5,739	26,042	9,139	-	-
Receivables from Exchange Transactions - Waste Management	1600	14,053	1,311	795	509	440	403	2,173	6,062	25,746	9,587	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1,001	35	31	10	9	7	46	321	1,461	393	-	-
Interest on Arrear Debtor Accounts	1810	831	160	179	154	157	189	1,452	18,761	21,884	20,713	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(17,560)	674	656	726	482	866	2,267	9,173	(2,716)	13,514	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>121,285</b>	<b>12,554</b>	<b>7,179</b>	<b>4,654</b>	<b>3,785</b>	<b>3,933</b>	<b>23,800</b>	<b>70,326</b>	<b>247,517</b>	<b>106,498</b>	<b>-</b>	<b>-</b>
<b>2024/25 - totals only</b>		<b>108,141</b>	<b>6,422</b>	<b>5,498</b>	<b>4,155</b>	<b>3,458</b>	<b>3,562</b>	<b>27,587</b>	<b>62,664</b>	<b>221,487</b>	<b>101,426</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1,505	552	298	89	72	75	331	3,055	5,977	3,622	-	-
Commercial	2300	15,295	1,449	100	55	37	38	226	3,406	20,606	3,763	-	-
Households	2400	106,574	10,547	6,781	4,496	3,675	3,818	23,226	63,666	222,783	98,881	-	-
Other	2500	(2,088)	6	0	14	1	1	18	199	(1,849)	232	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>121,285</b>	<b>12,554</b>	<b>7,179</b>	<b>4,654</b>	<b>3,785</b>	<b>3,933</b>	<b>23,800</b>	<b>70,326</b>	<b>247,517</b>	<b>106,498</b>	<b>-</b>	<b>-</b>

The debtors' 12-month rolling average payment rate is 98,33% at the end of September 2025.

### Summary of Indigent Households

#### Indigent Household Statistics

	Indigent Households	Other Households	Total Households	
<b>2025</b>				
July	5,610	33,061	38,671	14.51%
August	5,406	34,139	39,545	13.67%
September	5,537	34,009	39,546	14.00%
October				
November				
December				
<b>2026</b>				
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)
5537			20KL	5537	0	5537	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)
88	5449		70kWh	5537	0	5537	Total monthly levy

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

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days
2025/2026										
June										
May										
April										
March										
February										
January										
December										
November										
October										
September	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 30/09/2025	Total Debt	Services	Rates	Other
<b>Department Responsible for the Debt</b>				
NPW 2227	4,627,755.73	2,320,633.99	2,307,121.74	-
WCED 2251	591,998.86	591,998.86	-	-
OTHER 2255	38,545.94	38,545.94	-	-
HEALTH 2252	148,329.34	148,329.34	-	-
TPW 2256	462,455.97	(236,927.04)	699,383.01	-
HUMAN SETTLE 2215	96,909.33	96,909.33	-	-
HOUSING 2253	5,152.68	5,152.68	-	-
OTHER MUNICIPALITIES 2276	6,225.49	6,225.49	-	-
<b>TOTAL OUTSTANDING</b>	<b>5,977,373.34</b>	<b>2,970,868.59</b>	<b>3,006,504.75</b>	<b>-</b>

## Creditors' analysis

### Supporting Table SC4

#### WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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	6,653	-	-	-	-	-	-	-	-	6,653	6,416
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>6,653</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,653</b>	<b>6,416</b>

# Investment portfolio analysis

## Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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	Comm ission Paid (Rands)	Comm ission Recipi ent	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
<b>Municipality</b>													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	29,279	103		125	29,507
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	52,978	189		260	53,427
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	7,685	211		30	7,926
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,271	54	-55989.43		10,269
ABSA 2081333826	183 days	FIXED DEP	Yes	Yes	Yes	No	No	30/09/2025	100,000	4,217	-104216520.6		-
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 288434005-042	92 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	31/10/2025	100,000				100,000
Standard Bank 288434005-043	181 days	FIXED DEP	Yes	Yes	Yes	Yes	Yes	30/03/2025				100,000	100,000
													-
<b>Municipality sub-total</b>									<b>700,213</b>	<b>4,774</b>		<b>100,415</b>	<b>701,129</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>									<b>700,213</b>	<b>4,774</b>		<b>100,415</b>	<b>701,129</b>

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

Long-term investments relate to the sinking fund investments.

# Allocations and grant receipts and expenditure

## Supporting Table SC6 – Grant receipts

### WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	-	183,866	183,866	210	77,350	77,350	-		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		645	645	-		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	-		210
<b>Provincial Government:</b>	-	61,906	61,906	21,960	24,902	24,902	-		61,906
Title Deeds Restration Grant		97	97	-	-	-	-		97
Community Library Services Grant		8,824	8,824		2,942	2,942	-		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	-		4,350
Community Development Workers		76	76	-	-	-	-		76
Financial Management Capability Grant		672	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	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		42,790	42,790	12,621	12,621	12,621	-		42,790
Municipal Fire Service Capacity Support Grant		500	500	-	-	-	-		500
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	2,975	2,975	-	-	-	-		2,975
Departmental Agencies and Accounts		2,600	2,600	-	-	-	-		2,600
Foreign Government and International Organisations		375	375	-	-	-	-		375
<b>Total Operating Transfers and Grants</b>	-	248,747	248,747	22,170	102,252	102,252	-		248,747
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	-	76,207	76,207	(210)	15,701	15,701	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13,908	13,908		6,259	6,259	-		13,908
Municipal Infrastructure Grant [Schedule 5B]		33,872	33,872	(210)	7,442	7,442	-		33,872
Water Services Infrastructure Grant [Schedule 5B]		28,427	28,427		2,000	2,000	-		28,427
<b>Provincial Government:</b>	-	25,342	25,342	5,284	9,793	9,793	-		25,342
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		24,542	24,542	5,284	9,793	9,793	-		24,542
Regional Socio Economic Projects		800	800	-	-	-	-		800
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-		-
Households		-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	-	101,549	101,549	5,074	25,494	25,494	-		101,549
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	-	350,296	350,296	27,244	127,746	127,746	-		350,296

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

A letter was received from Department of Corporate Governance 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). The municipality submitted written response to NT and no feedback received to date.

## Supporting Table SC7 – Grant expenditure

### WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	4,598	4,598	260	626	626	-		4,598
Operational Revenue:General Revenue:Equitable Share							-		
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,588	2,588	193	430	430	-		2,588
Local Government Financial Management Grant [Schedule 5B]		1,800	1,800	50	149	149	-		1,800
Municipal Infrastructure Grant [Schedule 5B]		210	210	16	48	48	-		210
<b>Provincial Government:</b>	-	61,906	61,906	6,494	20,378	20,378	-		61,906
Title Deeds Restratoration Grant		97	97				-		97
Community Library Services Grant		8,824	8,824	842	2,510	2,510	-		8,824
Thusong Services Centres Grant		150	150				-		150
Resource funding for the establish & support of K9 Unit		4,350	4,350	201	806	806	-		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	372	917	917	-		4,317
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		42,790	42,790	5,078	16,143	16,143	-		42,790
Municipal Fire Service Capacity Support Grant		500	500		2	2	-		500
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)									
<b>Other grant providers:</b>	-	2,975	2,975	36	127	127	-		2,975
Departmental Agencies and Accounts		2,600	2,600				-		2,600
Foreign Government and International Organisations		375	375	36	127	127	-		375
Households		-	-				-		-
Non-profit Institutions		-	-				-		-
Private Enterprises		-	-				-		-
Public Corporations		-	-				-		-
Higher Educational Institutions		-	-				-		-
Parent Municipality / Entity		-	-				-		-
<b>Total operating expenditure of Transfers and Grants:</b>	-	69,479	69,479	6,790	21,132	21,132	-		69,479
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	76,207	76,207	2,047	4,585	4,585	-		76,207
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13,908	13,908				-		13,908
Municipal Infrastructure Grant [Schedule 5B]		33,872	33,872	2,047	4,585	4,585	-		33,872
Water Services Infrastructure Grant [Schedule 5B]		28,427	28,427				-		28,427
<b>Provincial Government:</b>	-	25,342	25,342	608	4,093	4,093	-		25,342
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		24,542	24,542	608	4,093	4,093	-		24,542
Regional Socio Economic Projects		800	800				-		800
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)									
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-				-		-
Foreign Government and International Organisations		-	-				-		-
Households		-	-				-		-
Non-Profit Institutions		-	-				-		-
Private Enterprises		-	-				-		-
Public Corporations		-	-				-		-
<b>Total capital expenditure of Transfers and Grants</b>	-	101,549	101,549	2,655	8,678	8,678	-		101,549
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	171,028	171,028	9,445	29,810	29,810	-		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 - M03 September

Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		12,742	12,742	1,047	3,141	3,186	(44)	-1%	12,742
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1,269	1,269	106	317	317	-	-	1,269
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>-</b>	<b>14,012</b>	<b>14,012</b>	<b>1,153</b>	<b>3,459</b>	<b>3,503</b>	<b>(44)</b>	<b>-1%</b>	<b>14,012</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages		12,377	12,377	721	2,176	3,094	(919)	-30%	12,377
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		229	229	-	-	57	(57)	-100%	229
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		221	221	11	33	55	(23)	-41%	221
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>-</b>	<b>12,827</b>	<b>12,827</b>	<b>732</b>	<b>2,208</b>	<b>3,207</b>	<b>(998)</b>	<b>-31%</b>	<b>12,827</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		382,372	380,587	26,990	79,778	81,348	(1,570)	-2%	381,766
Pension and UIF Contributions		57,015	57,017	4,509	13,504	14,254	(750)	-5%	57,017
Medical Aid Contributions		19,278	19,278	1,527	4,625	4,820	(195)	-4%	19,278
Overtime		59,290	60,790	5,495	10,419	11,197	(778)	-7%	59,790
Performance Bonus		549	549	40	120	137	(17)	-12%	549
Motor Vehicle Allowance		8,438	8,543	610	1,834	2,136	(301)	-14%	8,438
Cellphone Allowance		2,426	2,436	177	534	609	(75)	-12%	2,426
Housing Allowances		2,116	2,130	168	502	533	(31)	-6%	2,116
Other benefits and allowances		45,857	45,947	1,656	4,926	5,487	(561)	-10%	45,897
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		28,672	28,672	2,389	7,168	7,168	0	0%	28,672
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	<b>-</b>	<b>606,013</b>	<b>605,948</b>	<b>43,561</b>	<b>123,411</b>	<b>127,688</b>	<b>(4,277)</b>	<b>-3%</b>	<b>605,948</b>
<b>Total Parent Municipality</b>	<b>-</b>	<b>632,851</b>	<b>632,786</b>	<b>45,446</b>	<b>129,078</b>	<b>134,397</b>	<b>(5,320)</b>	<b>-4%</b>	<b>632,786</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>-</b>	<b>632,851</b>	<b>632,786</b>	<b>45,446</b>	<b>129,078</b>	<b>134,397</b>	<b>(5,320)</b>	<b>-4%</b>	<b>632,786</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>-</b>	<b>618,840</b>	<b>618,775</b>	<b>44,293</b>	<b>125,619</b>	<b>130,895</b>	<b>(5,275)</b>	<b>-4%</b>	<b>618,775</b>

## **SDBIP**

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

# Financial Performance

## Supporting Table SC2

### WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	10.3%	10.3%	10.0%	10.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	41.2%	41.2%	47.9%	41.2%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.1%	17.1%	16.2%	17.1%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	11158.5%	11158.5%	10395.2%	11158.5%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	0.0%	288.5%	288.5%	360.9%	288.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	221.4%	221.4%	273.9%	221.4%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	10.0%	10.0%	52.5%	10.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	Annual Indicator	100.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		24.8%	24.8%	Annual 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%	23.1%	30.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	15.8%	15.8%	10.3%	15.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	10.8%	10.8%	7.8%	10.8%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				Annual 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 - M03 September

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		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	-					
November		9,761	9,761	-					
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	-					
<b>Total Capital expenditure</b>	<b>-</b>	<b>258,346</b>	<b>258,346</b>	<b>21,403</b>					

## Top 10 Capital Projects

No	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Kleinmond	Multi-ward K	REFURBISHMENT OF BUFFELS RIVER WTW	30,397,000	30,397,000	-	Environmental assessment and procurement.	Awaiting outcome of environmental impact basic assessment. Tenders closed on 5 Sept 2025 (SC2588/2025). Bids currently being evaluated.	Not applicable.	Not applicable.
2	Overstrand	Overstrand	LCH SERVICES	24,542,000	24,542,000	4,093,051	Kleinmond IRDP - Planning in Progress; Overhills UISP Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP Phase A7 (Services) - 65%	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP Phase A7 (Services) - Construction Phase.	Not applicable.	Not applicable.
3	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	13,908,000	13,908,000	-	Tender closed 19 Sep 2025. Evaluation in process	Procurement (Contract SC2587/2025).	Not applicable.	Not applicable.
4	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	13,000,000	13,000,000	-	Procurement.	Environmental authorization was issued by DEADP during August 2025. Tenders closed on 19 Sept 2025	Not applicable.	Not applicable.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	12,700,000	12,700,000	4,619,750	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	Awaiting Bid Adjudication committee meeting.	Awaiting Bid Adjudication committee meeting.	Awaiting appointment of officials to serve as members of the Bid Adjudication Committee.	Applied to NT for exemption
7	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	10,629,000	10,629,000	2,132,282	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.	Planning and preparation of tender document for procurement stage.	Not applicable.	Not applicable.
9	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE REPLACEMENT	9,000,000	9,000,000	561,305	Construction phase.	Construction started for the 2025/26 Financial Year (Contract SC2437/2023).	Not applicable.	Not applicable.
10	Overstrand	Overstrand	VEHICLES-ROADS	8,250,000	8,250,000	-	Procurement process (Request loaded).	In progress. (Awaiting for service provider to complete data	Not applicable.	Not applicable.
<b>Totals</b>				<b>144,626,000</b>	<b>144,626,000</b>	<b>11,903,349</b>				

# Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	78,215	78,215	2,209	5,871	7,667	(1,796)	-23.4%	78,215
Roads Infrastructure	-	8,500	8,500	-	-	500	(500)	-100.0%	8,500
Roads	-	8,500	8,500	-	-	500	(500)	-100.0%	8,500
Storm water Infrastructure	-	6,200	6,200	-	-	-	-	-	6,200
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	6,200	6,200	-	-	-	-	-	6,200
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	33,018	33,018	174	712	3,778	(3,065)	-81.1%	33,018
MV Substations	-	10,000	10,000	-	-	2,500	(2,500)	-100.0%	10,000
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	-	20,018	20,018	174	712	1,278	(565)	-44.3%	20,018
LV Networks	-	3,000	3,000	-	-	-	-	-	3,000
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	17,806	17,806	1,902	3,864	1,889	1,975	104.5%	17,806
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	5,273	5,273	1,439	2,602	1,318	1,283	97.3%	5,273
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	8,983	8,983	463	463	371	92	24.8%	8,983
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	3,550	3,550	-	800	200	600	300.0%	3,550
Sanitation Infrastructure	-	7,750	7,750	133	1,295	1,500	(205)	-13.7%	7,750
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	950	950	-	-	-	-	-	950
Waste Water Treatment Works	-	6,800	6,800	133	1,295	1,500	(205)	-13.7%	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
<b>Community Assets</b>	-	12,022	12,022	722	1,156	325	831	255.6%	12,022
Community Facilities	-	1,950	1,950	-	-	-	-	-	1,950
Police	-	200	200	-	-	-	-	-	200
Parks	-	300	300	-	-	-	-	-	300
Stalls	-	800	800	-	-	-	-	-	800
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	650	650	-	-	-	-	-	650
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	10,072	10,072	722	1,156	325	831	255.6%	10,072
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	10,072	10,072	722	1,156	325	831	255.6%	10,072
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	28,292	28,292	608	4,093	800	3,293	411.6%	28,292
Operational Buildings	-	3,750	3,750	-	-	800	(800)	-100.0%	3,750
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	3,750	3,750	-	-	800	(800)	-100.0%	3,750
Housing	-	24,542	24,542	608	4,093	-	4,093	-	24,542
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	24,542	24,542	608	4,093	-	4,093	-	24,542
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	3,201	3,201	857	2,434	800	1,634	204.2%	3,201
Computer Equipment	-	3,201	3,201	857	2,434	800	1,634	204.2%	3,201
<b>Furniture and Office Equipment</b>	-	1,345	1,345	3	39	77	(38)	-49.2%	1,345
Furniture and Office Equipment	-	1,345	1,345	3	39	77	(38)	-49.2%	1,345
<b>Machinery and Equipment</b>	-	325	325	-	-	81	(81)	-100.0%	325
Machinery and Equipment	-	325	325	-	-	81	(81)	-100.0%	325
<b>Transport Assets</b>	-	24,310	24,310	-	-	915	(915)	-100.0%	24,310
Transport Assets	-	24,310	24,310	-	-	915	(915)	-100.0%	24,310
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	-	147,710	147,710	4,398	13,593	10,665	(2,928)	-27.5%	147,710

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	46,797	46,797	1,488	4,620	3,667	952	26.0%	46,797
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
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	1,488	4,620	3,667	952	26.0%	44,597
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	500	500	-	-	-	-	-	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	44,097	44,097	1,488	4,620	3,667	952	26.0%	44,097
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	700	700	-	-	-	-	-	700
Pump Station	-	700	700	-	-	-	-	-	700
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	300	300	-	-	-	-	-	300
Biological or Cultivated Assets	-	300	300	-	-	-	-	-	300
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	-	47,097	47,097	1,488	4,620	3,667	(952)	-26.0%	47,097

# Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	193,053	193,053	11,908	29,302	47,716	(18,414)	-38.6%	193,053
Roads Infrastructure	-	85,143	85,143	4,620	10,137	20,738	(10,601)	-51.1%	85,143
Roads	-	85,143	85,143	4,620	10,137	20,738	(10,601)	-51.1%	85,143
Storm water Infrastructure	-	13,746	13,746	1,090	2,678	3,437	(758)	-22.1%	13,746
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	13,746	13,746	1,090	2,678	3,437	(758)	-22.1%	13,746
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	49,278	49,278	2,944	8,138	12,319	(4,181)	-33.9%	49,278
LV Networks	-	49,278	49,278	2,944	8,138	12,319	(4,181)	-33.9%	49,278
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	20,984	20,984	1,358	3,553	5,246	(1,693)	-32.3%	20,984
Distribution	-	19,901	19,901	1,358	3,553	4,975	(1,422)	-28.6%	19,901
Distribution Points	-	1,083	1,083	-	-	271	(271)	-100.0%	1,083
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	12,419	12,419	1,120	2,927	3,105	(178)	-5.7%	12,419
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	8,521	8,521	672	1,888	2,130	(242)	-11.4%	8,521
Waste Water Treatment Works	-	3,898	3,898	448	1,038	974	64	6.5%	3,898
Solid Waste Infrastructure	-	11,483	11,483	776	1,868	2,871	(1,003)	-34.9%	11,483
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	3,100	3,100	221	401	775	(374)	-48.2%	3,100
Waste Drop-off Points	-	8,383	8,383	556	1,467	2,096	(629)	-30.0%	8,383
<b>Community Assets</b>	-	63,754	64,079	5,709	13,248	16,020	(2,772)	-17.3%	64,079
Community Facilities	-	48,316	48,966	4,153	10,477	12,242	(1,765)	-14.4%	48,966
Halls	-	5,464	5,514	395	1,150	1,379	(228)	-16.5%	5,514
Cemeteries/Crematoria	-	3,111	3,111	228	577	778	(201)	-25.9%	3,111
Police	-	-	-	-	-	-	-	-	-
Parks	-	31,742	31,742	2,951	7,192	7,936	(744)	-9.4%	31,742
Public Open Space	-	4,186	4,786	393	1,004	1,197	(193)	-16.1%	4,786
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	3,812	3,812	186	554	953	(399)	-41.9%	3,812
Sport and Recreation Facilities	-	15,437	15,112	1,557	2,771	3,778	(1,007)	-26.6%	15,112
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	15,437	15,112	1,557	2,771	3,778	(1,007)	-26.6%	15,112
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	18,955	18,905	2,013	2,219	4,726	(2,507)	-53.1%	18,905
Operational Buildings	-	18,955	18,905	2,013	2,219	4,726	(2,507)	-53.1%	18,905
Municipal Offices	-	18,955	18,905	2,013	2,219	4,726	(2,507)	-53.1%	18,905
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	10,661	10,661	295	3,762	2,665	1,097	41.2%	10,661
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	10,661	10,661	295	3,762	2,665	1,097	41.2%	10,661
Computer Software and Applications	-	10,661	10,661	295	3,762	2,665	1,097	41.2%	10,661
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	2,546	2,546	145	221	636	(415)	-65.2%	2,546
Computer Equipment	-	2,546	2,546	145	221	636	(415)	-65.2%	2,546
<b>Furniture and Office Equipment</b>	-	1,704	1,677	92	262	419	(157)	-37.6%	1,677
Furniture and Office Equipment	-	1,704	1,677	92	262	419	(157)	-37.6%	1,677
<b>Machinery and Equipment</b>	-	5,807	5,807	197	487	1,452	(964)	-66.4%	5,807
Machinery and Equipment	-	5,807	5,807	197	487	1,452	(964)	-66.4%	5,807
<b>Transport Assets</b>	-	22,339	22,339	3,286	6,596	5,585	1,012	18.1%	22,339
Transport Assets	-	22,339	22,339	3,286	6,596	5,585	1,012	18.1%	22,339
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	-	318,818	319,066	23,645	56,097	79,219	23,121	29.2%	319,066

# Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	138,760	138,760	11,563	34,690	34,690	-		138,760
Roads Infrastructure	-	49,695	49,695	4,141	12,424	12,424	-		49,695
Roads	-	49,695	49,695	4,141	12,424	12,424	-		49,695
Storm water Infrastructure	-	8,899	8,899	742	2,225	2,225	-		8,899
Drainage Collection	-	8,899	8,899	742	2,225	2,225	-		8,899
Storm water Conveyance	-	-	-	-	-	-	-		-
Attenuation	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	28,196	28,196	2,350	7,049	7,049	-		28,196
LV Networks	-	28,196	28,196	2,350	7,049	7,049	-		28,196
Capital Spares	-	-	-	-	-	-	-		-
Water Supply Infrastructure	-	26,052	26,052	2,171	6,513	6,513	-		26,052
Distribution	-	26,052	26,052	2,171	6,513	6,513	-		26,052
Distribution Points	-	-	-	-	-	-	-		-
PRV Stations	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Sanitation Infrastructure	-	22,577	22,577	1,881	5,644	5,644	-		22,577
Pump Station	-	-	-	-	-	-	-		-
Reticulation	-	-	-	-	-	-	-		-
Waste Water Treatment Works	-	22,577	22,577	1,881	5,644	5,644	-		22,577
Outfall Sewers	-	-	-	-	-	-	-		-
Toilet Facilities	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Solid Waste Infrastructure	-	3,340	3,340	278	835	835	-		3,340
Landfill Sites	-	3,340	3,340	278	835	835	-		3,340
<b>Community Assets</b>	-	15,199	15,199	1,267	3,800	3,800	-		15,199
Community Facilities	-	15,199	15,199	1,267	3,800	3,800	-		15,199
Halls	-	15,199	15,199	1,267	3,800	3,800	-		15,199
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	3,538	3,538	295	885	885	-		3,538
Operational Buildings	-	3,538	3,538	295	885	885	-		3,538
Municipal Offices	-	3,538	3,538	295	885	885	-		3,538
Housing	-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
<b>Intangible Assets</b>	-	290	290	24	73	73	-		290
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	-	290	290	24	73	73	-		290
Water Rights	-	-	-	-	-	-	-		-
Effluent Licenses	-	-	-	-	-	-	-		-
Solid Waste Licenses	-	-	-	-	-	-	-		-
Computer Software and Applications	-	290	290	24	73	73	-		290
Load Settlement Software Applications	-	-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
<b>Computer Equipment</b>	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>	-	2,547	2,547	212	637	637	-		2,547
Furniture and Office Equipment	-	2,547	2,547	212	637	637	-		2,547
<b>Machinery and Equipment</b>	-	1,621	1,621	135	405	405	-		1,621
Machinery and Equipment	-	1,621	1,621	135	405	405	-		1,621
<b>Transport Assets</b>	-	5,188	5,188	432	1,297	1,297	-		5,188
Transport Assets	-	5,188	5,188	432	1,297	1,297	-		5,188
<b>Land</b>	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>	-	68	68	6	17	17	-		68
Zoo's, Marine and Non-biological Animals	-	68	68	6	17	17	-		68
<b>Living resources</b>	-	-	-	-	-	-	-		-
<b>Total Depreciation</b>	-	167,211	167,211	13,934	41,803	41,803	-		167,211

## Supporting Table SC13e

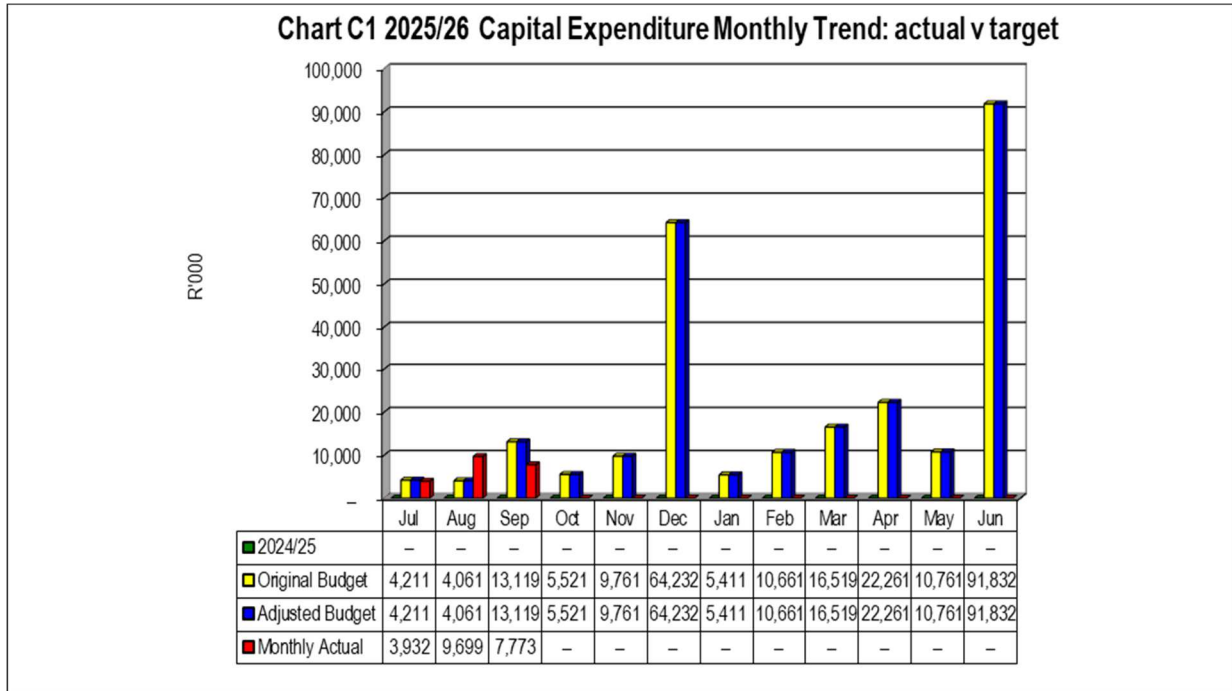
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	36,710	36,710	561	561	1,350	(789)	-58.4%	36,710
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	1,000	1,000	-	-	-	-	-	1,000
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	1,000	1,000	-	-	-	-	-	1,000
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	16,300	16,300	561	561	1,000	(439)	-43.9%	16,300
<i>MV Networks</i>	-	16,300	16,300	561	561	1,000	(439)	-43.9%	16,300
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	500	500	-	-	200	(200)	-100.0%	500
<i>Distribution</i>	-	500	500	-	-	200	(200)	-100.0%	500
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	18,910	18,910	-	-	150	(150)	-100.0%	18,910
<i>Pump Station</i>	-	13,000	13,000	-	-	-	-	-	13,000
<i>Reticalation</i>	-	600	600	-	-	150	(150)	-100.0%	600
<i>Waste Water Treatment Works</i>	-	5,310	5,310	-	-	-	-	-	5,310
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	26,829	26,829	1,325	2,629	5,707	(3,078)	-53.9%	26,829
Community Facilities	-	4,000	4,000	-	-	-	-	-	4,000
<i>Fire/Ambulance Stations</i>	-	3,000	3,000	-	-	-	-	-	3,000
<i>Public Open Space</i>	-	1,000	1,000	-	-	-	-	-	1,000
Sport and Recreation Facilities	-	22,829	22,829	1,325	2,629	5,707	(3,078)	-53.9%	22,829
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	22,829	22,829	1,325	2,629	5,707	(3,078)	-53.9%	22,829
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	-	63,539	63,539	1,887	3,191	7,057	3,867	54.8%	63,539

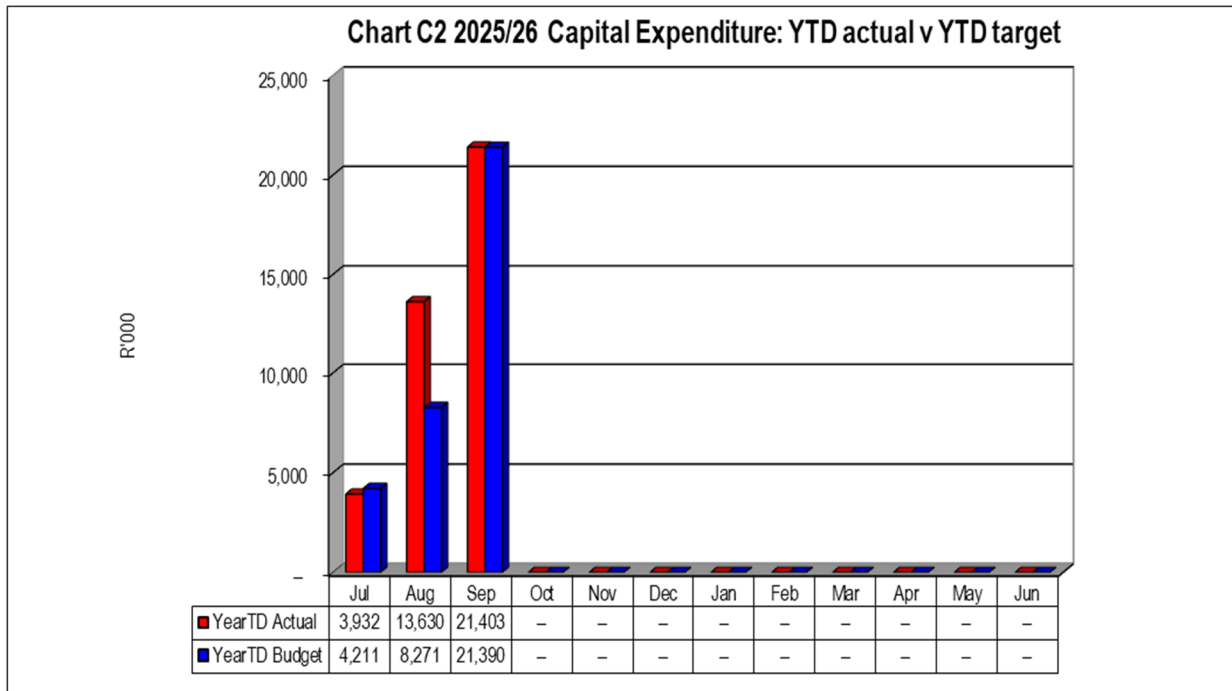
# Other supporting documentation

## Section 71 charts

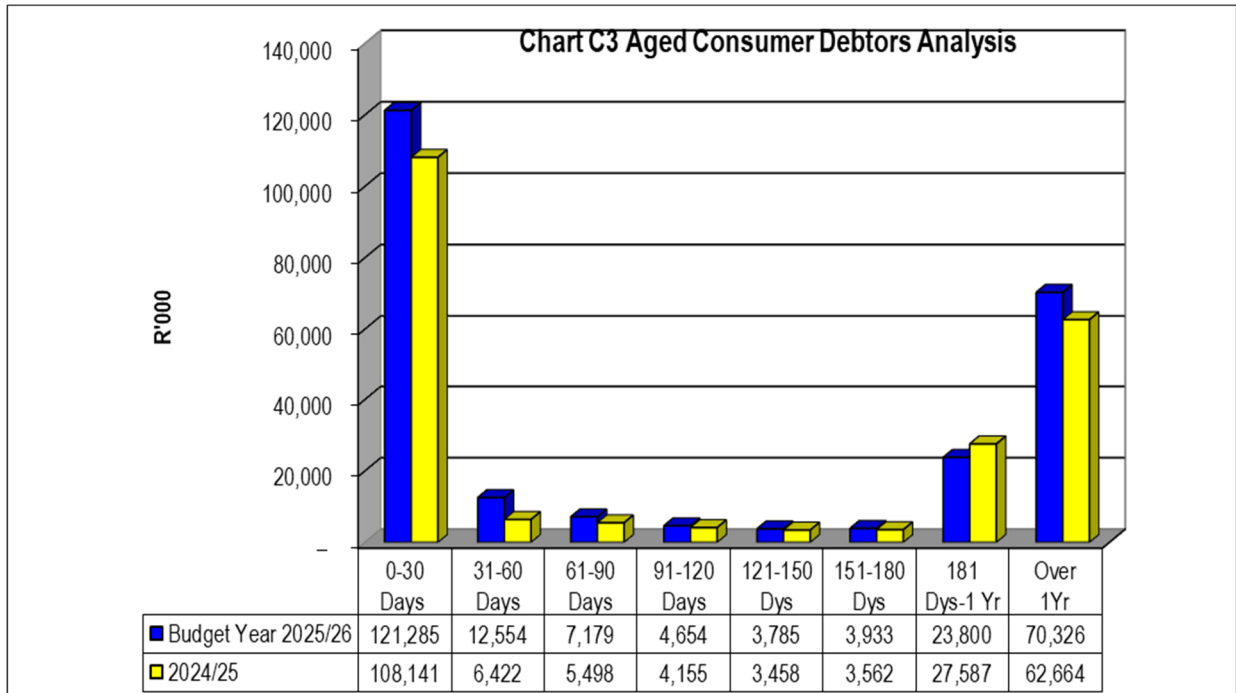
### Capital expenditure monthly trend - actual vs target



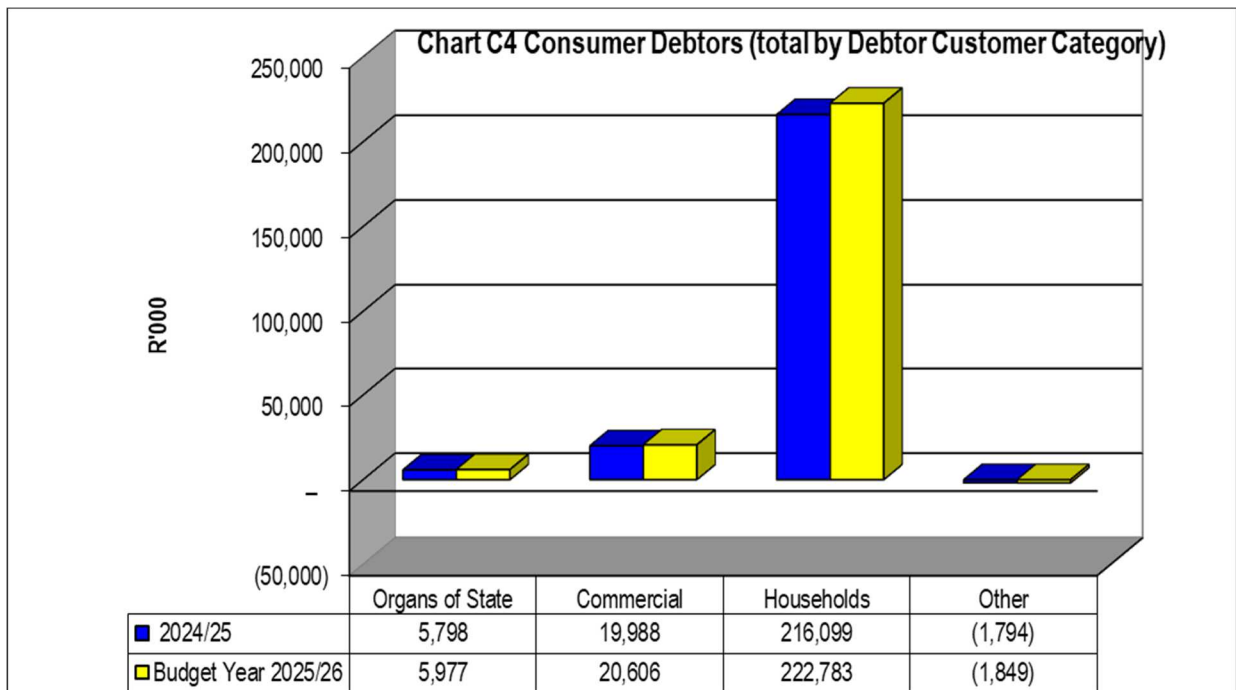
### Capital expenditure – YTD actual vs YTD trend



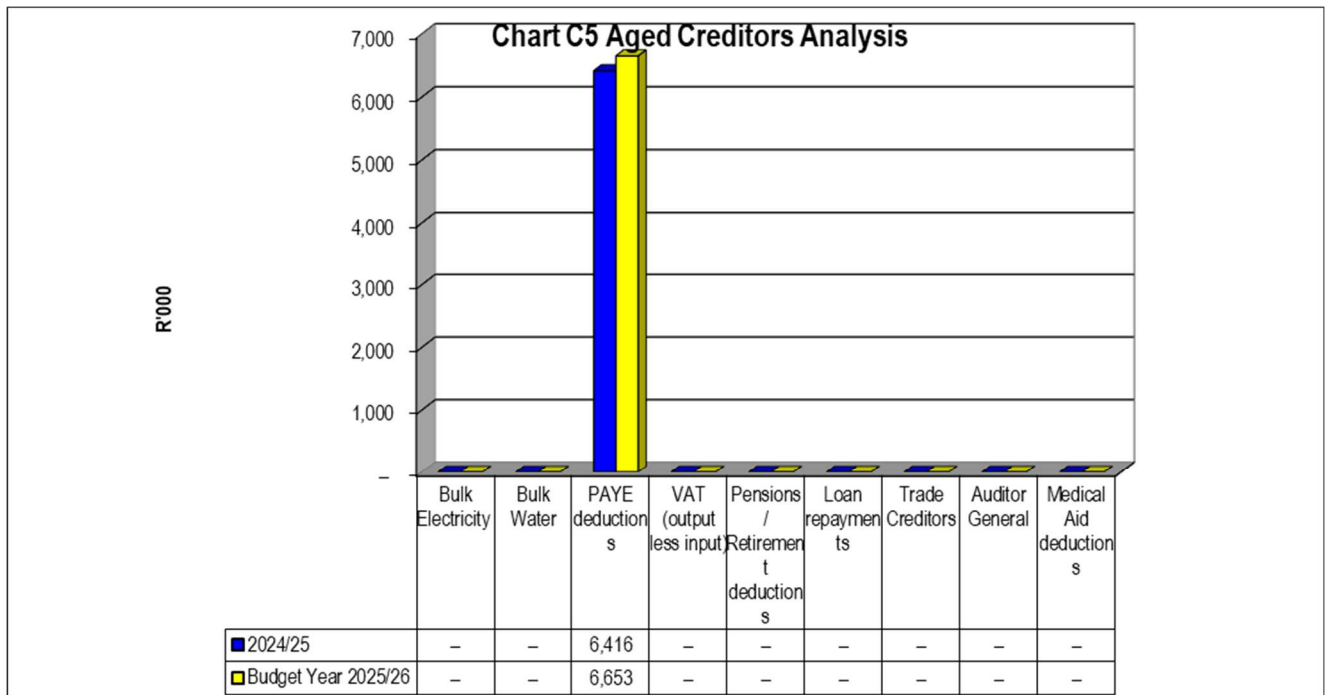
### Debtors Age Analysis



### 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 September 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Dr DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature: 

Date: 13 October 2025