



Monthly Budget Statement

September 2026

In-Year Report of the Municipality

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

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Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

mSCOA – Municipal Standard Chart of Accounts.

MSDCBG – Municipal Service Delivery and Capacity Building Grant.

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

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

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

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

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

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

YTD – Year-to-date

UNEP – United Nations Environmental Programme

BOCMA – Breede Olifants Catchment Management Agency

WDF - White Desert Foundation

PART 1 – IN-YEAR REPORT

Executive Summary

Revenue by Source

The Year-to-Date actual revenue is 1.29% above the YTD budget projections at the end of September 2026.

Borrowings

The balance of borrowings amounts to R422m at the end of September 2026.

Operating expenditure by vote & type

Current expenditure is 3.60% below YTD budget projections as at September 2026.

Capital expenditure

The YTD Capital expenditure amounts to R16m or 5.97% of the amended budget of R268.4m. The current capital commitments of orders in progress amounts to R110.7m or 41.24% of the amended capital budget of R268.4m.

Allocations received (National & Provincial Grants)

Grants totaling R16m were received during September 2026.

Spending on Grants

Spending on grants amounts to R3.9m for September 2026 which includes FMG, MIG, EPWP, WSIG, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Resource funding for the establishment & support of K9 Unit, Community Library Grant, Construction Contracts and WDF.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC7 Material variance explanations - M03 September

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue</u>	1.29%		
<u>Expenditure By Type</u>	-3.60%		
<u>Capital Expenditure</u>	-56.73%	Capital Commitments = R110.7m	
<u>Financial Position</u> In order			
<u>Cash Flow</u> In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	2,184,003	564,232	25.83%
Expenditure	2,198,982	421,373	19.16%
Surplus / (Deficit)	(14,979)	142,859	
Capital	268,429	16,015	5.97%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	2,092,419	555,714	26.56%
Expenditure	2,198,982	421,373	19.16%
Surplus / (Deficit)	(106,563)	134,341	
Capital	268,429	16,015	5.97%

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	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	405,548	405,548	33,386	106,580	105,387	1,193	1%	405,548
Service charges	–	1,265,205	1,265,205	107,282	321,355	315,823	5,532	2%	1,265,205
Investment revenue	–	68,000	68,000	3,217	9,567	9,567	–	–	68,000
Transfers and subsidies - Operational	–	215,507	215,507	1,852	83,766	83,766	–	–	215,507
Other own revenue	–	138,158	138,158	12,691	34,446	34,097	349	1%	138,158
Total Revenue (excluding capital transfers and contributions)	–	2,092,419	2,092,419	158,428	555,714	548,640	7,074	1%	2,092,419
Employee costs	–	675,017	675,014	49,173	138,717	142,200	(3,484)	-2%	675,014
Remuneration of Councillors	–	15,400	15,400	1,196	3,587	3,850	(263)	-7%	15,400
Depreciation, amortisation and impairment	–	175,572	175,572	14,631	43,893	43,893	0	0%	175,572
Interest, Dividends and Rent on Land	–	43,080	43,080	377	625	625	–	–	43,080
Inventory consumed and bulk purchases	–	681,954	681,920	68,550	138,216	144,604	(6,388)	-4%	681,920
Transfers and subsidies	–	17,712	17,712	1,355	5,516	5,516	–	–	17,712
Other expenditure	–	590,247	590,284	32,407	90,819	96,429	(5,610)	-6%	590,284
Total Expenditure	–	2,198,982	2,198,982	167,690	421,373	437,116	(15,743)	-4%	2,198,982
Surplus/(Deficit)	–	(106,563)	(106,563)	(9,262)	134,341	111,524	22,817	20%	(106,563)
Transfers and subsidies - capital (monetary allocations)	–	91,584	91,584	1,934	8,518	8,518	–	–	91,584
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	(14,979)	(14,979)	(7,327)	142,859	120,042	22,817	19%	(14,979)
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after Income Tax	–	(14,979)	(14,979)	(7,327)	142,859	120,042	22,817	19%	(14,979)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	(14,979)	(14,979)	(7,327)	142,859	120,042	22,817	19%	(14,979)
Capital expenditure & funds sources									
Capital expenditure	–	242,464	268,429	8,077	16,015	37,009	(20,994)	-57%	268,429
Capital transfers recognised	–	91,584	91,584	1,934	8,518	8,102	415	5%	91,584
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	101,155	119,497	3,992	5,156	22,911	(17,755)	-77%	119,497
Internally generated funds	–	49,725	57,348	2,151	2,342	5,996	(3,654)	-61%	57,348
Total sources of capital funds	–	242,464	268,429	8,077	16,015	37,009	(20,994)	-57%	268,429
Financial position									
Total current assets	–	1,047,484	1,021,519		1,330,083				1,021,519
Total non current assets	–	4,213,933	4,239,898		4,090,871				4,239,898
Total current liabilities	–	368,122	368,122		263,213				368,122
Total non current liabilities	–	714,922	714,922		730,464				714,922
Community wealth/Equity	–	4,178,374	4,178,374		4,427,277				4,178,374
Cash flows									
Net cash from (used) operating	–	175,946	175,946	24,203	146,540	146,255	(285)	-0%	175,946
Net cash from (used) investing	–	(234,009)	(259,974)	(8,077)	(16,015)	(16,015)	–	–	(259,974)
Net cash from (used) financing	–	36,579	36,579	(1,686)	(1,586)	(1,586)	–	–	36,579
Cash/cash equivalents at the month/year end	–	822,112	796,147	–	1,087,055	972,250	(114,804)	-12%	910,667
Debtors & creditors analysis	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Debtors Age Analysis									
Total By Income Source	127,585	9,154	5,454	3,938	4,006	3,502	25,948	67,370	246,956
Creditors Age Analysis									
Total Creditors	7,616	–	–	–	–	–	–	–	7,616

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

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

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	–	570,422	570,422	40,566	149,672	150,141	(469)	-0%	570,422
Executive and council	–	53,183	53,183	3	22,151	22,151	(0)	-0%	53,183
Finance and administration	–	517,239	517,239	40,563	127,520	127,989	(469)	-0%	517,239
Internal audit	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	–	111,885	111,885	8,810	25,301	22,986	2,316	10%	111,885
Community and social services	–	10,509	10,509	962	2,927	2,626	301	11%	10,509
Sport and recreation	–	29,557	29,557	2,630	7,207	4,753	2,454	52%	29,557
Public safety	–	62,292	62,292	5,075	14,962	15,401	(439)	-3%	62,292
Housing	–	9,527	9,527	142	206	206	–	–	9,527
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	–	41,793	41,793	2,535	7,662	8,448	(786)	-9%	41,793
Planning and development	–	16,965	16,964	2,295	5,362	4,241	1,121	26%	16,964
Road transport	–	20,699	20,699	198	2,184	3,175	(990)	-31%	20,699
Environmental protection	–	4,129	4,129	42	116	1,032	(916)	-89%	4,129
<i>Trading services</i>	–	1,459,903	1,459,903	108,449	381,589	375,583	6,006	2%	1,459,903
Energy sources	–	870,461	870,461	70,495	236,823	229,310	7,513	3%	870,461
Water management	–	272,479	272,479	17,877	59,987	62,020	(2,033)	-3%	272,479
Waste water management	–	167,523	167,523	10,426	44,250	43,881	369	1%	167,523
Waste management	–	149,440	149,440	9,650	40,529	40,373	157	0%	149,440
<i>Other</i>	–	–	0	3	7	–	7	–	0
Total Revenue - Functional	–	2,184,003	2,184,003	160,362	564,232	557,158	7,074	1%	2,184,003
Expenditure - Functional									
<i>Governance and administration</i>	–	273,755	273,713	26,815	91,705	92,881	(1,176)	-1%	273,713
Executive and council	–	54,461	54,419	5,033	22,335	22,456	(122)	-1%	54,419
Finance and administration	–	214,165	214,165	21,418	68,308	69,242	(934)	-1%	214,165
Internal audit	–	5,129	5,129	364	1,062	1,182	(120)	-10%	5,129
<i>Community and public safety</i>	–	326,731	326,731	21,797	54,774	58,582	(3,809)	-7%	326,731
Community and social services	–	32,016	32,016	2,156	5,860	6,504	(644)	-10%	32,016
Sport and recreation	–	79,996	79,996	5,464	12,994	13,999	(1,005)	-7%	79,996
Public safety	–	206,104	206,104	13,811	35,106	37,026	(1,920)	-5%	206,104
Housing	–	8,615	8,615	366	814	1,054	(240)	-23%	8,615
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	–	257,941	257,983	18,876	53,381	55,464	(2,083)	-4%	257,983
Planning and development	–	60,142	60,184	4,129	12,006	13,246	(1,240)	-9%	60,184
Road transport	–	165,665	165,665	12,698	36,304	36,616	(312)	-1%	165,665
Environmental protection	–	32,134	32,134	2,049	5,071	5,602	(531)	-9%	32,134
<i>Trading services</i>	–	1,333,201	1,333,201	99,903	220,848	229,450	(8,602)	-4%	1,333,201
Energy sources	–	806,195	806,195	67,827	146,337	150,664	(4,328)	-3%	806,195
Water management	–	211,378	211,378	11,583	27,037	28,444	(1,407)	-5%	211,378
Waste water management	–	182,605	182,605	11,341	26,620	28,351	(1,731)	-6%	182,605
Waste management	–	133,024	133,024	9,152	20,855	21,990	(1,136)	-5%	133,024
<i>Other</i>	–	7,354	7,354	299	665	738	(73)	-10%	7,354
Total Expenditure - Functional	–	2,198,982	2,198,982	167,690	421,373	437,116	(15,743)	-4%	2,198,982
Surplus/ (Deficit) for the year	–	(14,979)	(14,979)	(7,327)	142,859	120,042	22,817	19%	(14,979)

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

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

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

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

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03

Vote Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Municipal Council	-	53,183	53,183	3	22,151	22,151	-	-	53,183
Vote 2 - Office of the Municipal Manager	-	576	576	11	78	144	(66)	-46%	576
Vote 3 - Corporate Services	-	1,057	1,057	333	360	264	96	36%	1,057
Vote 4 - Financial Services	-	515,040	515,040	40,105	126,907	127,360	(453)	-0%	515,040
Vote 5 - Infrastructure Services	-	1,490,460	1,490,460	108,777	383,931	377,034	6,897	2%	1,490,460
Vote 6 - Community Services	-	41,090	41,090	3,660	10,355	9,556	799	8%	41,090
Vote 7 - Municipal Public Safety	-	62,292	62,292	5,075	14,962	15,573	(611)	-4%	62,292
Vote 8 - Planning and Development	-	20,304	20,304	2,341	5,416	5,075	341	7%	20,304
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	56	71	-	71	-	-
Total Revenue by Vote	-	2,184,003	2,184,003	160,362	564,232	557,158	7,074	1%	2,184,003
Expenditure by Vote									
Vote 1 - Municipal Council	-	57,064	57,064	3,685	18,491	18,666	(174)	-1%	57,064
Vote 2 - Office of the Municipal Manager	-	36,841	36,841	2,543	6,945	7,210	(265)	-4%	36,841
Vote 3 - Corporate Services	-	86,730	86,730	5,838	19,289	20,085	(796)	-4%	86,730
Vote 4 - Financial Services	-	192,918	192,918	10,571	36,535	37,729	(1,194)	-3%	192,918
Vote 5 - Infrastructure Services	-	1,319,627	1,319,627	110,631	251,495	260,884	(9,389)	-4%	1,319,627
Vote 6 - Community Services	-	221,849	221,849	15,143	39,189	41,285	(2,096)	-5%	221,849
Vote 7 - Municipal Public Safety	-	207,166	207,166	14,370	36,209	37,291	(1,083)	-3%	207,166
Vote 8 - Planning and Development	-	76,787	76,787	4,907	13,219	13,965	(746)	-5%	76,787
Vote 9 - Costing Services	-	-	-	-	-	0	(0)	-100%	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	-	2,198,982	2,198,982	167,690	421,373	437,116	(15,743)	-4%	2,198,982
Surplus/ (Deficit) for the year	-	(14,979)	(14,979)	(7,327)	142,859	120,042	22,817	19%	(14,979)

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

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

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

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

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	–	782,963	782,963	70,567	212,920	207,522	5,398	3%	782,963
Service charges - Water	–	225,950	225,950	16,694	48,048	47,584	464	1%	225,950
Service charges - Waste Water Management	–	134,321	134,321	10,374	31,241	30,901	340	1%	134,321
Service charges - Waste management	–	121,971	121,971	9,647	29,147	29,816	(670)	-2%	121,971
Sale of Goods and Rendering of Services	–	29,014	29,014	3,319	7,518	7,253	264	4%	29,014
Agency services	–	7,819	7,819	745	1,990	1,955	36	2%	7,819
Interest	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	–	11,065	11,065	1,025	2,888	2,866	22	1%	11,065
Interest earned from Current and Non Current Assets	–	68,000	68,000	3,217	9,567	9,567	–	–	68,000
Dividends	–	–	–	–	–	–	–	–	–
Rent on Land	–	1,243	1,243	1	11	11	–	–	1,243
Rental from Fixed Assets	–	9,370	9,370	806	2,537	2,665	(128)	-5%	9,370
Licence and permits	–	1,481	1,481	65	239	250	(11)	-5%	1,481
Special rating levies	–	16,262	16,262	1,339	4,144	4,066	78	2%	16,262
Construction Contract Revenue	–	1,847	1,847	120	120	132	(12)	-9%	1,847
Development Charges	–	3,599	3,599	201	298	300	(2)	-1%	3,599
Operational Revenue	–	8,812	8,812	1,088	2,579	2,403	176	7%	8,812
Non-Exchange Revenue									
Property rates	–	405,548	405,548	33,386	106,580	105,387	1,193	1%	405,548
Surcharges and Taxes	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	42,861	42,861	3,583	10,640	10,715	(75)	-1%	42,861
Licences or permits	–	2,186	2,186	180	575	566	8	1%	2,186
Transfer and subsidies - Operational	–	215,507	215,507	1,852	83,766	83,766	–	–	215,507
Interest	–	2,300	2,300	217	568	575	(7)	-1%	2,300
Fuel Levy	–	–	–	–	–	–	–	–	–
Operational Revenue	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–
Other Gains	–	300	300	–	340	340	–	–	300
Discontinued Operations	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	–	2,092,419	2,092,419	158,428	555,714	548,640	7,074	1%	2,092,419
Expenditure									
Employee related costs	–	675,017	675,014	49,173	138,717	142,200	(3,484)	-2%	675,014
Remuneration of councillors	–	15,400	15,400	1,196	3,587	3,850	(263)	-7%	15,400
Bulk purchases - electricity	–	603,032	603,032	61,335	128,019	133,771	(5,752)	-4%	603,032
Inventory consumed	–	78,922	78,888	7,215	10,198	10,833	(636)	-6%	78,888
Debt impairment	–	38,593	38,593	3,216	9,648	9,648	0	0%	38,593
Depreciation, amortisation and impairment	–	175,572	175,572	14,631	43,893	43,893	0	0%	175,572
Interest, Dividends and Rent on Land	–	43,080	43,080	377	625	625	–	–	43,080
Contracted services	–	398,434	397,989	22,848	51,606	55,796	(4,190)	-8%	397,989
Transfers and subsidies	–	17,712	17,712	1,355	5,516	5,516	–	–	17,712
Irrecoverable debts written off	–	20,000	20,000	–	235	235	–	–	20,000
Operational costs	–	125,678	126,160	5,714	27,444	28,864	(1,419)	-5%	126,160
Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–
Other Losses	–	7,542	7,542	629	1,886	1,886	0	0%	7,542
Total Expenditure	–	2,198,982	2,198,982	167,690	421,373	437,116	(15,743)	-4%	2,198,982
Surplus/(Deficit)	–	(106,563)	(106,563)	(9,262)	134,341	111,524	22,817	20%	(106,563)
Transfers and subsidies - capital (monetary allocations)	–	91,584	91,584	1,934	8,518	8,518	–	–	91,584
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	(14,979)	(14,979)	(7,327)	142,859	120,042	22,817	19%	(14,979)
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	–	(14,979)	(14,979)	(7,327)	142,859	120,042	22,817	19%	(14,979)
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	–	(14,979)	(14,979)	(7,327)	142,859	120,042	22,817	19%	(14,979)
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	–	(14,979)	(14,979)	(7,327)	142,859	120,042	22,817	19%	(14,979)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1.29% above the YTD budget projections.

Current expenditure is 3.60% below YTD budget projections for September 2026.

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

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Multi-year expenditure to be appropriated									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	3,770	3,770	707	815	942	(127)	-14%	3,770
Vote 4 - Financial Services	-	4,640	4,796	541	546	74	472	638%	4,796
Vote 5 - Infrastructure Services	-	205,990	228,877	6,185	14,010	33,434	(19,424)	-58%	228,877
Vote 6 - Community Services	-	4,176	4,176	-	-	-	-	-	4,176
Vote 7 - Municipal Public Safety	-	4,581	5,080	-	-	1,071	(1,071)	-100%	5,080
Vote 8 - Planning and Development	-	1,200	1,200	-	-	50	(50)	-100%	1,200
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	224,358	247,900	7,434	15,371	35,571	(20,200)	-57%	247,900
Single-year expenditure to be appropriated									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	260	260	-	-	62	(62)	-100%	260
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services	-	12,500	12,500	644	644	1,250	(606)	-49%	12,500
Vote 5 - Infrastructure Services	-	500	2,625	-	-	125	(125)	-100%	2,625
Vote 6 - Community Services	-	1,096	1,395	-	-	-	-	-	1,395
Vote 7 - Municipal Public Safety	-	3,750	3,750	-	-	-	-	-	3,750
Vote 8 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	-	18,106	20,529	644	644	1,437	(794)	-55%	20,529
Total Capital Expenditure - Vote	-	242,464	268,429	8,077	16,015	37,009	(20,994)	-57%	268,429
Capital Expenditure - Functional									
Governance and administration	-	4,170	4,326	707	820	1,079	(259)	-24%	4,326
Executive and council	-	300	300	-	-	72	(72)	-100%	300
Finance and administration	-	3,870	4,026	707	820	1,006	(187)	-19%	4,026
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	43,216	44,013	1,239	3,111	6,745	(3,634)	-54%	44,013
Community and social services	-	8,208	8,507	-	-	1,000	(1,000)	-100%	8,507
Sport and recreation	-	12,066	12,066	596	2,468	2,896	(429)	-15%	12,066
Public safety	-	15,831	16,330	644	644	1,071	(428)	-40%	16,330
Housing	-	7,110	7,110	-	-	1,778	(1,778)	-100%	7,110
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	28,168	30,593	442	2,414	5,274	(2,860)	-54%	30,593
Planning and development	-	2,650	4,294	259	259	488	(229)	-47%	4,294
Road transport	-	25,518	26,299	183	2,154	4,786	(2,632)	-55%	26,299
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	166,911	189,497	5,689	9,670	23,911	(14,241)	-60%	189,497
Energy sources	-	65,144	65,144	-	-	3,664	(3,664)	-100%	65,144
Water management	-	74,742	83,278	3,953	7,440	13,165	(5,725)	-43%	83,278
Waste water management	-	23,325	35,498	1,194	1,689	6,532	(4,844)	-74%	35,498
Waste management	-	3,700	5,577	541	541	550	(9)	-2%	5,577
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	-	242,464	268,429	8,077	16,015	37,009	(20,994)	-57%	268,429
Funded by:									
National Government	-	82,749	82,749	1,934	8,518	5,893	2,624	45%	82,749
Provincial Government	-	8,835	8,835	-	-	2,209	(2,209)	-100%	8,835
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	91,584	91,584	1,934	8,518	8,102	415	5%	91,584
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	101,155	119,497	3,992	5,156	22,911	(17,755)	-77%	119,497
Internally generated funds	-	49,725	57,348	2,151	2,342	5,996	(3,654)	-61%	57,348
Total Capital Funding	-	242,464	268,429	8,077	16,015	37,009	(20,994)	-57%	268,429

Table C6: Monthly Budget Statement - Financial Position

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

Description	2025/26	Budget Year 2026/27			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash and cash equivalents	–	822,112	796,147	1,087,055	796,147
Short term Investments	–	–	–	–	–
Trade and other receivables from exchange transactions	–	96,958	96,958	119,570	96,958
Receivables from non-exchange transactions	–	49,163	49,163	48,060	49,163
Current portion of non-current receivables	–	–	–	–	–
Inventory	–	17,306	17,306	27,191	17,306
VAT Receivable	–	4,856	4,856	–	4,856
Other current assets	–	57,088	57,088	48,206	57,088
Total current assets	–	1,047,484	1,021,519	1,330,083	1,021,519
Non current assets					
Investments	–	–	–	–	–
Investment property	–	167,958	167,958	167,961	167,958
Property, plant and equipment	–	3,928,517	3,954,482	3,805,029	3,954,482
Biological assets	–	–	–	–	–
Living resources	–	842	842	579	842
Heritage assets	–	109,625	109,625	109,975	109,625
Intangible assets	–	6,990	6,990	7,326	6,990
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	–	–	–	–	–
Other non-current assets	–	–	–	–	–
Total non current assets	–	4,213,933	4,239,898	4,090,871	4,239,898
TOTAL ASSETS	–	5,261,417	5,261,417	5,420,954	5,261,417
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	–	78,879	78,879	48,403	78,879
Consumer deposits	–	66,524	66,524	66,138	66,524
Trade and other payables from exchange transactions	–	162,413	162,413	54,930	162,413
Trade and other payables from non-exchange transactions	–	–	–	25,593	–
Provision	–	47,840	47,840	60,461	47,840
VAT Payable	–	–	–	2,414	–
Other current liabilities	–	12,466	12,466	5,275	12,466
Total current liabilities	–	368,122	368,122	263,213	368,122
Non current liabilities					
Financial liabilities	–	394,780	394,780	373,659	394,780
Provision	–	146,485	146,485	186,366	146,485
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	–	173,657	173,657	170,439	173,657
Total non current liabilities	–	714,922	714,922	730,464	714,922
TOTAL LIABILITIES	–	1,083,044	1,083,044	993,677	1,083,044
NET ASSETS	–	4,178,374	4,178,374	4,427,277	4,178,374
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)	–	4,175,143	4,175,143	4,413,141	4,175,143
Reserves and funds	–	3,230	3,230	14,135	3,230
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	–	4,178,374	4,178,374	4,427,277	4,178,374

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

Table C7: Monthly Budget Statement - Cash Flow

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

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	–	417,748	417,748	38,378	104,665	104,437	228	0%	417,748
Service charges	–	1,254,313	1,254,313	106,162	312,177	312,219	(43)	-0%	1,254,313
Other revenue	–	90,022	90,022	9,035	63,433	63,433	–	–	90,022
Transfers and Subsidies - Operational	–	215,507	215,507	9,389	93,491	93,491	–	–	215,507
Transfers and Subsidies - Capital	–	91,584	91,584	6,671	21,897	21,897	–	–	91,584
Interest	–	68,000	68,000	4,460	13,023	13,023	–	–	68,000
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	–	(1,900,437)	(1,900,437)	(148,159)	(456,005)	(456,105)	(100)	0%	(1,900,437)
Finance charges	–	(43,080)	(43,080)	(377)	(625)	(625)	–	–	(43,080)
Transfers and Subsidies	–	(17,712)	(17,712)	(1,355)	(5,516)	(5,516)	–	–	(17,712)
NET CASH FROM/(USED) OPERATING ACTIVITIES	–	175,946	175,946	24,203	146,540	146,255	(285)	-0%	175,946
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables									
Decrease (increase) in non-current investments		8,456	8,456	–	–	–	–	–	8,456
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–
Payments									
Capital assets	–	(242,464)	(268,429)	(8,077)	(16,015)	(16,015)	–	–	(268,429)
Retention (Capital)	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	–	(234,009)	(259,974)	(8,077)	(16,015)	(16,015)	–	–	(259,974)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	100,000	100,000	–	–	–	–	–	100,000
Increase (decrease) in consumer deposits	–	(1,950)	(1,950)	301	1,937	1,937	–	–	(1,950)
Payments									
Repayment of borrowing	–	(61,471)	(61,471)	(1,987)	(3,522)	(3,522)	–	–	(61,471)
NET CASH FROM/(USED) FINANCING ACTIVITIES	–	36,579	36,579	(1,686)	(1,586)	(1,586)	–	–	36,579
NET INCREASE/ (DECREASE) IN CASH HELD	–	(21,484)	(47,449)	14,439	128,939	128,654			(47,449)
Cash/cash equivalents at the year begin:	–	843,596	843,596		958,116	843,596			958,116
Cash/cash equivalents at the year end:	–	822,112	796,147		1,087,055	972,250			910,667

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R1.087bn.

The municipality started the year with a positive cash balance of R958.1 million. The September closing balance is R1.087bn. Refer to Supporting Table SC30 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC30 Monthly Budget Statement - Budgeted monthly cash flow - M03 September

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July Outcome	August Outcome	Sept. Outcome	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand															
Cash Receipts By Source															
Property rates	36,760	29,527	38,378	34,812	34,812	34,812	34,812	34,812	34,812	34,812	34,812	34,585	417,748	442,628	469,062
Service charges - Electricity revenue	66,256	68,691	70,632	76,368	76,368	76,368	76,368	76,368	76,368	76,368	76,368	(36,119)	780,408	826,354	875,576
Service charges - Water revenue	15,512	16,810	15,087	21,356	21,356	21,356	21,356	21,356	21,356	21,356	21,356	3,792	222,047	235,357	249,479
Service charges - Waste Water Management	10,722	9,162	10,562	12,754	12,754	12,754	12,754	12,754	12,754	12,754	12,754	(485)	131,991	139,948	148,357
Service charges - Waste Management	9,976	8,885	9,880	11,514	11,514	11,514	11,514	11,514	11,514	11,514	11,514	(982)	119,867	127,021	134,630
Rental of facilities and equipment	544	1,202	757	807	807	807	807	807	807	807	807	1,654	10,613	11,250	11,925
Interest earned - external investments	4,005	2,345	3,217	5,667	5,667	5,667	5,667	5,667	5,667	5,667	5,667	13,100	68,000	68,000	68,000
Interest earned - outstanding debtors	1,087	1,126	1,243	-	-	-	-	-	-	-	-	(3,456)	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3,499	3,558	3,583	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	(1,280)	17,861	18,032	18,214
Licences and permits	325	243	245	306	306	306	306	306	306	306	306	409	3,667	3,887	4,120
Agency services	625	620	745	652	652	652	652	652	652	652	652	616	7,819	8,288	8,785
Transfers and Subsidies - Operational	78,142	5,461	9,389	17,959	17,959	17,959	17,959	17,959	17,959	17,959	17,959	(21,156)	215,507	228,047	232,891
Other revenue	2,316	3,953	1,291	12,183	12,183	12,183	12,183	12,183	12,183	12,183	12,183	(68,013)	37,009	37,913	40,516
Cash Receipts by Source	229,769	151,583	165,010	195,439	195,439	195,439	195,439	195,439	195,439	195,439	195,439	(77,337)	2,032,536	2,146,724	2,261,555
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	9,222	6,003	6,671	7,632	7,632	7,632	7,632	7,632	7,632	7,632	7,632	8,632	91,584	72,445	86,168
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	100,000	100,000	172,000	172,000
Increase (decrease) in consumer deposits	1,289	332	301	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(2,572)	(1,950)	(1,950)	(1,950)
VAT Control (receipts)	(4,398)	-	2,414	-	-	-	-	-	-	-	-	15,040	13,055	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	9,013	-	-	-	-	-	-	-	-	-	-	-	8,456	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	244,895	157,917	174,395	202,908	202,908	202,908	202,908	202,908	202,908	202,908	202,908	43,763	2,243,681	2,389,219	2,517,773
Cash Payments by Type															
Employee related costs	(40,757)	(34,925)	(48,108)	(56,522)	(56,522)	(56,522)	(56,522)	(56,522)	(56,522)	(56,522)	(56,522)	(85,384)	(661,355)	(697,018)	(737,410)
Remuneration of councillors	(1,196)	(1,196)	(1,196)	-	-	-	-	-	-	-	-	-	(11,812)	(15,400)	(17,240)
Finance Charges	-	(247)	(377)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(13,735)	(43,080)	(47,145)	(56,450)
Bulk purchases - Electricity	(102)	(66,582)	(61,335)	(57,785)	(57,785)	(57,785)	(57,785)	(57,785)	(57,785)	(57,785)	(57,785)	(12,735)	(603,032)	(656,280)	(708,782)
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	(1,442)	(1,540)	(7,215)	(4,728)	(4,728)	(4,728)	(4,728)	(4,728)	(4,728)	(4,728)	(4,728)	(30,904)	(78,922)	(83,969)	(88,295)
Contracted services	(448)	(28,310)	(22,848)	(32,234)	(32,234)	(32,234)	(32,234)	(32,234)	(32,234)	(32,234)	(32,234)	(88,954)	(398,434)	(419,587)	(440,088)
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	(2,805)	(1,355)	(1,355)	-	-	-	-	-	-	-	-	(12,197)	(17,712)	(18,500)	(19,397)
Other expenditure	(93,061)	(4,872)	(7,457)	(21,313)	(21,313)	(21,313)	(21,313)	(21,313)	(21,313)	(21,313)	(21,313)	132,597	(143,294)	(136,873)	(158,989)
Cash Payments by Type	(139,811)	(139,028)	(149,892)	(176,172)	(176,172)	(176,172)	(176,172)	(176,172)	(176,172)	(176,172)	(176,172)	(123,124)	(1,961,229)	(2,075,851)	(2,226,652)
Other Cash Flows/Payments by Type															
Capital assets	(2,648)	(5,290)	(8,077)	(20,169)	(8,420)	(9,420)	(51,558)	(8,420)	(8,420)	(21,169)	(9,420)	395,474	(242,464)	(294,445)	(308,168)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(1,535)	(1,987)	4,327	4,327	4,327	4,327	4,327	4,327	4,327	4,327	(92,566)	(61,471)	(78,879)	(93,722)
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	(142,459)	(145,852)	(159,956)	(192,014)	(180,264)	(181,264)	(223,402)	(180,264)	(180,264)	(193,014)	(181,264)	179,785	(2,265,165)	(2,449,175)	(2,628,542)
NET INCREASE/(DECREASE) IN CASH HELD	102,435	12,065	14,439	10,894	22,644	21,644	(20,494)	22,644	22,644	9,894	21,644	223,548	(21,484)	(59,956)	(110,769)
Cash/cash equivalents at the month/year beginning:	958,116	1,060,551	1,072,616	1,087,055	1,097,949	1,120,593	1,142,237	1,121,743	1,144,387	1,167,031	1,176,926	1,198,570	958,116	936,632	876,676
Cash/cash equivalents at the month/year end:	1,060,551	1,072,616	1,087,055	1,097,949	1,120,593	1,142,237	1,121,743	1,144,387	1,167,031	1,176,926	1,198,570	1,422,118	936,632	876,676	765,907

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC2 Debtors' age analysis

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

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 September

VC052 Overstrand - Supporting Table S02 Monthly Budget Statement - aged debtors - m03 September													
Description		Budget Year 2026/27											
R thousands	NT Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.O. Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transadons - Water	1200	29,013	1,344	1,518	723	908	596	5,630	12,136	51,867	19,993	-	-
Trade and Other Receivables from Exchange Transadons - Electricity	1300	52,126	4,511	1,515	1,159	1,211	998	7,640	10,391	79,550	21,398	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	36,298	1,003	523	443	415	385	1,979	9,268	50,315	12,491	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	14,332	707	523	440	397	356	2,823	4,458	24,037	8,474	-	-
Receivables from Exchange Transactions - Waste Management	1600	13,401	706	531	436	389	367	2,897	4,613	23,340	8,702	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	987	63	60	55	65	34	256	323	1,843	734	-	-
Interest on Arrear Debtor Accounts	1810	1,019	163	157	155	183	184	1,940	16,837	20,638	19,299	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(19,591)	657	626	526	438	583	2,783	9,344	(4,635)	13,674	-	-
Total By Income Source	2000	127,585	9,154	5,454	3,938	4,066	3,502	25,948	67,370	246,956	104,764	-	-
2025/26 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,083	206	160	136	132	115	637	3,986	6,455	5,006	-	-
Commercial	2300	19,256	2,486	65	61	59	62	368	4,131	26,488	4,681	-	-
Households	2400	109,366	6,454	5,226	3,738	3,812	3,322	24,890	56,764	213,573	92,526	-	-
Other	2500	(2,120)	8	2	3	3	3	53	2,489	440	2,551	-	-
Total By Customer Group	2600	127,585	9,154	5,454	3,938	4,066	3,502	25,948	67,370	246,956	104,764	-	-

The debtors' 12-month rolling average payment rate is 98,58% at the end of September 2026.

Government Debt

Overstrand Municipality as at 30/09/2026	Total Debt	Services	Rates	Other
Department Responsible for the Debt				
NPW 2227	5,063,119.54	2,061,714.77	3,001,404.77	-
WCED 2251	805,806.92	805,806.92	-	-
OTHER 2255	41,482.85	40,369.87	1,112.98	-
HEALTH 2252	180,217.04	180,217.04	-	-
TPW 2256	219,398.60	(323,052.87)	542,451.47	-
HUMAN SETTLE 2215	123,977.73	123,977.73	-	-
HOUSING 2253	5,158.30	5,158.30	-	-
OTHER MUNICIPALITIES 2276	16,289.18	16,289.18	-	-
TOTAL OUTSTANDING	6,455,450.16	2,910,480.94	3,544,969.22	-

Summary of Indigent Households

	Indigent Households	Other Households	Total Households	
2026				
July	7,435	32,259	39,694	18.73%
August	7,398	32,296	39,694	18.64%
September	7,433	32,259	39,692	18.73%
October				
November				
December				
2027				
January				
February				
March				
April				
May				
June				

Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
7433			10 KL	7433	0	7433	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)
97	7336		70kWh	7433	0	7433	Total monthly levy

Creditors' analysis

Supporting Table SC4

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

Total Storage and Supporting Facilities - Budget Statement - Age Analysis - 1st September											
Description	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	7,616	-	-	-	-	-	-	-	7,616	6,653
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	7,616	-	-	-	-	-	-	-	7,616	6,653

Investment portfolio analysis

Supporting Table SC15

WC032 Overstrand - Supporting Table SC15 Monthly Budget Statement - Investment particulars by type - M03 September

Investment type	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand									
Investments									
Bank Repurchase Agreements									
Total Bank Repurchase Agreements	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate									
Total Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions									
ABSA	-	310,271	310,271	-	410,269	310,271	99,997	32%	310,271
STANDARD BANK	-	100,000	100,000	-	400,000	100,000	300,000	300%	100,000
NEDBANK	-	100,000	100,000	-	100,000	100,000	-	-	100,000
Total Deposit Taking Institutions	-	510,271,264	510,271,264	-	910,268,566	510,271,264	399,997,302	78%	510,271,264
Derivative Financial Assets									
Total Derivative Financial Assets	-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)									
LIBERTY	-	-	-	-	-	-	-	-	-
MOMENTUM	-	-	-	-	-	-	-	-	-
Total Guaranteed Endowment Policies (Sinking)	-	-	-	-	-	-	-	-	-
Interest Rate Swaps									
Total Interest Rate Swaps	-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks									
Total Listed/Unlisted Bonds and Stocks	-	-	-	-	-	-	-	-	-
Municipal Bonds									
Total Municipal Bonds	-	-	-	-	-	-	-	-	-
National Government Securities									
Total National Government Securities	-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits									
Total Negotiable Certificate of Deposits	-	-	-	-	-	-	-	-	-
Unamortised Debt Expense									
Total Unamortised Debt Expense	-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense									
Total Unamortised Preference Share Expense	-	-	-	-	-	-	-	-	-
Total Investments	-	510,271,264	510,271,264	-	910,268,566	510,271,264	399,997,302	78%	510,271,264

Supporting Table SC16

WC032 Overstrand - Supporting Table SC16

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 on Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
Parent municipality													
ABSA 9331734880	Liquidity plus	Liquidity plus	Yes	Variable	Yes	No	No	30/09/2026	10,270	54	(55)		10,269
Standard Bank 288434005-046	184 days	FIXED DEP	Yes	Fixed	Yes	No	No	22/10/2026	100,000	3,882	(103,882)		-
Standard Bank 288434005-047	183 days	FIXED DEP	Yes	Fixed	Yes	No	No	22/10/2026	100,000				100,000
Standard Bank 288434005-048	184 days	FIXED DEP	Yes	Fixed	Yes	No	No	26/11/2026	100,000				100,000
Standard Bank 288434005-049	184 days	FIXED DEP	Yes	Fixed	Yes	No	No	20/01/2027	100,000				100,000
ABSA 2082159516	271 days	FIXED DEP	Yes	Fixed	Yes	No	No	29/04/2027	100,000				100,000
Standard Bank 288434005-050	184 days	FIXED DEP	Yes	Fixed	Yes	No	No	29/01/2027	100,000				100,000
ABSA 2082550196	271 days	FIXED DEP	Yes	Fixed	Yes	No	No	19/05/2027	100,000				100,000
Nedbank 03/788153451/280	273 days	FIXED DEP	Yes	Fixed	Yes	No	No	19/05/2027	100,000				100,000
ABSA 2082554629	272 days	FIXED DEP	Yes	Fixed	Yes	No	No	25/05/2027	100,000				100,000
ABSA 2082579667	273 days	FIXED DEP	Yes	Fixed	Yes	No	No	30/06/2027				100,000	100,000
													-
Municipality sub-total									910,270	3,935	(103,937)	100,000	910,269
TOTAL INVESTMENTS AND INTEREST									910,270	3,935	(103,937)	100,000	910,269

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

Long-term investments relate to the sinking fund investments.

Supporting Table SC17

WC032 Overstrand - Supporting Table SC17 Monthly Budget Statement - Borrowing - M03 September

Borrowing - Categorized by type	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand									
Borrowings									
Annuity and Bullet Loans									
Banks	-	341,959	341,959	(1,987)	288,660	341,959	(53,299)	-16%	341,959
Development Bank of South Africa	-	52,821	52,821		84,999	52,821	32,178	61%	52,821
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-
General Public	-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation	-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds	-	-	-	-	-	-	-	-	-
Municipal Pension Funds	-	-	-	-	-	-	-	-	-
Other Public Pension Funds	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Public Investments Commissioners	-	-	-	-	-	-	-	-	-
Total Annuity and Bullet Loans	-	394,780	394,780	(1,987)	373,659	394,780	(21,121)	-5%	394,780
Bankers Acceptance Certificate									
Total Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-
Concessionary Loan	-	-	-	-	-	-	-	-	-
Derivative Financial Liability									
Total Derivative Financial Liability	-	-	-	-	-	-	-	-	-
Finance Lease Liability									
Total Finance Lease Liability	-	-	-	-	-	-	-	-	-
Government Loans	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-
Local Registered Stock									
Total Registered Stock	-	-	-	-	-	-	-	-	-
Marketable Bonds									
Total Marketable Bonds	-	-	-	-	-	-	-	-	-
Non-annuity Loans									
Total Non-annuity Loans	-	-	-	-	-	-	-	-	-
Non-marketable Bonds									
Total Non-marketable Bonds	-	-	-	-	-	-	-	-	-
PPP Liabilities									
Total PPP Liabilities	-	-	-	-	-	-	-	-	-
Securities									
Total Securities	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-
Total Borrowings	-	394,780	394,780	(1,987)	373,659	394,780	(21,121)	-5%	394,780

Allocations and grant receipts and expenditure

Supporting Table SC18– Grant receipts

WC032 Overstrand - Supporting Table SC18 Monthly Budget Statement - Transfers and grant receipts - M03 September

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand									
RECEIPTS									
Operating									
National Government									
Monetary Allocations									
Operational Revenue:General Revenue:Equitable Share	–	188,321	188,321	–	78,467	78,467	–	–	188,321
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	–	2,062	2,062		515	515	–	–	2,062
Local Government Financial Management Grant [Schedule 5B]	–	1,900	1,900		1,900	1,900	–	–	1,900
Municipal Infrastructure Grant [Schedule 5B]	–	200	200	200	200	200	–	–	200
Total Monetary Allocations	–	192,483	192,483	200	81,082	81,082	–	–	192,483
Total Operating/National Government	–	192,483	192,483	200	81,082	81,082	–	–	192,483
Provincial Government									
Monetary Allocations									
Title Deeds Restoration Grant	–	250	250				–	–	250
Community Library Services Grant	–	9,288	9,288		3,223	3,223	–	–	9,288
Thusong Services Centres Grant	–	150	150				–	–	150
Resource funding for the establish & support of K9 Unit	–	4,473	4,473	4,473	4,473	4,473	–	–	4,473
Community Development Workers	–	78	78				–	–	78
Financial Management Capability Grant	–	–	–				–	–	–
Maintenance & Construction of Transport Infrastructure	–	140	140				–	–	140
Resource funding for the est of Law Enforcement Rural Safety Unit	–	4,516	4,516	4,516	4,516	4,516	–	–	4,516
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	–	–	–	–	–	–	–	–
Total Monetary Allocations	–	18,895	18,895	8,989	12,212	12,212	–	–	18,895
Allocations In-Kind	–	–	–	–	–	–	–	–	–
Total Allocations In-Kind	–	–	–	–	–	–	–	–	–
Total Operating/Provincial Government	–	18,895	18,895	8,989	12,212	12,212	–	–	18,895
District Municipalities									
Total Operating/District Municipalities	–	–	–	–	–	–	–	–	–
Other Grant Providers									
Monetary Allocations									
Departmental Agencies and Accounts	–	3,722	3,722	–	–	–	–	–	3,722
Foreign Government and International Organisations	–	212	212	200	200	200	–	–	212
Total Monetary Allocations	–	3,934	3,934	200	200	200	–	–	3,934
Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers	–	3,934	3,934	200	200	200	–	–	3,934
Total Operating	–	215,312	215,312	9,389	93,494	93,494	–	–	215,312
Capital									
National Government									
Monetary Allocations									
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	–	30,139	30,139		6,000	6,000	–	–	30,139
Municipal Infrastructure Grant [Schedule 5B]	–	26,368	26,368	6,671	12,869	12,869	–	–	26,368
Water Services Infrastructure Grant [Schedule 5B]	–	26,242	26,242		2,000	2,000	–	–	26,242
Total Monetary Allocations	–	82,749	82,749	6,671	20,869	20,869	–	–	82,749
Allocations In-Kind	–	–	–	–	–	–	–	–	–
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Capital/National Government	–	82,749	82,749	6,671	20,869	20,869	–	–	82,749
Provincial Government									
Monetary Allocations									
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	7,110	7,110				–	–	7,110
Regional Socio Economic Projects	–	700	700				–	–	700
Municipal Fire Service Capacity Support Grant	–	1,025	1,025		1,025	1,025	–	–	1,025
Total Monetary Allocations	–	8,835	8,835	–	1,025	1,025	–	–	8,835
Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government	–	8,835	8,835	–	1,025	1,025	–	–	8,835
District Municipalities									
Total Capital/District Municipalities	–	–	–	–	–	–	–	–	–
Other Grant Providers									
Total Capital/Other Grant Providers	–	–	–	–	–	–	–	–	–
Total Capital	–	91,584	91,584	6,671	21,894	21,894	–	–	91,584
TOTAL RECEIPTS OF TRANSFERS AND GRANTS	–	306,896	306,896	16,060	115,388	115,388	–	–	306,896

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

Supporting Table SC19 – Grant expenditure

WC032 Overstrand - Supporting Table SC19 Monthly Budget Statement - Expenditure on transfers and grant programme - M03 September

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand									
EXPENDITURE									
Operating									
National Government									
Monetary Allocations									
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	–	2,062	2,062	213	503	503	–	–	2,062
Local Government Financial Management Grant [Schedule 5B]	–	1,900	1,900	40	119	119	–	–	1,900
Municipal Infrastructure Grant [Schedule 5B]	–	200	200	10	37	37	–	–	200
Total Monetary Allocations	–	4,162	4,162	263	659	659	–	–	4,162
Allocations In-Kind									
Water Services Operating Subsidy Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
National Treasury	–	–	–	–	–	–	–	–	–
Total Allocations In-Kind	–	–	–	–	–	–	–	–	–
Total Operating/National Government	–	4,162	4,162	263	659	659	–	–	4,162
Provincial Government									
Monetary Allocations									
Title Deeds Restoration Grant	–	250	250	–	–	–	–	–	250
Community Library Services Grant	–	9,288	9,288	895	2,649	2,649	–	–	9,288
Thusong Services Centres Grant	–	150	150	–	–	–	–	–	150
Resource funding for the establish & support of K9 Unit	–	4,473	4,473	329	980	980	–	–	4,473
Community Development Workers	–	78	78	–	–	–	–	–	78
Financial Management Capability Grant	–	–	–	–	–	–	–	–	–
Maintenance & Construction of Transport Infrastructure	–	140	140	–	–	–	–	–	140
Resource funding for the est of Law Enforcement Rural Safety Unit	–	4,516	4,516	323	894	894	–	–	4,516
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	1,847	1,847	120	120	120	–	–	1,847
Municipal Fire Service Capacity Support Grant	–	–	–	–	–	–	–	–	–
Municipal Service Delivery & Capacity Building Grant	–	–	–	–	–	–	–	–	–
Total Monetary Allocations	–	20,742	20,742	1,667	4,644	4,644	–	–	20,742
Allocations In-Kind									
Total Allocations In-Kind	–	–	–	–	–	–	–	–	–
Total Operating/Provincial Government	–	20,742	20,742	1,667	4,644	4,644	–	–	20,742
District Municipalities									
Total Operating/District Municipalities	–	–	–	–	–	–	–	–	–
Other Grant Providers									
Monetary Allocations									
Departmental Agencies and Accounts	–	3,722	3,722	–	–	–	–	–	3,722
Foreign Government and International Organisations	–	408	408	41	116	116	–	–	408
Total Monetary Allocations	–	4,129	4,129	41	116	116	–	–	4,129
Allocations In-kind									
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers	–	4,129	4,129	41	116	116	–	–	4,129
Total Operating	–	29,033	29,033	1,972	5,419	5,419	–	–	29,033
Capital									
National Government									
Monetary Allocations									
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	–	30,139	30,139	–	–	–	–	–	30,139
Municipal Infrastructure Grant [Schedule 5B]	–	26,368	26,368	779	4,544	4,544	–	–	26,368
Water Services Infrastructure Grant [Schedule 5B]	–	26,242	26,242	1,156	3,973	3,973	–	–	26,242
Total Monetary Allocations	–	82,749	82,749	1,934	8,518	8,518	–	–	82,749
Allocations In-Kind									
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Capital/National Government	–	82,749	82,749	1,934	8,518	8,518	–	–	82,749
Provincial Government									
Monetary Allocations									
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	–	7,110	7,110	–	–	–	–	–	7,110
Municipal Infrastructure Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Regional Socio Economic Projects	–	700	700	–	–	–	–	–	700
Baboon Management	–	–	–	–	–	–	–	–	–
Municipal Fire Service Capacity Support Grant	–	1,025	1,025	–	–	–	–	–	1,025
Total Monetary Allocations	–	8,835	8,835	–	–	–	–	–	8,835
Allocations In-kind									
Total Allocations In-kind	–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government	–	8,835	8,835	–	–	–	–	–	8,835
District Municipalities									
Total Capital/District Municipalities	–	–	–	–	–	–	–	–	–
Other Grant Providers									
Total Capital	–	91,584	91,584	1,934	8,518	8,518	–	–	91,584
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	–	120,617	120,617	3,906	13,936	13,936	–	–	120,617

Grant expenditure is monitored against grant receipts.

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

WC032 Overstrand - Supporting Table SC20 Monthly Budget Statement - Reconciliation of transfers, grant receipts and unspent funds - M03 September

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand									
Operating transfers and grants:									
National Government									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	(4,162)	(4,162)	(200)	(2,615)	(2,615)	–	–	(4,162)
Repayment of grants	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	263	659	659	–	–	–
Conditions still to be met - transferred to liabilities	–	(4,162)	(4,162)	63	(1,956)	(1,956)	–	–	(4,162)
Provincial Government:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	(18,895)	(18,895)	(8,989)	(12,212)	(12,212)	–	–	(18,895)
Repayment of grants	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	1,547	4,644	4,644	–	–	–
Conditions still to be met - transferred to liabilities	–	(18,895)	(18,895)	(7,442)	(7,568)	(7,568)	–	–	(18,895)
District Municipality:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	–	–	–	–	–	–	–	–
Repayment of grants	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Other grant providers:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	(3,934)	(3,934)	(200)	(200)	(200)	–	–	(3,934)
Repayment of grants	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	41	116	116	–	–	–
Conditions still to be met - transferred to liabilities	–	(3,934)	(3,934)	(159)	(85)	(85)	–	–	(3,934)
Total operating transfers and grants revenue	–	–	–	1,852	5,419	5,419	–	–	–
Total operating transfers and grants - CTBM	–	(26,991)	(26,991)	(7,537)	(9,608)	(9,608)	–	–	(26,991)
Capital transfers and grants:									
National Government									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	(82,749)	(82,749)	(6,671)	(20,869)	(20,869)	–	–	(82,749)
Repayment of grants	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	1,934	8,518	8,518	–	–	–
Conditions still to be met - transferred to liabilities	–	(82,749)	(82,749)	(4,737)	(12,351)	(12,351)	–	–	(82,749)
Provincial Government:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	(8,835)	(8,835)	–	(1,025)	(1,025)	–	–	(8,835)
Repayment of grants	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	(8,835)	(8,835)	–	(1,025)	(1,025)	–	–	(8,835)
District Municipality:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	–	–	–	–	–	–	–	–
Repayment of grants	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Other grant providers:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	–	–	–	–	–	–	–	–
Repayment of grants	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue	–	–	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM	–	(91,584)	(91,584)	(4,737)	(13,376)	(13,376)	–	–	(91,584)
TOTAL TRANSFERS AND GRANTS REVENUE	–	–	–	1,852	5,419	5,419	–	–	–
TOTAL TRANSFERS AND GRANTS - CTBM	–	(118,575)	(118,575)	(12,274)	(22,984)	(22,984)	–	–	(118,575)

Supporting Table SC21 Transfers and grants made by the municipality

WC032 Overstrand - Supporting Table SC21 Monthly Budget Statement - Transfers and grants made by the municipality - M03 September

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand									
Monetary Transfers to Organisations									
Private Enterprises									
Operational	–	17,712	17,712	1,355	4,160	2,952	1,208	41%	17,712
Capital	–	–	–	–	–	–	–	–	–
Public Corporations									
Operational	–	–	–	–	–	–	–	–	–
Capital	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Organisations	–	17,712	17,712	1,355	4,160	2,952	1,208	41%	17,712
TOTAL Monetary TRANSFERS AND GRANTS	–	17,712	17,712	1,355	4,160	2,952	1,208	41%	17,712
TOTAL TRANSFERS AND GRANTS	–	17,712	17,712	1,355	4,160	2,952	1,208	41%	17,712

Expenditure on councillor allowances and employee benefits

Supporting Table SC22

WC032 Overstrand - Supporting Table SC22 Monthly Budget Statement - Summary councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
	A	B	C	D	E	F	G	H	I
R thousand									
Councillors (Political Office Bearers plus Other)									
Allowances and Service Related Benefits									
Basic Salary	–	14,084	14,084	1,090	3,270	3,521	(251)	-7%	14,084
Cell phone Allowance	–	1,316	1,316	106	317	329	(12)	-4%	1,316
Housing Allowance	–	–	–	–	–	–	–	–	–
In-kind Benefits	–	–	–	–	–	–	–	–	–
Market Related Non-pensionable Allowance	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	–	–	–	–	–	–	–	–	–
Office-bearer Allowance	–	–	–	–	–	–	–	–	–
Out of pocket Expenses	–	–	–	–	–	–	–	–	–
Travelling Allowance	–	–	–	–	–	–	–	–	–
Use of Personal Facilities	–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits	–	15,400	15,400	1,196	3,587	3,850	(263)	-7%	15,400
Social Contributions	–	–	–	–	–	–	–	–	–
Total Social Contributions	–	–	–	–	–	–	–	–	–
Total Councillors	–	15,400	15,400	1,196	3,587	3,850	(263)	-7%	15,400
% increase		–	–						–
Senior Managers of the Municipality									
Salaries and Allowances									
Basic Salary	–	13,340	13,340	1,204	3,013	3,335	(322)	-10%	13,340
Bonuses	–	229	229	–	–	57	(57)	–	229
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–	–	–
Cellular and Telephone	–	221	221	18	46	55	(9)	-17%	221
Total Allowance	–	221	221	18	46	55	(9)	-17%	221
Service Related Benefits									
Total Service Related Benefits	–	–	–	–	–	–	–	–	–
Total Salaries and Allowances	–	13,789	13,789	1,222	3,059	3,447	(389)	-11%	13,789
Social Contributions	–	–	–	–	–	–	–	–	–
Total Social Contributions	–	–	–	–	–	–	–	–	–
Post-retirement Benefit	–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	–	13,789	13,789	1,222	3,059	3,447	(389)	-11%	13,789
% increase		–	–						–
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	–	418,420	418,330	30,087	88,915	91,108	(2,193)	-2%	418,505
Bonuses	–	612	612	51	153	153	0	0%	612
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–	–	–
Cellular and Telephone	–	2,218	2,221	189	556	555	1	0%	2,221
Housing Benefits	–	10,799	10,810	889	2,646	2,702	(57)	-2%	10,795
Non-pensionable	–	54	54	1	3	14	(11)	-81%	54
Travel or Motor Vehicle	–	7,652	7,739	850	2,447	1,913	534	28%	7,652
Voluntary Work	–	–	–	–	–	–	–	–	–
Total Allowance	–	20,724	20,824	1,930	5,651	5,184	467	9%	20,722
Service Related Benefits									
Acting	–	2,425	2,440	84	187	310	(123)	-40%	2,425
Bonus	–	25,559	25,549	10	30	30	–	–	25,549
Long Service Award	–	4,638	4,638	387	1,160	1,160	–	–	4,638
Overtime	–	53,191	53,172	4,121	7,649	8,393	(744)	-9%	53,172
Scarcity	–	4,691	4,691	388	1,144	1,173	(29)	-2%	4,691
Standby Allowance	–	19,006	18,982	1,677	3,280	3,446	(165)	-5%	18,982
Leave gratuity	–	3,648	3,648	304	912	912	0	0%	3,648
Long Term Service Award	–	–	–	–	–	–	–	–	–
Total Service Related Benefits	–	113,158	113,121	6,971	14,362	15,423	(1,061)	-7%	113,106
Total Salaries and Allowances	–	552,914	552,887	39,039	109,081	111,869	(2,788)	-2%	552,945
Social Contributions									
Bargaining Council	–	202	201	15	45	50	(5)	-10%	201
Group Life Insurance	–	6,285	6,284	522	1,554	1,571	(17)	-1%	6,284
Medical	–	20,818	20,814	1,742	5,189	5,203	(14)	-0%	20,814
Pension	–	57,751	57,750	4,727	14,075	14,238	(163)	-1%	57,720
Unemployment Insurance	–	2,999	3,030	218	649	757	(108)	-14%	3,002
Total Social Contributions	–	88,055	88,079	7,224	21,513	21,820	(307)	-1%	88,021
Post-retirement Benefit									
Medical	–	20,258	20,258	1,688	5,065	5,064	0	0%	20,258
Total Post-retirement Benefit	–	20,258	20,258	1,688	5,065	5,064	0	0%	20,258
Sub Total - Other Municipal Staff	–	661,227	661,224	47,951	135,658	138,753	(3,095)	-2%	661,224
TOTAL SALARY, ALLOWANCES & BENEFITS	–	690,416	690,413	50,369	142,304	146,050	(3,746)	-3%	690,413
TOTAL MANAGERS AND STAFF	–	675,017	675,014	49,173	138,717	142,200	(3,484)	-2%	675,014

Supporting Table SC23

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

Disclosure of Salaries, Allowances & Benefits 1.	No.	Salary	Contributions 1.	Allowances	Service Related Benefits	Bonuses	Total Package 2.
Rand per annum							
<u>Councillors</u>							
Speaker	1	70,019	–	3,917	–	–	73,936
Chief Whip	–	–	–	–	–	–	–
Executive Mayor	1	87,524	–	3,917	–	–	91,441
Deputy Executive Mayor	1	70,019	–	3,917	–	–	73,936
Executive Committee	5	328,364	–	19,585	–	–	347,949
Total for all other councillors	21	534,116	–	74,423	–	–	608,539
Section 79 Committee Chairperson	–	–	–	–	–	–	–
Total Councillors	29	1,090,042	–	105,759	–	–	1,195,801
<u>Senior Managers of the Municipality</u>							
Municipal Manager (MM)	1	204,444	–	3,917	–	–	208,361
Chief Finance Officer	1	150,913	–	2,415	–	–	153,328
Corporate Services	1	186,013	–	2,160	–	–	188,173
Infrastructure Services	1	200,927	–	2,415	–	–	203,342
Public Safety	1	150,913	–	2,415	–	–	153,328
Planning & development	1	–	–	–	–	–	–
Community Services	1	131,816	–	2,415	–	–	134,231
Acting MM	1	178,766	–	2,160	–	–	180,926
Total Senior Managers of the Municipality	8	1,203,791	–	17,897	–	–	1,221,688
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	37	2,293,833	–	123,656	–	–	2,417,489

SDBIP

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M03 Septemb

Strategic Objective	MTDP Service Outcome	IUDF	2025/26	Budget Year 2026/27							
			Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD Variance	YTD %	Full Year
R thousand											
The provision of democratic, accountable and ethical governance	Good Governance	1		273,755	273,713	26,815	91,659	92,835	(1,176)	-1%	404,488
The provision and maintenance of municipal services	Basic Service Delivery	2		1,332,926	1,332,926	99,903	220,848	229,450	(8,602)	-4%	1,193,651
The encouragement of structured community participation in the matters of the municipality	Good Governance	3		275	275	–	46	46	(0)	-0%	275
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		318,116	318,116	21,431	53,960	57,529	(3,569)	-6%	321,257
The promotion of tourism, economic and social development	Economic Development and Social upliftment	5		273,910	273,952	19,542	54,860	57,256	(2,396)	-4%	279,310
Allocations to other priorities				–	–	–	–	–	–	–	–
Total Expenditure			–	2,198,982	2,198,982	167,690	421,373	437,116	(15,743)		2,198,982

Supporting Table SC6

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M03 September

Strategic Objective	MTDP Service Outcome	IUDF	2025/26	Budget Year 2026/27							
			Audited	Original Budget	Adjusted	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year
R thousand											
The provision of democratic, accountable and ethical governance	Good Governance	1		4,170	4,326	707	820	1,032	(212)	-21%	4,326
The provision and maintenance of municipal services	Basic Service Delivery	2		163,436	185,643	5,689	9,670	23,911	(14,241)	-60%	185,643
The encouragement of structured community participation in the matters of the municipality	Good Governance	3		3,475	3,854			47	(47)	-100%	3,854
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		36,105	36,903	1,239	3,111	4,968	(1,856)	-37%	36,903
The promotion of tourism, economic and social development	Economic Development and Social upliftment	5		35,278	37,703	442	2,414	7,051	(4,638)	-66%	37,703
Allocations to other priorities			-	-	-	-	-	-	-	-	-
Total Capital Expenditure			-	242,464	268,429	8,077	16,015	37,009	(20,994)		268,429

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

Financial Performance

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - Performance Indicators - M03 September

Description of financial indicator		Basis of calculation	2025/26	Budget Year 2026/27		
			Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	9.9%	9.9%	10.6%	9.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	41.7%	44.5%	32.2%	44.5%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	19.4%	19.4%	15.2%	19.4%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	12221.5%	12221.5%	2643.5%	12221.5%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	284.5%	277.5%	505.3%	277.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	223.3%	216.3%	413.0%	216.3%
<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%	9.7%	9.7%	38.8%	9.7%
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		7.1%	7.1%	Annual Indicator	7.1%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		27.3%	27.3%	Annual Indicator	27.3%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	32.3%	32.3%	25.0%	32.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	16.8%	16.8%	11.2%	16.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	10.4%	10.4%	8.0%	10.4%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		14.2	14.2	Annual Indicator	14.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		5.5%	5.5%	Annual Indicator	5.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.6	4.6	Annual Indicator	4.6

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2025/26	Budget Year 2026/27							
	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	–	4,096	8,420	2,648	2,648	8,420	5,772	69%	1%
August	–	6,596	8,420	5,290	7,938	16,840	8,902	53%	3%
September	–	14,659	20,169	8,077	16,015	37,009	20,994	57%	7%
October	–	9,096	8,420	–	16,015	45,429	29,414	65%	7%
November	–	7,096	9,420	–	16,015	54,848	38,834	71%	7%
December	–	41,687	51,558	–	16,015	106,406	90,391	85%	7%
January	–	4,096	8,420	–	16,015	114,826	98,811	86%	7%
February	–	9,096	8,420	–	16,015	123,246	107,231	87%	7%
March	–	18,159	21,169	–	16,015	144,415	128,400	89%	7%
April	–	5,746	9,420	–	16,015	153,835	137,820	90%	7%
May	–	5,846	9,170	–	16,015	163,005	146,990	90%	7%
June	–	116,294	105,425	–	16,015	268,429	252,414	94%	7%
Total Capital expenditure	–	242,464	268,429	16,015					

Top 10 Capital Projects

Nr.	Local Area	Ward	Project description	Project Manager	Original Budget R'000	Amended Budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Kleinmond	Multi-ward KM	REFURBISHMENT OF BUFFELS RIVER WTW	H Blignaut	45,892,000	46,395,480	4,209,533	Construction (Contract SC2588/2025) in progress.	Construction.	None.	Not applicable
2	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS + ESDM	G Lotter	30,139,000	30,139,000	0	Construction.	Construction (Contract SC2587/2025).	None.	Not applicable.
3	Overstrand	Overstrand	OVERSTRAND MV/LV UPGRADE REPLACEMENT	G Lotter	20,100,000	20,100,000	0	Tender phase.	Evaluation & Adjudication in process (SC2644/2026)	None.	Not applicable.
4	Mount Pleasant	Ward 04	REHABILITATE ROADS (Angelier Street)	D Hendriks	12,748,994	12,748,994	1,673,444	Under construction.	Under construction.	Not applicable.	Not applicable.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	H Blignaut	12,600,000	12,890,613	0	Tender phase.	Tender Specification meeting was held on 16 Sept 2026.	None.	Not applicable
6	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	H Blignaut	10,740,000	17,594,961	1,688,737	Construction (Contract SC2585/2025) in progress.	Construction.	Construction progress is behind approved program.	Issues are being addressed with the contractor in terms of the contract.
7	Hermanus	Ward 03	NEW STILL STREET 66KV 11KV SUBSTATION	G Lotter	10,000,000	10,000,000	0	Tender phase.	Specification submitted to Supply Chain Management.	None.	Not applicable.
8	Proteadorp	Ward 09	REHABILITATE ROADS & NEW SIDEWALKS PROTEADORP	D Hendriks	8,220,152	8,220,152	355,693	Tender evaluation stage.	Tender evaluation stage	Not applicable.	Not applicable.
9	Overstrand	Overstrand	VEHICLES-PUBLIC SAFETY	J Vorster	7,500,000	7,500,000	643,610	Orders for procurement of vehicles has been generated through RT57-2022 and are awaiting for delivery.	Not applicable.	Not applicable.	Not applicable.
10	Overstrand	Overstrand	LCH SERVICES	D Hendriks	7,110,200	7,110,200	0	Planning phase.	Planning phase.	Not applicable.	Not applicable.
Totals					165,050,346	172,699,400	8,571,016				

Supporting Table SC13a

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

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	57,668	72,528	2,536	3,205	7,496	(4,290)	-57%	72,528
Roads Infrastructure	-	1,754	1,834	-	-	125	(125)	-	1,834
Roads	-	1,754	1,834	-	-	125	(125)	-	1,834
Storm water Infrastructure	-	500	4,744	-	-	-	-	-	4,744
Drainage Collection	-	500	500	-	-	-	-	-	500
Storm water Conveyance	-	-	4,244	-	-	-	-	-	4,244
Electrical Infrastructure	-	40,389	40,389	-	-	2,500	(2,500)	-	40,389
MV Substations	-	10,250	10,250	-	-	2,500	(2,500)	-	10,250
MV Networks	-	30,139	30,139	-	-	-	-	-	30,139
Water Supply Infrastructure	-	12,700	20,285	2,536	3,205	4,052	(847)	-21%	20,285
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	6,000	8,958	2,259	2,824	2,240	585	26%	8,958
Reservoirs	-	3,000	3,000	-	-	375	(375)	-	3,000
Water Treatment Works	-	-	1,877	-	-	-	-	-	1,877
Bulk Mains	-	700	700	-	-	-	-	-	700
Distribution	-	3,000	5,750	277	381	1,438	(1,056)	-73%	5,750
Sanitation Infrastructure	-	2,325	3,399	-	-	819	(819)	-	3,399
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	2,200	3,274	-	-	819	(819)	-	3,274
Waste Water Treatment Works	-	125	125	-	-	-	-	-	125
Solid Waste Infrastructure	-	-	1,877	-	-	-	-	-	1,877
Waste Processing Facilities	-	-	1,140	-	-	-	-	-	1,140
Waste Drop-off Points	-	-	737	-	-	-	-	-	737
Community Assets	-	8,987	11,330	-	-	1,068	(1,068)	-	11,330
Community Facilities	-	8,166	10,509	-	-	925	(925)	-	10,509
Halls	-	250	250	-	-	62	(62)	-	250
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	200	1,543	-	-	-	-	-	1,543
Clinics/Care Centres	-	82	82	-	-	-	-	-	82
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	3,247	3,247	-	-	688	(688)	-	3,247
Parks	-	3,478	3,478	-	-	-	-	-	3,478
Public Open Space	-	209	508	-	-	-	-	-	508
Stalls	-	700	700	-	-	175	(175)	-	700
Taxi Ranks/Bus Terminals	-	-	701	-	-	-	-	-	701
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	821	821	-	-	143	(143)	-	821
Outdoor Facilities	-	821	821	-	-	143	(143)	-	821
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	9,515	9,672	-	-	2,418	(2,418)	-	9,672
Operational Buildings	-	2,405	2,562	-	-	640	(640)	-	2,562
Workshops	-	2,405	2,562	-	-	640	(640)	-	2,562
Housing	-	7,110	7,110	-	-	1,778	(1,778)	-	7,110
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	7,110	7,110	-	-	1,778	(1,778)	-	7,110
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	3,700	3,700	707	815	925	(110)	-12%	3,700
Computer Equipment	-	3,700	3,700	707	815	925	(110)	-12%	3,700
Furniture and Office Equipment	-	2,505	3,161	259	264	788	(524)	-66%	3,161
Furniture and Office Equipment	-	2,505	3,161	259	264	788	(524)	-66%	3,161
Machinery and Equipment	-	470	470	-	-	-	-	-	470
Machinery and Equipment	-	470	470	-	-	-	-	-	470
Transport Assets	-	17,000	17,000	1,185	1,185	1,250	(65)	-5%	17,000
Transport Assets	-	17,000	17,000	1,185	1,185	1,250	(65)	-5%	17,000
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	300	-	-	-	-	-	300
Mature	-	-	300	-	-	-	-	-	300
Policing and Protection	-	-	300	-	-	-	-	-	300
Immature	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	99,844	118,160	4,687	5,469	13,944	8,475	61%	118,160

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03									
Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	86,456	87,250	1,575	6,364	13,797	(7,433)	-54%	87,250
Roads Infrastructure	-	23,764	23,764	183	2,154	4,661	(2,507)	-54%	23,764
Roads	-	23,764	23,764	183	2,154	4,661	(2,507)	-54%	23,764
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	2,000	2,000	-	-	500	(500)	-	2,000
MV Switching Stations	-	2,000	2,000	-	-	500	(500)	-	2,000
Water Supply Infrastructure	-	59,992	60,786	1,392	4,210	8,636	(4,426)	-51%	60,786
Pump Stations	-	500	500	-	-	125	(125)	-	500
Distribution	-	59,492	60,286	1,392	4,210	8,511	(4,301)	-51%	60,286
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	-	500	500	-	-	125	(125)	-	500
Operational Buildings	-	500	500	-	-	125	(125)	-	500
Depots	-	500	500	-	-	125	(125)	-	500
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	-	86,956	87,750	1,575	6,364	13,922	7,558	54%	87,750

Supporting Table SC13c

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

R2022 Overview - Supporting Table 2022 monthly Budget Statement - Expenditure on Repairs and maintenance by asset class - three September									
Description	2025/26	Budget Year 2026/27						YTD Variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance		
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	206,443	206,487	14,304	38,865	51,600	(12,735)	-25%	206,487
Roads Infrastructure	-	93,111	93,111	7,129	19,617	23,278	(3,661)	-16%	93,111
Roads	-	93,111	93,111	7,129	19,617	23,278	(3,661)	-16%	93,111
Storm water Infrastructure	-	13,615	13,615	708	1,948	3,404	(1,455)	-43%	13,615
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	13,615	13,615	708	1,948	3,404	(1,455)	-43%	13,615
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	51,844	51,826	2,878	8,177	12,935	(4,758)	-37%	51,826
LV Networks	-	51,844	51,826	2,878	8,177	12,935	(4,758)	-37%	51,826
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	24,096	24,096	1,391	3,950	6,024	(2,074)	-34%	24,096
Distribution	-	22,947	22,947	1,391	3,950	5,737	(1,787)	-31%	22,947
Distribution Points	-	1,148	1,148	-	-	287	(287)	-	1,148
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	11,936	12,036	1,248	2,856	3,009	(153)	-5%	12,036
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	9,338	9,338	801	2,178	2,335	(156)	-7%	9,338
Waste Water Treatment Works	-	2,598	2,698	447	677	674	3	0%	2,698
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	11,842	11,804	949	2,318	2,951	(633)	-21%	11,804
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	3,274	3,274	243	431	819	(387)	-47%	3,274
Waste Drop-off Points	-	8,568	8,530	706	1,886	2,133	(246)	-12%	8,530
Community Assets	-	68,729	68,284	5,135	13,083	17,071	(3,988)	-23%	68,284
Community Facilities	-	52,724	52,709	4,207	10,728	13,177	(2,450)	-19%	52,709
Halls	-	6,387	6,387	438	1,253	1,597	(343)	-22%	6,387
Cemeteries/Crematoria	-	3,686	3,686	185	516	922	(405)	-44%	3,686
Police	-	-	-	-	-	-	-	-	-
Parks	-	33,466	33,451	2,884	7,213	8,363	(1,149)	-14%	33,451
Public Open Space	-	5,145	5,145	435	964	1,286	(322)	-25%	5,145
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	4,040	4,040	266	780	1,010	(230)	-23%	4,040
Sport and Recreation Facilities	-	16,005	15,575	928	2,356	3,894	(1,538)	-40%	15,575
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	16,005	15,575	928	2,356	3,894	(1,538)	-40%	15,575
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	23,244	23,394	416	560	5,848	(5,288)	-90%	23,394
Operational Buildings	-	23,244	23,394	416	560	5,848	(5,288)	-90%	23,394
Municipal Offices	-	23,244	23,394	416	560	5,848	(5,288)	-90%	23,394
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	11,057	11,057	340	3,754	2,764	989	36%	11,057
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	11,057	11,057	340	3,754	2,764	989	36%	11,057
Computer Software and Applications	-	11,057	11,057	340	3,754	2,764	989	36%	11,057
Computer Equipment	-	2,546	2,546	97	265	636	(371)	-58%	2,546
Computer Equipment	-	2,546	2,546	97	265	636	(371)	-58%	2,546
Furniture and Office Equipment	-	1,737	1,946	254	256	486	(230)	-47%	1,946
Furniture and Office Equipment	-	1,737	1,946	254	256	486	(230)	-47%	1,946
Machinery and Equipment	-	6,009	6,044	259	864	1,511	(647)	-43%	6,044
Machinery and Equipment	-	6,009	6,044	259	864	1,511	(647)	-43%	6,044
Transport Assets	-	32,777	32,777	1,304	4,819	8,194	(3,375)	-41%	32,777
Transport Assets	-	32,777	32,777	1,304	4,819	8,194	(3,375)	-41%	32,777
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	352,543	352,535	22,109	62,466	88,112	25,645	29%	352,535

Supporting Table SC13d

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

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
<u>Depreciation by Asset Class/Sub-class</u>									
Infrastructure	–	145,698	145,698	12,142	36,425	36,425	0	0%	145,698
Roads Infrastructure	–	52,180	52,180	4,348	13,045	13,045	0	0%	52,180
Roads	–	52,180	52,180	4,348	13,045	13,045	0	0%	52,180
Storm water Infrastructure	–	9,344	9,344	779	2,336	2,336	0	0%	9,344
Drainage Collection	–	9,344	9,344	779	2,336	2,336	0	0%	9,344
Electrical Infrastructure	–	29,606	29,606	2,467	7,402	7,402	0	0%	29,606
LV Networks	–	29,606	29,606	2,467	7,402	7,402	0	0%	29,606
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	27,355	27,355	2,280	6,839	6,839	0	0%	27,355
Distribution	–	27,355	27,355	2,280	6,839	6,839	0	0%	27,355
Sanitation Infrastructure	–	23,706	23,706	1,975	5,926	5,926	0	0%	23,706
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works	–	23,706	23,706	1,975	5,926	5,926	0	0%	23,706
Solid Waste Infrastructure	–	3,507	3,507	292	877	877	0	0%	3,507
Landfill Sites	–	3,507	3,507	292	877	877	0	0%	3,507
Community Assets	–	15,959	15,959	1,330	3,990	3,990	0	0%	15,959
Community Facilities	–	15,959	15,959	1,330	3,990	3,990	0	0%	15,959
Halls	–	15,959	15,959	1,330	3,990	3,990	0	0%	15,959
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	–	3,715	3,715	310	929	929	0	0%	3,715
Operational Buildings	–	3,715	3,715	310	929	929	0	0%	3,715
Municipal Offices	–	3,715	3,715	310	929	929	0	0%	3,715
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	305	305	25	76	76	0	0%	305
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	305	305	25	76	76	0	0%	305
Computer Software and Applications	–	305	305	25	76	76	0	0%	305
Computer Equipment	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	2,675	2,675	223	669	669	0	0%	2,675
Furniture and Office Equipment	–	2,675	2,675	223	669	669	0	0%	2,675
Machinery and Equipment	–	1,702	1,702	142	425	425	0	0%	1,702
Machinery and Equipment	–	1,702	1,702	142	425	425	0	0%	1,702
Transport Assets	–	5,447	5,447	454	1,362	1,362	0	0%	5,447
Transport Assets	–	5,447	5,447	454	1,362	1,362	0	0%	5,447
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	–	71	71	6	18	18	(0)	-0%	71
Matrue	–	71	71	6	18	18	(0)	-0%	71
Policing and Protection	–	71	71	6	18	18	0	0%	71
Total Depreciation	–	175,572	175,572	14,631	43,893	43,893	(0)	-0%	175,572

Supporting Table SC13e

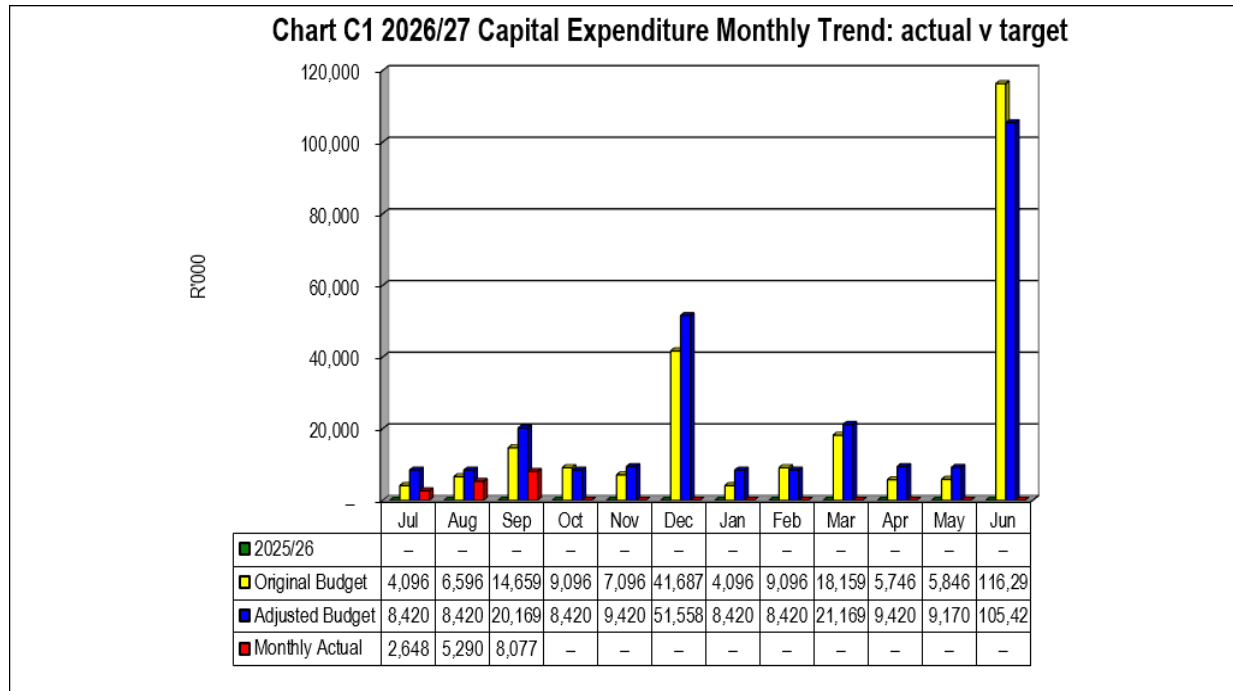
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03

Description	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class									
Infrastructure	-	39,900	46,755	1,219	1,714	6,389	(4,675)	-73%	46,755
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	2,000	2,000	-	-	500	(500)	-	2,000
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	2,000	2,000	-	-	500	(500)	-	2,000
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	20,100	20,100	-	-	-	-	-	20,100
MV Networks	-	20,100	20,100	-	-	-	-	-	20,100
Water Supply Infrastructure	-	800	800	25	25	125	(100)	-80%	800
Distribution	-	800	800	25	25	125	(100)	-80%	800
Sanitation Infrastructure	-	14,800	21,655	1,194	1,689	5,214	(3,525)	-68%	21,655
Pump Station	-	10,740	17,595	1,194	1,689	4,399	(2,710)	-62%	17,595
Reticulation	-	800	800	-	-	-	-	-	800
Waste Water Treatment Works	-	3,260	3,260	-	-	815	(815)	-	3,260
Solid Waste Infrastructure	-	2,200	2,200	-	-	550	(550)	-	2,200
Waste Drop-off Points	-	2,200	2,200	-	-	550	(550)	-	2,200
Community Assets	-	14,765	14,765	596	2,468	2,754	(286)	-10%	14,765
Community Facilities	-	3,750	3,750	-	-	-	-	-	3,750
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	3,750	3,750	-	-	-	-	-	3,750
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	-	11,015	11,015	596	2,468	2,754	(286)	-10%	11,015
Outdoor Facilities	-	11,015	11,015	596	2,468	2,754	(286)	-10%	11,015
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	1,000	1,000	-	-	-	-	-	1,000
Operational Buildings	-	1,000	1,000	-	-	-	-	-	1,000
Municipal Offices	-	1,000	1,000	-	-	-	-	-	1,000
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	-	55,665	62,520	1,815	4,182	9,142	4,961	54%	62,520

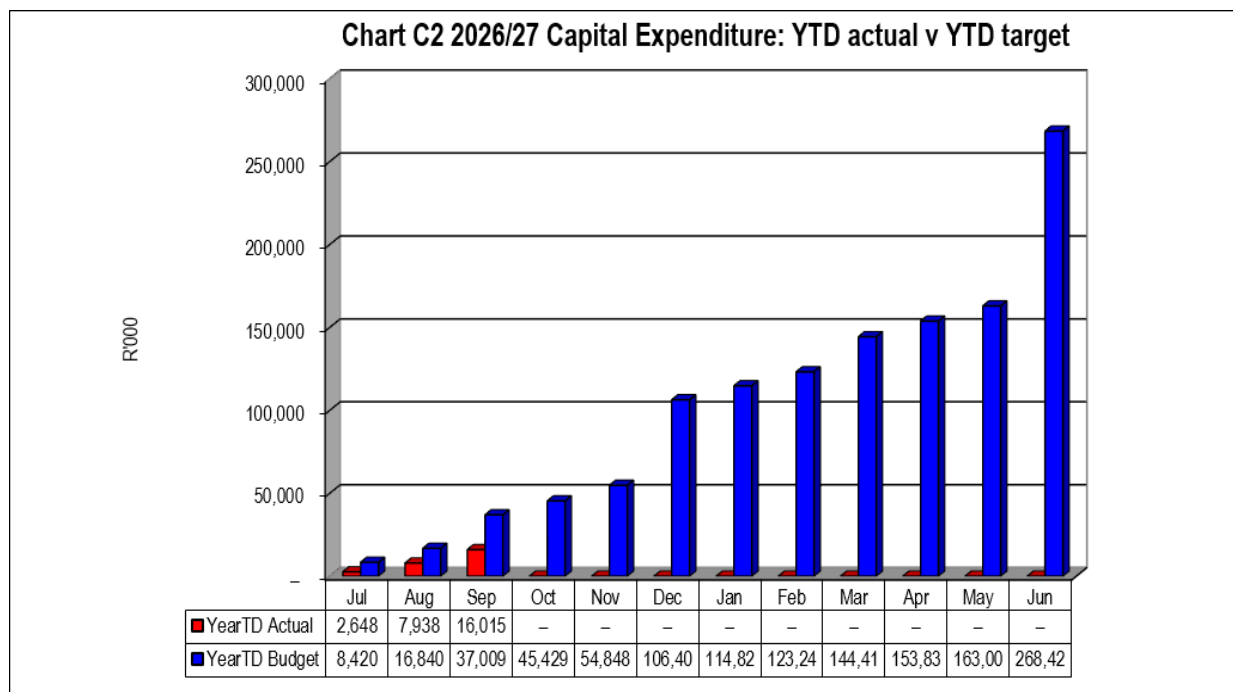
Other supporting documentation

Section 71 charts

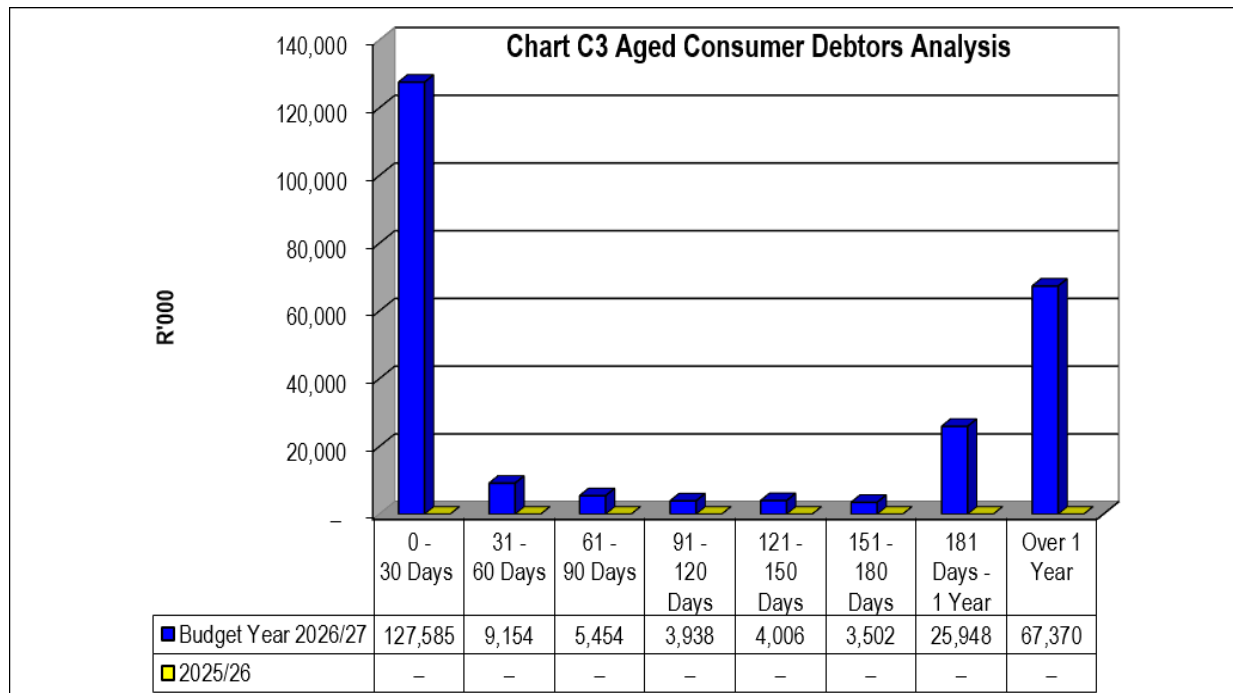
Capital expenditure monthly trend - actual vs target



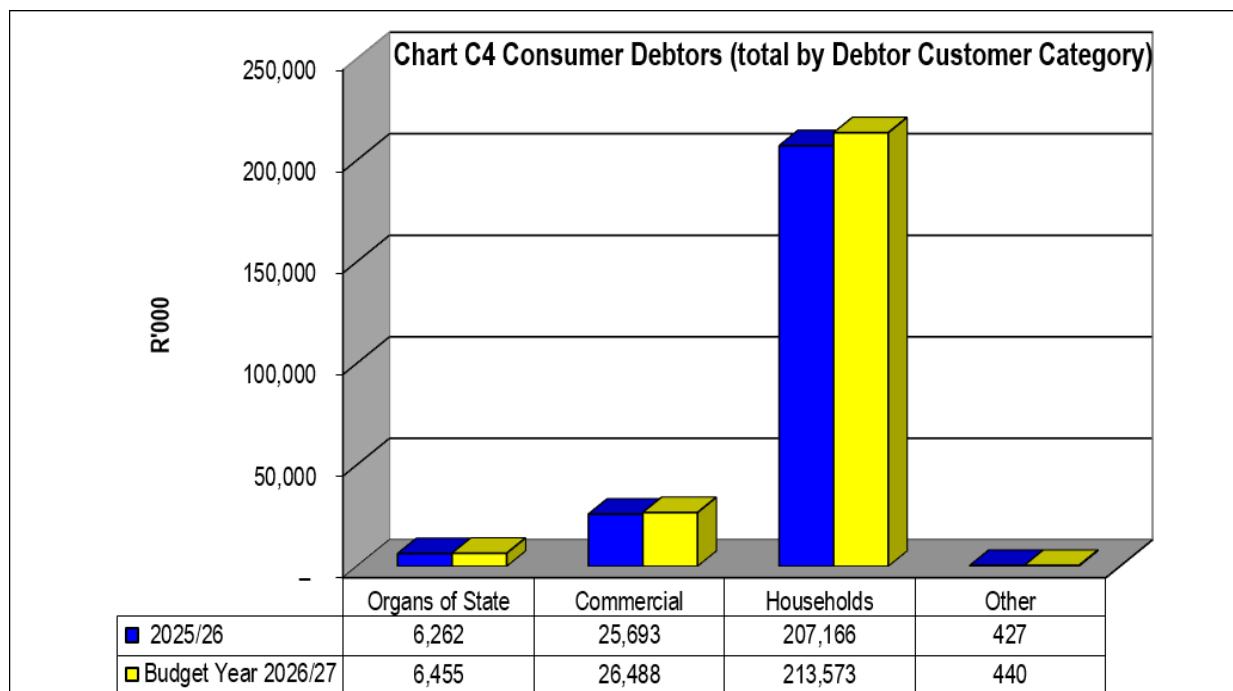
Capital expenditure – YTD actual vs YTD trend



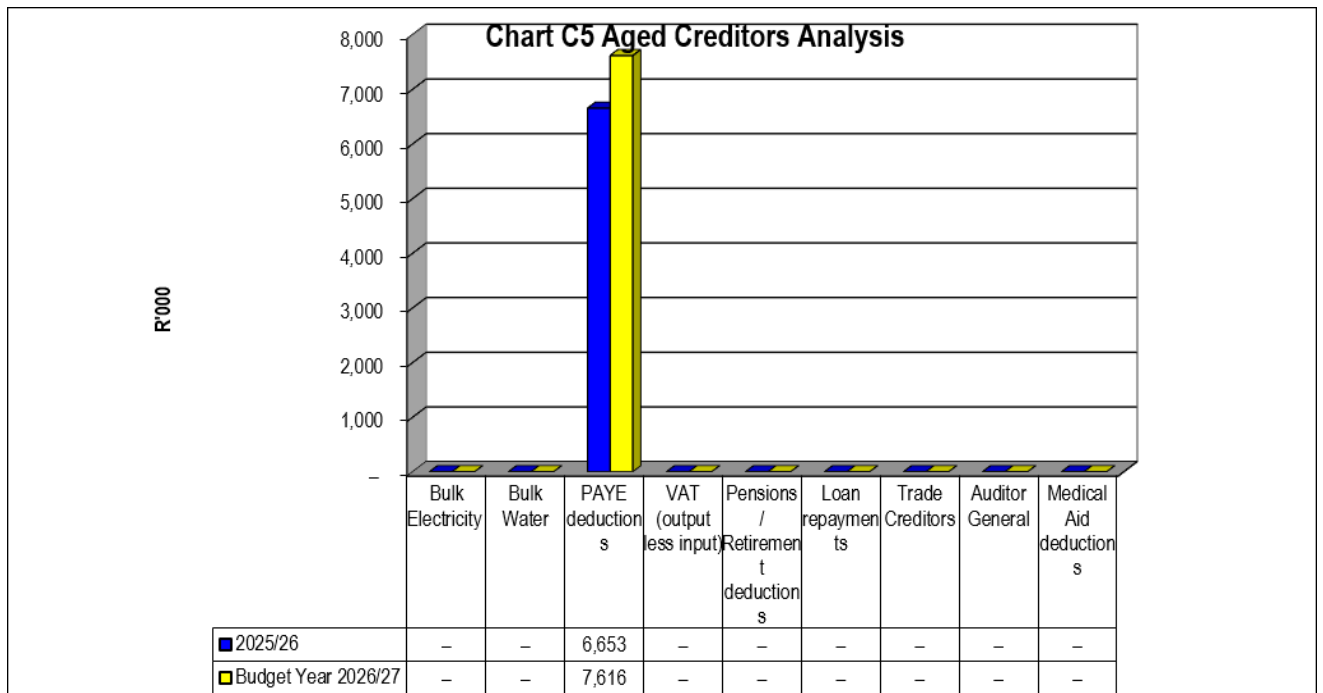
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal Manager's quality certification

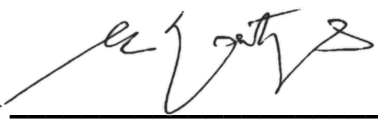
I, E.W. Jantjies, the Acting Municipal Manager of Overstrand Municipality, hereby certify that the –

☐ Monthly Budget Statement

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

Print name: E.W. Jantjies

Acting Municipal Manager of Overstrand Municipality (WC032)

Signature:  _____

Date: 14/10/2026