

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

April 2025

In-Year Report of the Municipality

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

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Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

mSCOA – Municipal Standard Chart of Accounts.

MSDCBG – Municipal Service Delivery and Capacity Building Grant.

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

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

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

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

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

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

YTD – Year-to-date

PART 1 – IN-YEAR REPORT

Executive Summary

The Auditor General has completed the audit of the 2023/2024 financial statements, the ‘Audited Outcome’ for 2023/2024 is included in this report.

Revenue by Source

The Year-to-Date actual revenue is 0.94% above the YTD budget projections at the end of April 2025.

Borrowings

The balance of borrowings amounts to R442.4m at the end of April 2025.

Operating expenditure by vote & type

Current expenditure is 2.24% below YTD budget projections as at April 2025.

Capital expenditure

The YTD Capital expenditure amounts to R100.9m or 45.19% of the amended budget of R223.2m. The current capital commitments of orders in progress amounts to R83.1m or 37.24% of the amended capital budget of R223.2m.

Allocations received (National & Provincial Grants)

Grants totaling R26.5m were received during April 2025.

Spending on Grants

Spending on grants amounts to R11.34m for April 2025 which includes FMG, MIG, EPWP, WSIG, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Title Deeds Restoration Grant, Community Library Grant, CDW, UNEP and spending on Construction Contracts and Housing Grant (Capex).

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M10 April

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue	0.94%		
Operational Revenue	55.01%	Additional revenues for debt collection charges, development charges and Insurance refund	None required
Expenditure By Type	-2.24%		
Capital Expenditure	-32.56%	Capital Commitments=R83.1m	
Financial Position			
In order			
Cash Flow			
In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	2,037,502	1,718,037	84.32%
Expenditure	2,042,834	1,481,068	72.50%
Surplus / (Deficit)	(5,332)	236,969	
Capital	223,219	100,866	45.19%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,947,003	1,670,743	85.81%
Expenditure	2,042,834	1,481,068	72.50%
Surplus / (Deficit)	(95,831)	189,675	
Capital	223,219	100,866	45.19%

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 - M10 April

Description	2023/24	Budget Year 2024/25							
	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	339,596	361,957	367,000	30,506	306,377	305,833	544	0%	367,000
Service charges	1,001,922	1,040,890	1,111,546	90,548	932,663	924,445	8,217	1%	1,111,546
Investment revenue	68,418	51,250	59,250	2,024	49,982	49,375	607	1%	59,250
Transfers and subsidies - Operational	191,359	190,368	199,400	2,486	196,374	196,374	-	-	199,400
Other own revenue	166,288	192,796	209,807	16,737	185,347	179,141	6,207	3%	209,807
Total Revenue (excluding capital transfers and	1,767,584	1,837,261	1,947,003	142,301	1,670,743	1,655,168	15,575	1%	1,947,003
Employee costs	522,688	586,260	593,181	44,439	443,598	458,574	(14,976)	-3%	593,181
Remuneration of Councillors	12,730	13,912	13,506	1,022	11,106	11,255	(149)	-1%	13,506
Depreciation and amortisation	153,790	158,441	158,441	13,203	132,034	132,034	-	-	158,441
Interest	48,571	49,814	49,814	-	25,949	25,949	-	-	49,814
Inventory consumed and bulk purchases	504,074	545,567	563,983	40,454	392,668	401,213	(8,544)	-2%	563,983
Transfers and subsidies	16,512	17,417	16,717	1,236	14,245	14,245	-	-	16,717
Other expenditure	494,436	572,798	647,193	43,219	461,466	471,679	(10,212)	-2%	647,193
Total Expenditure	1,752,801	1,944,209	2,042,834	143,573	1,481,068	1,514,949	(33,881)	-2%	2,042,834
Surplus/(Deficit)	14,783	(106,948)	(95,831)	(1,272)	189,675	140,218	49,456	35%	(95,831)
Transfers and subsidies - capital (monetary allocations)	92,977	65,533	86,841	4,182	43,636	43,636	-	-	86,841
Transfers and subsidies - capital (in-kind)	21,280	-	3,658	3,658	3,658	3,658	-	-	3,658
Surplus/(Deficit) after capital transfers & contributions	129,040	(41,415)	(5,332)	6,567	236,969	187,512	49,456	26%	(5,332)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	129,040	(41,415)	(5,332)	6,567	236,969	187,512	49,456	26%	(5,332)
Capital expenditure & funds sources									
Capital expenditure	193,518	184,628	223,219	18,757	100,866	149,558	(48,692)	-33%	223,219
Capital transfers recognised	114,260	65,533	90,499	7,839	47,294	63,687	(16,393)	-26%	90,499
Borrowing	66,513	93,010	89,511	7,616	41,865	68,429	(26,565)	-39%	89,511
Internally generated funds	12,745	26,085	43,209	3,301	11,707	17,441	(5,735)	-33%	43,209
Total sources of capital funds	193,518	184,628	223,219	18,757	100,866	149,558	(48,692)	-33%	223,219
Financial position									
Total current assets	959,320	829,027	945,178		1,173,338				945,178
Total non current assets	4,027,628	4,237,717	4,241,629		4,005,857				4,241,629
Total current liabilities	311,250	434,783	434,783		370,934				434,783
Total non current liabilities	713,869	661,193	661,193		613,712				661,193
Community wealth/Equity	3,961,830	3,970,769	4,090,831		4,194,550				4,090,831
Cash flows									
Net cash from (used) operating	211,450	141,341	204,875	15,323	387,648	389,553	1,905	0%	204,875
Net cash from (used) investing	(176,913)	(189,608)	(212,937)	(19,172)	(105,016)	(105,016)	-	-	(212,937)
Net cash from (used) financing	(4,414)	7,795	7,795	(1,302)	(34,460)	(34,460)	-	-	7,795
Cash/cash equivalents at the month/year end	676,658	660,378	676,391	-	924,830	926,735	1,905	0%	676,391
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	105,224	7,765	5,599	5,216	4,723	9,871	22,422	61,556	222,376
Creditors Age Analysis									
Total Creditors	6,720	-	-	-	-	-	-	-	6,720

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	2023/24	Budget Year 2024/25								
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional										
<i>Governance and administration</i>	564,280	534,699	546,469	36,624	463,649	459,562	4,086	1%	546,469	
Executive and council	106,420	91,905	77,625	3	77,543	77,545	(2)	0%	77,625	
Finance and administration	457,860	442,794	468,844	36,621	386,105	382,017	4,088	1%	468,844	
Internal audit	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>	159,424	193,553	218,751	18,263	177,035	177,241	(205)	0%	218,751	
Community and social services	9,474	9,154	9,293	884	9,187	7,744	1,443	19%	9,293	
Sport and recreation	18,510	24,504	27,744	5,717	25,279	18,073	7,207	40%	27,744	
Public safety	(7,188)	61,852	70,323	5,882	59,430	58,598	832	1%	70,323	
Housing	138,628	98,043	111,391	5,780	83,139	92,826	(9,687)	-10%	111,391	
Health	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>	36,468	14,207	26,517	1,990	24,124	23,521	603	3%	26,517	
Planning and development	21,179	12,358	15,389	1,435	13,418	12,824	594	5%	15,389	
Road transport	15,248	1,802	9,990	(8)	10,143	10,325	(182)	-2%	9,990	
Environmental protection	40	46	1,138	563	563	372	192	52%	1,138	
<i>Trading services</i>	1,121,669	1,160,336	1,245,766	93,263	1,053,229	1,042,138	11,091	1%	1,245,766	
Energy sources	661,409	689,348	739,445	55,793	620,286	615,204	5,082	1%	739,445	
Water management	206,017	204,493	225,167	17,361	194,243	190,639	3,605	2%	225,167	
Waste water management	145,524	142,748	154,476	11,141	130,646	128,730	1,916	1%	154,476	
Waste management	108,719	123,746	126,678	8,969	108,053	107,565	488	0%	126,678	
<i>Other</i>	0	-	-	-	-	-	-	-	-	
Total Revenue - Functional	1,881,841	1,902,794	2,037,502	150,141	1,718,037	1,702,462	15,575	1%	2,037,502	
Expenditure - Functional										
<i>Governance and administration</i>	290,826	357,794	349,508	22,779	247,794	256,950	(9,157)	-4%	349,508	
Executive and council	68,349	88,511	77,033	5,328	57,276	58,486	(1,210)	-2%	77,033	
Finance and administration	219,138	264,137	267,958	17,139	187,257	194,695	(7,438)	-4%	267,958	
Internal audit	3,339	5,145	4,517	312	3,261	3,769	(508)	-13%	4,517	
<i>Community and public safety</i>	296,230	356,028	382,080	27,549	289,491	297,367	(7,877)	-3%	382,080	
Community and social services	36,149	25,282	27,543	2,049	19,934	21,944	(2,010)	-9%	27,543	
Sport and recreation	57,556	69,335	68,154	4,948	49,609	52,650	(3,040)	-6%	68,154	
Public safety	92,802	169,928	199,660	14,874	143,301	146,128	(2,826)	-2%	199,660	
Housing	109,723	91,482	86,724	5,679	76,646	76,646	-	-	86,724	
Health	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>	204,094	223,838	227,164	19,378	174,023	177,955	(3,931)	-2%	227,164	
Planning and development	48,212	58,410	56,210	3,739	40,380	41,779	(1,398)	-3%	56,210	
Road transport	131,258	140,211	138,671	13,562	111,784	113,464	(1,681)	-1%	138,671	
Environmental protection	24,623	25,218	32,282	2,078	21,859	22,712	(853)	-4%	32,282	
<i>Trading services</i>	958,821	1,002,626	1,078,148	73,669	767,828	780,641	(12,813)	-2%	1,078,148	
Energy sources	553,664	585,410	617,567	42,630	434,766	440,038	(5,272)	-1%	617,567	
Water management	160,902	160,282	172,423	12,111	128,179	131,724	(3,545)	-3%	172,423	
Waste water management	147,196	144,301	168,085	10,009	117,198	119,711	(2,513)	-2%	168,085	
Waste management	97,059	112,633	120,073	8,919	87,685	89,168	(1,483)	-2%	120,073	
<i>Other</i>	2,830	3,923	5,935	198	1,933	2,036	(103)	-5%	5,935	
Total Expenditure - Functional	1,752,801	1,944,209	2,042,834	143,573	1,481,068	1,514,949	(33,881)	-2%	2,042,834	
Surplus/ (Deficit) for the year	129,040	(41,415)	(5,332)	6,567	236,969	187,512	49,456	26%	(5,332)	

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) - M10 April

Vote Description	2023/24	Budget Year 2024/25							
	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	106,209	91,820	77,622	3	77,543	77,543	-		77,622
Vote 2 - Office of the Municipal Manager	-	-	1,931	18	780	1,609	(829)	-51.5%	1,931
Vote 3 - Corporate Services	1,492	1,364	1,764	617	1,166	1,470	(304)	-20.7%	1,764
Vote 4 - Financial Services	436,859	437,064	451,907	35,804	384,217	379,589	4,628	1.2%	451,907
Vote 5 - Infrastructure Services	1,275,677	1,260,015	1,368,081	99,026	1,146,349	1,135,075	11,273	1.0%	1,368,081
Vote 6 - Community Services	29,545	34,972	38,268	6,675	35,221	32,554	2,666	8.2%	38,268
Vote 7 - Municipal Public Safety	(7,188)	61,852	70,323	5,882	59,430	59,598	(168)	-0.3%	70,323
Vote 8 - Planning and Development	39,248	15,707	27,606	2,116	13,331	15,022	(1,691)	-11.3%	27,606
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	1,881,841	1,902,794	2,037,502	150,141	1,718,037	1,702,462	15,575	0.9%	2,037,502
Expenditure by Vote									
Vote 1 - Municipal Council	41,353	54,329	53,910	3,489	42,409	42,925	(517)	-1.2%	53,910
Vote 2 - Office of the Municipal Manager	14,201	25,593	30,559	1,807	17,048	18,848	(1,800)	-9.6%	30,559
Vote 3 - Corporate Services	56,963	72,318	76,578	4,776	53,482	56,191	(2,709)	-4.8%	76,578
Vote 4 - Financial Services	106,638	138,929	167,837	11,026	116,921	119,731	(2,811)	-2.3%	167,837
Vote 5 - Infrastructure Services	1,189,410	1,210,945	1,261,213	88,570	927,300	944,044	(16,744)	-1.8%	1,261,213
Vote 6 - Community Services	186,656	192,551	190,034	14,797	135,142	139,651	(4,509)	-3.2%	190,034
Vote 7 - Municipal Public Safety	94,947	175,704	191,120	14,366	138,324	140,654	(2,330)	-1.7%	191,120
Vote 8 - Planning and Development	62,634	73,840	71,584	4,742	50,444	52,904	(2,461)	-4.7%	71,584
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	1,752,801	1,944,209	2,042,834	143,573	1,481,068	1,514,949	(33,881)	-2.2%	2,042,834
Surplus/ (Deficit) for the year	129,040	(41,415)	(5,332)	6,567	236,969	187,512	49,456	26.4%	(5,332)

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) - M10 April

Description	Budget Year 2024/25								
	2023/24	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	Audited Outcome								
Revenue									
Exchange Revenue	1,238,725	1,228,287	1,305,576	104,243	1,114,875	1,100,679	14,196	1%	1,305,576
Service charges - Electricity	607,716	636,747	679,000	54,872	566,562	561,481	5,082	1%	679,000
Service charges - Water	182,282	176,718	197,000	16,299	169,429	167,040	2,390	1%	197,000
Service charges - Waste Water Management	114,193	118,479	126,600	10,411	106,193	105,500	693	1%	126,600
Service charges - Waste management	97,731	108,946	108,946	8,965	90,478	90,425	53	0%	108,946
Sale of Goods and Rendering of Services	131,093	102,760	97,788	6,924	94,208	94,208	-	-	97,788
Agency services	6,599	7,103	7,103	494	5,893	5,919	(27)	0%	7,103
Interest	215	0	0	507	507	507	-	-	0
Interest earned from Receivables	10,299	9,400	11,500	988	9,821	9,584	238	2%	11,500
Interest earned from Current and Non Current Assets	68,418	51,250	59,250	2,024	49,982	49,375	607	1%	59,250
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	2,704	1,889	1,889	88	769	769	-	-	1,889
Rental from Fixed Assets	5,583	5,676	7,176	740	6,889	6,429	460	7%	7,176
Licence and permits	923	779	779	66	899	899	-	-	779
Operational Revenue	10,968	8,539	8,544	1,865	13,244	8,544	4,700	55%	8,544
Non-Exchange Revenue	528,859	608,974	641,428	38,058	555,868	554,488	1,379	0%	641,428
Property rates	339,596	361,957	367,000	30,506	306,377	305,833	544	0%	367,000
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	(22,970)	44,889	52,460	4,505	44,538	43,717	822	2%	52,460
Licence and permits	2,008	2,000	2,000	133	1,572	1,558	14	1%	2,000
Transfer and subsidies - Operational	191,359	190,368	199,400	2,486	196,374	196,374	-	-	199,400
Interest	2,186	2,110	2,110	166	1,758	1,758	0	0%	2,110
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	10,807	-	-	-	-	-	10,807
Other Gains	16,679	7,650	7,650	262	5,248	5,248	-	-	7,650
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and	1,767,584	1,837,261	1,947,003	142,301	1,670,743	1,655,168	15,575	1%	1,947,003
Expenditure By Type									
Employee related costs	522,688	586,260	593,181	44,439	443,598	458,574	(14,976)	-3%	593,181
Remuneration of councillors	12,730	13,912	13,506	1,022	11,106	11,255	(149)	-1%	13,506
Bulk purchases - electricity	444,223	484,477	499,605	35,772	353,717	358,562	(4,846)	-1%	499,605
Inventory consumed	59,851	61,091	64,378	4,682	38,952	42,650	(3,699)	-9%	64,378
Debt impairment	(12,141)	53,394	67,400	5,617	56,167	56,167	-	-	67,400
Depreciation and amortisation	153,790	158,441	158,441	13,203	132,034	132,034	-	-	158,441
Interest	48,571	49,814	49,814	-	25,949	25,949	-	-	49,814
Contracted services	293,270	316,348	342,623	27,672	229,874	238,409	(8,535)	-4%	342,623
Transfers and subsidies	16,512	17,417	16,717	1,236	14,245	14,245	-	-	16,717
Irrecoverable debts written off	30,884	10,709	47,709	-	31,061	31,061	-	-	47,709
Operational costs	181,848	192,346	189,460	9,930	144,365	146,042	(1,677)	-1%	189,460
Losses on Disposal of Assets	514	-	-	-	-	-	-	-	-
Other Losses	60	-	-	-	-	-	-	-	-
Total Expenditure	1,752,801	1,944,209	2,042,834	143,573	1,481,068	1,514,949	(33,881)	-2%	2,042,834
Surplus/(Deficit)	14,783	(106,948)	(95,831)	(1,272)	189,675	140,218	49,456	0	(95,831)
Transfers and subsidies - capital (monetary allocations)	92,977	65,533	86,841	4,182	43,636	43,636	-	-	86,841
Transfers and subsidies - capital (in-kind)	21,280	-	3,658	3,658	3,658	3,658	-	-	3,658
Surplus/(Deficit) after capital transfers & contributions	129,040	(41,415)	(5,332)	6,567	236,969	187,512			(5,332)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	129,040	(41,415)	(5,332)	6,567	236,969	187,512			(5,332)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	129,040	(41,415)	(5,332)	6,567	236,969	187,512			(5,332)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	129,040	(41,415)	(5,332)	6,567	236,969	187,512			(5,332)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.94% above the YTD budget projections.

Current expenditure is 2.24% below YTD budget projections for April 2025.

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

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	588	765	1,381	-	613	1,143	(530)	-46%	1,381
Vote 4 - Financial Services	10	1,560	2,175	486	1,521	1,479	42	3%	2,175
Vote 5 - Infrastructure Services	170,843	154,385	172,698	12,663	80,338	130,386	(50,048)	-38%	172,698
Vote 6 - Community Services	-	735	335	12	135	279	(144)	-52%	335
Vote 7 - Municipal Public Safety	161	1,300	1,300	286	1,204	900	304	34%	1,300
Vote 8 - Planning and Development	6,170	30	30	4	23	23	1	2%	30
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	177,772	158,775	177,919	13,450	83,834	134,210	(50,376)	-38%	177,919
Single Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	7	465	15	-	-	11	(11)	-100%	15
Vote 3 - Corporate Services	6,362	2,200	1,884	-	1,884	1,570	314	20%	1,884
Vote 4 - Financial Services	-	5,650	19,816	1,613	2,742	3,650	(908)	-25%	19,816
Vote 5 - Infrastructure Services	115	14,689	17,361	36	8,480	8,492	(12)	0%	17,361
Vote 6 - Community Services	7,112	1,000	4,674	3,658	3,658	750	2,908	388%	4,674
Vote 7 - Municipal Public Safety	2,150	1,850	1,550	-	268	875	(607)	-69%	1,550
Vote 8 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	15,746	25,854	45,299	5,307	17,032	15,348	1,683	11%	45,299
Total Capital Expenditure	193,518	184,628	223,219	18,757	100,866	149,558	(48,692)	-33%	223,219
Capital Expenditure - Functional Classification									
Governance and administration	6,967	3,490	3,455	-	2,538	2,870	(331)	-12%	3,455
Executive and council	7	520	70	-	-	39	(39)	-100%	70
Finance and administration	6,960	2,970	3,385	-	2,538	2,831	(293)	-10%	3,385
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	43,100	32,711	56,954	7,567	23,839	37,788	(13,949)	-37%	56,954
Community and social services	1,371	2,235	1,351	12	135	1,029	(894)	-87%	1,351
Sport and recreation	5,741	13,397	17,509	4,570	9,634	7,980	1,654	21%	17,509
Public safety	2,310	3,950	6,650	1,899	3,717	2,575	1,142	44%	6,650
Housing	33,678	13,129	31,444	1,086	10,353	26,203	(15,850)	-60%	31,444
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	17,926	3,277	7,475	72	3,010	3,531	(520)	-15%	7,475
Planning and development	6,170	975	2,875	72	348	1,243	(896)	-72%	2,875
Road transport	11,755	2,302	4,600	-	2,663	2,288	375	16%	4,600
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	125,525	145,151	155,335	11,118	71,478	105,370	(33,892)	-32%	155,335
Energy sources	49,583	53,461	51,031	6,186	25,403	37,615	(12,213)	-32%	51,031
Water management	29,092	43,575	40,700	2,593	16,166	27,225	(11,059)	-41%	40,700
Waste water management	46,735	45,534	58,723	2,338	29,887	39,981	(10,094)	-25%	58,723
Waste management	115	2,580	4,880	-	22	548	(526)	-96%	4,880
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	193,518	184,628	223,219	18,757	100,866	149,558	(48,692)	-33%	223,219
Funded by:									
National Government	59,150	52,299	54,176	3,095	33,284	37,432	(4,148)	-11%	54,176
Provincial Government	33,827	13,129	32,560	1,086	10,353	26,203	(15,850)	-60%	32,560
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	21,282	105	3,763	3,658	3,658	53	3,605	6861%	3,763
Transfers recognised - capital	114,260	65,533	90,499	7,839	47,294	63,687	(16,393)	-26%	90,499
Borrowing	66,513	93,010	89,511	7,616	41,865	68,429	(26,565)	-39%	89,511
Internally generated funds	12,745	26,085	43,209	3,301	11,707	17,441	(5,735)	-33%	43,209
Total Capital Funding	193,518	184,628	223,219	18,757	100,866	149,558	(48,692)	-33%	223,219

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	2023/24	Budget Year 2024/25			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	676,658	660,378	676,391	924,830	676,391
Trade and other receivables from exchange transactions	153,598	76,747	123,982	119,519	123,982
Receivables from non-exchange transactions	52,959	33,832	41,105	29,699	41,105
Current portion of non-current receivables	-	-	-	-	-
Inventory	15,711	11,199	11,199	10,996	11,199
VAT	14,019	1,783	1,783	(7,367)	1,783
Other current assets	46,375	45,087	90,717	95,661	90,717
Total current assets	959,320	829,027	945,178	1,173,338	945,178
Non current assets					
Investments	31,415	84,471	38,840	40,813	38,840
Investment property	164,436	150,336	167,936	164,436	167,936
Property, plant and equipment	3,713,687	3,880,112	3,916,784	3,682,519	3,916,784
Biological assets	415	-	-	-	-
Living and non-living resources	-	1,106	806	415	806
Heritage assets	109,625	114,055	109,625	109,625	109,625
Intangible assets	8,050	7,637	7,637	8,050	7,637
Trade and other receivables from exchange transactions	-	-	-	-	-
Non-current receivables from non-exchange transactions	-	-	-	-	-
Other non-current assets	-	-	-	-	-
Total non current assets	4,027,628	4,237,717	4,241,629	4,005,857	4,241,629
TOTAL ASSETS	4,986,948	5,066,744	5,186,807	5,179,195	5,186,807
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Financial liabilities	50,444	154,566	154,566	154,566	154,566
Consumer deposits	69,338	58,712	58,712	64,457	58,712
Trade and other payables from exchange transactions	133,784	158,403	158,403	64,507	158,403
Trade and other payables from non-exchange transactions	5,342	-	-	33,810	-
Provision	45,659	53,093	53,093	42,713	53,093
VAT	-	3,365	3,365	9,665	3,365
Other current liabilities	6,683	6,643	6,643	1,215	6,643
Total current liabilities	311,250	434,783	434,783	370,934	434,783
Non current liabilities					
Financial liabilities	421,513	331,786	331,786	287,812	331,786
Provision	172,518	188,240	188,240	189,370	188,240
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	119,837	141,167	141,167	136,529	141,167
Total non current liabilities	713,869	661,193	661,193	613,712	661,193
TOTAL LIABILITIES	1,025,118	1,095,976	1,095,976	984,645	1,095,976
NET ASSETS	3,961,830	3,970,769	4,090,831	4,194,550	4,090,831
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3,958,602	3,967,539	4,087,601	4,191,322	4,087,601
Reserves and funds	3,228	3,230	3,230	3,228	3,230
Other	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	3,961,830	3,970,769	4,090,831	4,194,550	4,090,831

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 - M10 April

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	331,408	358,095	362,295	25,443	312,615	286,817	25,798	9%	362,295
Service charges	933,715	1,032,355	1,102,689	84,659	928,546	843,557	84,989	10%	1,102,689
Other revenue	148,838	120,379	120,379	6,921	180,320	180,320	-		120,379
Transfers and Subsidies - Operational	186,843	190,368	202,018	0	199,116	199,116	-		202,018
Transfers and Subsidies - Capital	96,616	65,533	90,499	8,767	73,019	73,019	-		90,499
Interest	81,119	51,250	51,250	3,685	62,069	62,069	-		51,250
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(1,501,927)	(1,609,408)	(1,657,024)	(112,917)	(1,327,843)	(1,215,151)	112,692	-9%	(1,657,024)
Interest	(48,571)	(49,814)	(49,814)	-	(25,949)	(25,949)	-		(49,814)
Transfers and Subsidies	(16,590)	(17,417)	(17,417)	(1,236)	(14,245)	(14,245)	-		(17,417)
NET CASH FROM/(USED) OPERATING ACTIVITIES	211,450	141,341	204,875	15,323	387,648	389,553	1,905	0%	204,875
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	302	-	13,043	-	-	-	-		13,043
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	(4,980)	(4,980)	(4,980)	(415)	(4,150)	(4,150)	-		(4,980)
Payments									
Capital assets	(172,235)	(184,628)	(221,000)	(18,757)	(100,866)	(100,866)	-		(221,000)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(176,913)	(189,608)	(212,937)	(19,172)	(105,016)	(105,016)	-		(212,937)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	50,000	65,000	65,000	-	-	-	-		65,000
Increase (decrease) in consumer deposits	3,535	(6,600)	(6,600)	(1,302)	(4,881)	(4,881)	-		(6,600)
Payments									
Repayment of borrowing	(57,949)	(50,605)	(50,605)	-	(29,579)	(29,579)	-		(50,605)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(4,414)	7,795	7,795	(1,302)	(34,460)	(34,460)	-		7,795
NET INCREASE/ (DECREASE) IN CASH HELD	30,123	(40,473)	(267)	(5,151)	248,172	250,077			(267)
Cash/cash equivalents at beginning:	646,535	700,851	676,658		676,658	676,658			676,658
Cash/cash equivalents at month/year end:	676,658	660,378	676,391		924,830	926,735			676,391

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 924.8 million.

The municipality started the year with a positive cash balance of R676.7 million. The April closing balance is R924.8 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework			
	July	August	September	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2	
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	2024/25	2025/26	2026/27	
Cash Receipts By Source																
Property rates	32,529	28,890	35,059	33,198	30,727	27,422	36,525	27,697	35,125	25,443	-	-	358,095	379,864	402,353	
Service charges - electricity revenue	55,412	58,426	57,562	57,278	59,935	55,217	57,709	53,024	55,900	51,228	-	-	635,836	674,809	715,297	
Service charges - water revenue	15,630	13,316	12,722	4,910	24,018	15,715	19,591	18,556	24,996	16,774	-	-	173,408	184,131	195,179	
Service charges - Waste Water Management	9,962	8,975	8,915	15,812	11,233	10,154	13,497	10,689	12,138	9,369	-	-	116,232	122,943	130,351	
Service charges - Waste Mangement	8,416	8,217	8,915	9,448	9,846	9,524	10,732	7,840	9,658	7,298	-	-	106,878	113,970	120,777	
Rental of facilities and equipment	476	772	540	834	663	717	803	851	798	1,000	-	-	7,565	8,016	8,494	
Interest earned - external investments	2,972	2,098	7,966	4,654	2,191	2,707	12,355	2,588	10,429	2,531	-	-	51,250	51,915	52,593	
Interest earned - outstanding debtors	1,006	1,171	1,270	1,319	1,167	1,047	1,146	1,143	1,158	1,154	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	3,658	3,746	3,871	3,737	3,813	3,781	8,386	4,389	4,652	4,505	-	-	2,489	39	(2,558)	
Licences and permits	203	249	233	250	216	241	360	268	252	199	-	-	2,779	2,946	3,122	
Agency services	549	567	705	661	634	480	677	577	549	494	-	-	7,103	7,529	7,981	
Transfers and Subsidies - Operational	81,355	2,174	0	2,869	1,069	56,265	2,869	2,274	50,241	0	-	-	190,368	199,421	210,978	
Other revenue	30,828	25,424	6,697	20,592	16,503	14,569	(2,182)	7,337	6,342	1,723	-	-	100,443	72,811	39,409	
Cash Receipts by Source	242,997	154,025	144,454	155,560	162,017	197,837	162,468	137,233	212,239	121,707	-	-	1,752,447	1,818,395	1,883,976	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National /	4,904	4,999	-	6,238	14,952	10,121	(0)	9,687	13,351	8,767	-	-	65,533	47,910	46,734	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	65,000	90,000	70,000	
Increase (decrease) in consumer deposits	862	1,499	1,024	168	(656)	42	238	(3,126)	(3,638)	(1,302)	-	-	(6,600)	(2,000)	(2,000)	
VAT Control (receipts)	-	-	-	-	-	-	-	(4,157)	(895)	(999)	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	(4,980)	87,782	-	
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	-	-	-	-	-	
Total Cash Receipts by Source	248,348	160,108	145,063	161,551	175,898	207,585	162,291	139,223	220,640	127,758	-	-	1,871,400	2,042,088	1,998,710	
Cash Payments by Type																
Employee related costs	33,911	48,170	42,640	40,795	62,150	41,478	44,788	41,041	40,692	42,977	-	-	571,607	595,175	634,879	
Remuneration of councillors	1,061	1,061	1,061	2,081	1,092	1,242	1,116	291	1,080	1,022	-	-	13,912	14,488	15,086	
Interest	-	350	686	-	473	22,482	-	918	1,040	-	-	-	49,814	51,810	46,707	
Bulk purchases - Electricity	18	62,864	44,941	35,577	35,480	34,136	36,076	35,998	32,855	35,772	-	-	484,477	523,235	565,093	
Acquisitions - water & other inventory	897	3,395	5,253	4,817	4,038	6,379	1,725	5,427	2,338	4,682	-	-	61,092	73,043	73,524	
Contracted services	938	22,237	20,620	24,577	21,642	34,398	24,431	28,877	24,481	27,672	-	-	316,348	334,743	351,451	
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other	1,236	1,239	3,022	1,236	1,112	1,359	1,236	1,297	1,274	1,236	-	-	17,417	16,650	17,309	
Other expenditure	83,224	56,686	837	13,323	50,195	20,279	2,087	8,792	21,153	792	-	-	161,974	122,680	109,445	
Cash Payments by Type	121,285	196,001	119,061	122,405	176,182	161,753	111,458	122,641	124,912	114,152	-	-	1,676,639	1,731,825	1,813,493	
Other Cash Flows/Payments by Type																
Capital assets	761	1,729	8,376	8,402	22,551	15,441	5,120	8,693	11,034	18,757	-	-	184,628	137,910	116,734	
Repayment of borrowing	-	1,244	6,007	-	1,368	17,919	-	1,343	1,698	-	-	-	50,605	154,566	61,170	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	122,046	198,975	133,444	130,807	200,101	195,113	116,578	132,677	137,644	132,910	-	-	1,911,873	2,024,301	1,991,397	
NET INCREASE/(DECREASE) IN CASH HELD	126,302	(38,867)	11,620	30,745	(24,203)	12,472	45,713	6,546	82,996	(5,151)	-	-	(40,473)	17,787	7,313	
Cash/cash equivalents at the monthly/year beginning:	676,658	802,960	764,094	775,713	806,458	782,255	794,727	840,439	846,985	929,981	924,830	924,830	676,658	636,185	653,971	
Cash/cash equivalents at the monthly/year end:	802,960	764,094	775,713	806,458	782,255	794,727	840,439	846,985	929,981	924,830	924,830	924,830	636,185	653,971	661,284	

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

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

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	28,748	1,709	1,196	1,058	865	6,097	3,943	7,779	51,396	19,743	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	37,581	2,551	1,917	1,716	1,498	1,461	5,795	11,607	64,126	22,076	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	31,606	802	498	446	416	378	2,193	7,131	43,469	10,564	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	14,909	887	686	635	575	545	2,279	5,069	25,586	9,104	-	-
Receivables from Exchange Transactions - Waste Management	1600	13,084	861	657	643	588	543	2,425	5,331	24,132	9,530	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	828	33	25	57	18	18	48	314	1,340	454	-	-
Interest on Arrear Debtor Accounts	1810	1,055	184	205	201	213	258	1,751	17,478	21,345	19,901	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(22,588)	738	415	460	550	571	3,989	6,847	(9,019)	12,417	-	-
Total By Income Source	2000	105,224	7,765	5,599	5,216	4,723	9,871	22,422	61,556	222,376	103,788	-	-
2023/24 - totals only		100,856	7,933	5,576	5,033	4,392	3,822	18,895	58,629	204,937	90,571		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,295	239	59	51	55	82	726	2,860	5,366	3,774	-	-
Commercial	2300	3,437	118	57	44	55	67	936	2,660	7,374	3,761	-	-
Households	2400	102,296	7,408	5,482	5,117	4,609	9,719	20,740	55,729	211,100	95,913	-	-
Other	2500	(1,805)	1	1	4	4	4	20	308	(1,464)	340	-	-
Total By Customer Group	2600	105,224	7,765	5,599	5,216	4,723	9,871	22,422	61,556	222,376	103,788	-	-

The debtors' 12-month rolling average payment rate is 98,3% at the end of April 2025.

Summary of Indigent Households

Indigent Household Statistics

	Indigent Households	Other Households	Total Households	
2024				
July	4,026	33,727	37,753	10.66%
August	4,436	33,915	38,351	11.57%
September	4,768	33,828	38,596	12.35%
October	4,999	33,615	38,614	12.95%
November	5,403	33,323	38,726	13.95%
December	5,535	33,439	38,974	14.20%
2025				
January	5,529	33,447	38,976	14.19%
February	5,880	33,374	39,254	14.98%
March	5,634	33,630	39,264	14.35%
April	5,594	33,988	39,582	14.13%
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)
5594			10KL	5594	0	5594	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)
74	5520		70kWh	5594	0	5594	Total monthly levy

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

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days
2024/2025										
June										
May										
April	131,889,188	7,765,275	5,598,816	5,216,277	4,722,768	9,870,913	22,422,034	61,555,984	249,041,254	117,152,066
March	125,559,344	7,678,079	6,026,802	5,201,072	10,164,078	4,227,801	20,763,555	59,558,079	239,178,810	113,619,466
February	132,794,885	8,265,556	6,072,217	14,599,237	4,613,702	4,319,964	19,309,173	57,423,895	247,398,628	114,603,743
January	129,422,609	8,426,881	15,810,240	5,173,778	4,690,099	5,763,620	16,612,387	55,281,690	241,181,304	111,758,695
December	130,416,834	17,365,405	5,821,970	4,911,983	4,648,992	4,257,949	14,639,820	53,143,210	235,206,161	104,789,328
November	130,799,013	8,493,350	6,631,502	6,204,510	5,325,776	3,905,085	18,912,204	53,960,191	234,231,630	103,432,617
October	138,020,865	10,445,686	7,864,885	7,018,311	4,813,944	3,943,629	20,381,335	54,839,289	247,327,943	109,307,079
September	129,293,775	11,193,864	8,888,225	5,987,017	4,975,111	4,166,099	20,326,958	64,792,942	249,623,992	120,330,216
August	135,533,793	10,738,324	6,997,327	5,501,944	4,394,146	4,371,293	19,397,628	62,427,299	249,361,754	113,827,961
July	129,645,524	9,621,474	6,447,196	4,954,020	4,745,776	4,103,299	19,430,708	60,092,778	239,040,774	109,395,250

Government Debt

Overstrand Municipality as at 30/04/2025	Total Debt	Services	Rates	Other
Department Responsible for the Debt				
NPW 2227	4,043,854.97	1,938,863.98	2,104,990.99	-
WCED 2251	335,380.98	335,380.98	-	-
OTHER 2255	16,717.13	16,717.13	-	-
HEALTH 2252	403,793.97	403,793.97	-	-
TPW 2256	468,812.08	(63,359.92)	532,172.00	-
HUMAN SETTLE 2215	86,808.71	86,808.71	-	-
HOUSING 2253	5,137.83	5,137.83	-	-
OTHER MUNICIPALITIES 2276	5,577.81	5,577.81	-	-
TOTAL OUTSTANDING	5,366,083.48	2,728,920.49	2,637,162.99	-

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	6,720	-	-	-	-	-	-	-	6,720	6,009
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6,720	-	-	-	-	-	-	-	6,720	6,009

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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 ^a	Commissi on Paid (Rands)	Commis sion Recipie nt	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
Municipality													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	28,097	78		125	28,300
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	50,820	76		260	51,157
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	6,850	107		30	6,987
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,275	58	-60317.24		10,273
ABSA 2081694232	181 days	FIXED DEP	Yes	Yes	Yes	No	No	23/07/2025	100,000				100,000
Standard Bank 288434005-037	151 days	FIXED DEP	Yes	Yes	Yes	No	No	23/06/2025	100,000				100,000
ABSA 2081186184	181 days	FIXED DEP	Yes	Yes	Yes	No	No	31/07/2025	100,000				100,000
Standard Bank 288434005-038	150 days	FIXED DEP	Yes	Yes	Yes	No	No	30/06/2025	100,000				100,000
ABSA 2081333826	183 days	FIXED DEP	Yes	Yes	Yes	No	No	30/09/2025	100,000				100,000
Standard Bank 288434005-039	88 days	FIXED DEP	Yes	Yes	Yes	No	No	27/06/2025	100,000				100,000
													-
													-
Municipality sub-total									696,042	320		415	696,716
TOTAL INVESTMENTS AND INTEREST									696,042	320		415	696,716

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

Long-term investments relate to the sinking fund investments.

Allocations and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	168,770	172,592	172,292	(300)	172,292	172,292	-		172,292
Operational Revenue: General Revenue: Equitable Share	157,935	168,794	168,794	-	168,794	168,794	-		168,794
Energy Efficiency and Demand-side [Schedule 5B]	4,200	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	3,366	1,898	1,898	-	1,898	1,898	-		1,898
Local Government Financial Management Grant [Schedule 5B]	1,550	1,700	1,400	(300)	1,400	1,400	-		1,400
Municipal Disaster Grant [Schedule 5B]	1,719	-	-	-	-	-	-		-
Municipal Human Settlement Capacity Grant [Schedule 5B]	-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	-	200	200	-	200	200	-		200
Provincial Government:	126,129	101,886	104,409	16,294	94,367	94,367	-		104,409
Community Library Services Grant	8,398	8,608	8,608	-	8,608	8,608	-		8,608
Resource funding for the establish & support of K9 Unit	3,345	3,772	4,172	-	4,172	4,172	-		4,172
Community Development Workers	76	76	76	-	76	76	-		76
Maintenance & Construction of Transport Infrastructure	400	450	7,440	-	7,440	7,440	-		7,440
Financial Management Capability Grant	200	160	260	-	260	260	-		260
Resource funding for the est of Law Enforcement Rural Safety Unit	4,065	4,223	4,223	-	4,223	4,223	-		4,223
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	108,411	84,410	79,443	16,294	69,414	69,414	-		79,443
Title Deeds Resrbration Grant	362	187	187	-	174	174	-		187
Municipal Service Delivery & Capacity Building Grant	500	-	-	-	-	-	-		-
Thusing Servie Centre Grant	-	-	-	-	-	-	-		-
Library Service Replacement Funding	372	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	1,092	-	1,204	1,204	-		1,092
Departmental Agencies and Accounts	-	-	400	-	-	-	-		400
Foreign Government and International Organisations	-	-	692	-	1,204	1,204	-		692
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	294,899	274,478	277,793	15,994	267,863	267,863	-		277,793
Capital Transfers and Grants									
National Government:	63,488	52,299	50,491	5,409	50,491	50,491	-		50,491
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	24,380	19,334	19,334	-	19,334	19,334	-		19,334
Municipal Infrastructure Grant [Schedule 5B]	23,855	24,965	24,932	-	24,932	24,932	-		24,932
Water Services Infrastructure Grant [Schedule 5B]	4,500	8,000	5,925	-	5,925	5,925	-		5,925
Municipal Disaster Grant [Schedule 5B]	10,753	-	-	-	-	-	-		-
Integrated Urban Development Grant	-	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]	-	-	300	300	300	300	-		300
Provincial Government:	33,650	13,129	32,544	5,109	19,836	19,836	-		32,544
Non-Motorised Transport Infrastructure	-	-	1,100	-	1,100	1,100	-		1,100
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	33,650	13,129	31,444	5,109	18,736	18,736	-		31,444
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	97,137	65,428	83,035	10,519	70,327	70,327	-		83,035
TOTAL RECEIPTS OF TRANSFERS & GRANTS	392,037	339,906	360,828	26,513	338,190	338,190	-		360,828

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2024/2025.

A letter was received from NT regarding the withholding of funding on the Water Service Infrastructure Grant. The municipality submitted written response to NT and no feedback received to date. Subsequently an amended DORA was published on 25 March 2025 reflecting the reduction of the Water Service Infrastructure Grant with an amount of R2,075m.

Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	11,261	3,798	3,498	242	2,476	2,476	-		3,498
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]	4,401	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	3,366	1,898	1,898	165	1,588	1,588	-		1,898
Local Government Financial Management Grant [Schedule 5B]	1,550	1,700	1,400	62	725	725	-		1,400
Municipal Disaster Grant [Schedule 5B]	1,292	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	652	200	200	16	163	163	-		200
Provincial Government:	126,439	101,886	104,409	6,291	96,515	96,515	-		104,409
Community Library Services Grant	8,398	8,608	8,608	788	8,485	8,485	-		8,608
Resource funding for the establish & support of K9 Unit	3,345	3,772	4,172	430	4,101	4,101	-		4,172
Community Development Workers	76	76	76	8	28	28	-		76
Maintenance & Construction of Transport Infrastructure	400	450	7,440	-	7,404	7,404	-		7,440
Financial Management Capability Grant	139	160	260	-	99	99	-		260
Resource funding for the est of Law Enforcement Rural Safety Unit	4,282	4,223	4,223	394	3,873	3,873	-		4,223
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	104,289	84,410	79,443	4,669	72,461	72,461	-		79,443
Title Deeds Resbration Grant	362	187	187	1	63	63	-		187
Municipal Service Delivery & Capacity Building Grant	179	-	-	-	-	-	-		-
Thusong Servie Centre Grant	90	-	-	-	-	-	-		-
Library Service Replacement Funding	219	-	-	-	-	-	-		-
Emergency Loadshedding Relief Grant	4,658	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	1,092	563	563	563	-		1,092
Departmental Agencies and Accounts	-	-	400	-	-	-	-		400
Foreign Government and International Organisations	-	-	692	563	563	563	-		692
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	137,699	105,684	108,999	7,096	99,554	99,554	-		108,999
Capital expenditure of Transfers and Grants									
National Government:	59,150	52,299	50,491	2,433	30,956	30,956	-		50,491
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	24,380	19,334	19,334	970	11,324	11,324	-		19,334
Municipal Infrastructure Grant [Schedule 5B]	19,518	24,965	24,932	606	16,798	16,798	-		24,932
Water Services Infrastructure Grant [Schedule 5B]	4,500	8,000	5,925	857	2,834	2,834	-		5,925
Municipal Disaster Grant [Schedule 5B]	10,753	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]	-	-	300	-	-	-	-		300
Provincial Government:	33,827	13,129	32,544	1,086	10,353	10,353	-		32,544
Non-Motbrised Transport Infrastructure	-	-	1,100	-	-	-	-		1,100
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	33,678	13,129	31,444	1,086	10,353	10,353	-		31,444
Municipal Service Delivery & Capacity Building Grant	56	-	-	-	-	-	-		-
Library Service Replacement Funding	14	-	-	-	-	-	-		-
Municipal Interventions Grant	79	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	105	-	-	-	-		105
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Public Corporations	-	-	105	-	-	-	-		105
Total capital expenditure of Transfers and Grants	92,977	65,428	83,140	3,519	41,309	41,309	-		83,140
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	230,677	171,112	192,139	10,616	140,863	140,863	-		192,139

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

WC032 Overstrand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description	Budget Year 2024/25				
	Approved Rollover 2023/24	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	428	-	428	-	
Operational Revenue:General Revenue:Equitable Share		-	-	-	
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	
Local Government Financial Management Grant [Schedule 5B]		-	-	-	
Mitchell's Plain Urban Renewal		-	-	-	
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	
Municipal Disaster Grant [Schedule 5B]	428	-	428	-	
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	
Municipal Systems Improvement Grant		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	
Water Services Infrastructure Grant		-	-	-	
Public Transport Network Grant [Schedule 5B]		-	-	-	
Smart Connect Grant		-	-	-	
Urban Settlement Development Grant		-	-	-	
Provincial Government:	623	59	59	(564)	-90.5%
Library Service Replacement Funding	123	-	-	(123)	-100.0%
Municipal Service Delivery & Capacity Building Grant	500	59	59	(441)	
Specify (Add grant description)		-	-	-	
Specify (Add grant description)		-	-	-	
District Municipality:	-	-	-	-	
Specify (Add grant description)		-	-	-	
Other grant providers:	-	-	-	-	
Departmental Agencies and Accounts		-	-	-	
Foreign Government and International Organisations		-	-	-	
Households		-	-	-	
Non-profit Institutions		-	-	-	
Private Enterprises		-	-	-	
Public Corporations		-	-	-	
Total operating expenditure of Approved Roll-overs	1,050	59	487	(564)	-53.7%
Capital expenditure of Approved Roll-overs					
National Government:	3,685	662	2,327	(1,358)	-36.8%
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]	3,685	662	2,327	(1,358)	-36.8%
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	
Local Government Financial Management Grant [Schedule 5B]		-	-	-	
Municipal Systems Improvement Grant [Schedule 5B]		-	-	-	
Public Transport Network Grant [Schedule 5B]		-	-	-	
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	
Regional Bulk Infrastructure Grant (Schedule 5B)		-	-	-	
Water Services Infrastructure Grant [Schedule 5B]		-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	
Municipal Disaster Relief Grant		-	-	-	
Municipal Emergency Housing Grant		-	-	-	
Municipal Disaster Grant [Schedule 5B]		-	-	-	
Integrated Urban Development Grant		-	-	-	
Provincial Government:	16	-	-	(16)	-100.0%
Library Service Replacement Funding	16	-	-	(16)	-100.0%
Specify (Add grant description)		-	-	-	
District Municipality:	-	-	-	-	
Specify (Add grant description)		-	-	-	
Other grant providers:	-	-	-	-	
Departmental Agencies and Accounts		-	-	-	
Foreign Government and International Organisations		-	-	-	
Households		-	-	-	
Non-Profit Institutions		-	-	-	
Private Enterprises		-	-	-	
Public Corporations		-	-	-	
Total capital expenditure of Approved Roll-overs	3,701	662	2,327	(1,374)	-37.1%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	4,752	721	2,814	(1,938)	-40.8%

A roll-over application was submitted to Provincial and National Treasury in August 2024 for unspent grant funds. Most of the unspent grants relating to the 2023/20234 financial year were granted except for the Financial Management Capability Grant (FMCG). Unspent grants relating to the (FMCG) must be returned to the transferring department. The unspent grants will reflect in Table SC7(2) after the tabling of the MYR/Adjustments Budget in January 2025.

Expenditure on councillor allowances and employee benefits Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	11,461	12,643	12,237	917	10,049	10,197	(149)	-1%	12,237
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,269	1,269	1,269	106	1,058	1,058	0	0%	1,269
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	12,730	13,912	13,506	1,022	11,106	11,255	(149)	-1%	13,506
Senior Managers of the Municipality									
Basic Salaries and Wages	12,340	13,713	11,549	1,149	8,579	9,624	(1,046)	-11%	11,549
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	205	167	33	255	255	28	227	821%	33
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	201	212	187	11	133	156	(23)	-15%	187
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	12,746	14,092	11,769	1,415	8,966	9,808	(842)	-9%	11,769
Other Municipal Staff									
Basic Salaries and Wages	309,632	351,978	369,378	26,215	261,808	270,013	(8,205)	-3%	369,378
Pension and UIF Contributions	50,672	60,983	52,930	4,288	42,960	44,103	(1,142)	-3%	52,930
Medical Aid Contributions	16,959	19,652	17,925	1,551	14,996	15,938	(942)	-6%	17,925
Overtime	61,287	50,583	58,888	6,047	43,549	44,474	(925)	-2%	58,888
Performance Bonus	1,061	906	970	76	817	817	-	-	970
Motor Vehicle Allowance	7,726	8,869	7,736	609	6,184	6,804	(620)	-9%	7,736
Cellphone Allowance	2,291	2,374	2,280	176	1,771	2,500	(730)	-29%	2,280
Housing Allowances	1,825	1,996	1,967	159	1,603	2,339	(736)	-31%	1,967
Other benefits and allowances	40,696	47,588	42,098	1,635	38,244	39,079	(836)	-2%	42,098
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	17,791	27,240	27,240	2,270	22,700	22,700	0	0%	27,240
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	509,942	572,169	581,411	43,024	434,632	448,767	(14,134)	-3%	581,411
Total Parent Municipality	535,418	600,172	606,687	45,462	454,705	469,829	(15,125)	-3%	606,687
TOTAL SALARY, ALLOWANCES & BENEFITS	535,418	600,172	606,687	45,462	454,705	469,829	(15,125)	-3%	606,687
TOTAL MANAGERS AND STAFF	522,688	586,260	593,181	44,439	443,598	458,574	(14,976)	-3%	593,181

SDBIP

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

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.5%	10.7%	10.2%	10.7%	10.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	34.4%	50.4%	40.1%	41.5%	40.1%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.7%	11.4%	11.1%	8.5%	11.1%
Gearing	Long Term Borrowing/ Funds & Reserves	13058.0%	10273.6%	10273.6%	8915.6%	10273.6%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	308.2%	190.7%	217.4%	316.3%	217.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	217.4%	151.9%	155.6%	249.3%	155.6%
<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	14.3%	8.5%	13.1%	14.7%	13.1%
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%	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	7.6%	6.5%	6.5%	Annual Indicator	6.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	30.6%	25.0%	25.0%	Annual Indicator	25.0%
Employee costs	Employee costs/Total Revenue - capital revenue	29.6%	31.9%	30.5%	26.6%	30.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	15.9%	16.1%	16.3%	14.0%	16.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.4%	11.3%	10.7%	9.5%	10.7%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	32.45	7.1	7.1	Annual Indicator	7.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.2%	3.9%	3.9%	Annual Indicator	3.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.14	4.3	4.3	Annual Indicator	4.3

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2023/24	Budget Year 2024/25							
	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	519	3,621	7,786	761	761	7,786	7,025	90.2%	0%
August	9,034	3,456	7,531	1,729	2,490	15,317	12,827	83.7%	1%
September	5,754	21,769	23,413	8,376	10,866	38,731	27,864	71.9%	6%
October	10,930	12,866	10,531	8,402	19,268	49,262	29,993	60.9%	10%
November	8,019	10,901	11,531	22,551	41,820	60,793	18,973	31.2%	23%
December	21,798	33,931	39,889	15,441	57,261	100,682	43,421	43.1%	31%
January	3,438	8,866	9,531	5,120	62,382	110,213	47,831	43.4%	34%
February	7,468	10,016	9,081	8,693	71,075	119,294	48,220	40.4%	38%
March	7,453	26,219	20,476	11,034	82,109	139,770	57,661	41.3%	44%
April	15,086	9,216	9,788	18,757	100,866	149,558	48,692	32.6%	55%
May	13,575	12,929	9,031	-	-	158,589	-	0.0%	0%
June	90,443	30,836	64,630	-	-	223,219	-	0.0%	0%
Total Capital expenditure	193,518	184,628	223,219	100,866					

Top 10 Capital Projects

No	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	22,334,000	22,334,000	10,354,147	Construction phase.	Work is underway in Stanford, Masakhane and Marikana.	None.	Not applicable.
2	Overstrand	Overstrand	LOW COST HOUSING SERVICES	13,129,000	31,443,720	9,266,664	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP Phase A6 (Services) - 100%; Masakhane Intersection 100%; Mnt Pleasant IRDP Area 8 Phase 1 - 100%.	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP Phase A6 - Completed; Masakhane Intersection - Completed; Mnt Pleasant IRDP Area 8 - Completed; Masakhane UISP Wetcores Completed	Not applicable.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS & RISING MAINS	11,025,510	13,025,510	7,775,655	Construction & planning phase.	Construction of sewer improvements in Zwelihle is in progress (Contract SC2452/2023). Planning of new sewerage pumpstations at Zwingler's Corner and Onrus River (Main) is in progress (Contract SC2296/2023).	Informal electricity connections near existing pumpstation were potential causes for delays. Private land owner not willing to avail land for new Zwinglers pumpstation on private property. EIA process required for new Onrus Main pumpstation.	Community Liaison Officer appointed. Investigating alternative location options for replacement of Zwingler's Corner pumpstation. Onrus EIA process in progress.
4	Kleinmond	Multi-ward	KLEINMOND WWTW REFURBISH UPGRADE	10,795,320	10,795,320	10,262,263	Construction phase.	Construction is 99% completed (Contract SC2318/2022).	None.	Not applicable.
5	Hermanus	Multi-ward	UPGRADE HERMANUS WELL FIELDS PHASE 2	10,100,000	12,600,000	1,977,105	Construction	Contract SC2504/2024 for equipping, connecting and commissioning 2 new production boreholes in the Hemel-en-Aarde Valley was awarded and contract commenced.	Amendment of environmental authorization required for larger pipe diameter at one borehole.	Application was submitted to DEADP for amendment of environmental authorization.
6	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	9,900,000	10,190,353	4,382,295	Under construction.	Tender SC2500/2024. Progress 40%	Not applicable.	Not applicable.
7	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	8,875,470	8,875,470	4,237,273	Construction	Contract SC2490/2024 construction in progress.	None.	Not applicable.
8	Overstrand	Overstrand	NEW DISINFECTION SYSTEMS AT WASTEWATER TREATMENT	8,000,000	6,000,000	911,597	Construction phase.	Tender SC 2525/2024 was awarded on 18 Febr 2025. Contract commenced.	None.	Not applicable.
9	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE REPLACEMENT	7,692,213	7,692,213	3,157,426	Construction phase.	Construction is 65% completed (Contract SC2437/2023).	None.	Not applicable.
10	Proteadorp	Ward 09	UPGRADE STORMWATER INFRASTRUCTURE	6,963,000	10,286,360	5,632,482	Under construction.	Tender SC2499/2024- Progress 72%	N/A	N/A
Totals				108,814,513	133,126,569	67,614,130				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

Description	2023/24	Budget Year 2024/25							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	87,369	77,878	75,991	2,506	30,738	52,215	(21,477)	-41.1%	75,991
Roads Infrastructure	11,795	952	3,250	-	2,066	1,613	453	28.1%	3,250
Roads	4,760	952	3,250	-	2,066	1,613	453	28.1%	3,250
Road Structures	7,035	-	-	-	-	-	-	-	-
Storm water Infrastructure	5,968	10,213	13,536	679	6,635	10,197	(3,562)	-34.9%	13,536
Drainage Collection	2,280	-	-	-	-	-	-	-	-
Storm water Conveyance	3,687	10,213	13,536	679	6,635	10,197	(3,562)	-34.9%	13,536
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	45,316	32,748	29,325	970	12,700	19,110	(6,410)	-33.5%	29,325
MV Substations	17,417	7,414	2,032	-	1,014	1,609	(595)	-37.0%	2,032
MV Switching Stations	519	-	-	-	-	-	-	-	-
MV Networks	27,380	25,334	27,293	970	11,685	17,501	(5,815)	-33.2%	27,293
Water Supply Infrastructure	16,099	24,900	22,025	857	8,154	15,769	(7,614)	-48.3%	22,025
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	7,027	10,100	10,525	857	2,834	7,894	(5,060)	-64.1%	10,525
Reservoirs	360	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-
Water Treatment Works	2,775	8,000	5,500	-	-	4,875	(4,875)	-100.0%	5,500
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	5,937	6,800	6,000	-	5,320	3,000	2,320	77.3%	6,000
Sanitation Infrastructure	8,141	8,500	6,500	-	1,161	4,750	(3,589)	-75.6%	6,500
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	7,094	500	500	-	249	250	(1)	-0.4%	500
Waste Water Treatment Works	1,047	8,000	6,000	-	912	4,500	(3,588)	-79.7%	6,000
Solid Waste Infrastructure	50	565	1,055	-	22	528	(505)	-95.7%	1,055
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	50	505	1,033	-	-	516	(516)	-100.0%	1,033
Electricity Generation Facilities	-	60	23	-	22	11	11	99.8%	23
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	300	-	-	250	(250)	-100.0%	300
Data Centres	-	-	300	-	-	250	(250)	-100.0%	300
Community Assets	4,248	6,297	9,669	3,695	4,974	3,890	1,084	27.9%	9,669
Community Facilities	797	3,350	2,900	37	785	1,838	(1,053)	-57.3%	2,900
Halls	-	1,450	1,000	-	-	750	(750)	-100.0%	1,000
Libraries	96	-	-	-	-	-	-	-	-
Parks	106	550	550	37	188	413	(225)	-54.5%	550
Public Ablution Facilities	595	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	1,350	1,350	-	597	675	(78)	-11.6%	1,350
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	3,451	2,947	6,769	3,658	4,189	2,053	2,136	104.1%	6,769
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	3,451	2,947	6,769	3,658	4,189	2,053	2,136	104.1%	6,769
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	40,245	15,379	35,194	1,105	10,510	28,078	(17,569)	-62.6%	35,194
Operational Buildings	6,567	2,250	3,750	19	157	1,875	(1,718)	-91.6%	3,750
Municipal Offices	934	750	2,250	19	157	375	(218)	-58.2%	2,250
Workshops	5,633	1,500	1,500	-	-	1,500	(1,500)	-100.0%	1,500
Housing	33,678	13,129	31,444	1,086	10,353	26,203	(15,850)	-60.5%	31,444
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	33,678	13,129	31,444	1,086	10,353	26,203	(15,850)	-60.5%	31,444
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	700	400	-	-	200	(200)	-100.0%	400
Biological or Cultivated Assets	-	700	400	-	-	200	(200)	-100.0%	400
Intangible Assets	71	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	71	-	-	-	-	-	-	-	-
Computer Software and Applications	71	-	-	-	-	-	-	-	-
Computer Equipment	4,550	3,250	3,250	-	2,753	2,675	78	2.9%	3,250
Computer Equipment	4,550	3,250	3,250	-	2,753	2,675	78	2.9%	3,250
Furniture and Office Equipment	408	865	1,396	54	464	1,038	(574)	-55.3%	1,396
Furniture and Office Equipment	408	865	1,396	54	464	1,038	(574)	-55.3%	1,396
Machinery and Equipment	3,588	1,225	335	12	135	279	(144)	-51.7%	335
Machinery and Equipment	3,588	1,225	335	12	135	279	(144)	-51.7%	335
Transport Assets	1,787	8,150	22,816	2,385	5,205	5,733	(529)	-9.2%	22,816
Transport Assets	1,787	8,150	22,816	2,385	5,205	5,733	(529)	-9.2%	22,816
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	142,268	113,744	149,051	9,756	54,779	94,109	39,330	41.8%	149,051

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10									
Description	2023/24	Budget Year 2024/25							
	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	15,235	19,375	20,368	2,919	9,582	13,526	(3,944)	-29.2%	20,368
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1,500	1,500	2,492	1,182	2,492	1,869	623	33.3%	2,492
MV Switching Stations	1,500	1,500	2,492	1,182	2,492	1,869	623	33.3%	2,492
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	12,448	17,175	17,175	1,736	6,518	10,957	(4,438)	-40.5%	17,175
Pump Stations	403	500	500	-	500	-	500	-	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	12,045	16,675	16,675	1,736	6,018	10,957	(4,938)	-45.1%	16,675
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	1,287	700	700	-	571	700	(129)	-18.4%	700
Pump Station	1,287	700	700	-	571	700	(129)	-18.4%	700
Reticulation	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	15,235	19,375	20,368	2,919	9,582	13,526	3,944	29.2%	20,368

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	159,666	173,170	182,234	16,059	136,686	151,742	(15,057)	-9.9%	182,234
Roads Infrastructure	74,585	78,769	79,784	8,286	63,220	66,460	(3,241)	-4.9%	79,784
Roads	74,585	78,769	79,784	8,286	63,220	66,460	(3,241)	-4.9%	79,784
Storm water Infrastructure	5,588	6,361	11,679	847	8,319	9,732	(1,413)	-14.5%	11,679
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	5,588	6,361	11,679	847	8,319	9,732	(1,413)	-14.5%	11,679
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	38,864	40,144	45,567	3,284	31,509	37,972	(6,464)	-17.0%	45,567
LV Networks	38,864	40,144	45,567	3,284	31,509	37,972	(6,464)	-17.0%	45,567
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	19,038	24,954	19,116	1,767	13,428	15,849	(2,422)	-15.3%	19,116
Water Treatment Works	-	331	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	17,457	21,542	18,075	1,595	13,155	14,981	(1,826)	-12.2%	18,075
Distribution Points	1,581	3,081	1,042	172	272	868	(596)	-68.6%	1,042
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	12,280	14,322	15,431	1,066	12,765	12,859	(94)	-0.7%	15,431
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	6,576	8,338	8,522	713	7,052	7,101	(49)	-0.7%	8,522
Waste Water Treatment Works	5,703	5,984	6,909	353	5,713	5,758	(45)	-0.8%	6,909
Solid Waste Infrastructure	9,310	8,620	10,658	809	7,446	8,869	(1,423)	-16.0%	10,658
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	3,003	3,100	3,100	218	2,035	2,583	(549)	-21.2%	3,100
Waste Drop-off Points	6,307	5,520	7,558	591	5,411	6,286	(875)	-13.9%	7,558
Community Assets	55,786	66,438	62,985	4,668	46,354	51,852	(5,498)	-10.6%	62,985
Community Facilities	43,765	49,396	47,904	3,564	37,830	39,660	(1,829)	-4.6%	47,904
Halls	5,954	7,405	5,113	348	3,952	4,257	(304)	-7.1%	5,113
Libraries	72	1,800	-	-	-	-	-	-	-
Cemeteries/Crematoria	978	994	2,869	189	1,747	2,391	(644)	-27.0%	2,869
Police	-	-	-	-	-	-	-	-	-
Parks	31,644	33,755	31,945	2,217	25,409	26,365	(956)	-3.6%	31,945
Public Open Space	4,667	4,401	4,667	650	4,807	3,889	917	23.6%	4,667
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	450	1,041	3,308	161	1,915	2,757	(842)	-30.5%	3,308
Sport and Recreation Facilities	12,021	17,042	15,081	1,104	8,524	12,193	(3,669)	-30.1%	15,081
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	12,021	17,042	15,081	1,104	8,524	12,193	(3,669)	-30.1%	15,081
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	12,818	13,758	20,254	1,817	11,572	16,709	(5,137)	-30.7%	20,254
Operational Buildings	12,818	13,758	20,254	1,817	11,572	16,709	(5,137)	-30.7%	20,254
Municipal Offices	12,726	13,720	20,254	1,817	11,572	16,709	(5,137)	-30.7%	20,254
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	59	-	-	-	-	-	-	-	-
Depots	33	38	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	7,777	8,967	9,317	35	7,861	7,764	97	1.2%	9,317
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	7,777	8,967	9,317	35	7,861	7,764	97	1.2%	9,317
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	7,777	8,967	9,317	35	7,861	7,764	97	1.2%	9,317
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	1,898	2,566	3,026	277	1,170	2,522	(1,351)	-53.6%	3,026
Computer Equipment	1,898	2,566	3,026	277	1,170	2,522	(1,351)	-53.6%	3,026
Furniture and Office Equipment	12,316	7,747	1,682	113	447	1,386	(940)	-67.8%	1,682
Furniture and Office Equipment	12,316	7,747	1,682	113	447	1,386	(940)	-67.8%	1,682
Machinery and Equipment	6,749	5,983	7,282	324	5,416	5,939	(523)	-8.8%	7,282
Machinery and Equipment	6,749	5,983	7,282	324	5,416	5,939	(523)	-8.8%	7,282
Transport Assets	23,455	17,145	31,037	2,892	23,959	25,864	(1,905)	-7.4%	31,037
Transport Assets	23,455	17,145	31,037	2,892	23,959	25,864	(1,905)	-7.4%	31,037
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	280,465	295,774	317,817	26,185	233,466	263,778	30,313	11.5%	317,817

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	125,238	132,242	132,242	11,020	110,201	110,201	0	0.0%	132,242
Roads Infrastructure	40,379	46,014	46,014	3,835	38,345	38,345	0	0.0%	46,014
Roads	40,379	46,014	46,014	3,835	38,345	38,345	0	0.0%	46,014
Storm water Infrastructure	8,695	8,725	8,725	727	7,271	7,271	0	0.0%	8,725
Drainage Collection	8,695	8,725	8,725	727	7,271	7,271	0	0.0%	8,725
Electrical Infrastructure	27,567	27,643	27,643	2,304	23,036	23,036	0	0.0%	27,643
LV Networks	26,988	27,643	27,643	2,304	23,036	23,036	0	0.0%	27,643
Capital Spares	579	-	-	-	-	-	-	-	-
Water Supply Infrastructure	23,198	25,050	25,050	2,087	20,875	20,875	0	0.0%	25,050
Distribution	22,699	25,050	25,050	2,087	20,875	20,875	0	0.0%	25,050
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	499	-	-	-	-	-	-	-	-
Sanitation Infrastructure	22,730	21,502	21,502	1,792	17,918	17,918	0	0.0%	21,502
Waste Water Treatment Works	21,049	21,502	21,502	1,792	17,918	17,918	0	0.0%	21,502
Capital Spares	1,680	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	2,668	3,307	3,307	276	2,756	2,756	0	0.0%	3,307
Landfill Sites	2,661	3,307	3,307	276	2,756	2,756	0	0.0%	3,307
Capital Spares	8	-	-	-	-	-	-	-	-
Community Assets	14,232	13,817	13,817	1,151	11,514	11,514	0	0.0%	13,817
Community Facilities	14,232	13,817	13,817	1,151	11,514	11,514	0	0.0%	13,817
Halls	14,232	13,817	13,817	1,151	11,514	11,514	0	0.0%	13,817
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	3,526	3,538	3,538	295	2,949	2,949	-	-	3,538
Operational Buildings	3,526	3,538	3,538	295	2,949	2,949	-	-	3,538
Municipal Offices	3,526	3,538	3,538	295	2,949	2,949	-	-	3,538
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	708	271	271	23	226	226	0	0.0%	271
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	708	271	271	23	226	226	0	0.0%	271
Computer Software and Applications	708	271	271	23	226	226	0	0.0%	271
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	2,388	2,316	2,316	193	1,930	1,930	0	0.0%	2,316
Furniture and Office Equipment	2,388	2,316	2,316	193	1,930	1,930	0	0.0%	2,316
Machinery and Equipment	1,452	1,473	1,473	123	1,228	1,228	0	0.0%	1,473
Machinery and Equipment	1,452	1,473	1,473	123	1,228	1,228	0	0.0%	1,473
Transport Assets	6,120	4,716	4,716	393	3,930	3,930	0	0.0%	4,716
Transport Assets	6,120	4,716	4,716	393	3,930	3,930	0	0.0%	4,716
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	127	68	68	6	56	56	0	0.0%	68
Zoo's, Marine and Non-biological Animals	127	68	68	6	56	56	0	0.0%	68
Living resources	-	-	-	-	-	-	-	-	-
Total Depreciation	153,790	158,441	158,441	13,203	132,034	132,033	(1)	0.0%	158,441

Supporting Table SC13e

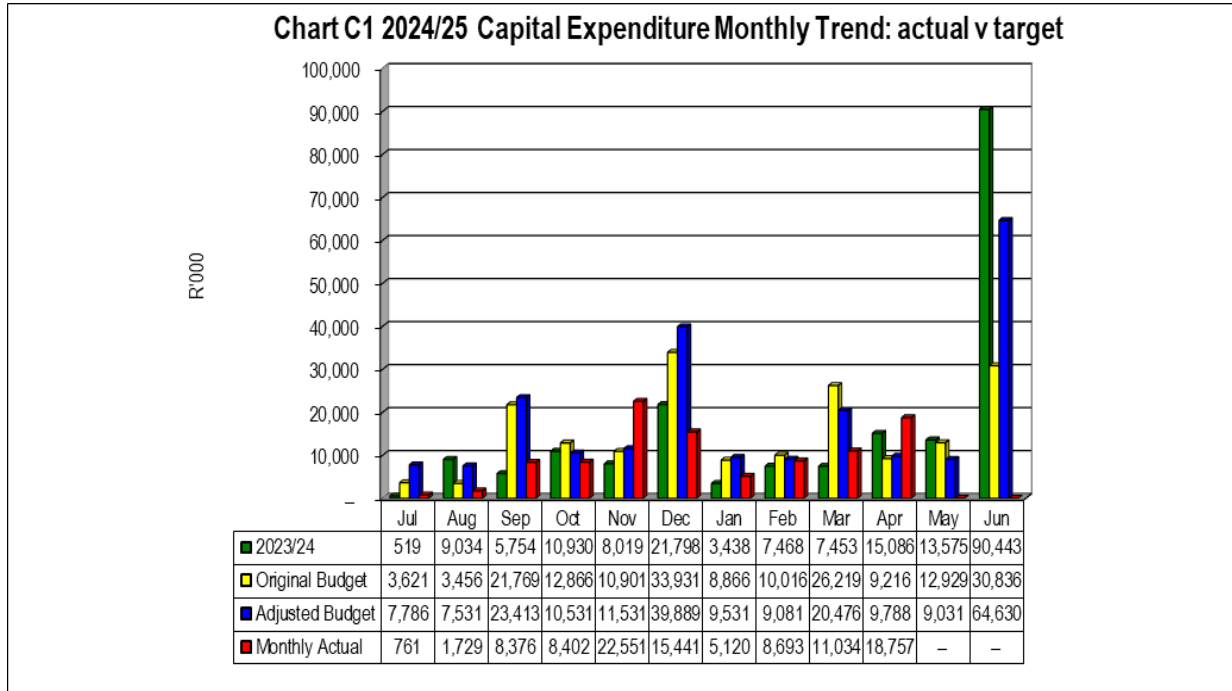
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	33,725	41,609	43,609	5,207	31,248	36,408	(5,160)	-14.2%	43,609
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	2,767	15,464	15,464	4,034	9,714	12,887	(3,173)	-24.6%	15,464
<i>MV Networks</i>	2,767	15,464	15,464	4,034	9,714	12,887	(3,173)	-24.6%	15,464
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	541	500	500	-	500	-	500	-	500
<i>Distribution</i>	541	500	500	-	500	-	500	-	500
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	30,351	25,621	27,621	1,173	21,034	23,501	(2,467)	-10.5%	27,621
<i>Pump Station</i>	1,059	11,026	13,026	1,119	8,894	10,855	(1,960)	-18.1%	13,026
<i>Reticulation</i>	117	600	600	-	600	450	150	33.3%	600
<i>Waste Water Treatment Works</i>	29,176	13,995	13,995	55	11,540	12,196	(656)	-5.4%	13,995
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	65	25	25	-	-	21	(21)	-100.0%	25
<i>Waste Drop-off Points</i>	65	25	25	-	-	21	(21)	-100.0%	25
<i>Waste Separation Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Electricity Generation Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Community Assets	2,290	9,900	10,190	875	5,257	5,515	(258)	-4.7%	10,190
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	2,290	9,900	10,190	875	5,257	5,515	(258)	-4.7%	10,190
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	2,290	9,900	10,190	875	5,257	5,515	(258)	-4.7%	10,190
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
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	36,015	51,509	53,800	6,082	36,505	41,923	5,418	12.9%	53,800

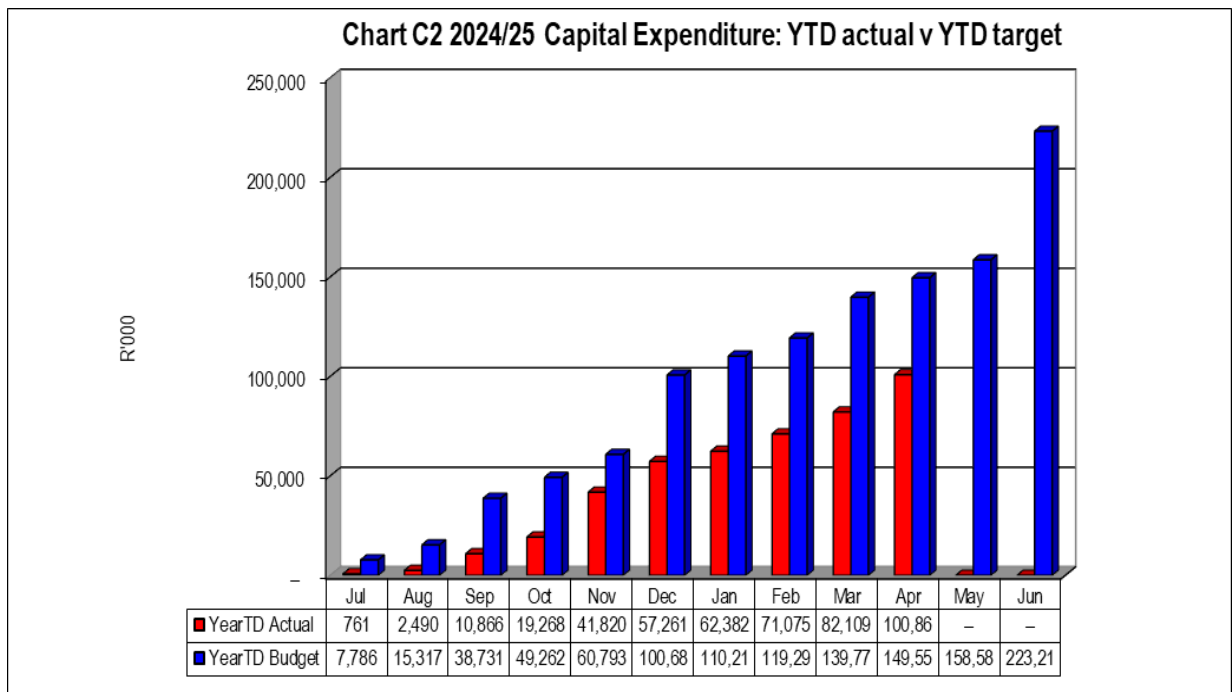
Other supporting documentation

Section 71 charts

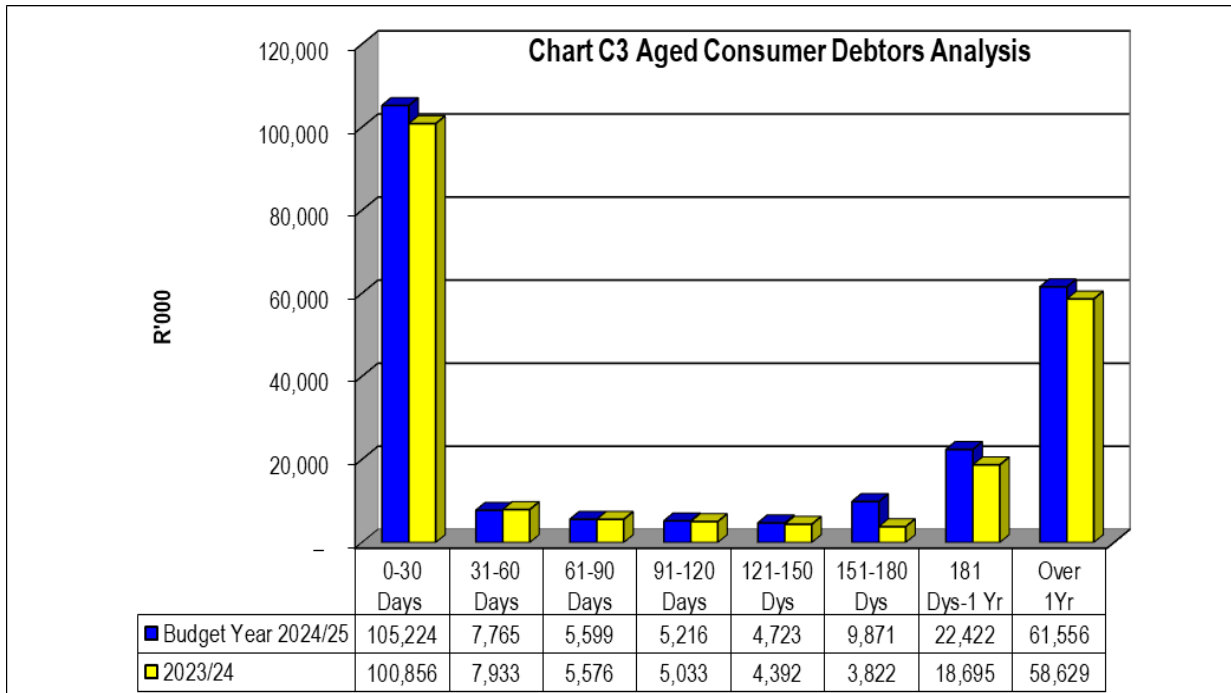
Capital expenditure monthly trend - actual vs target



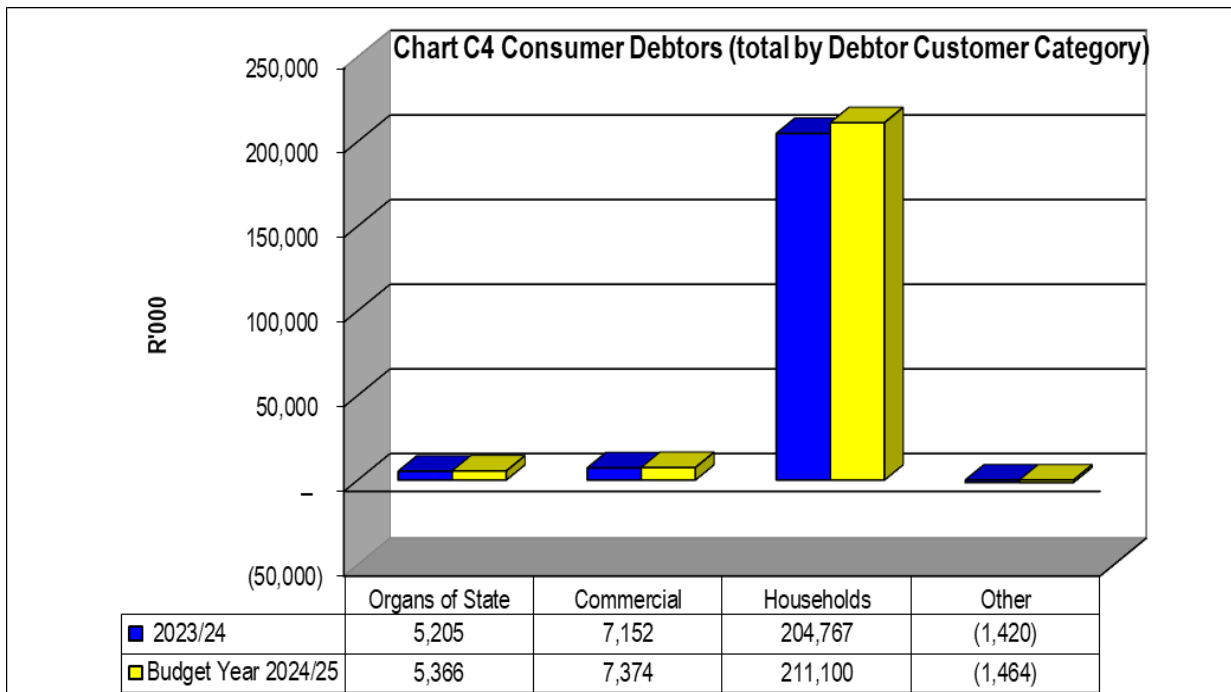
Capital expenditure – YTD actual vs YTD trend



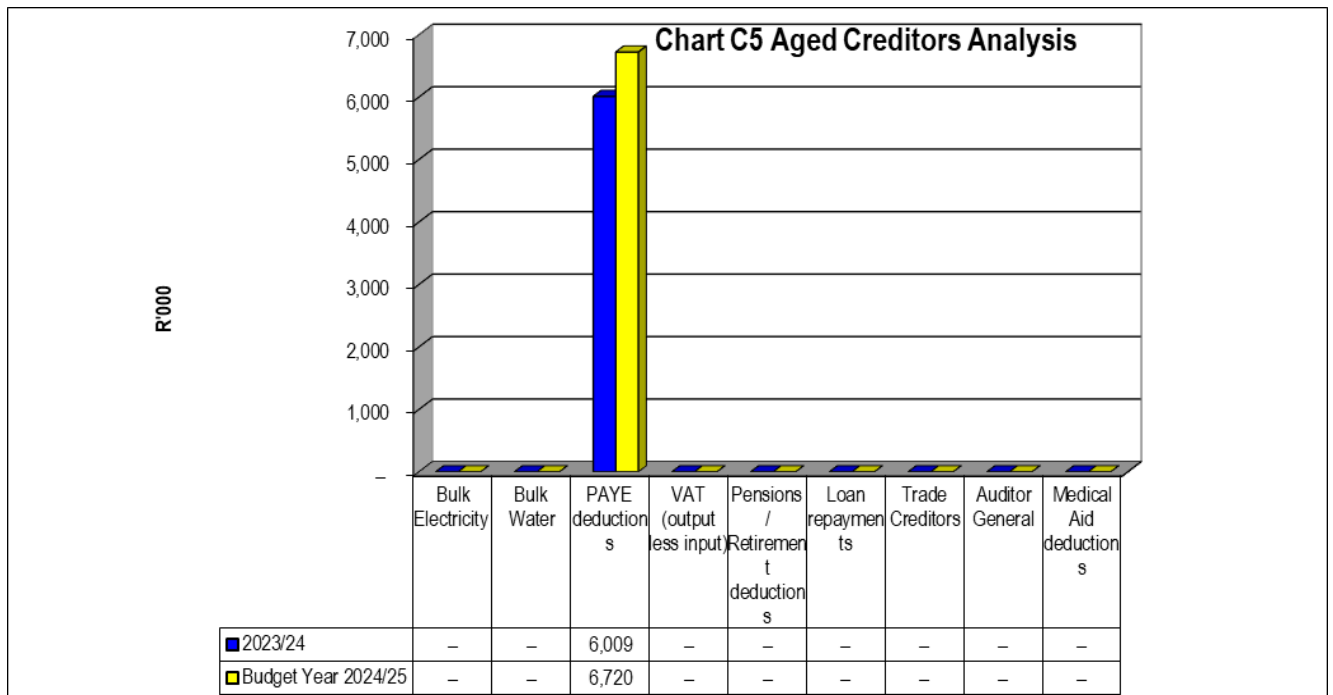
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager's quality certification

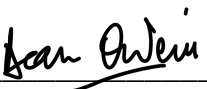
I, DGI O'Neill, the Municipal Manager of Overstrand Municipality, hereby certify that the –

- Monthly Budget Statement

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

Print name: Dr DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature: 

Date: 14 May 2025