

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

December 2024

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

As the Auditor General has not yet completed the audit of the 2023/2024 financial statements the ‘Audited Outcome’ for 2023/2024 will only be included after the audit report has been received.

Revenue by Source

The Year-to-Date actual revenue is 3.34% above the YTD budget projections at the end of December 2024.

Borrowings

The balance of borrowings amounts to R445.4m at the end of December 2024.

Operating expenditure by vote & type

Current expenditure is 1.50% below YTD budget projections as at December 2024.

Capital expenditure

The YTD Capital expenditure amounts to R57.3m or 31.02% of the original budget of R184.6m. The current capital commitments of orders in progress amounts to R74.4m or 40.32% of the original capital budget of R184.6m.

Allocations received (National & Provincial Grants)

Grants totaling R75.9m was received during December 2024.

Spending on Grants

Spending on grants amounts to R17.7m for December 2024 which includes FMG, MIG, INEP, EPWP, WSIG, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Title Deeds Restoration Grant, Community Library Grant, Maintenance & Construction of Transport Infrastructure and spending on Construction Contracts (Housing- Opex) & Housing Grant (Capex).

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M06 December

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue</u>	3.34%		
<u>Expenditure By Type</u>	-1.50%		
<u>Capital Expenditure</u>	-37.80%	Capital Commitments=R74.4m	
<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	1,902,761	1,043,915	54.86%
Expenditure	1,944,209	912,284	46.92%
Surplus / (Deficit)	(41,448)	131,632	
Capital	184,595	57,261	31.02%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,837,261	1,017,441	55.38%
Expenditure	1,944,209	912,284	46.92%
Surplus / (Deficit)	(106,948)	105,157	
Capital	184,595	57,261	31.02%

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 - M06 December

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	-	361,957	361,957	30,291	184,990	182,788	2,201	1%	361,957
Service charges	-	1,040,890	1,040,890	91,583	553,990	524,585	29,405	6%	1,040,890
Investment revenue	-	51,250	51,250	2,707	22,587	22,587	-		51,250
Transfers and subsidies - Operational	-	190,368	190,368	58,456	138,305	138,305	-		190,368
Other own revenue	-	192,796	192,796	16,238	117,569	116,291	1,278	1%	192,796
Total Revenue (excluding capital transfers and	-	1,837,261	1,837,261	199,276	1,017,441	984,556	32,885	3%	1,837,261
Employee costs	-	586,260	587,364	41,992	269,373	277,868	(8,495)	-3%	587,364
Remuneration of Councillors	-	13,912	13,912	1,242	7,597	7,246	351	5%	13,912
Depreciation and amortisation	-	158,441	158,441	13,203	79,221	79,221	-		158,441
Interest	-	49,814	49,814	22,482	23,991	23,991	-		49,814
Inventory consumed and bulk purchases	-	545,567	547,367	40,515	237,796	239,415	(1,619)	-1%	547,018
Transfers and subsidies	-	17,417	16,617	1,359	9,203	9,203	-		16,617
Other expenditure	-	572,798	570,694	50,650	285,102	289,226	(4,124)	-1%	571,043
Total Expenditure	-	1,944,209	1,944,209	171,445	912,284	926,170	(13,886)	-1%	1,944,209
Surplus/(Deficit)	-	(106,948)	(106,948)	27,831	105,157	58,386	46,771	80%	(106,948)
Transfers and subsidies - capital (monetary allocations)	-	65,533	65,500	9,223	26,475	26,475	-		65,500
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	(41,415)	(41,448)	37,054	131,632	84,861	46,771	55%	(41,448)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	(41,415)	(41,448)	37,054	131,632	84,861	46,771	55%	(41,448)
Capital expenditure & funds sources									
Capital expenditure	-	184,628	184,595	15,441	57,261	92,060	(34,799)	-38%	184,595
Capital transfers recognised	-	65,533	65,500	9,223	26,475	32,750	(6,275)	-19%	65,500
Borrowing	-	93,010	93,010	5,799	26,183	45,170	(18,987)	-42%	93,010
Internally generated funds	-	26,085	26,085	420	4,603	14,140	(9,537)	-67%	26,085
Total sources of capital funds	-	184,628	184,595	15,441	57,261	92,060	(34,799)	-38%	184,595
Financial position									
Total current assets	-	829,027	829,027		993,981				829,027
Total non current assets	-	4,237,717	4,237,717		4,055,510				4,237,717
Total current liabilities	-	434,783	434,783		355,800				434,783
Total non current liabilities	-	661,193	661,193		603,340				661,193
Community wealth/Equity	-	3,970,769	3,970,769		4,090,351				3,970,769
Cash flows									
Net cash from (used) operating	-	141,341	141,341	46,205	201,412	193,338	(8,074)	-4%	141,341
Net cash from (used) investing	-	(189,608)	(189,608)	(15,856)	(59,751)	(59,751)	-		179,648
Net cash from (used) financing	-	7,795	7,795	(17,877)	(23,591)	(23,591)	-		7,795
Cash/cash equivalents at the month/year end	-	660,378	660,378	-	794,727	810,846	16,119	2%	1,005,442
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	107,695	17,365	5,822	4,912	4,649	4,258	14,640	53,143	212,484
Creditors Age Analysis									
Total Creditors	6,361	-	-	-	-	-	-	-	6,361

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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
Revenue - Functional									
<i>Governance and administration</i>	-	534,699	534,659	65,702	291,105	292,221	(1,116)	0%	534,659
Executive and council	-	91,905	91,865	30,574	68,848	68,824	23	0%	91,865
Finance and administration	-	442,794	442,794	35,128	222,258	223,397	(1,139)	-1%	442,794
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	-	193,553	193,524	19,158	114,371	112,124	2,247	2%	193,524
Community and social services	-	9,154	9,154	909	5,740	4,577	1,163	25%	9,154
Sport and recreation	-	24,504	24,475	3,533	13,522	13,053	469	4%	24,475
Public safety	-	61,852	61,852	5,166	31,541	30,926	616	2%	61,852
Housing	-	98,043	98,043	9,549	63,568	63,568	-	-	98,043
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	14,207	15,405	1,386	8,866	7,702	1,164	15%	15,405
Planning and development	-	12,358	12,358	1,031	7,618	6,179	1,439	23%	12,358
Road transport	-	1,802	3,000	355	1,248	1,500	(252)	-17%	3,000
Environmental protection	-	46	46	-	-	23	(23)	-100%	46
<i>Trading services</i>	-	1,160,336	1,159,174	122,252	629,573	598,983	30,590	5%	1,159,174
Energy sources	-	689,348	689,348	68,043	379,867	361,634	18,234	5%	689,348
Water management	-	204,493	203,693	22,842	106,843	99,247	7,596	8%	203,693
Waste water management	-	142,748	142,386	17,528	77,242	73,393	3,849	5%	142,386
Waste management	-	123,746	123,746	13,839	65,621	64,710	911	1%	123,746
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	-	1,902,794	1,902,761	208,498	1,043,915	1,011,031	32,885	3%	1,902,761
Expenditure - Functional									
<i>Governance and administration</i>	-	357,794	353,788	22,402	151,775	157,542	(5,766)	-4%	353,788
Executive and council	-	88,511	85,399	4,987	37,129	37,759	(630)	-2%	85,399
Finance and administration	-	264,137	263,300	17,113	112,643	117,537	(4,894)	-4%	263,280
Internal audit	-	5,145	5,088	302	2,003	2,245	(243)	-11%	5,088
<i>Community and public safety</i>	-	356,028	360,023	30,268	185,406	187,825	(2,418)	-1%	360,043
Community and social services	-	25,282	28,254	2,333	12,441	13,426	(985)	-7%	28,274
Sport and recreation	-	69,335	69,435	6,654	29,568	30,717	(1,150)	-4%	69,435
Public safety	-	169,928	170,601	14,652	83,886	84,169	(284)	0%	170,601
Housing	-	91,482	91,733	6,628	59,512	59,512	-	-	91,733
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	223,838	224,048	25,106	103,381	105,914	(2,533)	-2%	224,048
Planning and development	-	58,410	58,420	3,739	25,775	26,710	(935)	-3%	58,420
Road transport	-	140,211	140,411	19,117	63,683	65,205	(1,522)	-2%	140,411
Environmental protection	-	25,218	25,218	2,250	13,923	13,999	(76)	-1%	25,218
<i>Trading services</i>	-	1,002,626	1,002,426	93,314	469,175	472,528	(3,353)	-1%	1,002,426
Energy sources	-	585,410	585,410	47,174	265,832	268,278	(2,446)	-1%	585,410
Water management	-	160,282	160,282	18,615	78,939	79,103	(164)	0%	160,282
Waste water management	-	144,301	144,101	18,186	72,843	73,050	(207)	0%	144,101
Waste management	-	112,633	112,633	9,339	51,562	52,098	(536)	-1%	112,633
<i>Other</i>	-	3,923	3,923	355	2,546	2,362	184	8%	3,923
Total Expenditure - Functional	-	1,944,209	1,944,209	171,445	912,284	926,170	(13,886)	-1%	1,944,209
Surplus/ (Deficit) for the year	-	(41,415)	(41,448)	37,054	131,632	84,861	46,771	55%	(41,448)

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) - M06

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	-	91,820	91,820	30,573	68,802	68,802	-		91,820
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-		-
Vote 3 - Corporate Services	-	1,364	1,364	(11)	413	682	(269)	-39.4%	1,364
Vote 4 - Financial Services	-	437,064	437,064	35,054	221,476	220,532	943	0.4%	437,064
Vote 5 - Infrastructure Services	-	1,260,015	1,260,051	132,148	694,285	663,320	30,965	4.7%	1,260,051
Vote 6 - Community Services	-	34,972	34,903	4,511	19,768	20,451	(683)	-3.3%	34,903
Vote 7 - Municipal Public Safety	-	61,852	61,852	5,166	31,541	30,926	616	2.0%	61,852
Vote 8 - Planning and Development	-	15,707	15,707	1,057	7,630	6,317	1,313	20.8%	15,707
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Revenue by Vote	-	1,902,794	1,902,761	208,498	1,043,915	1,011,031	32,885	3.3%	1,902,761
Expenditure by Vote									
Vote 1 - Municipal Council	-	54,329	54,329	3,650	29,225	27,165	2,061	7.6%	54,329
Vote 2 - Office of the Municipal Manager	-	25,593	25,593	1,289	8,798	12,796	(3,998)	-31.2%	25,593
Vote 3 - Corporate Services	-	72,318	72,318	4,586	32,194	36,128	(3,934)	-10.9%	72,318
Vote 4 - Financial Services	-	138,929	138,929	13,373	72,332	67,202	5,129	7.6%	138,929
Vote 5 - Infrastructure Services	-	1,210,945	1,210,945	114,197	573,898	578,282	(4,385)	-0.8%	1,210,945
Vote 6 - Community Services	-	192,551	192,551	14,932	79,245	85,736	(6,491)	-7.6%	192,551
Vote 7 - Municipal Public Safety	-	175,704	175,704	14,299	81,486	82,351	(866)	-1.1%	175,704
Vote 8 - Planning and Development	-	73,840	73,840	5,118	35,106	36,510	(1,403)	-3.8%	73,840
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Expenditure by Vote	-	1,944,209	1,944,209	171,445	912,284	926,170	(13,886)	-1.5%	1,944,209
Surplus/ (Deficit) for the year	-	(41,415)	(41,448)	37,054	131,632	84,861	46,771	55.1%	(41,448)

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) - M06 December

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										
Exchange Revenue										
Exchange Revenue		–	1,228,287	1,228,287	106,242	667,814	637,317	30,497	5%	1,228,287
Service charges - Electricity			636,747	636,747	55,026	346,406	328,170	18,236	6%	636,747
Service charges - Water			176,718	176,718	16,880	92,271	84,677	7,593	9%	176,718
Service charges - Waste Water Management			118,479	118,479	10,698	60,669	57,265	3,404	6%	118,479
Service charges - Waste management			108,946	108,946	8,978	54,645	54,473	172	0%	108,946
Sale of Goods and Rendering of Services			102,760	102,755	8,965	71,057	71,057	–	–	102,755
Agency services			7,103	7,103	480	3,596	3,552	45	1%	7,103
Interest			0	0	–	–	–	–	–	0
Interest earned from Receivables			9,400	9,400	941	5,906	5,484	423	8%	9,400
Interest earned from Current and Non Current Assets			51,250	51,250	2,707	22,587	22,587	–	–	51,250
Dividends			–	–	–	–	–	–	–	–
Rent on Land			1,889	1,889	1	313	313	–	–	1,889
Rental from Fixed Assets			5,676	5,676	654	4,008	3,713	295	8%	5,676
Licence and permits			779	779	103	460	438	22	5%	779
Operational Revenue			8,539	8,544	810	5,896	5,589	307	5%	8,544
Non-Exchange Revenue			608,974	608,974	93,033	349,627	347,239	2,388	1%	608,974
Property rates			361,957	361,957	30,291	184,990	182,788	2,201	1%	361,957
Surcharges and Taxes			–	–	–	–	–	–	–	–
Fines, penalties and forfeits			44,889	44,889	3,781	22,606	22,445	161	1%	44,889
Licence and permits			2,000	2,000	137	932	925	7	1%	2,000
Transfer and subsidies - Operational			190,368	190,368	58,456	138,305	138,305	–	–	190,368
Interest			2,110	2,110	106	1,073	1,055	18	2%	2,110
Fuel Levy			–	–	–	–	–	–	–	–
Operational Revenue			–	–	–	–	–	–	–	–
Gains on disposal of Assets			–	–	–	–	–	–	–	–
Other Gains			7,650	7,650	262	1,721	1,721	–	–	7,650
Discontinued Operations			–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and			1,837,261	1,837,261	199,276	1,017,441	984,556	32,885	3%	1,837,261
Expenditure By Type										
Employee related costs			586,260	587,364	41,992	269,373	277,868	(8,495)	-3%	587,364
Remuneration of councillors			13,912	13,912	1,242	7,597	7,246	351	5%	13,912
Bulk purchases - electricity			484,477	484,477	34,136	213,016	212,424	592	0%	484,477
Inventory consumed			61,091	62,891	6,379	24,780	26,991	(2,211)	-8%	62,542
Debt impairment			53,394	53,394	4,433	26,681	26,681	–	–	53,394
Depreciation and amortisation			158,441	158,441	13,203	79,221	79,221	–	–	158,441
Interest			49,814	49,814	22,482	23,991	23,991	–	–	49,814
Contracted services			316,348	313,192	34,398	124,412	126,582	(2,169)	-2%	313,731
Transfers and subsidies			17,417	16,617	1,359	9,203	9,203	–	–	16,617
Irrecoverable debts written off			10,709	10,709	(54)	31,206	31,206	–	–	10,709
Operational costs			192,346	193,399	11,873	102,803	104,758	(1,954)	-2%	193,208
Losses on Disposal of Assets			–	–	–	–	–	–	–	–
Other Losses			–	–	–	–	–	–	–	–
Total Expenditure			1,944,209	1,944,209	171,445	912,284	926,170	(13,886)	-1%	1,944,209
Surplus/(Deficit)			(106,948)	(106,948)	27,831	105,157	58,386	46,771	0	(106,948)
Transfers and subsidies - capital (monetary allocations)			65,533	65,500	9,223	26,475	26,475	–	–	65,500
Transfers and subsidies - capital (in-kind)			–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions			(41,415)	(41,448)	37,054	131,632	84,861			(41,448)
Income Tax			–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax			(41,415)	(41,448)	37,054	131,632	84,861			(41,448)
Share of Surplus/Deficit attributable to Joint Venture			–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities			–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality			(41,415)	(41,448)	37,054	131,632	84,861			(41,448)
Share of Surplus/Deficit attributable to Associate			–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions			–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year			(41,415)	(41,448)	37,054	131,632	84,861			(41,448)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 3.34% above the YTD budget projections.

Current expenditure is 1.50% below YTD budget projections for December 2024.

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) - M06 December

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	-	765	765	-	439	638	(198)	-31%	765
Vote 4 - Financial Services	-	1,560	1,560	-	21	780	(759)	-97%	1,560
Vote 5 - Infrastructure Services	-	154,385	153,954	13,690	48,231	75,397	(27,166)	-36%	153,954
Vote 6 - Community Services	-	735	735	3	44	385	(341)	-89%	735
Vote 7 - Municipal Public Safety	-	1,300	1,300	-	762	650	112	17%	1,300
Vote 8 - Planning and Development	-	30	30	-	19	15	4	30%	30
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	158,775	158,344	13,693	49,517	77,864	(28,348)	-36%	158,344
Single Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	465	465	-	-	233	(233)	-100%	465
Vote 3 - Corporate Services	-	2,200	2,200	-	1,884	200	1,684	842%	2,200
Vote 4 - Financial Services	-	5,650	5,650	-	632	4,550	(3,918)	-86%	5,650
Vote 5 - Infrastructure Services	-	14,689	15,087	1,749	5,228	7,788	(2,560)	-33%	15,087
Vote 6 - Community Services	-	1,000	1,000	-	-	500	(500)	-100%	1,000
Vote 7 - Municipal Public Safety	-	1,850	1,850	-	-	925	(925)	-100%	1,850
Vote 8 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	25,854	26,252	1,749	7,744	14,196	(6,451)	-45%	26,252
Total Capital Expenditure	-	184,628	184,595	15,441	57,261	92,060	(34,799)	-38%	184,595
Capital Expenditure - Functional Classification									
Governance and administration	-	3,490	3,490	-	2,344	1,100	1,244	113%	3,490
Executive and council	-	520	520	-	-	260	(260)	-100%	520
Finance and administration	-	2,970	2,970	-	2,344	840	1,504	179%	2,970
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	32,711	32,642	4,377	10,596	16,738	(6,142)	-37%	32,642
Community and social services	-	2,235	2,235	3	44	1,135	(1,091)	-96%	2,235
Sport and recreation	-	13,397	13,328	1,142	3,072	6,664	(3,592)	-54%	13,328
Public safety	-	3,950	3,950	-	1,395	2,375	(980)	-41%	3,950
Housing	-	13,129	13,129	3,232	6,086	6,565	(478)	-7%	13,129
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	3,277	4,475	-	834	2,188	(1,354)	-62%	4,475
Planning and development	-	975	975	-	136	438	(301)	-69%	975
Road transport	-	2,302	3,500	-	697	1,750	(1,053)	-60%	3,500
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	145,151	143,989	11,064	43,487	72,034	(28,547)	-40%	143,989
Energy sources	-	53,461	53,461	3,352	16,548	24,856	(8,307)	-33%	53,461
Water management	-	43,575	42,775	2,540	5,438	22,488	(17,050)	-76%	42,775
Waste water management	-	45,534	45,172	5,172	21,501	23,036	(1,535)	-7%	45,172
Waste management	-	2,580	2,580	-	-	1,655	(1,655)	-100%	2,580
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	184,628	184,595	15,441	57,261	92,060	(34,799)	-38%	184,595
Funded by:									
National Government	-	52,299	52,266	5,991	20,388	26,133	(5,745)	-22%	52,266
Provincial Government	-	13,129	13,129	3,232	6,086	6,565	(478)	-7%	13,129
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	105	105	-	-	53	(53)	-100%	105
Transfers recognised - capital	-	65,533	65,500	9,223	26,475	32,750	(6,275)	-19%	65,500
Borrowing	-	93,010	93,010	5,799	26,183	45,170	(18,987)	-42%	93,010
Internally generated funds	-	26,085	26,085	420	4,603	14,140	(9,537)	-67%	26,085
Total Capital Funding	-	184,628	184,595	15,441	57,261	92,060	(34,799)	-38%	184,595

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M06 December

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		660,378	660,378	794,727	660,378
Trade and other receivables from exchange transactions		76,747	76,747	117,230	76,747
Receivables from non-exchange transactions		33,832	33,832	29,688	33,832
Current portion of non-current receivables		-	-	-	-
Inventory		11,199	11,199	13,326	11,199
VAT		1,783	1,783	-	1,783
Other current assets		45,087	45,087	39,010	45,087
Total current assets	-	829,027	829,027	993,981	829,027
Non current assets					
Investments		84,471	84,471	81,257	84,471
Investment property		150,336	150,336	164,436	150,336
Property, plant and equipment		3,880,112	3,880,112	3,691,728	3,880,812
Biological assets		-	-	-	-
Living and non-living resources		1,106	1,106	415	406
Heritage assets		114,055	114,055	109,625	114,055
Intangible assets		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	-	4,237,717	4,237,717	4,055,510	4,237,717
TOTAL ASSETS	-	5,066,744	5,066,744	5,049,491	5,066,744
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Financial liabilities		154,566	154,566	154,566	154,566
Consumer deposits		58,712	58,712	72,285	58,712
Trade and other payables from exchange transactions		158,403	158,403	44,720	158,403
Trade and other payables from non-exchange transactions		-	-	25,509	-
Provision		53,093	53,093	43,834	53,093
VAT		3,365	3,365	11,316	3,365
Other current liabilities		6,643	6,643	3,570	6,643
Total current liabilities	-	434,783	434,783	355,800	434,783
Non current liabilities					
Financial liabilities		331,786	331,786	290,853	331,786
Provision		188,240	188,240	182,634	188,240
Long term portion of trade payables		-	-	-	-
Other non-current liabilities		141,167	141,167	129,852	141,167
Total non current liabilities	-	661,193	661,193	603,340	661,193
TOTAL LIABILITIES	-	1,095,976	1,095,976	959,140	1,095,976
NET ASSETS	-	3,970,769	3,970,769	4,090,351	3,970,769
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		3,967,539	3,967,539	4,087,123	3,967,539
Reserves and funds		3,230	3,230	3,228	3,230
Other		-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	-	3,970,769	3,970,769	4,090,351	3,970,769

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 - M06 December

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		358,095	358,095	27,422	187,825	188,000	(175)	0%	358,095
Service charges		1,032,355	1,032,355	90,609	549,557	549,385	172	0%	1,032,355
Other revenue		120,379	120,379	19,787	128,674	120,379	8,295	7%	120,379
Transfers and Subsidies - Operational		190,368	190,368	56,265	143,732	143,732	-		190,368
Transfers and Subsidies - Capital		65,533	65,533	10,121	41,215	41,215	-		65,533
Interest		51,250	51,250	3,754	29,566	29,566	-		51,250
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,609,408)	(1,609,408)	(137,912)	(845,962)	(845,744)	218	0%	(1,609,408)
Interest		(49,814)	(49,814)	(22,482)	(23,991)	(23,991)	-		(49,814)
Transfers and Subsidies		(17,417)	(17,417)	(1,359)	(9,203)	(9,203)	-		(17,417)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	141,341	141,341	46,205	201,412	193,338	(8,074)	-4%	141,341
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		(4,980)	(4,980)	(415)	(2,490)	(2,490)	-		(4,980)
Payments									
Capital assets		(184,628)	(184,628)	(15,441)	(57,261)	(57,261)	-		184,628
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(189,608)	(189,608)	(15,856)	(59,751)	(59,751)	-		179,648
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		65,000	65,000	-	-	-	-		65,000
Increase (decrease) in consumer deposits		(6,600)	(6,600)	42	2,946	2,946	-		(6,600)
Payments									
Repayment of borrowing		(50,605)	(50,605)	(17,919)	(26,538)	(26,538)	-		(50,605)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	7,795	7,795	(17,877)	(23,591)	(23,591)	-		7,795
NET INCREASE/ (DECREASE) IN CASH HELD	-	(40,473)	(40,473)	12,472	118,069	109,995			328,784
Cash/cash equivalents at beginning:		700,851	700,851		676,658	700,851			676,658
Cash/cash equivalents at month/year end:		660,378	660,378		794,727	810,846			1,005,442

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 794.7 million.

The municipality started the year with a positive cash balance of R676.7 million. The December closing balance is R794.7 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

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 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source															
Property rates	32,529	28,890	35,059	33,198	30,727	27,422	-	-	-	-	-	-	358,095	379,864	402,353
Service charges - electricity revenue	55,412	58,426	57,562	57,278	59,935	55,217	-	-	-	-	-	-	635,836	674,809	715,297
Service charges - water revenue	15,630	13,316	12,722	4,910	24,018	15,715	-	-	-	-	-	-	173,408	184,131	195,179
Service charges - Waste Water Management	9,962	8,975	8,915	15,812	11,233	10,154	-	-	-	-	-	-	116,232	122,943	130,351
Service charges - Waste Management	8,416	8,217	8,915	9,448	9,846	9,524	-	-	-	-	-	-	106,878	113,970	120,777
Rental of facilities and equipment	476	772	540	834	663	717	-	-	-	-	-	-	7,565	8,016	8,494
Interest earned - external investments	2,972	2,098	7,966	4,654	2,191	2,707	-	-	-	-	-	-	51,250	51,915	52,593
Interest earned - outstanding debtors	1,006	1,171	1,270	1,319	1,167	1,047	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3,658	3,746	3,871	3,737	3,813	3,781	-	-	-	-	-	-	2,489	39	(2,558)
Licences and permits	203	249	233	250	216	241	-	-	-	-	-	-	2,779	2,946	3,122
Agency services	549	567	705	661	634	480	-	-	-	-	-	-	7,103	7,529	7,981
Transfers and Subsidies - Operational	81,355	2,174	0	2,869	1,069	56,265	-	-	-	-	-	-	190,368	199,421	210,978
Other revenue	30,828	25,424	6,697	20,592	16,503	14,569	-	-	-	-	-	-	100,443	72,811	39,409
Cash Receipts by Source	242,997	154,025	144,454	155,560	162,017	197,837	-	-	-	-	-	-	1,752,447	1,816,395	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	-	-	-	-	-	-	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	-	-	-	-	-	-	(6,600)	(2,000)	(2,000)
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	(4,980)	87,782	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	248,348	160,108	145,063	161,551	175,898	207,385	-	-	-	-	-	-	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	-	-	-	-	-	-	571,607	595,175	634,879
Remuneration of councillors	1,061	1,061	1,061	2,081	1,092	1,242	-	-	-	-	-	-	13,912	14,488	15,086
Interest	-	350	686	-	473	22,482	-	-	-	-	-	-	49,814	51,810	46,707
Bulk purchases - Electricity	18	62,864	44,941	35,577	35,480	34,136	-	-	-	-	-	-	484,477	523,235	565,093
Acquisitions - water & other inventory	897	3,395	5,253	4,817	4,038	6,379	-	-	-	-	-	-	61,092	73,043	73,524
Contracted services	938	22,237	20,620	24,577	21,642	34,398	-	-	-	-	-	-	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	-	-	-	-	-	-	17,417	16,650	17,309
Other expenditure	83,224	56,686	837	13,323	50,195	20,279	-	-	-	-	-	-	161,974	122,680	109,445
Cash Payments by Type	121,285	196,001	119,061	122,405	176,182	161,753	-	-	-	-	-	-	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	-	-	-	-	-	-	184,628	137,910	116,734
Repayment of borrowing	-	1,244	6,007	-	1,368	17,919	-	-	-	-	-	-	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	-	-	-	-	-	-	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	-	-	-	-	-	-	(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	794,727	794,727	794,727	794,727	794,727	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	794,727	794,727	794,727	794,727	794,727	794,727	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 - M06 December

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.To 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	27,830	10,682	1,007	843	1,299	640	2,550	6,538	51,388	11,869	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	37,474	2,879	1,787	1,409	1,280	1,025	4,403	9,454	59,712	17,572	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	31,660	974	627	530	730	440	1,711	6,567	43,238	9,977	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	14,703	970	641	567	458	425	1,728	4,222	23,715	7,401	-	-
Receivables from Exchange Transactions - Waste Management	1600	12,777	875	629	540	578	419	1,826	4,413	22,057	7,776	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	724	83	183	19	43	8	47	287	1,394	404	-	-
Interest on Arrear Debtor Accounts	1810	863	158	163	178	193	226	1,252	15,328	18,363	17,179	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(18,337)	744	785	825	68	1,076	1,122	6,333	(7,384)	9,424	-	-
Total By Income Source	2000	107,695	17,365	5,822	4,912	4,649	4,258	14,640	53,143	212,484	81,602	-	-
2023/24 - totals only		100,856	7,933	5,576	5,033	4,392	3,822	18,695	58,629	204,937	90,571	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,428	504	247	195	488	147	335	2,616	5,960	3,781	-	-
Commercial	2300	5,592	167	143	123	46	638	310	2,508	9,526	3,624	-	-
Households	2400	102,304	16,693	5,430	4,593	4,113	3,471	13,962	47,813	198,378	73,952	-	-
Other	2500	(1,630)	2	2	2	1	2	33	206	(1,381)	245	-	-
Total By Customer Group	2600	107,695	17,365	5,822	4,912	4,649	4,258	14,640	53,143	212,484	81,602	-	-

The debtors' 12-month rolling average payment rate is 97,81% at the end of December 2024.

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				
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)
5535			10KL	5535	0	5535	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)
78	5457		70kWh	5535	0	5535	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										
March										
February										
January										
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 31/12/2024	Total Debt	Services	Rates	Other
Department Responsible for the Debt				
NPW 2227	4,828,261.59	2,421,783.31	2,406,478.28	-
WCED 2251	460,804.82	460,804.82	-	-
OTHER 2255	60,447.86	60,447.86	-	-
HEALTH 2252	119,434.13	119,434.13	-	-
TPW 2256	383,473.69	(126,929.67)	510,403.36	-
HUMAN SETTLE 2215	78,629.33	78,629.33	-	-
HOUSING 2253	5,118.76	5,118.76	-	-
OTHER MUNICIPALITIES 2276	24,170.84	24,170.84	-	-
TOTAL OUTSTANDING	5,960,341.02	3,043,459.38	2,916,881.64	-

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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	6,361	-	-	-	-	-	-	-	6,361	5,903
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6,361	-	-	-	-	-	-	-	6,361	5,903

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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 ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Yrs/Months												
R thousands													
Municipality													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	26,323	103		125	26,551
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	47,558	159		260	47,976
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	6,699	1		30	6,730
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,278	63	-62759		10,278
ABSA 2081694232	184 days	FIXED DEP	Yes	Yes	Yes	No	No	23/01/2025	100,000				100,000
ABSA 2081186184	184 days	FIXED DEP	Yes	Yes	Yes	No	No	31/01/2025	100,000				100,000
ABSA 2081333826	182 days	FIXED DEP	Yes	Yes	Yes	No	No	31/03/2025	100,000				100,000
Nedbank 03/7881534451 ref. 278	182 days	FIXED DEP	Yes	Yes	Yes	No	No	31/03/2025	100,000				100,000
Municipality sub-total									490,857	325		415	491,535
TOTAL INVESTMENTS AND INTEREST									490,857	325		415	491,535

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 - M06 December

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:	-	172,592	172,592	56,265	129,823	129,823	-		172,592
Operational Revenue: General Revenue: Equitable Share		168,794	168,794	56,265	126,595	126,595	-		168,794
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1,898	1,898	-	1,328	1,328	-		1,898
Local Government Financial Management Grant [Schedule 5B]		1,700	1,700	-	1,700	1,700	-		1,700
Municipal Disaster Recovery Grant		-	-	-	-	-	-		-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		200	200	-	200	200	-		200
Provincial Government:	-	101,886	101,886	9,547	66,969	66,969	-		101,886
Community Library Services Grant		8,608	8,608	-	5,739	5,739	-		8,608
Resource funding for the establish & support of K9 Unit		3,772	3,772	-	3,772	3,772	-		3,772
Community Development Workers		76	76	-	76	76	-		76
Maintenance & Construction of Transport Infrastructure		450	450	-	-	-	-		450
Financial Management Capability Grant		160	160	-	160	160	-		160
Resource funding for the est of Law Enforcement Rural Safety Unit		4,223	4,223	-	4,223	4,223	-		4,223
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		84,410	84,410	9,547	52,999	52,999	-		84,410
Title Deeds Resbrafon Grant		187	187	-	-	-	-		187
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-		-
Non-profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-		-
Total Operating Transfers and Grants	-	274,478	274,478	65,812	196,792	196,792	-		274,478
Capital Transfers and Grants									
National Government:	-	52,299	52,266	9,699	32,202	32,202	-		52,266
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		19,334	19,334	-	15,000	15,000	-		19,334
Municipal Infrastructure Grant [Schedule 5B]		24,965	24,932	9,699	13,902	13,902	-		24,932
Water Services Infrastructure Grant [Schedule 5B]		8,000	8,000	-	3,300	3,300	-		8,000
Municipal Disaster Relief Grant		-	-	-	-	-	-		-
Integrated Urban Development Grant		-	-	-	-	-	-		-
Provincial Government:	-	13,129	13,129	422	9,013	9,013	-		13,129
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		13,129	13,129	422	9,013	9,013	-		13,129
Specify (Add grant description)		-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-		-
Total Capital Transfers and Grants	-	65,428	65,395	10,121	41,215	41,215	-		65,395
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	339,906	339,873	75,933	238,007	238,007	-		339,873

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

No notifications received from project managers of any funds withheld.

Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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:	-	4,098	4,098	210	1,505	1,505	-		4,098
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1,898	1,898	151	938	938	-		1,898
Local Government Financial Management Grant [Schedule 5B]		1,700	1,700	42	470	470	-		1,700
Mitchell's Plain Urban Renewal		-	-	-	-	-	-		-
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	-	-	-		-
Municipal Disaster Grant [Schedule 5B]		300	300	-	-	-	-		300
Municipal Infrastructure Grant [Schedule 5B]		200	200	16	97	97	-		200
Provincial Government:	-	101,886	101,886	8,274	67,485	67,485	-		101,886
Community Library Services Grant		8,608	8,608	822	5,320	5,320	-		8,608
Resource funding for the establish & support of K9 Unit		3,772	3,772	383	2,317	2,317	-		3,772
Community Development Workers		76	76	19	19	19	-		76
Maintenance & Construction of Transport Infrastructure		450	450	337	337	337	-		450
Financial Management Capability Grant		160	160	-	-	-	-		160
Resource funding for the est of Law Enforcement Rural Safety Unit		4,223	4,223	421	2,177	2,177	-		4,223
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		84,410	84,410	6,292	57,281	57,281	-		84,410
Title Deeds Restriction Grant		187	187	-	34	34	-		187
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-		-
Non-profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	-	105,984	105,984	8,484	68,990	68,990	-		105,984
Capital expenditure of Transfers and Grants									
National Government:	-	52,299	52,266	5,991	20,388	20,388	-		52,266
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		19,334	19,334	1,886	8,643	8,643	-		19,334
Municipal Infrastructure Grant [Schedule 5B]		24,965	24,932	4,076	11,471	11,471	-		24,932
Water Services Infrastructure Grant [Schedule 5B]		8,000	8,000	28	274	274	-		8,000
Municipal Disaster Relief Grant		-	-	-	-	-	-		-
Municipal Emergency Housing Grant		-	-	-	-	-	-		-
Provincial Government:	-	13,129	13,129	3,232	6,086	6,086	-		13,129
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		13,129	13,129	3,232	6,086	6,086	-		13,129
Specify (Add grant description)		-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	105	105	-	-	-	-		105
Households		-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		105	105	-	-	-	-		105
Total capital expenditure of Transfers and Grants	-	65,533	65,500	9,223	26,475	26,475	-		65,500
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	171,517	171,484	17,706	95,465	95,465	-		171,484

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 - M06 December

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:	-	-	-	-	
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]		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	
Water Services Infrastructure Grant		-	-	-	
Municipal Rehabilitation Grant		-	-	-	
Integrated Urban Development Grant		-	-	-	
Programme and Project Preparation Support Grant		-	-	-	
Provincial Government:	-	-	-	-	
Specify (Add grant description)		-	-	-	
District Municipality:	-	-	-	-	
Specify (Add grant description)		-	-	-	
Other grant providers:	-	-	-	-	
Households		-	-	-	
Non-profit Institutions		-	-	-	
Private Enterprises		-	-	-	
Public Corporations		-	-	-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	
Integrated City Development Grant [Schedule 4B]		-	-	-	
Municipal Disaster Recovery Grant [Schedule 4B]		-	-	-	
Local Government Financial Management Grant [Schedule 5B]		-	-	-	
Provincial Government:	-	-	-	-	
Specify (Add grant description)		-	-	-	
District Municipality:	-	-	-	-	
Specify (Add grant description)		-	-	-	
Other grant providers:	-	-	-	-	
Households		-	-	-	
Non-Profit Institutions		-	-	-	
Private Enterprises		-	-	-	
Public Corporations		-	-	-	
Total capital expenditure of Approved Roll-overs	-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	-	-	-	

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 - M06 December

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		12,643	12,643	1,137	6,963	6,585	378	6%	12,643
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1,269	1,269	106	635	661	(26)	-4%	1,269
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Sub Total - Councillors	-	13,912	13,912	1,242	7,597	7,246	351	5%	13,912
Senior Managers of the Municipality									
Basic Salaries and Wages		13,713	13,691	789	5,066	6,845	(1,780)	-26%	13,691
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		167	167	-	-	84	(84)	-100%	167
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		212	212	13	83	106	(23)	-22%	212
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	-	14,092	14,070	802	5,148	7,035	(1,887)	-27%	14,070
Other Municipal Staff									
Basic Salaries and Wages		351,978	353,537	25,989	156,925	162,087	(5,162)	-3%	353,537
Pension and UIF Contributions		60,983	60,328	4,290	25,810	25,964	(154)	-1%	60,328
Medical Aid Contributions		19,652	19,514	1,467	8,744	8,957	(213)	-2%	19,514
Overtime		50,583	50,645	4,495	21,359	22,091	(732)	-3%	50,645
Performance Bonus		906	907	76	515	453	62	14%	907
Motor Vehicle Allowance		8,869	8,869	619	3,729	3,834	(106)	-3%	8,869
Cellphone Allowance		2,374	2,446	189	1,112	1,223	(111)	-9%	2,446
Housing Allowances		1,996	2,009	161	959	1,004	(45)	-4%	2,009
Other benefits and allowances		47,588	47,801	1,635	31,451	31,600	(149)	0%	47,801
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		27,240	27,240	2,270	13,620	13,620	0	0%	27,240
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	-	572,169	573,294	41,191	264,225	270,833	(6,609)	-2%	573,294
Total Parent Municipality	-	600,172	601,275	43,235	276,970	285,114	(8,144)	-3%	601,275
TOTAL SALARY, ALLOWANCES & BENEFITS	-	600,172	601,275	43,235	276,970	285,114	(8,144)	-3%	601,275
TOTAL MANAGERS AND STAFF	-	586,260	587,364	41,992	269,373	277,868	(8,495)	-3%	587,364

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 - M06 December

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	0.0%	10.7%	10.7%	11.3%	10.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	50.4%	50.4%	45.7%	50.4%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	11.4%	11.4%	8.0%	11.4%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	10273.6%	10273.6%	9010.0%	10273.6%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	190.7%	190.7%	279.4%	190.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	151.9%	151.9%	223.4%	151.9%
<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%	8.5%	8.5%	18.3%	8.5%
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		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		25.0%	25.0%	Annual Indicator	25.0%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	31.9%	32.0%	26.5%	32.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	16.1%	15.9%	13.2%	15.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	11.3%	11.3%	10.1%	11.3%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		7.1	7.1	Annual Indicator	7.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		3.9%	3.9%	Annual Indicator	3.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		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 - M06 December

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		3,621	3,621	761	761	3,621	2,860	79.0%	0%
August		3,456	3,456	1,729	2,490	7,078	4,587	64.8%	1%
September		21,769	23,743	8,376	10,866	30,821	19,954	64.7%	6%
October		12,866	6,466	8,402	19,268	37,287	18,019	48.3%	10%
November		10,901	8,735	22,551	41,820	46,022	4,202	9.1%	23%
December		33,931	46,039	15,441	57,261	92,060	34,799	37.8%	31%
January		8,866	6,033	-	57,261	98,093	40,832	41.6%	31%
February		10,016	5,183	-	57,261	103,276	46,015	44.6%	31%
March		26,219	20,947	-	57,261	124,224	66,962	53.9%	31%
April		9,216	8,883	-	57,261	133,106	75,845	57.0%	31%
May		12,929	6,133	-	57,261	139,239	81,978	58.9%	31%
June		30,836	45,356	-	57,261	184,595	127,334	69.0%	31%
Total Capital expenditure	-	184,628	184,595	57,261					

Top 10 Capital Projects

Nu	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	8,642,951	Construction phase.	Work is underway in Stanford, Masakhane and Marikana.	None.	Not applicable.
2	Overstrand	Overstrand	LOW COST HOUSING SERVICES	13,129,000	13,129,000	6,086,267	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP Phase A6 (Services) - 98%; Masakhane Intersection - 98%; Mnt Pleasant IRDP	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP Phase A6 - Construction Phase; Masakhane Intersection - Construction Phase; Mnt Pleasant IRDP Area 8 -	Not applicable.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS & RISING MAINS	11,025,510	13,025,510	6,540,503	Construction & planning phase.	Construction of sewer improvements in Zwellthle 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 potential cause for delays. Private land owner not willing to avail land for new Zwingler's Corner 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. EIA process in progress.
4	Kleinmond	Multi-ward KM Area	KLEINMOND WWTW REFURBISH UPGRADE	10,795,320	10,795,320	9,237,119	Construction phase.	Construction is 93% completed (Contract SC2318/2022).	None.	Not applicable.
5	Hermanus	Multi-ward HM Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	10,100,000	12,600,000	274,020	Construction.	Contract SC2504/2024 for equipping, connecting and commissioning 2 new production boreholes in the Hemel-en-Aarde Valley was awarded and contract commenced in Nov 2024.	None.	Not applicable.
6	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	9,900,000	9,830,807	2,540,462	Under construction	Under construction.	Not applicable.	Not applicable.
7	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	8,875,470	8,875,470	0	Construction.	Contract SC2490/2024 was awarded and contract commenced.	None.	Not applicable.
8	Overstrand	Overstrand	NEW DISINFECTION SYSTEMS AT WASTEWATER TREATMENT	8,000,000	6,000,000	911,597	Procurement phase.	Tender SC 2525/2024 closed on 15 November 2024. Draft tender evaluation report was submitted to SCM on 19/12/2024.	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 33% completed (Contract SC2437/2023).	None.	Not applicable.
10	Proteadorp	Ward 09	UPGRADE STORMWATER INFRASTRUCTURE-PROTEADORP, MOUNTAIN VIEW, EXT 6 & OVERHILLS	6,963,000	6,601,193	3,301,756	Under construction.	Under construction.	Not applicable.	Not applicable.
Totals				108,814,513	110,883,513	40,692,101				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

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 new assets by Asset Class/Sub-class									
Infrastructure	-	77,878	75,914	5,662	19,523	37,327	(17,804)	-47.7%	75,914
Roads Infrastructure	-	952	2,150	-	697	1,075	(378)	-35.1%	2,150
Roads	-	952	2,150	-	697	1,075	(378)	-35.1%	2,150
Storm water Infrastructure	-	10,213	9,851	1,185	3,432	4,926	(1,493)	-30.3%	9,851
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	10,213	9,851	1,185	3,432	4,926	(1,493)	-30.3%	9,851
Electrical Infrastructure	-	32,748	32,748	2,304	9,558	14,374	(4,815)	-33.5%	32,748
MV Substations	-	7,414	7,414	417	554	3,207	(2,653)	-82.7%	7,414
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	-	25,334	25,334	1,886	9,004	11,167	(2,163)	-19.4%	25,334
Water Supply Infrastructure	-	24,900	24,100	1,777	4,674	13,550	(8,876)	-65.5%	24,100
Boreholes	-	10,100	12,600	28	274	6,300	(6,026)	-95.7%	12,600
Water Treatment Works	-	8,000	5,500	-	-	4,250	(4,250)	-100.0%	5,500
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	6,800	6,000	1,749	4,400	3,000	1,400	46.7%	6,000
Sanitation Infrastructure	-	8,500	6,500	396	1,161	3,250	(2,089)	-64.3%	6,500
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	500	500	249	249	250	(1)	-0.4%	500
Waste Water Treatment Works	-	8,000	6,000	147	912	3,000	(2,088)	-69.6%	6,000
Solid Waste Infrastructure	-	565	565	-	-	153	(153)	-100.0%	565
Waste Transfer Stations	-	505	505	-	-	153	(153)	-100.0%	505
Electricity Generation Facilities	-	60	60	-	-	-	-	-	60
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	-	6,297	6,297	531	531	3,148	(2,617)	-83.1%	6,297
Community Facilities	-	3,350	3,350	-	-	1,675	(1,675)	-100.0%	3,350
Halls	-	1,450	1,450	-	-	725	(725)	-100.0%	1,450
Parks	-	550	550	-	-	275	(275)	-100.0%	550
Taxi Ranks/Bus Terminals	-	1,350	1,350	-	-	675	(675)	-100.0%	1,350
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	2,947	2,947	531	531	1,473	(942)	-63.9%	2,947
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	2,947	2,947	531	531	1,473	(942)	-63.9%	2,947
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	15,379	15,379	3,232	6,086	7,440	(1,353)	-18.2%	15,379
Operational Buildings	-	2,250	2,250	-	-	875	(875)	-100.0%	2,250
Municipal Offices	-	750	750	-	-	375	(375)	-100.0%	750
Workshops	-	1,500	1,500	-	-	500	(500)	-100.0%	1,500
Housing	-	13,129	13,129	3,232	6,086	6,565	(478)	-7.3%	13,129
Social Housing	-	13,129	13,129	3,232	6,086	6,565	(478)	-7.3%	13,129
Biological or Cultivated Assets	-	700	700	-	-	350	(350)	-100.0%	700
Biological or Cultivated Assets	-	700	700	-	-	350	(350)	-100.0%	700
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	3,250	3,250	-	2,318	950	1,368	144.0%	3,250
Computer Equipment	-	3,250	3,250	-	2,318	950	1,368	144.0%	3,250
Furniture and Office Equipment	-	865	865	-	227	463	(235)	-50.8%	865
Furniture and Office Equipment	-	865	865	-	227	463	(235)	-50.8%	865
Machinery and Equipment	-	1,225	1,225	3	41	125	(84)	-67.5%	1,225
Machinery and Equipment	-	1,225	1,225	3	41	125	(84)	-67.5%	1,225
Transport Assets	-	8,150	8,150	-	1,330	3,975	(2,645)	-66.5%	8,150
Transport Assets	-	8,150	8,150	-	1,330	3,975	(2,645)	-66.5%	8,150
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	113,744	111,780	9,428	30,057	53,777	23,721	44.1%	111,780

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06									
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	-	19,375	19,375	615	1,925	9,138	(7,213)	-78.9%	19,375
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,500	1,500	-	1,310	-	1,310	-	1,500
<i>MV Switching Stations</i>	-	1,500	1,500	-	1,310	-	1,310	-	1,500
Water Supply Infrastructure	-	17,175	17,175	263	263	8,438	(8,174)	-96.9%	17,175
<i>Pump Stations</i>	-	500	500	263	263	-	263	-	500
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	16,675	16,675	-	-	8,438	(8,438)	-100.0%	16,675
Sanitation Infrastructure	-	700	700	352	352	700	(348)	-49.7%	700
<i>Pump Station</i>	-	700	700	352	352	700	(348)	-49.7%	700
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>	-	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Electricity Generation Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	-	19,375	19,375	615	1,925	9,138	7,213	78.9%	19,375

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06

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	-	173,170	178,302	20,749	77,454	89,151	(11,696)	-13.1%	178,302
Roads Infrastructure	-	78,769	83,951	13,150	34,528	41,975	(7,447)	-17.7%	83,951
Roads	-	78,769	83,951	13,150	34,528	41,975	(7,447)	-17.7%	83,951
Storm water Infrastructure	-	6,361	6,161	709	5,027	3,080	1,947	63.2%	6,161
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	6,361	6,161	709	5,027	3,080	1,947	63.2%	6,161
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	40,144	40,017	3,336	19,229	20,009	(780)	-3.9%	40,017
LV Networks	-	40,144	40,017	3,336	19,229	20,009	(780)	-3.9%	40,017
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	24,954	25,231	1,222	7,194	12,615	(5,421)	-43.0%	25,231
Water Treatment Works	-	331	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	21,542	24,189	1,222	7,194	12,095	(4,901)	-40.5%	24,189
Distribution Points	-	3,081	1,042	-	-	521	(521)	-100.0%	1,042
Sanitation Infrastructure	-	14,322	14,322	1,307	7,061	7,161	(100)	-1.4%	14,322
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	8,338	8,338	699	4,179	4,169	10	0.3%	8,338
Waste Water Treatment Works	-	5,984	5,984	607	2,882	2,992	(111)	-3.7%	5,984
Solid Waste Infrastructure	-	8,620	8,620	1,024	4,416	4,310	105	2.4%	8,620
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	3,100	3,100	521	1,232	1,550	(318)	-20.5%	3,100
Waste Drop-off Points	-	5,520	5,520	503	3,183	2,760	423	15.3%	5,520
Community Assets	-	66,438	62,738	5,632	28,685	31,369	(2,684)	-8.6%	62,738
Community Facilities	-	49,396	45,569	4,818	24,214	22,784	1,430	6.3%	45,569
Halls	-	7,405	4,167	361	2,526	2,084	443	21.2%	4,167
Libraries	-	1,800	1,920	81	119	960	(841)	-87.6%	1,920
Cemeteries/Crematoria	-	994	994	166	1,069	497	572	115.0%	994
Police	-	-	-	-	-	-	-	-	-
Parks	-	33,755	33,855	3,529	16,821	16,928	(106)	-0.6%	33,855
Public Open Space	-	4,401	3,591	519	2,418	1,796	623	34.7%	3,591
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	1,041	1,041	161	1,260	521	740	142.1%	1,041
Sport and Recreation Facilities	-	17,042	17,169	814	4,471	8,584	(4,114)	-47.9%	17,169
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	17,042	17,169	814	4,471	8,584	(4,114)	-47.9%	17,169
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	13,758	13,402	1,154	6,361	6,701	(340)	-5.1%	13,402
Operational Buildings	-	13,758	13,402	1,154	6,361	6,701	(340)	-5.1%	13,402
Municipal Offices	-	13,720	13,364	1,154	6,361	6,682	(321)	-4.8%	13,364
Depots	-	38	38	-	-	19	(19)	-100.0%	38
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	8,967	8,967	18	3,320	4,484	(1,163)	-25.9%	8,967
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	8,967	8,967	18	3,320	4,484	(1,163)	-25.9%	8,967
Computer Software and Applications	-	8,967	8,967	18	3,320	4,484	(1,163)	-25.9%	8,967
Computer Equipment	-	2,566	2,566	306	509	1,283	(774)	-60.3%	2,566
Computer Equipment	-	2,566	2,566	306	509	1,283	(774)	-60.3%	2,566
Furniture and Office Equipment	-	7,747	2,596	45	246	1,298	(1,052)	-81.1%	2,596
Furniture and Office Equipment	-	7,747	2,596	45	246	1,298	(1,052)	-81.1%	2,596
Machinery and Equipment	-	5,983	6,633	487	3,160	3,317	(157)	-4.7%	6,633
Machinery and Equipment	-	5,983	6,633	487	3,160	3,317	(157)	-4.7%	6,633
Transport Assets	-	17,145	17,145	4,779	14,662	8,573	6,090	71.0%	17,145
Transport Assets	-	17,145	17,145	4,779	14,662	8,573	6,090	71.0%	17,145
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	295,774	292,350	33,170	134,397	146,174	11,776	8.1%	292,350

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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	-	132,242	132,242	11,020	66,121	66,121	-		132,242
Roads Infrastructure	-	46,014	46,014	3,835	23,007	23,007	-		46,014
Roads	-	46,014	46,014	3,835	23,007	23,007	-		46,014
Storm water Infrastructure	-	8,725	8,725	727	4,362	4,362	-		8,725
Drainage Collection	-	8,725	8,725	727	4,362	4,362	-		8,725
Electrical Infrastructure	-	27,643	27,643	2,304	13,822	13,822	-		27,643
LV Networks	-	27,643	27,643	2,304	13,822	13,822	-		27,643
Capital Spares	-	-	-	-	-	-	-		-
Water Supply Infrastructure	-	25,050	25,050	2,087	12,525	12,525	-		25,050
Distribution	-	25,050	25,050	2,087	12,525	12,525	-		25,050
Sanitation Infrastructure	-	21,502	21,502	1,792	10,751	10,751	-		21,502
Waste Water Treatment Works	-	21,502	21,502	1,792	10,751	10,751	-		21,502
Solid Waste Infrastructure	-	3,307	3,307	276	1,654	1,654	-		3,307
Landfill Sites	-	3,307	3,307	276	1,654	1,654	-		3,307
Community Assets	-	13,817	13,817	1,151	6,909	6,909	-		13,817
Community Facilities	-	13,817	13,817	1,151	6,909	6,909	-		13,817
Halls	-	13,817	13,817	1,151	6,909	6,909	-		13,817
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	-	3,538	3,538	295	1,769	1,769	-		3,538
Operational Buildings	-	3,538	3,538	295	1,769	1,769	-		3,538
Municipal Offices	-	3,538	3,538	295	1,769	1,769	-		3,538
Housing	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	-	271	271	23	136	136	-		271
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	-	271	271	23	136	136	-		271
Computer Software and Applications	-	271	271	23	136	136	-		271
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	2,316	2,316	193	1,158	1,158	-		2,316
Furniture and Office Equipment	-	2,316	2,316	193	1,158	1,158	-		2,316
Machinery and Equipment	-	1,473	1,473	123	737	737	-		1,473
Machinery and Equipment	-	1,473	1,473	123	737	737	-		1,473
Transport Assets	-	4,716	4,716	393	2,358	2,358	-		4,716
Transport Assets	-	4,716	4,716	393	2,358	2,358	-		4,716
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	68	68	6	34	34	-		68
Zoo's, Marine and Non-biological Animals	-	68	68	6	34	34	-		68
Living resources	-	-	-	-	-	-	-		-
Total Depreciation	-	158,441	158,441	13,203	79,221	79,221	-		158,441

Supporting Table SC13e

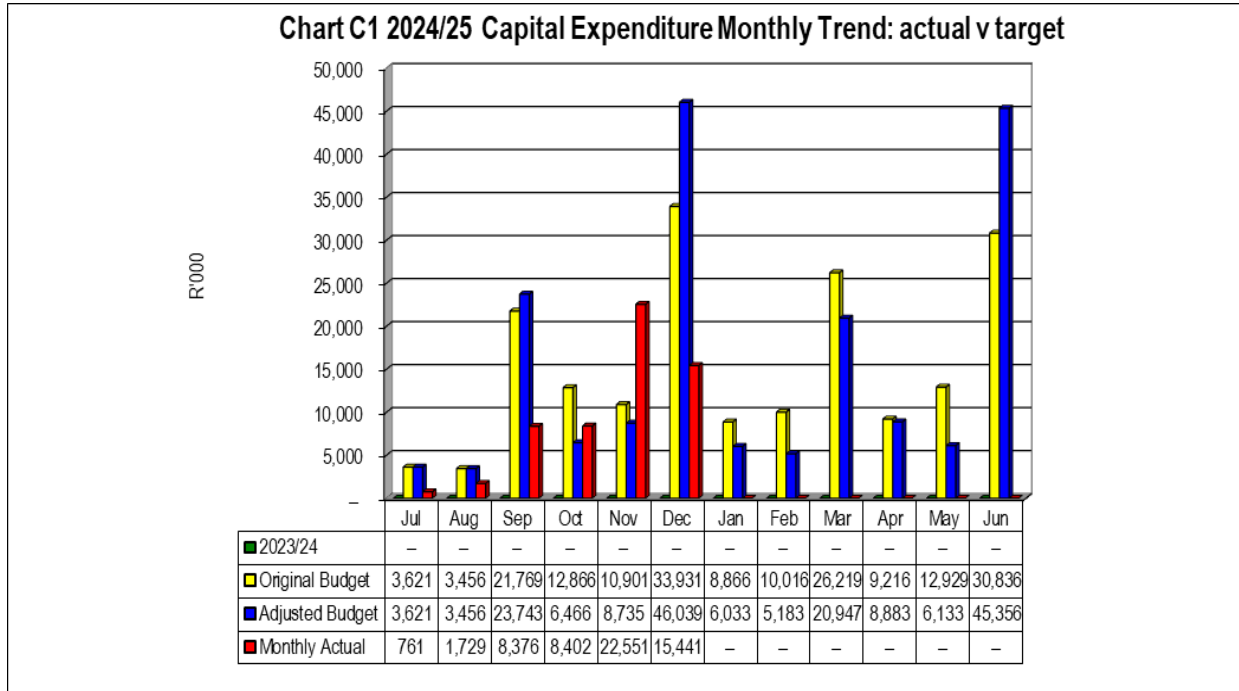
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

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	-	41,609	43,609	4,788	22,736	21,655	1,082	5.0%	43,609
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	15,464	15,464	1,048	5,680	7,732	(2,052)	-26.5%	15,464
MV Networks	-	15,464	15,464	1,048	5,680	7,732	(2,052)	-26.5%	15,464
Water Supply Infrastructure	-	500	500	500	500	-	500		500
Distribution	-	500	500	500	500	-	500		500
Sanitation Infrastructure	-	25,621	27,621	3,239	16,556	13,910	2,646	19.0%	27,621
Pump Station	-	11,026	13,026	1,476	6,541	6,513	28	0.4%	13,026
Reticulation	-	600	600	560	560	300	260	86.7%	600
Waste Water Treatment Works	-	13,995	13,995	1,203	9,456	7,098	2,358	33.2%	13,995
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	25	25	-	-	12	(12)	-100.0%	25
Waste Drop-off Points	-	25	25	-	-	12	(12)	-100.0%	25
Community Assets	-	9,900	9,831	611	2,540	4,915	(2,375)	-48.3%	9,831
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	9,900	9,831	611	2,540	4,915	(2,375)	-48.3%	9,831
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	9,900	9,831	611	2,540	4,915	(2,375)	-48.3%	9,831
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	-	51,509	53,440	5,399	25,277	26,570	1,293	4.9%	53,440

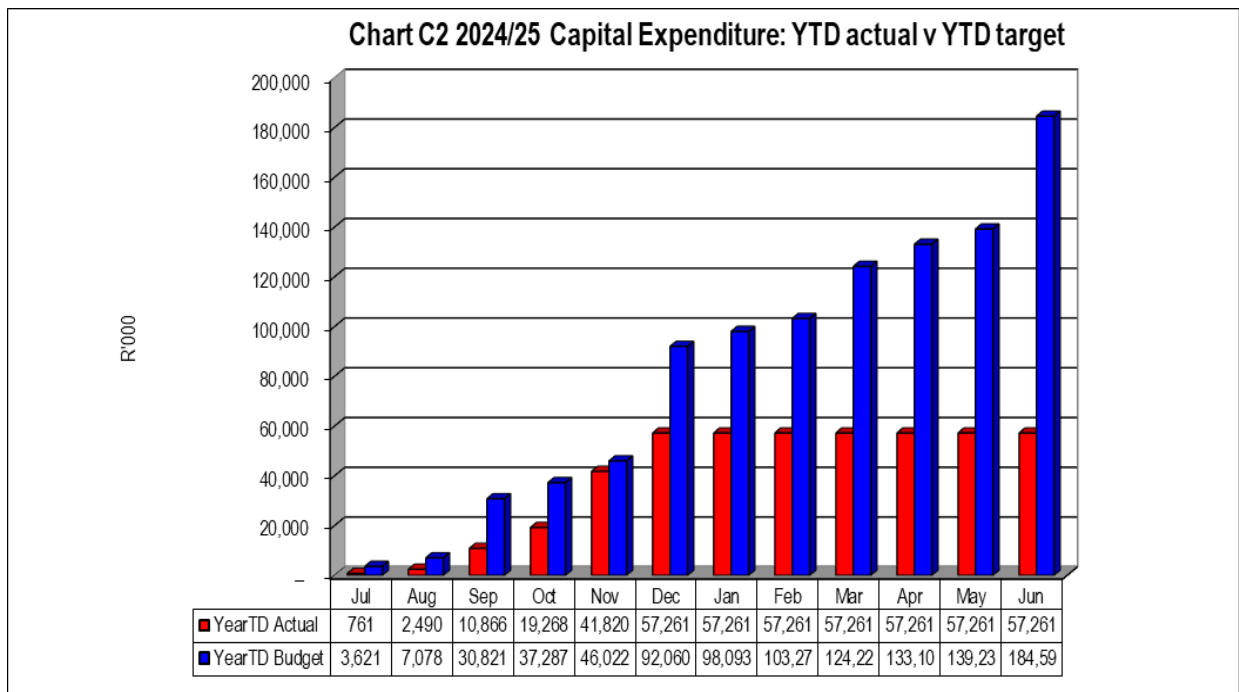
Other supporting documentation

Section 71 charts

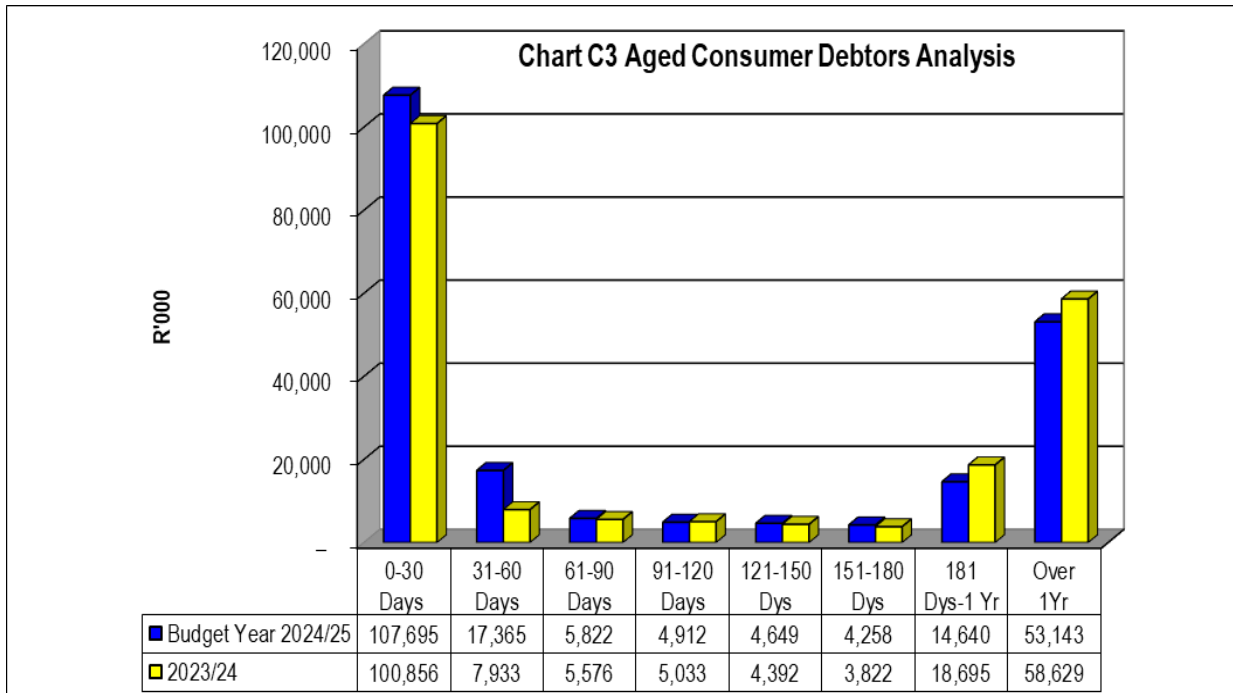
Capital expenditure monthly trend - actual vs target



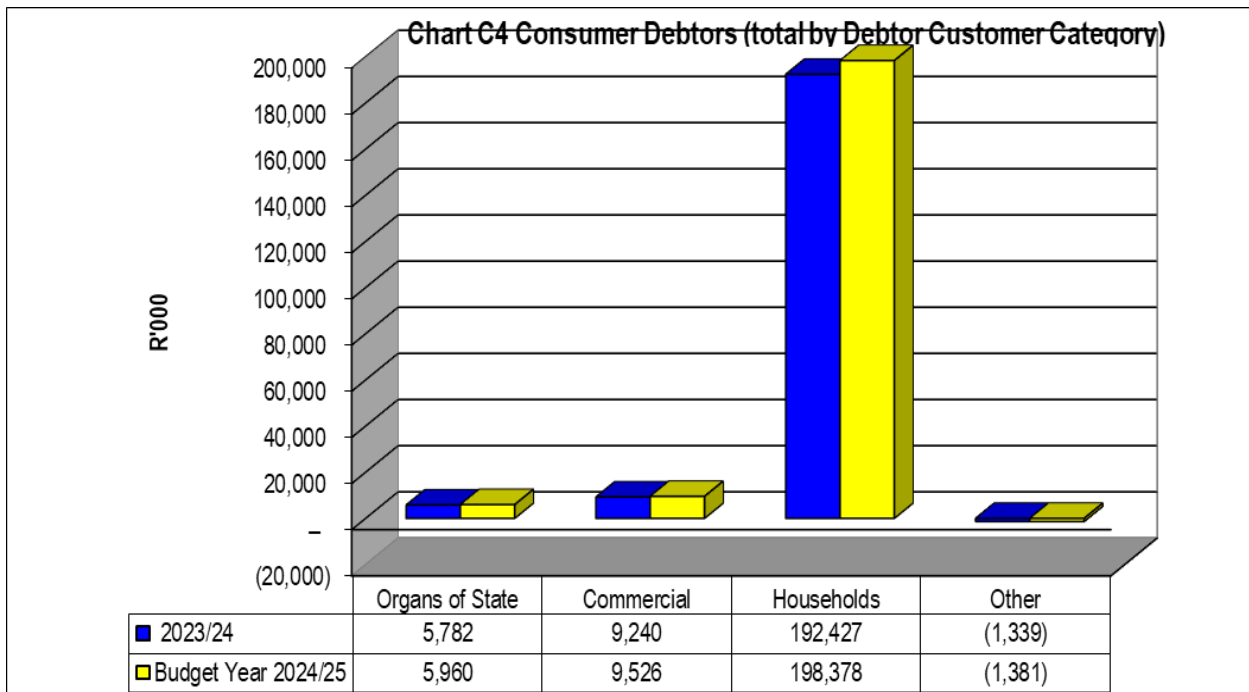
Capital expenditure – YTD actual vs YTD trend



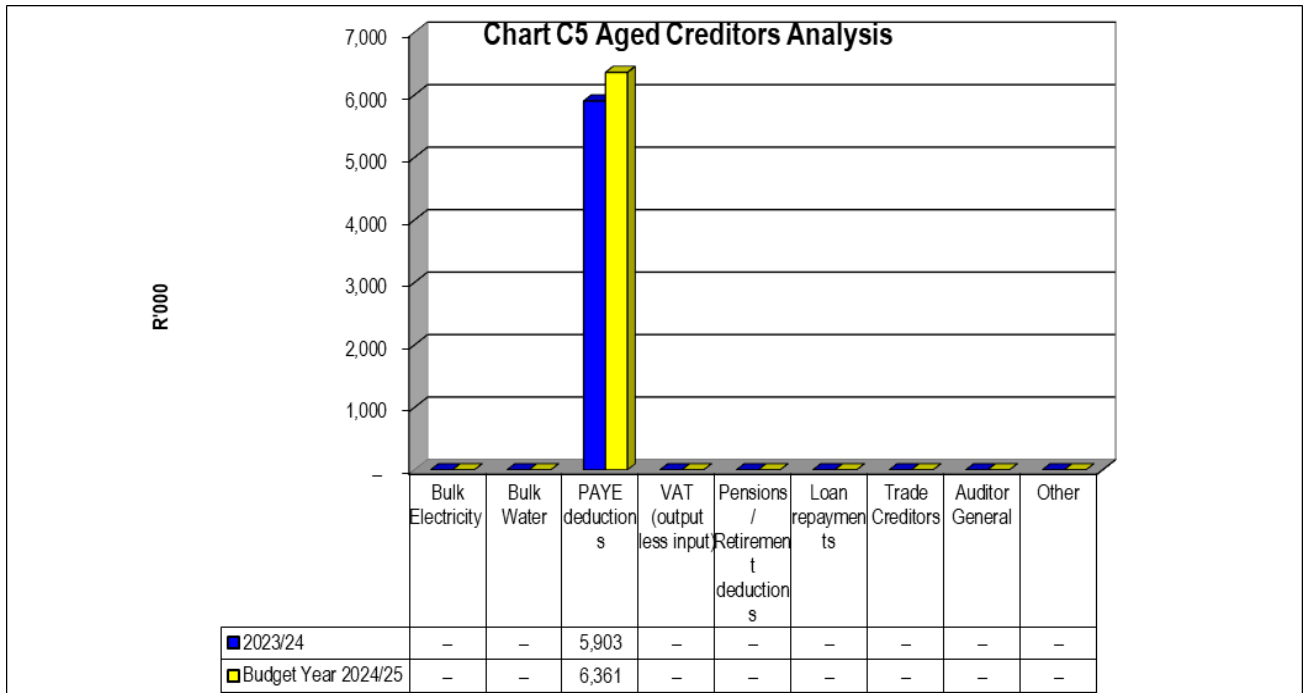
Debtors Age Analysis



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 December 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Dr DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature: 

Date: 13 January 2025