

# OVERSTRAND MUNICIPALITY



## Monthly Budget Statement

June 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 financial information in this report reflects the preliminary year-end transactions up until 07 July 2025. It should be noted that further updated financial information with preliminary outcomes for 2024/2025 will be reflected in the Quarterly Budget Report to be tabled in Council at the end of July 2025. The final figures will be available after the completion and submission of the Annual Financial Statements for audit.

#### **Revenue by Source**

The Year-to-Date actual operating revenue is 100.83% of the budgeted revenue for 2024/2025. The preliminary outcome for revenue from Electricity reflects R1.2m above the projected budgeted revenue, Water and Sewerage reflects R4.3m and R0.5m above the projected budgeted revenue. Waste Management reflects R0.6m below the projected budget revenue.

#### **Borrowings**

The balance of borrowings amounts to R486.5m at the end of June 2025.

#### **Operating expenditure by vote & type**

The Year-to-date current actual operating expenditure is 91.47% of the budgeted expenditure for 2024/2025. The Bulk purchases is directly informed by the purchase of electricity from Eskom. These figures are subject to change with the finalisation of year-end processes.

#### **Capital expenditure**

The YTD Capital expenditure amounts to R186.3m or 83.47% of the amended budget of R223.2m. An amount of R16.8m was identified as roll over projects to the 2025/2026 financial year. These figures are subject to change with the finalisation of year-end processes.

#### **Allocations received (National & Provincial Grants)**

Grants totaling R4.8m were received during June 2025.

## Spending on Grants

Spending on grants amounts to R18.83m for June 2025 which includes FMG, MIG, EPWP, WSIG, INEP, Title Deeds Restoration Grant, Community Library Grant, Library Replacement Funding, MSDCBG, 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 - M12 June

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue</b>	0.80%	Preliminary outcome for 2024/2025	Further details to be provided in the Quarterly Budget Report
<b>Expenditure By Type</b>	-7.87%	Preliminary outcome for 2024/2025	Further details to be provided in the Quarterly Budget Report
<b>Capital Expenditure</b>	-16.53%	Preliminary outcome for 2024/2025	
<b>Financial Position</b> In order			
<b>Cash Flow</b> In Order			

### Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	2,037,502	2,039,239	<b>100.09%</b>
Expenditure	2,042,834	1,868,499	<b>91.47%</b>
Surplus / (Deficit)	<b>(5,332)</b>	<b>170,740</b>	
Capital	223,219	186,326	<b>83.47%</b>

### Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,947,003	1,963,110	<b>100.83%</b>
Expenditure	2,042,834	1,868,499	<b>91.47%</b>
Surplus / (Deficit)	<b>(95,831)</b>	<b>94,611</b>	
Capital	223,219	186,326	<b>83.47%</b>

## 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 - M12 June

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	339,596	361,957	367,000	30,370	367,109	367,000	109	0%	367,000
Service charges	1,001,922	1,040,890	1,111,546	90,993	1,116,904	1,111,546	5,358	0%	1,111,546
Investment revenue	68,418	51,250	59,250	11,472	63,633	59,250	4,383	7%	59,250
Transfers and subsidies - Operational	191,359	190,368	199,400	1,075	198,645	199,400	(756)	-0%	199,400
Other own revenue	166,288	192,796	209,807	16,318	216,819	210,315	6,505	3%	209,807
<b>Total Revenue (excluding capital transfers and</b>	<b>1,767,584</b>	<b>1,837,261</b>	<b>1,947,003</b>	<b>150,228</b>	<b>1,963,110</b>	<b>1,947,510</b>	<b>15,599</b>	<b>1%</b>	<b>1,947,003</b>
Employee costs	522,688	586,260	587,744	42,911	530,967	573,051	(42,084)	-7%	587,744
Remuneration of Councillors	12,730	13,912	13,506	1,184	13,332	13,506	(175)	-1%	13,506
Depreciation and amortisation	153,790	158,441	158,441	13,203	158,441	158,441	-	-	158,441
Interest	48,571	49,814	49,814	21,090	47,560	49,814	(2,254)	-5%	49,814
Inventory consumed and bulk purchases	504,074	545,567	564,160	80,797	515,663	564,160	(48,497)	-9%	564,160
Transfers and subsidies	16,512	17,417	16,717	1,236	16,716	16,717	(1)	-0%	16,717
Other expenditure	494,436	572,798	652,452	61,305	585,820	652,452	(66,631)	-10%	652,452
<b>Total Expenditure</b>	<b>1,752,801</b>	<b>1,944,209</b>	<b>2,042,834</b>	<b>221,726</b>	<b>1,868,499</b>	<b>2,028,141</b>	<b>(159,642)</b>	<b>-8%</b>	<b>2,042,834</b>
<b>Surplus/(Deficit)</b>	<b>14,783</b>	<b>(106,948)</b>	<b>(95,831)</b>	<b>(71,498)</b>	<b>94,611</b>	<b>(80,630)</b>	<b>175,241</b>	<b>-217%</b>	<b>(95,831)</b>
Transfers and subsidies - capital (monetary allocations)	92,977	65,533	86,841	15,483	72,472	86,841	(14,369)	-17%	86,841
Transfers and subsidies - capital (in-kind)	21,280	-	3,658	-	3,658	3,658	-	-	3,658
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>129,040</b>	<b>(41,415)</b>	<b>(5,332)</b>	<b>(56,014)</b>	<b>170,740</b>	<b>9,869</b>	<b>160,872</b>	<b>1630%</b>	<b>(5,332)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>129,040</b>	<b>(41,415)</b>	<b>(5,332)</b>	<b>(56,014)</b>	<b>170,740</b>	<b>9,869</b>	<b>160,872</b>	<b>1630%</b>	<b>(5,332)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>193,518</b>	<b>184,628</b>	<b>223,219</b>	<b>61,682</b>	<b>186,326</b>	<b>223,219</b>	<b>(36,893)</b>	<b>-17%</b>	<b>223,219</b>
Capital transfers recognised	114,260	65,533	90,499	15,493	76,139	90,499	(14,360)	-16%	90,499
Borrowing	66,513	93,010	89,511	26,381	74,114	89,511	(15,397)	-17%	89,511
Internally generated funds	12,745	26,085	43,209	19,808	36,073	43,209	(7,136)	-17%	43,209
<b>Total sources of capital funds</b>	<b>193,518</b>	<b>184,628</b>	<b>223,219</b>	<b>61,682</b>	<b>186,326</b>	<b>223,219</b>	<b>(36,893)</b>	<b>-17%</b>	<b>223,219</b>
<b>Financial position</b>									
Total current assets	959,320	829,027	945,178		1,161,463				945,178
Total non current assets	4,027,628	4,237,717	4,241,629		4,031,413				4,241,629
Total current liabilities	311,250	434,783	434,783		410,917				434,783
Total non current liabilities	713,869	661,193	661,193		654,048				661,193
<b>Community wealth/Equity</b>	<b>3,961,830</b>	<b>3,970,769</b>	<b>4,090,831</b>		<b>4,127,910</b>				<b>4,090,831</b>
<b>Cash flows</b>									
Net cash from (used) operating	211,450	141,341	204,875	(39,352)	360,229	204,875	(155,354)	-76%	204,875
Net cash from (used) investing	(176,913)	(189,608)	(212,937)	(62,097)	(191,306)	(212,937)	(21,630)	10%	(212,937)
Net cash from (used) financing	(4,414)	7,795	7,795	45,018	8,482	7,795	(688)	-9%	7,795
<b>Cash/cash equivalents at the month/year end</b>	<b>676,658</b>	<b>660,378</b>	<b>676,391</b>	<b>-</b>	<b>854,063</b>	<b>676,391</b>	<b>(177,672)</b>	<b>-26%</b>	<b>676,391</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	108,141	6,422	5,498	4,155	3,458	3,562	27,587	62,664	221,487
<b>Creditors Age Analysis</b>									
Total Creditors	6,117	-	-	-	-	-	-	-	6,117

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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
<b>Revenue - Functional</b>								%	
<b>Governance and administration</b>	<b>564,280</b>	<b>534,699</b>	<b>546,469</b>	<b>47,225</b>	<b>546,720</b>	<b>546,976</b>	(256)	0%	<b>546,469</b>
Executive and council	106,420	91,905	77,625	8	77,554	77,625	(71)	0%	77,625
Finance and administration	457,860	442,794	468,844	47,217	469,167	469,351	(185)	0%	468,844
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>159,424</b>	<b>193,553</b>	<b>218,751</b>	<b>13,994</b>	<b>209,662</b>	<b>218,751</b>	(9,088)	-4%	<b>218,751</b>
Community and social services	9,474	9,154	9,293	141	9,646	9,293	352	4%	9,293
Sport and recreation	18,510	24,504	27,744	3,918	32,201	27,744	4,457	16%	27,744
Public safety	(7,188)	61,852	70,323	5,411	70,377	70,323	54	0%	70,323
Housing	138,628	98,043	111,391	4,524	97,439	111,391	(13,952)	-13%	111,391
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>36,468</b>	<b>14,207</b>	<b>26,517</b>	<b>2,997</b>	<b>28,809</b>	<b>26,517</b>	2,292	9%	<b>26,517</b>
Planning and development	21,179	12,358	15,389	2,322	17,419	15,389	2,030	13%	15,389
Road transport	15,248	1,802	9,990	230	10,546	9,990	556	6%	9,990
Environmental protection	40	46	1,138	445	844	1,138	(294)	-26%	1,138
<b>Trading services</b>	<b>1,121,669</b>	<b>1,160,336</b>	<b>1,245,766</b>	<b>101,471</b>	<b>1,254,015</b>	<b>1,245,766</b>	8,249	1%	<b>1,245,766</b>
Energy sources	661,409	689,348	739,445	61,273	741,824	739,445	2,379	0%	739,445
Water management	206,017	204,493	225,167	18,144	230,278	225,167	5,111	2%	225,167
Waste water management	145,524	142,748	154,476	13,089	155,848	154,476	1,373	1%	154,476
Waste management	108,719	123,746	126,678	8,965	126,064	126,678	(614)	0%	126,678
<b>Other</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>25</b>	<b>33</b>	<b>0</b>	<b>33</b>	<b>3304248%</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>1,881,841</b>	<b>1,902,794</b>	<b>2,037,502</b>	<b>165,711</b>	<b>2,039,239</b>	<b>2,038,009</b>	<b>1,230</b>	<b>0%</b>	<b>2,037,502</b>
<b>Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>290,826</b>	<b>357,794</b>	<b>344,148</b>	<b>28,991</b>	<b>303,287</b>	<b>343,148</b>	(39,861)	-12%	<b>344,148</b>
Executive and council	68,349	88,511	77,033	6,166	70,021	77,033	(7,012)	-9%	77,033
Finance and administration	219,138	264,137	262,598	22,496	229,370	261,598	(32,228)	-12%	262,598
Internal audit	3,339	5,145	4,517	329	3,896	4,517	(620)	-14%	4,517
<b>Community and public safety</b>	<b>296,230</b>	<b>356,028</b>	<b>381,195</b>	<b>29,667</b>	<b>349,904</b>	<b>381,195</b>	(31,291)	-8%	<b>381,195</b>
Community and social services	36,149	25,282	26,952	2,813	25,283	26,952	(1,669)	-6%	26,952
Sport and recreation	57,556	69,335	69,059	6,507	62,963	69,059	(6,096)	-9%	69,059
Public safety	92,802	169,928	199,258	17,159	177,113	199,258	(22,145)	-11%	199,258
Housing	109,723	91,482	85,927	3,188	84,546	85,927	(1,381)	-2%	85,927
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>204,094</b>	<b>223,838</b>	<b>230,266</b>	<b>16,518</b>	<b>209,689</b>	<b>230,266</b>	(20,577)	-9%	<b>230,266</b>
Planning and development	48,212	58,410	56,303	4,016	48,766	56,303	(7,537)	-13%	56,303
Road transport	131,258	140,211	141,681	10,255	134,449	141,681	(7,231)	-5%	141,681
Environmental protection	24,623	25,218	32,282	2,247	26,474	32,282	(5,808)	-18%	32,282
<b>Trading services</b>	<b>958,821</b>	<b>1,002,626</b>	<b>1,081,295</b>	<b>146,353</b>	<b>1,003,214</b>	<b>1,067,601</b>	(64,387)	-6%	<b>1,081,295</b>
Energy sources	553,664	585,410	618,040	91,649	574,394	611,347	(36,953)	-6%	618,040
Water management	160,902	160,282	180,480	29,562	173,378	178,480	(5,102)	-3%	180,480
Waste water management	147,196	144,301	161,524	20,273	150,573	159,524	(8,951)	-6%	161,524
Waste management	97,059	112,633	121,251	4,870	104,870	118,251	(13,381)	-11%	121,251
<b>Other</b>	<b>2,830</b>	<b>3,923</b>	<b>5,930</b>	<b>196</b>	<b>2,404</b>	<b>5,930</b>	<b>(3,526)</b>	<b>-59%</b>	<b>5,930</b>
<b>Total Expenditure - Functional</b>	<b>1,752,801</b>	<b>1,944,209</b>	<b>2,042,834</b>	<b>221,726</b>	<b>1,868,499</b>	<b>2,028,141</b>	<b>(159,642)</b>	<b>-8%</b>	<b>2,042,834</b>
<b>Surplus/ (Deficit) for the year</b>	<b>129,040</b>	<b>(41,415)</b>	<b>(5,332)</b>	<b>(56,014)</b>	<b>170,740</b>	<b>9,869</b>	<b>160,872</b>	<b>1630%</b>	<b>(5,332)</b>

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) - M12 June

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
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Municipal Council	106,209	91,820	77,622	3	77,548	77,622	(73)	-0.1%	77,622
Vote 2 - Office of the Municipal Manager	-	-	1,931	44	833	1,931	(1,098)	-56.9%	1,931
Vote 3 - Corporate Services	1,492	1,364	1,764	299	1,476	1,764	(288)	-16.3%	1,764
Vote 4 - Financial Services	436,859	437,064	451,907	46,822	466,829	452,415	14,415	3.2%	451,907
Vote 5 - Infrastructure Services	1,275,677	1,260,015	1,368,081	106,788	1,362,399	1,368,081	(5,682)	-0.4%	1,368,081
Vote 6 - Community Services	29,545	34,972	38,268	4,171	42,775	38,268	4,506	11.8%	38,268
Vote 7 - Municipal Public Safety	(7,188)	61,852	70,323	5,411	70,377	70,323	54	0.1%	70,323
Vote 8 - Planning and Development	39,248	15,707	27,606	2,174	17,003	27,606	(10,603)	-38.4%	27,606
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>1,881,841</b>	<b>1,902,794</b>	<b>2,037,502</b>	<b>165,711</b>	<b>2,039,239</b>	<b>2,038,009</b>	<b>1,230</b>	<b>0.1%</b>	<b>2,037,502</b>
<b>Expenditure by Vote</b>									
Vote 1 - Municipal Council	41,353	54,329	53,910	3,641	49,476	53,910	(4,435)	-8.2%	53,910
Vote 2 - Office of the Municipal Manager	14,201	25,593	30,559	1,786	20,496	30,559	(10,062)	-32.9%	30,559
Vote 3 - Corporate Services	56,963	72,318	76,578	9,028	67,899	76,578	(8,679)	-11.3%	76,578
Vote 4 - Financial Services	106,638	138,929	167,837	8,715	140,972	167,837	(26,865)	-16.0%	167,837
Vote 5 - Infrastructure Services	1,189,410	1,210,945	1,261,213	158,787	1,186,100	1,249,213	(63,112)	-5.1%	1,261,213
Vote 6 - Community Services	186,656	192,551	190,034	18,079	172,375	187,340	(14,965)	-8.0%	190,034
Vote 7 - Municipal Public Safety	94,947	175,704	191,120	16,763	170,655	191,120	(20,465)	-10.7%	191,120
Vote 8 - Planning and Development	62,634	73,840	71,584	4,928	60,527	71,584	(11,057)	-15.4%	71,584
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>1,752,801</b>	<b>1,944,209</b>	<b>2,042,834</b>	<b>221,726</b>	<b>1,868,499</b>	<b>2,028,141</b>	<b>(159,642)</b>	<b>-7.9%</b>	<b>2,042,834</b>
<b>Surplus/ (Deficit) for the year</b>	<b>129,040</b>	<b>(41,415)</b>	<b>(5,332)</b>	<b>(56,014)</b>	<b>170,740</b>	<b>9,869</b>	<b>160,872</b>	<b>1630.1%</b>	<b>(5,332)</b>

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

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

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

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

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
<b>Revenue</b>										
<b>Exchange Revenue</b>	1,238,725	1,228,287	1,305,576	113,918	1,333,778	1,306,083	27,695	2%	1,305,576	
Service charges - Electricity	607,716	636,747	679,000	57,011	680,201	679,000	1,201	0%	679,000	
Service charges - Water	182,282	176,718	197,000	15,219	201,279	197,000	4,279	2%	197,000	
Service charges - Waste Water Management	114,193	118,479	126,600	9,826	127,071	126,600	471	0%	126,600	
Service charges - Waste management	97,731	108,946	108,946	8,937	108,353	108,946	(593)	-1%	108,946	
Sale of Goods and Rendering of Services	131,093	102,760	97,788	7,140	107,732	97,788	9,944	10%	97,788	
Agency services	6,599	7,103	7,103	481	6,846	7,103	(258)	-4%	7,103	
Interest	215	0	0	–	507	507	–	–	0	
Interest earned from Receivables	10,299	9,400	11,500	885	11,703	11,500	203	2%	11,500	
Interest earned from Current and Non Current Assets	68,418	51,250	59,250	11,472	63,633	59,250	4,383	7%	59,250	
Dividends	–	–	–	–	–	–	–	–	–	
Rent on Land	2,704	1,889	1,889	20	855	1,889	(1,034)	-55%	1,889	
Rental from Fixed Assets	5,583	5,676	7,176	648	8,246	7,176	1,070	15%	7,176	
Licence and permits	923	779	779	68	1,118	779	339	43%	779	
Operational Revenue	10,968	8,539	8,544	2,211	16,234	8,544	7,690	90%	8,544	
<b>Non-Exchange Revenue</b>	528,859	608,974	641,428	36,310	629,332	641,428	(12,096)	-2%	641,428	
Property rates	339,596	361,957	367,000	30,370	367,109	367,000	109	0%	367,000	
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	
Fines, penalties and forfeits	(22,970)	44,889	52,460	4,482	53,501	52,460	1,041	2%	52,460	
Licence and permits	2,008	2,000	2,000	139	1,858	2,000	(142)	-7%	2,000	
Transfer and subsidies - Operational	191,359	190,368	199,400	1,075	198,645	199,400	(756)	0%	199,400	
Interest	2,186	2,110	2,110	144	2,027	2,110	(83)	-4%	2,110	
Fuel Levy	–	–	–	–	–	–	–	–	–	
Operational Revenue	–	–	–	–	–	–	–	–	–	
Gains on disposal of Assets	–	–	10,807	–	–	10,807	(10,807)	-100%	10,807	
Other Gains	16,679	7,650	7,650	100	6,192	7,650	(1,458)	-19%	7,650	
Discontinued Operations	–	–	–	–	–	–	–	–	–	
<b>Total Revenue (excluding capital transfers and</b>	<b>1,767,584</b>	<b>1,837,261</b>	<b>1,947,003</b>	<b>150,228</b>	<b>1,963,110</b>	<b>1,947,510</b>	<b>15,599</b>	<b>1%</b>	<b>1,947,003</b>	
<b>Expenditure By Type</b>										
Employee related costs	522,688	586,260	587,744	42,911	530,967	573,051	(42,084)	-7%	587,744	
Remuneration of councillors	12,730	13,912	13,506	1,184	13,332	13,506	(175)	-1%	13,506	
Bulk purchases - electricity	444,223	484,477	499,605	76,035	466,042	499,605	(33,563)	-7%	499,605	
Inventory consumed	59,851	61,091	64,555	4,761	49,621	64,555	(14,934)	-23%	64,555	
Debt impairment	(12,141)	53,394	67,400	5,617	67,400	67,400	–	–	67,400	
Depreciation and amortisation	153,790	158,441	158,441	13,203	158,441	158,441	–	–	158,441	
Interest	48,571	49,814	49,814	21,090	47,560	49,814	(2,254)	-5%	49,814	
Contracted services	293,270	316,348	347,761	50,751	315,117	347,761	(32,643)	-9%	347,761	
Transfers and subsidies	16,512	17,417	16,717	1,236	16,716	16,717	(1)	0%	16,717	
Irrecoverable debts written off	30,884	10,709	47,709	(29)	42,447	47,709	(5,262)	-11%	47,709	
Operational costs	181,848	192,346	189,582	4,967	160,856	189,582	(28,726)	-15%	189,582	
Losses on Disposal of Assets	514	–	–	–	–	–	–	–	–	
Other Losses	60	–	–	–	–	–	–	–	–	
<b>Total Expenditure</b>	<b>1,752,801</b>	<b>1,944,209</b>	<b>2,042,834</b>	<b>221,726</b>	<b>1,868,499</b>	<b>2,028,141</b>	<b>(159,642)</b>	<b>-8%</b>	<b>2,042,834</b>	
<b>Surplus/(Deficit)</b>	<b>14,783</b>	<b>(106,948)</b>	<b>(95,831)</b>	<b>(71,498)</b>	<b>94,611</b>	<b>(80,630)</b>	<b>175,241</b>	<b>(0)</b>	<b>(95,831)</b>	
Transfers and subsidies - capital (monetary allocations)	92,977	65,533	86,841	15,483	72,472	86,841	(14,369)	(0)	86,841	
Transfers and subsidies - capital (in-kind)	21,280	–	3,658	–	3,658	3,658	–	–	3,658	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>129,040</b>	<b>(41,415)</b>	<b>(5,332)</b>	<b>(56,014)</b>	<b>170,740</b>	<b>9,869</b>			<b>(5,332)</b>	
Income Tax	–	–	–	–	–	–	–	–	–	
<b>Surplus/(Deficit) after income tax</b>	<b>129,040</b>	<b>(41,415)</b>	<b>(5,332)</b>	<b>(56,014)</b>	<b>170,740</b>	<b>9,869</b>			<b>(5,332)</b>	
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–	
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>129,040</b>	<b>(41,415)</b>	<b>(5,332)</b>	<b>(56,014)</b>	<b>170,740</b>	<b>9,869</b>			<b>(5,332)</b>	
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	
<b>Surplus/ (Deficit) for the year</b>	<b>129,040</b>	<b>(41,415)</b>	<b>(5,332)</b>	<b>(56,014)</b>	<b>170,740</b>	<b>9,869</b>			<b>(5,332)</b>	

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.80% above the YTD budget projections.

Current expenditure is 7.87% below YTD budget projections for June 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) - M12 June

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
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	588	765	1,381	741	1,354	1,381	(28)	-2%	1,381
Vote 4 - Financial Services	10	1,560	2,175	494	2,015	2,175	(160)	-7%	2,175
Vote 5 - Infrastructure Services	170,843	154,385	172,698	43,291	143,031	172,698	(29,667)	-17%	172,698
Vote 6 - Community Services	-	735	677	408	596	677	(81)	-12%	677
Vote 7 - Municipal Public Safety	161	1,300	1,300	6	1,210	1,300	(90)	-7%	1,300
Vote 8 - Planning and Development	6,170	30	30	-	23	30	(7)	-23%	30
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>177,772</b>	<b>158,775</b>	<b>178,261</b>	<b>44,940</b>	<b>148,229</b>	<b>178,261</b>	<b>(30,033)</b>	<b>-17%</b>	<b>178,261</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	7	465	15	-	-	15	(15)	-100%	15
Vote 3 - Corporate Services	6,362	2,200	1,884	-	1,884	1,884	(0)	0%	1,884
Vote 4 - Financial Services	-	5,650	19,816	12,485	18,384	19,816	(1,432)	-7%	19,816
Vote 5 - Infrastructure Services	115	14,689	17,361	3,358	12,258	17,361	(5,103)	-29%	17,361
Vote 6 - Community Services	7,112	1,000	4,332	213	4,213	4,332	(119)	-3%	4,332
Vote 7 - Municipal Public Safety	2,150	1,850	1,550	685	1,358	1,550	(192)	-12%	1,550
Vote 8 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>15,746</b>	<b>25,854</b>	<b>44,957</b>	<b>16,742</b>	<b>38,097</b>	<b>44,957</b>	<b>(6,860)</b>	<b>-15%</b>	<b>44,957</b>
<b>Total Capital Expenditure</b>	<b>193,518</b>	<b>184,628</b>	<b>223,219</b>	<b>61,682</b>	<b>186,326</b>	<b>223,219</b>	<b>(36,893)</b>	<b>-17%</b>	<b>223,219</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>6,967</b>	<b>3,490</b>	<b>3,455</b>	<b>773</b>	<b>3,312</b>	<b>3,455</b>	<b>(143)</b>	<b>-4%</b>	<b>3,455</b>
Executive and council	7	520	70	46	46	70	(24)	-34%	70
Finance and administration	6,960	2,970	3,385	728	3,266	3,385	(119)	-4%	3,385
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>43,100</b>	<b>32,711</b>	<b>56,954</b>	<b>9,252</b>	<b>41,553</b>	<b>56,954</b>	<b>(15,401)</b>	<b>-27%</b>	<b>56,954</b>
Community and social services	1,371	2,235	1,351	622	1,151	1,351	(200)	-15%	1,351
Sport and recreation	5,741	13,397	17,509	4,749	16,601	17,509	(908)	-5%	17,509
Public safety	2,310	3,950	6,650	2,060	6,181	6,650	(469)	-7%	6,650
Housing	33,678	13,129	31,444	1,822	17,619	31,444	(13,824)	-44%	31,444
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>17,926</b>	<b>3,277</b>	<b>7,475</b>	<b>916</b>	<b>4,695</b>	<b>7,475</b>	<b>(2,780)</b>	<b>-37%</b>	<b>7,475</b>
Planning and development	6,170	975	2,875	36	1,009	2,875	(1,866)	-65%	2,875
Road transport	11,755	2,302	4,600	880	3,687	4,600	(913)	-20%	4,600
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>125,525</b>	<b>145,151</b>	<b>155,335</b>	<b>50,740</b>	<b>136,766</b>	<b>155,335</b>	<b>(18,568)</b>	<b>-12%</b>	<b>155,335</b>
Energy sources	49,583	53,461	51,031	14,538	44,826	51,031	(6,205)	-12%	51,031
Water management	29,092	43,575	40,700	11,205	31,145	40,700	(9,555)	-23%	40,700
Waste water management	46,735	45,534	58,723	22,095	56,183	58,723	(2,540)	-4%	58,723
Waste management	115	2,580	4,880	2,902	4,612	4,880	(268)	-5%	4,880
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>193,518</b>	<b>184,628</b>	<b>223,219</b>	<b>61,682</b>	<b>186,326</b>	<b>223,219</b>	<b>(36,893)</b>	<b>-17%</b>	<b>223,219</b>
<b>Funded by:</b>									
National Government	59,150	52,299	54,176	13,078	54,164	54,176	(12)	0%	54,176
Provincial Government	33,827	13,129	32,560	2,414	18,212	32,560	(14,348)	-44%	32,560
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	21,282	105	3,763	-	3,763	3,763	-	-	3,763
<b>Transfers recognised - capital</b>	<b>114,260</b>	<b>65,533</b>	<b>90,499</b>	<b>15,493</b>	<b>76,139</b>	<b>90,499</b>	<b>(14,360)</b>	<b>-16%</b>	<b>90,499</b>
<b>Borrowing</b>	<b>66,513</b>	<b>93,010</b>	<b>89,511</b>	<b>26,381</b>	<b>74,114</b>	<b>89,511</b>	<b>(15,397)</b>	<b>-17%</b>	<b>89,511</b>
<b>Internally generated funds</b>	<b>12,745</b>	<b>26,085</b>	<b>43,209</b>	<b>19,808</b>	<b>36,073</b>	<b>43,209</b>	<b>(7,136)</b>	<b>-17%</b>	<b>43,209</b>
<b>Total Capital Funding</b>	<b>193,518</b>	<b>184,628</b>	<b>223,219</b>	<b>61,682</b>	<b>186,326</b>	<b>223,219</b>	<b>(36,893)</b>	<b>-17%</b>	<b>223,219</b>

## Table C6: Monthly Budget Statement - Financial Position

### WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	2023/24	Budget Year 2024/25			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	676,658	660,378	676,391	854,063	676,391
Trade and other receivables from exchange transactions	153,598	76,747	123,982	112,866	123,982
Receivables from non-exchange transactions	52,959	33,832	41,105	29,055	41,105
Current portion of non-current receivables	-	-	-	-	-
Inventory	15,711	11,199	11,199	12,189	11,199
VAT	14,019	1,783	1,783	22,109	1,783
Other current assets	46,375	45,087	90,717	131,182	90,717
<b>Total current assets</b>	<b>959,320</b>	<b>829,027</b>	<b>945,178</b>	<b>1,161,463</b>	<b>945,178</b>
<b>Non current assets</b>					
Investments	31,415	84,471	38,840	7,315	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	3,741,572	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	-	-	-	-	-
<b>Total non current assets</b>	<b>4,027,628</b>	<b>4,237,717</b>	<b>4,241,629</b>	<b>4,031,413</b>	<b>4,241,629</b>
<b>TOTAL ASSETS</b>	<b>4,986,948</b>	<b>5,066,744</b>	<b>5,186,807</b>	<b>5,192,876</b>	<b>5,186,807</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Financial liabilities	50,444	154,566	154,566	155,043	154,566
Consumer deposits	69,338	58,712	58,712	63,265	58,712
Trade and other payables from exchange transactions	133,784	158,403	158,403	125,309	158,403
Trade and other payables from non-exchange transactions	5,342	-	-	3,901	-
Provision	45,659	53,093	53,093	38,281	53,093
VAT	-	3,365	3,365	17,668	3,365
Other current liabilities	6,683	6,643	6,643	7,449	6,643
<b>Total current liabilities</b>	<b>311,250</b>	<b>434,783</b>	<b>434,783</b>	<b>410,917</b>	<b>434,783</b>
<b>Non current liabilities</b>					
Financial liabilities	421,513	331,786	331,786	331,470	331,786
Provision	172,518	188,240	188,240	190,119	188,240
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	119,837	141,167	141,167	132,459	141,167
<b>Total non current liabilities</b>	<b>713,869</b>	<b>661,193</b>	<b>661,193</b>	<b>654,048</b>	<b>661,193</b>
<b>TOTAL LIABILITIES</b>	<b>1,025,118</b>	<b>1,095,976</b>	<b>1,095,976</b>	<b>1,064,966</b>	<b>1,095,976</b>
<b>NET ASSETS</b>	<b>3,961,830</b>	<b>3,970,769</b>	<b>4,090,831</b>	<b>4,127,910</b>	<b>4,090,831</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	3,958,602	3,967,539	4,087,601	4,124,682	4,087,601
Reserves and funds	3,228	3,230	3,230	3,228	3,230
Other	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3,961,830</b>	<b>3,970,769</b>	<b>4,090,831</b>	<b>4,127,910</b>	<b>4,090,831</b>

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

## Table C7: Monthly Budget Statement - Cash Flow

### WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates	331,408	358,095	362,295	25,171	373,975	362,295	11,680	3%	362,295	
Service charges	933,715	1,032,355	1,102,689	83,416	1,118,866	1,102,689	16,176	1%	1,102,689	
Other revenue	148,838	120,379	120,379	10,172	216,960	120,379	96,581	80%	120,379	
Transfers and Subsidies - Operational	186,843	190,368	202,018	98	199,214	202,018	(2,804)	-1%	202,018	
Transfers and Subsidies - Capital	96,616	65,533	90,499	300	74,119	90,499	(16,379)	-18%	90,499	
Interest	81,119	51,250	51,250	12,502	77,871	51,250	26,621	52%	51,250	
Dividends	-	-	-	-	-	-	-	-	-	
<b>Payments</b>										
Suppliers and employees	(1,501,927)	(1,609,408)	(1,657,024)	(148,685)	(1,636,500)	(1,657,024)	(20,524)	1%	(1,657,024)	
Interest	(48,571)	(49,814)	(49,814)	(21,090)	(47,560)	(49,814)	(2,254)	5%	(49,814)	
Transfers and Subsidies	(16,590)	(17,417)	(17,417)	(1,236)	(16,716)	(17,417)	(701)	4%	(17,417)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>211,450</b>	<b>141,341</b>	<b>204,875</b>	<b>(39,352)</b>	<b>360,229</b>	<b>204,875</b>	<b>(155,354)</b>	<b>-76%</b>	<b>204,875</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	302	-	13,043	-	-	13,043	(13,043)	-100%	13,043	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(4,980)	(4,980)	(4,980)	(415)	(4,980)	(4,980)	-	-	(4,980)	
<b>Payments</b>										
Capital assets	(172,235)	(184,628)	(221,000)	(61,682)	(186,326)	(221,000)	(34,674)	16%	(221,000)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(176,913)</b>	<b>(189,608)</b>	<b>(212,937)</b>	<b>(62,097)</b>	<b>(191,306)</b>	<b>(212,937)</b>	<b>(21,630)</b>	<b>10%</b>	<b>(212,937)</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	50,000	65,000	65,000	65,000	65,000	65,000	-	-	65,000	
Increase (decrease) in consumer deposits	3,535	(6,600)	(6,600)	(556)	(6,073)	(6,600)	527	-8%	(6,600)	
<b>Payments</b>										
Repayment of borrowing	(57,949)	(50,605)	(50,605)	(19,426)	(50,444)	(50,605)	(161)	0%	(50,605)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(4,414)</b>	<b>7,795</b>	<b>7,795</b>	<b>45,018</b>	<b>8,482</b>	<b>7,795</b>	<b>(688)</b>	<b>-9%</b>	<b>7,795</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>30,123</b>	<b>(40,473)</b>	<b>(267)</b>	<b>(56,431)</b>	<b>177,406</b>	<b>(267)</b>			<b>(267)</b>	
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		854,063	676,391			676,391	

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 854.1 million.

The municipality started the year with a positive cash balance of R676.7 million. The June closing balance is R854.1 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

Description	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands															
<b>Cash Receipts By Source</b>															
Property rates	32,529	28,890	35,059	33,198	30,727	27,422	36,525	27,697	35,125	25,443	36,189	25,171	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	60,108	54,404	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	21,937	13,243	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	9,359	13,454	8,437	116,232	122,943	130,351
Service charges - Waste Management	8,416	8,217	8,915	9,448	9,846	9,524	10,732	7,840	9,658	7,298	11,404	7,333	106,878	113,970	120,777
Rental of facilities and equipment	476	772	540	834	663	717	803	851	798	1,000	1,047	627	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	2,179	11,472	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	1,121	1,030	-	-	-
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	4,481	4,482	2,489	39	(2,558)
Licences and permits	203	249	233	250	216	241	360	268	252	199	298	207	2,779	2,946	3,122
Agency services	549	567	705	661	634	480	677	577	549	494	472	481	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	(0)	98	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	13,322	3,221	100,443	72,811	39,409
<b>Cash Receipts by Source</b>	<b>242,997</b>	<b>154,025</b>	<b>144,454</b>	<b>155,560</b>	<b>162,017</b>	<b>197,837</b>	<b>162,468</b>	<b>137,233</b>	<b>212,239</b>	<b>121,707</b>	<b>166,012</b>	<b>130,205</b>	<b>1,752,447</b>	<b>1,818,395</b>	<b>1,883,976</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National /	4,904	4,999	-	6,238	14,952	10,121	(0)	9,687	13,351	8,767	800	300	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/financing	-	-	-	-	-	-	-	-	-	-	-	65,000	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)	(636)	(556)	(6,600)	(2,000)	(2,000)
VAT Control (receipts)	-	-	-	-	-	-	-	(4,157)	(895)	(999)	6,849	1,154	-	-	-
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)	(415)	(415)	-	-	-
<b>Total Cash Receipts by Source</b>	<b>248,348</b>	<b>160,108</b>	<b>145,063</b>	<b>161,551</b>	<b>175,898</b>	<b>207,585</b>	<b>162,291</b>	<b>139,223</b>	<b>220,640</b>	<b>127,758</b>	<b>172,610</b>	<b>195,688</b>	<b>1,871,400</b>	<b>2,042,088</b>	<b>1,998,710</b>
<b>Cash Payments by Type</b>															
Employee related costs	33,911	48,170	42,640	40,795	62,150	41,478	44,788	41,041	40,692	42,977	42,986	41,420	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	1,041	1,184	13,912	14,488	15,086
Interest	-	350	686	-	473	22,482	-	918	1,040	-	521	21,090	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	36,290	30,917	494,477	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	5,908	4,164	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	34,493	32,304	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	1,236	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	39,254	38,696	161,974	122,680	109,445
<b>Cash Payments by Type</b>	<b>121,285</b>	<b>196,001</b>	<b>119,061</b>	<b>122,405</b>	<b>176,182</b>	<b>161,753</b>	<b>111,458</b>	<b>122,641</b>	<b>124,912</b>	<b>114,152</b>	<b>161,729</b>	<b>171,010</b>	<b>1,676,639</b>	<b>1,731,825</b>	<b>1,813,493</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	761	1,729	8,376	8,402	22,551	15,441	5,120	8,693	11,034	18,757	23,779	61,682	184,628	137,910	116,734
Repayment of borrowing	-	1,244	6,007	-	1,368	17,919	-	1,343	1,698	-	1,439	19,426	50,605	154,566	61,170
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>122,046</b>	<b>198,975</b>	<b>133,444</b>	<b>130,807</b>	<b>200,101</b>	<b>195,113</b>	<b>116,578</b>	<b>132,677</b>	<b>137,644</b>	<b>132,910</b>	<b>186,946</b>	<b>252,118</b>	<b>1,911,873</b>	<b>2,024,301</b>	<b>1,991,397</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>126,302</b>	<b>(38,867)</b>	<b>11,620</b>	<b>30,745</b>	<b>(24,203)</b>	<b>12,472</b>	<b>45,713</b>	<b>6,546</b>	<b>82,996</b>	<b>(5,151)</b>	<b>(14,336)</b>	<b>(56,431)</b>	<b>(40,473)</b>	<b>17,787</b>	<b>7,313</b>
Cash/cash equivalents at the month/year beginning:	676,658	802,960	764,094	775,713	806,458	782,255	794,727	840,439	846,985	929,981	924,830	910,494	676,658	636,185	653,971
Cash/cash equivalents at the month/year end:	802,960	764,094	775,713	806,458	782,255	794,727	840,439	846,985	929,981	924,830	910,494	854,063	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 - M12 June

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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	26,314	1,308	1,015	796	610	624	9,099	8,009	47,775	19,137	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	38,831	2,122	1,598	1,273	1,173	1,155	5,674	11,797	63,623	21,072	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	31,123	727	484	424	362	358	2,158	7,324	42,961	10,627	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	14,671	739	596	473	401	406	2,236	5,240	24,761	8,755	-	-
Receivables from Exchange Transactions - Waste Management	1600	13,030	732	583	487	422	447	2,277	5,520	23,498	9,153	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	724	23	18	11	10	10	44	298	1,138	373	-	-
Interest on Arrear Debtor Accounts	1810	1,135	150	190	172	177	197	1,856	17,675	21,552	20,077	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(17,887)	621	1,014	518	301	366	4,244	6,802	(3,820)	12,232	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>108,141</b>	<b>6,422</b>	<b>5,498</b>	<b>4,155</b>	<b>3,458</b>	<b>3,562</b>	<b>27,587</b>	<b>62,664</b>	<b>221,487</b>	<b>101,426</b>	-	-
<b>2023/24 - totals only</b>		<b>100,856</b>	<b>7,933</b>	<b>5,576</b>	<b>5,033</b>	<b>4,392</b>	<b>3,822</b>	<b>18,695</b>	<b>58,629</b>	<b>204,937</b>	<b>90,571</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1,544	191	97	122	48	50	725	2,543	5,321	3,489	-	-
Commercial	2300	9,674	93	63	39	40	31	914	2,729	13,585	3,755	-	-
Households	2400	98,917	6,136	5,337	3,992	3,369	3,477	25,928	57,205	204,361	93,970	-	-
Other	2500	(1,995)	1	1	1	1	4	20	188	(1,780)	213	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>108,141</b>	<b>6,422</b>	<b>5,498</b>	<b>4,155</b>	<b>3,458</b>	<b>3,562</b>	<b>27,587</b>	<b>62,664</b>	<b>221,487</b>	<b>101,426</b>	-	-

The debtors' 12-month rolling average payment rate is 98,11% at the end of June 2025.

### Summary of Indigent Households

#### Indigent Household Statistics

	Indigent Households	Other Households	Total Households	
<b>2024</b>				
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%
<b>2025</b>				
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	5,752	33,830	39,582	14.53%
June	5,646	33,934	39,580	14.26%

### 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)
5646			10KL	5646	0	5646	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	5568		70kWh	5646	0	5646	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
<b>2024/2025</b>										
June	129,187,946	6,421,980	5,498,069	4,154,730	3,457,941	3,562,345	27,587,214	62,664,207	242,534,433	113,346,487
May	123,017,854	7,035,928	4,732,503	3,739,602	3,714,265	3,622,570	26,786,648	60,920,786	233,570,157	110,552,303
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 30/06/2025	Total Debt	Services	Rates	Other
Department Responsible for the Debt				
NPW 2227	4,022,311.47	1,838,214.39	2,184,097.08	-
WCED 2251	515,986.34	515,986.34	-	-
OTHER 2255	25,659.89	25,659.89	-	-
HEALTH 2252	145,774.71	145,774.71	-	-
TPW 2256	508,951.89	(34,715.47)	543,667.36	-
HUMAN SETTLE 2215	91,021.01	91,021.01	-	-
HOUSING 2253	5,147.24	5,147.24	-	-
OTHER MUNICIPALITIES 2276	5,904.40	5,904.40	-	-
<b>TOTAL OUTSTANDING</b>	<b>5,320,756.95</b>	<b>2,592,992.51</b>	<b>2,727,764.44</b>	<b>-</b>

## Creditors' analysis

### Supporting Table SC4

#### WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

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	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	6,117	-	-	-	-	-	-	-	6,117	5,220
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>6,117</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,117</b>	<b>5,220</b>

# Investment portfolio analysis

## Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Yrs/Months												
<b>R thousands</b>													
<b>Municipality</b>													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	28,670	4		125	28,799
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	51,870		-27427.89	260	52,103
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	7,161	124		30	7,315
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,275	56	-60201		10,271
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	3,527	-103526780.8		-
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	3,483	-103482876.7		-
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	2,025	-102025205.5		-
Standard Bank 288434005-040	32 days	FIXED DEP	Yes	Yes	Yes	No	No	29/07/2025				100,000	100,000
037881534451 ref:279	32 days	FIXED DEP	Yes	Yes	Yes	No	No	29/07/2025				100,000	100,000
<b>Municipality sub-total</b>									<b>697,977</b>	<b>9,219</b>		<b>200,415</b>	<b>598,488</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>									<b>697,977</b>	<b>9,219</b>		<b>200,415</b>	<b>598,488</b>

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

Long-term investments relate to the sinking fund investments.

# Allocations and grant receipts and expenditure

## Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

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
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>168,770</b>	<b>172,592</b>	<b>172,292</b>	<b>-</b>	<b>172,292</b>	<b>172,292</b>	<b>-</b>		<b>172,292</b>
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	-	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
<b>Provincial Government:</b>	<b>126,129</b>	<b>101,886</b>	<b>104,409</b>	<b>4,435</b>	<b>104,399</b>	<b>104,399</b>	<b>-</b>		<b>104,409</b>
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	4,435	79,446	79,446	-		79,443
Title Deeds Resratorion Grant	362	187	187	-	174	174	-		187
Municipal Service Delivery & Capacity Building Grant	500	-	-	-	-	-	-		-
Thusing Service Centre Grant	-	-	-	-	-	-	-		-
Library Service Replacement Funding	372	-	-	-	-	-	-		-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>1,092</b>	<b>398</b>	<b>1,602</b>	<b>1,602</b>	<b>-</b>		<b>1,092</b>
Departmental Agencies and Accounts	-	-	400	398	398	398	-		400
Foreign Government and International Organisations	-	-	692	-	1,204	1,204	-		692
<b>Total Operating Transfers and Grants</b>	<b>294,899</b>	<b>274,478</b>	<b>277,793</b>	<b>4,833</b>	<b>278,293</b>	<b>278,293</b>	<b>-</b>		<b>277,793</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>63,488</b>	<b>52,299</b>	<b>50,491</b>	<b>-</b>	<b>50,491</b>	<b>50,491</b>	<b>-</b>		<b>50,491</b>
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
<b>Provincial Government:</b>	<b>33,650</b>	<b>13,129</b>	<b>32,544</b>	<b>-</b>	<b>20,636</b>	<b>20,636</b>	<b>-</b>		<b>32,544</b>
Non-Mobrired Transport Infrastructure	-	-	1,100	-	1,100	1,100	-		1,100
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	33,650	13,129	31,444	-	19,536	19,536	-		31,444
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Capital Transfers and Grants</b>	<b>97,137</b>	<b>65,428</b>	<b>83,035</b>	<b>-</b>	<b>71,127</b>	<b>71,127</b>	<b>-</b>		<b>83,035</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>392,037</b>	<b>339,906</b>	<b>360,828</b>	<b>4,833</b>	<b>349,420</b>	<b>349,420</b>	<b>-</b>		<b>360,828</b>

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 - M12 June

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									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	11,261	3,798	3,498	142	3,292	3,292	-		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	44	1,898	1,898	-		1,898
Local Government Financial Management Grant [Schedule 5B]	1,550	1,700	1,400	82	1,196	1,196	-		1,400
Municipal Disaster Grant [Schedule 5B]	1,292	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	652	200	200	16	198	198	-		200
<b>Provincial Government:</b>	126,439	101,886	104,409	2,753	104,119	104,119	-		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	38	66	66	-		76
Maintenance & Construction of Transport Infrastructure	400	450	7,440	36	7,440	7,440	-		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	-	4,223	4,223	-		4,223
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	104,289	84,410	79,443	2,674	79,443	79,443	-		79,443
Title Deeds Resrtaion Grant	362	187	187	5	68	68	-		187
Municipal Service Delivery & Capacity Building Grant	179	-	-	-	-	-	-		-
Thusong Servie Centre Grant	90	-	-	-	-	-	-		-
Library Service Replacement Funding	219	-	-	-	-	-	-		-
Emergency Loadshedding Relief Grant	4,658	-	-	-	-	-	-		-
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	1,092	47	843	843	-		1,092
Departmental Agencies and Accounts	-	-	400	-	398	398	-		400
Foreign Government and International Organisations	-	-	692	47	445	445	-		692
<b>Total operating expenditure of Transfers and Grants:</b>	<b>137,699</b>	<b>105,684</b>	<b>108,999</b>	<b>2,941</b>	<b>108,254</b>	<b>108,254</b>	<b>-</b>		<b>108,999</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	59,150	52,299	50,491	12,720	50,470	50,470	-		50,491
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	24,380	19,334	19,334	4,283	19,334	19,334	-		19,334
Municipal Infrastructure Grant [Schedule 5B]	19,518	24,965	24,932	6,253	24,922	24,922	-		24,932
Water Services Infrastructure Grant [Schedule 5B]	4,500	8,000	5,925	1,896	5,925	5,925	-		5,925
Municipal Disaster Grant [Schedule 5B]	10,753	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]	-	-	300	288	288	288	-		300
<b>Provincial Government:</b>	33,827	13,129	32,544	2,398	18,196	18,196	-		32,544
Non-Mobriised Transport Infrastructure	-	-	1,100	576	576	576	-		1,100
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	33,678	13,129	31,444	1,822	17,619	17,619	-		31,444
Municipal Service Delivery & Capacity Building Grant	56	-	-	-	-	-	-		-
Library Service Replacement Funding	14	-	-	-	-	-	-		-
Municipal Interventions Grant	79	-	-	-	-	-	-		-
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	105	(0)	105	105	(0)	0.0%	105
Public Corporations	-	-	105	(0)	105	105	(0)	0.0%	105
<b>Total capital expenditure of Transfers and Grants</b>	<b>92,977</b>	<b>65,428</b>	<b>83,140</b>	<b>15,118</b>	<b>68,770</b>	<b>68,770</b>	<b>(0)</b>	<b>0.0%</b>	<b>83,140</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>230,677</b>	<b>171,112</b>	<b>192,139</b>	<b>18,060</b>	<b>177,024</b>	<b>177,024</b>	<b>(0)</b>	<b>0.0%</b>	<b>192,139</b>

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 - M12 June

Description	Budget Year 2024/25				
	Approved Rollover 2023/24	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
<b>R thousands</b>					
<b>EXPENDITURE</b>					
<b>Operating expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	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		-	-	-	
<b>Provincial Government:</b>	623	409	612	(10)	-1.7%
Library Service Replacement Funding	123	10	112	(10)	-8.4%
Municipal Service Delivery & Capacity Building Grant	500	399	500	-	
Specify (Add grant description)	-	-	-	-	
Specify (Add grant description)	-	-	-	-	
<b>District Municipality:</b>	-	-	-	-	
Specify (Add grant description)	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>	<b>1,050</b>	<b>409</b>	<b>1,040</b>	<b>(10)</b>	<b>-1.0%</b>
<b>Capital expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	3,685	349	3,685	(0)	0.0%
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]	3,685	349	3,685	(0)	0.0%
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		-	-	-	
<b>Provincial Government:</b>	16	16	16	-	
Library Service Replacement Funding	16	16	16	-	
Specify (Add grant description)	-	-	-	-	
<b>District Municipality:</b>	-	-	-	-	
Specify (Add grant description)	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>	<b>3,701</b>	<b>365</b>	<b>3,701</b>	<b>(0)</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>4,752</b>	<b>774</b>	<b>4,741</b>	<b>(10)</b>	<b>-0.2%</b>

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 - M12 June

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
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	11,461	12,643	12,237	1,078	12,063	12,237	(174)	-1%	12,237
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,269	1,269	1,269	106	1,268	1,269	(1)	0%	1,269
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>12,730</b>	<b>13,912</b>	<b>13,506</b>	<b>1,184</b>	<b>13,332</b>	<b>13,506</b>	<b>(175)</b>	<b>-1%</b>	<b>13,506</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	12,340	13,713	11,549	772	9,800	11,549	(1,749)	-15%	11,549
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	205	167	33	-	288	33	255	767%	33
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	201	212	187	11	155	187	(32)	-17%	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	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>12,746</b>	<b>14,092</b>	<b>11,769</b>	<b>783</b>	<b>10,243</b>	<b>11,769</b>	<b>(1,527)</b>	<b>-13%</b>	<b>11,769</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	309,632	351,978	363,835	26,438	315,695	349,142	(33,447)	-10%	363,835
Pension and UIF Contributions	50,672	60,983	52,974	4,292	51,554	52,974	(1,419)	-3%	52,974
Medical Aid Contributions	16,959	19,652	17,935	1,545	18,091	17,935	155	1%	17,935
Overtime	61,287	50,583	58,888	4,954	54,262	58,888	(4,626)	-8%	58,888
Performance Bonus	1,061	906	970	76	968	970	(2)	0%	970
Motor Vehicle Allowance	7,726	8,869	7,736	610	7,407	7,736	(329)	-4%	7,736
Cellphone Allowance	2,291	2,374	2,281	177	2,126	2,281	(155)	-7%	2,281
Housing Allowances	1,825	1,996	1,969	160	1,920	1,969	(49)	-2%	1,969
Other benefits and allowances	40,696	47,588	42,148	1,607	41,461	42,148	(686)	-2%	42,148
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	17,791	27,240	27,240	2,270	27,240	27,240	-	-	27,240
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	<b>509,942</b>	<b>572,169</b>	<b>575,975</b>	<b>42,128</b>	<b>520,724</b>	<b>561,282</b>	<b>(40,557)</b>	<b>-7%</b>	<b>575,975</b>
<b>Total Parent Municipality</b>	<b>535,418</b>	<b>600,172</b>	<b>601,251</b>	<b>44,095</b>	<b>544,298</b>	<b>586,557</b>	<b>(42,259)</b>	<b>-7%</b>	<b>601,251</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>535,418</b>	<b>600,172</b>	<b>601,251</b>	<b>44,095</b>	<b>544,298</b>	<b>586,557</b>	<b>(42,259)</b>	<b>-7%</b>	<b>601,251</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>522,688</b>	<b>586,260</b>	<b>587,744</b>	<b>42,911</b>	<b>530,967</b>	<b>573,051</b>	<b>(42,084)</b>	<b>-7%</b>	<b>587,744</b>

## **SDBIP**

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

# Financial Performance

## Supporting Table SC2

### WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

Description of financial indicator	Basis of calculation	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.5%	10.7%	10.2%	11.0%	10.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	34.4%	50.4%	40.1%	39.8%	40.1%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.7%	11.4%	11.1%	10.0%	11.1%
Gearing	Long Term Borrowing/ Funds & Reserves	13058.0%	10273.6%	10273.6%	10267.9%	10273.6%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	308.2%	190.7%	217.4%	282.7%	217.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	217.4%	151.9%	155.6%	207.8%	155.6%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.3%	8.5%	13.1%	13.9%	13.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	7.6%	6.5%	6.5%	7.1%	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%	31.2%	25.0%
Employee costs	Employee costs/Total Revenue - capital revenue	29.6%	31.9%	30.2%	27.0%	30.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	15.9%	16.1%	16.6%	15.0%	16.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.4%	11.3%	10.7%	10.5%	10.7%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	32.45	7.1	7.1	37.1	7.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.2%	3.9%	3.9%	14.8%	3.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.14	4.3	4.3	6.40	4.3

# Capital programme performance

## Supporting Table SC12

### WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
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	8,963	23,779	124,644	158,521	33,877	21.4%	68%
June	90,443	30,836	64,698	61,682	186,326	223,219	36,893	16.5%	101%
<b>Total Capital expenditure</b>	<b>193,518</b>	<b>184,628</b>	<b>223,219</b>	<b>186,326</b>					

## Top 10 Capital Projects

No	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	22,334,000	24,292,623	21,292,623	Completed.	Construction complete.	None.	Not applicable.
2	Overstrand	Overstrand	LOW COST HOUSING SERVICES	13,129,000	31,443,720	17,619,480	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%; Masakhane UISP	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; Masakhane UISP Phase A7 - Construction Phase	Not applicable.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS & RISING MAINS	11,025,510	13,521,760	13,501,430	Planning and procurement phase.	Construction of sewer improvements in Zwelihle is completed (Contract SC2452/2023). Planning of new sewerage pumpstations at Zwingler's Corner (Main) is in progress (Contract SC2296/2023). Draft tender for Upgrade of Onrus River Main Pumpstation was submitted to SCM for advertising.	Private land owner not willing to avail land for new Zwinglers pumpstation on private property.	Investigating alternative location option for replacement of Zwingler's Corner pumpstation.
4	Kleinmond	Multi-ward	KLEINMOND WWTW REFURBISH UPGRADE	10,795,320	10,870,320	10,865,653	Completed.	Completed (Contract SC2318/2022).	None.	Not applicable.
5	Hermanus	Multi-ward	UPGRADE HERMANUS WELL FIELDS PHASE 2	10,100,000	10,525,000	6,039,315	Construction.	Construction in progress (Contract SC 2504/2024).	Obstruction in one borehole delayed installation work.	CCTV inspection to determine mitigation measures. Multi-year project, continuing in 2025/26.
6	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	9,900,000	10,190,353	10,190,353	Contract extended.	Contract extended.	Not applicable.	Not applicable.
7	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	8,875,470	8,875,470	8,875,470	Construction.	Construction in progress (Contract SC 2490/2024).	None.	Not applicable.
8	Overstrand	Overstrand	NEW DISINFECTION SYSTEMS AT WASTEWATER TREATMENT	8,000,000	6,000,000	5,999,839	Construction.	Construction in progress (Contract SC 2525/2024).	None.	Not applicable.
9	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE REPLACEMENT	7,692,213	7,692,213	7,692,213	Complete for 2024/25 Financial year.	Construction complete for 2024/25 Financial year.	None.	Not applicable.
10	Proteadorp	Ward 09	UPGRADE STORMWATER INFRAS	6,963,000	10,286,360	10,286,360	Practical Completion.	Practical Completion.	Not applicable.	Not applicable.
<b>Totals</b>				<b>108,814,513</b>	<b>133,697,819</b>	<b>112,362,736</b>				

# Supporting Table SC13a

## WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

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
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>87,369</b>	<b>77,878</b>	<b>75,991</b>	<b>24,467</b>	<b>62,968</b>	<b>75,991</b>	<b>(13,023)</b>	<b>-17.1%</b>	<b>75,991</b>
Roads Infrastructure	11,795	952	3,250	586	2,700	3,250	(550)	-16.9%	3,250
Roads	4,760	952	3,250	586	2,700	3,250	(550)	-16.9%	3,250
Road Structures	7,035	-	-	-	-	-	-	-	-
Storm water Infrastructure	5,968	10,213	13,536	3,963	11,607	13,536	(1,929)	-14.2%	13,536
Drainage Collection	2,280	-	-	-	-	-	-	-	-
Storm water Conveyance	3,687	10,213	13,536	3,963	11,607	13,536	(1,929)	-14.2%	13,536
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	45,316	32,748	29,325	8,788	25,215	29,325	(4,110)	-14.0%	29,325
MV Substations	17,417	7,414	2,032	1,018	2,032	2,032	(0)	0.0%	2,032
MV Switching Stations	519	-	-	-	-	-	-	-	-
MV Networks	27,380	25,334	27,293	7,770	23,182	27,293	(4,110)	-15.1%	27,293
Water Supply Infrastructure	16,099	24,900	22,025	5,588	15,662	22,025	(6,363)	-28.9%	22,025
Boreholes	7,027	10,100	10,525	2,010	6,039	10,525	(4,486)	-42.6%	10,525
Reservoirs	360	-	-	-	-	-	-	-	-
Water Treatment Works	2,775	8,000	5,500	2,898	3,623	5,500	(1,877)	-34.1%	5,500
Distribution	5,937	6,800	6,000	680	6,000	6,000	-	-	6,000
Sanitation Infrastructure	8,141	8,500	6,500	5,224	6,492	6,500	(8)	-0.1%	6,500
Reticulation	7,094	500	500	243	492	500	(8)	-1.6%	500
Waste Water Treatment Works	1,047	8,000	6,000	4,981	6,000	6,000	(0)	0.0%	6,000
Solid Waste Infrastructure	50	565	1,055	30	1,004	1,055	(51)	-4.9%	1,055
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	50	505	1,033	30	981	1,033	(51)	-5.0%	1,033
Electricity Generation Facilities	-	60	23	-	22	23	(0)	-0.1%	23
Information and Communication Infrastructure	-	-	300	288	288	300	(12)	-4.0%	300
Data Centres	-	-	300	288	288	300	(12)	-4.0%	300
<b>Community Assets</b>	<b>4,248</b>	<b>6,297</b>	<b>9,327</b>	<b>1,423</b>	<b>7,937</b>	<b>9,327</b>	<b>(1,390)</b>	<b>-14.9%</b>	<b>9,669</b>
Community Facilities	797	3,350	2,558	491	2,060	2,558	(498)	-19.4%	2,900
Halls	-	1,450	658	197	539	658	(119)	-18.0%	1,000
Libraries	96	-	-	-	-	-	-	-	-
Parks	106	550	550	-	534	550	(16)	-2.8%	550
Public Ablution Facilities	595	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	1,350	1,350	294	987	1,350	(363)	-26.9%	1,350
Sport and Recreation Facilities	3,451	2,947	6,769	932	5,876	6,769	(893)	-13.2%	6,769
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	3,451	2,947	6,769	932	5,876	6,769	(893)	-13.2%	6,769
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other assets</b>	<b>40,245</b>	<b>15,379</b>	<b>35,194</b>	<b>2,173</b>	<b>18,526</b>	<b>35,194</b>	<b>(16,667)</b>	<b>-47.4%</b>	<b>35,194</b>
Operational Buildings	6,567	2,250	3,750	351	907	3,750	(2,843)	-75.8%	3,750
Municipal Offices	934	750	2,250	351	907	2,250	(1,343)	-59.7%	2,250
Workshops	5,633	1,500	1,500	-	-	1,500	(1,500)	-100.0%	1,500
Housing	33,678	13,129	31,444	1,822	17,619	31,444	(13,824)	-44.0%	31,444
Social Housing	33,678	13,129	31,444	1,822	17,619	31,444	(13,824)	-44.0%	31,444
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>700</b>	<b>400</b>	<b>335</b>	<b>335</b>	<b>400</b>	<b>(65)</b>	<b>-16.3%</b>	<b>400</b>
Biological or Cultivated Assets	-	700	400	335	335	400	(65)	-16.3%	400
<b>Intangible Assets</b>	<b>71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	71	-	-	-	-	-	-	-	-
Computer Software and Applications	71	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	<b>4,550</b>	<b>3,250</b>	<b>3,250</b>	<b>361</b>	<b>3,120</b>	<b>3,250</b>	<b>(130)</b>	<b>-4.0%</b>	<b>3,250</b>
Computer Equipment	4,550	3,250	3,250	361	3,120	3,250	(130)	-4.0%	3,250
<b>Furniture and Office Equipment</b>	<b>408</b>	<b>865</b>	<b>1,396</b>	<b>183</b>	<b>757</b>	<b>1,396</b>	<b>(639)</b>	<b>-45.8%</b>	<b>1,396</b>
Furniture and Office Equipment	408	865	1,396	183	757	1,396	(639)	-45.8%	1,396
<b>Machinery and Equipment</b>	<b>3,588</b>	<b>1,225</b>	<b>677</b>	<b>408</b>	<b>596</b>	<b>677</b>	<b>(81)</b>	<b>-12.0%</b>	<b>335</b>
Machinery and Equipment	3,588	1,225	677	408	596	677	(81)	-12.0%	335
<b>Transport Assets</b>	<b>1,787</b>	<b>8,150</b>	<b>22,816</b>	<b>12,947</b>	<b>21,309</b>	<b>22,816</b>	<b>(1,507)</b>	<b>-6.6%</b>	<b>22,816</b>
Transport Assets	1,787	8,150	22,816	12,947	21,309	22,816	(1,507)	-6.6%	22,816
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Living resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure on new assets</b>	<b>142,268</b>	<b>113,744</b>	<b>149,051</b>	<b>42,297</b>	<b>115,547</b>	<b>149,051</b>	<b>33,504</b>	<b>22.5%</b>	<b>149,051</b>

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12									
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
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	15,235	19,375	20,239	5,616	17,053	20,239	(3,186)	-15.7%	20,368
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1,500	1,500	2,492	-	2,492	2,492	-	-	2,492
<i>MV Switching Stations</i>	1,500	1,500	2,492	-	2,492	2,492	-	-	2,492
<i>MV Networks</i>	-	-	-	-	-	-	-	-	-
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	12,448	17,175	17,175	5,616	13,990	17,175	(3,186)	-18.5%	17,175
<i>Dams and Weirs</i>	-	-	-	-	-	-	-	-	-
<i>Boreholes</i>	-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>	403	500	500	-	500	500	(0)	0.0%	500
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	12,045	16,675	16,675	5,616	13,490	16,675	(3,186)	-19.1%	16,675
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	1,287	700	571	-	571	571	-	-	700
<i>Pump Station</i>	1,287	700	571	-	571	571	-	-	700
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>15,235</b>	<b>19,375</b>	<b>20,239</b>	<b>5,616</b>	<b>17,053</b>	<b>20,239</b>	<b>3,186</b>	<b>15.7%</b>	<b>20,368</b>

## Supporting Table SC13c

### WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

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
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>159,666</b>	<b>173,170</b>	<b>182,017</b>	<b>17,463</b>	<b>168,948</b>	<b>182,017</b>	<b>(13,069)</b>	<b>-7.2%</b>	<b>182,017</b>
Roads Infrastructure	74,585	78,769	79,859	6,042	75,824	79,859	(4,034)	-5.1%	79,859
Roads	74,585	78,769	79,859	6,042	75,824	79,859	(4,034)	-5.1%	79,859
Storm water Infrastructure	5,588	6,361	11,609	681	9,735	11,609	(1,874)	-16.1%	11,609
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	5,588	6,361	11,609	681	9,735	11,609	(1,874)	-16.1%	11,609
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	38,864	40,144	45,567	5,498	40,533	45,567	(5,033)	-11.0%	45,567
LV Networks	38,864	40,144	45,567	5,498	40,533	45,567	(5,033)	-11.0%	45,567
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	19,038	24,954	19,116	2,709	18,192	19,116	(924)	-4.8%	19,116
Water Treatment Works	-	331	-	1	1	-	1	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	17,457	21,542	18,165	2,550	17,551	18,165	(614)	-3.4%	18,075
Distribution Points	1,581	3,081	952	158	641	952	(311)	-32.7%	1,042
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	12,280	14,322	15,431	1,250	15,037	15,431	(394)	-2.6%	15,431
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	6,576	8,338	8,522	727	8,474	8,522	(48)	-0.6%	8,522
Waste Water Treatment Works	5,703	5,984	6,909	523	6,563	6,909	(347)	-5.0%	6,909
Solid Waste Infrastructure	9,310	8,620	10,436	1,284	9,626	10,436	(810)	-7.8%	10,436
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	3,003	3,100	2,908	493	2,748	2,908	(160)	-5.5%	2,908
Waste Drop-off Points	6,307	5,520	7,528	791	6,878	7,528	(650)	-8.6%	7,528
<b>Community Assets</b>	<b>55,786</b>	<b>66,438</b>	<b>62,870</b>	<b>6,634</b>	<b>58,964</b>	<b>62,870</b>	<b>(3,906)</b>	<b>-6.2%</b>	<b>62,870</b>
Community Facilities	43,765	49,396	47,789	3,642	44,803	47,789	(2,985)	-6.2%	47,789
Halls	5,954	7,405	5,113	414	4,778	5,113	(335)	-6.6%	5,113
Libraries	72	1,800	-	-	-	-	-	-	-
Cemeteries/Crematoria	978	994	2,869	189	2,099	2,869	(771)	-26.9%	2,869
Police	-	-	-	-	-	-	-	-	-
Parks	31,644	33,755	31,830	2,194	29,680	31,830	(2,150)	-6.8%	31,830
Public Open Space	4,667	4,401	4,667	683	6,008	4,667	1,341	28.7%	4,667
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	450	1,041	3,308	161	2,238	3,308	(1,070)	-32.3%	3,308
Sport and Recreation Facilities	12,021	17,042	15,081	2,992	14,160	15,081	(921)	-6.1%	15,081
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	12,021	17,042	15,081	2,992	14,160	15,081	(921)	-6.1%	15,081
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other assets</b>	<b>12,818</b>	<b>13,758</b>	<b>20,254</b>	<b>3,440</b>	<b>17,695</b>	<b>20,254</b>	<b>(2,559)</b>	<b>-12.6%</b>	<b>20,254</b>
Operational Buildings	12,818	13,758	20,254	3,440	17,695	20,254	(2,559)	-12.6%	20,254
Municipal Offices	12,726	13,720	20,254	3,440	17,695	20,254	(2,559)	-12.6%	20,254
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	59	-	-	-	-	-	-	-	-
Depots	33	38	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>	<b>7,777</b>	<b>8,967</b>	<b>9,217</b>	<b>799</b>	<b>8,737</b>	<b>9,217</b>	<b>(480)</b>	<b>-5.2%</b>	<b>9,217</b>
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	7,777	8,967	9,217	799	8,737	9,217	(480)	-5.2%	9,217
Computer Software and Applications	7,777	8,967	9,217	799	8,737	9,217	(480)	-5.2%	9,217
<b>Computer Equipment</b>	<b>1,898</b>	<b>2,566</b>	<b>3,202</b>	<b>1,397</b>	<b>2,771</b>	<b>3,202</b>	<b>(431)</b>	<b>-13.5%</b>	<b>3,202</b>
Computer Equipment	1,898	2,566	3,202	1,397	2,771	3,202	(431)	-13.5%	3,202
<b>Furniture and Office Equipment</b>	<b>12,316</b>	<b>7,747</b>	<b>1,681</b>	<b>212</b>	<b>993</b>	<b>1,681</b>	<b>(688)</b>	<b>-41.0%</b>	<b>1,681</b>
Furniture and Office Equipment	12,316	7,747	1,681	212	993	1,681	(688)	-41.0%	1,681
<b>Machinery and Equipment</b>	<b>6,749</b>	<b>5,983</b>	<b>7,384</b>	<b>425</b>	<b>6,057</b>	<b>7,384</b>	<b>(1,327)</b>	<b>-18.0%</b>	<b>7,384</b>
Machinery and Equipment	6,749	5,983	7,384	425	6,057	7,384	(1,327)	-18.0%	7,384
<b>Transport Assets</b>	<b>23,455</b>	<b>17,145</b>	<b>36,473</b>	<b>253</b>	<b>30,263</b>	<b>36,473</b>	<b>(6,210)</b>	<b>-17.0%</b>	<b>36,473</b>
Transport Assets	23,455	17,145	36,473	253	30,263	36,473	(6,210)	-17.0%	36,473
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Living resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Repairs and Maintenance Expenditure</b>	<b>280,465</b>	<b>295,774</b>	<b>323,098</b>	<b>30,623</b>	<b>294,428</b>	<b>323,098</b>	<b>28,671</b>	<b>8.9%</b>	<b>323,098</b>

## Supporting Table SC13d

### WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

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
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>125,238</b>	<b>132,242</b>	<b>132,242</b>	<b>11,020</b>	<b>132,242</b>	<b>132,242</b>	-		<b>132,242</b>
Roads Infrastructure	40,379	46,014	46,014	3,835	46,014	46,014	-		46,014
Roads	40,379	46,014	46,014	3,835	46,014	46,014	-		46,014
Storm water Infrastructure	8,695	8,725	8,725	727	8,725	8,725	-		8,725
Drainage Collection	8,695	8,725	8,725	727	8,725	8,725	-		8,725
Electrical Infrastructure	27,567	27,643	27,643	2,304	27,643	27,643	-		27,643
LV Networks	26,988	27,643	27,643	2,304	27,643	27,643	-		27,643
Capital Spares	579	-	-	-	-	-	-		-
Water Supply Infrastructure	23,198	25,050	25,050	2,087	25,050	25,050	-		25,050
Distribution	22,699	25,050	25,050	2,087	25,050	25,050	-		25,050
Capital Spares	499	-	-	-	-	-	-		-
Sanitation Infrastructure	22,730	21,502	21,502	1,792	21,502	21,502	-		21,502
Pump Station	-	-	-	-	-	-	-		-
Reticulation	-	-	-	-	-	-	-		-
Waste Water Treatment Works	21,049	21,502	21,502	1,792	21,502	21,502	-		21,502
Capital Spares	1,680	-	-	-	-	-	-		-
Solid Waste Infrastructure	2,668	3,307	3,307	276	3,307	3,307	-		3,307
Landfill Sites	2,661	3,307	3,307	276	3,307	3,307	-		3,307
<b>Community Assets</b>	<b>14,232</b>	<b>13,817</b>	<b>13,817</b>	<b>1,151</b>	<b>13,817</b>	<b>13,817</b>	-		<b>13,817</b>
Community Facilities	14,232	13,817	13,817	1,151	13,817	13,817	-		13,817
Halls	14,232	13,817	13,817	1,151	13,817	13,817	-		13,817
Centres	-	-	-	-	-	-	-		-
Crèches	-	-	-	-	-	-	-		-
Clinics/Care Centres	-	-	-	-	-	-	-		-
Fire/Ambulance Stations	-	-	-	-	-	-	-		-
Testing Stations	-	-	-	-	-	-	-		-
Museums	-	-	-	-	-	-	-		-
Galleries	-	-	-	-	-	-	-		-
Theatres	-	-	-	-	-	-	-		-
Libraries	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
<b>Other assets</b>	<b>3,526</b>	<b>3,538</b>	<b>3,538</b>	<b>295</b>	<b>3,538</b>	<b>3,538</b>	-		<b>3,538</b>
Operational Buildings	3,526	3,538	3,538	295	3,538	3,538	-		3,538
Municipal Offices	3,526	3,538	3,538	295	3,538	3,538	-		3,538
Housing	-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
<b>Intangible Assets</b>	<b>708</b>	<b>271</b>	<b>271</b>	<b>23</b>	<b>271</b>	<b>271</b>	-		<b>271</b>
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	708	271	271	23	271	271	-		271
Water Rights	-	-	-	-	-	-	-		-
Effluent Licenses	-	-	-	-	-	-	-		-
Solid Waste Licenses	-	-	-	-	-	-	-		-
Computer Software and Applications	708	271	271	23	271	271	-		271
Load Settlement Software Applications	-	-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
<b>Computer Equipment</b>	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>	<b>2,388</b>	<b>2,316</b>	<b>2,316</b>	<b>193</b>	<b>2,316</b>	<b>2,316</b>	-		<b>2,316</b>
Furniture and Office Equipment	2,388	2,316	2,316	193	2,316	2,316	-		2,316
<b>Machinery and Equipment</b>	<b>1,452</b>	<b>1,473</b>	<b>1,473</b>	<b>123</b>	<b>1,473</b>	<b>1,473</b>	-		<b>1,473</b>
Machinery and Equipment	1,452	1,473	1,473	123	1,473	1,473	-		1,473
<b>Transport Assets</b>	<b>6,120</b>	<b>4,716</b>	<b>4,716</b>	<b>393</b>	<b>4,716</b>	<b>4,716</b>	-		<b>4,716</b>
Transport Assets	6,120	4,716	4,716	393	4,716	4,716	-		4,716
<b>Land</b>	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>	<b>127</b>	<b>68</b>	<b>68</b>	<b>6</b>	<b>68</b>	<b>68</b>	-		<b>68</b>
Zoo's, Marine and Non-biological Animals	127	68	68	6	68	68	-		68
<b>Living resources</b>	-	-	-	-	-	-	-		-
<b>Total Depreciation</b>	<b>153,790</b>	<b>158,441</b>	<b>158,441</b>	<b>13,203</b>	<b>158,441</b>	<b>158,441</b>	-		<b>158,441</b>

## Supporting Table SC13e

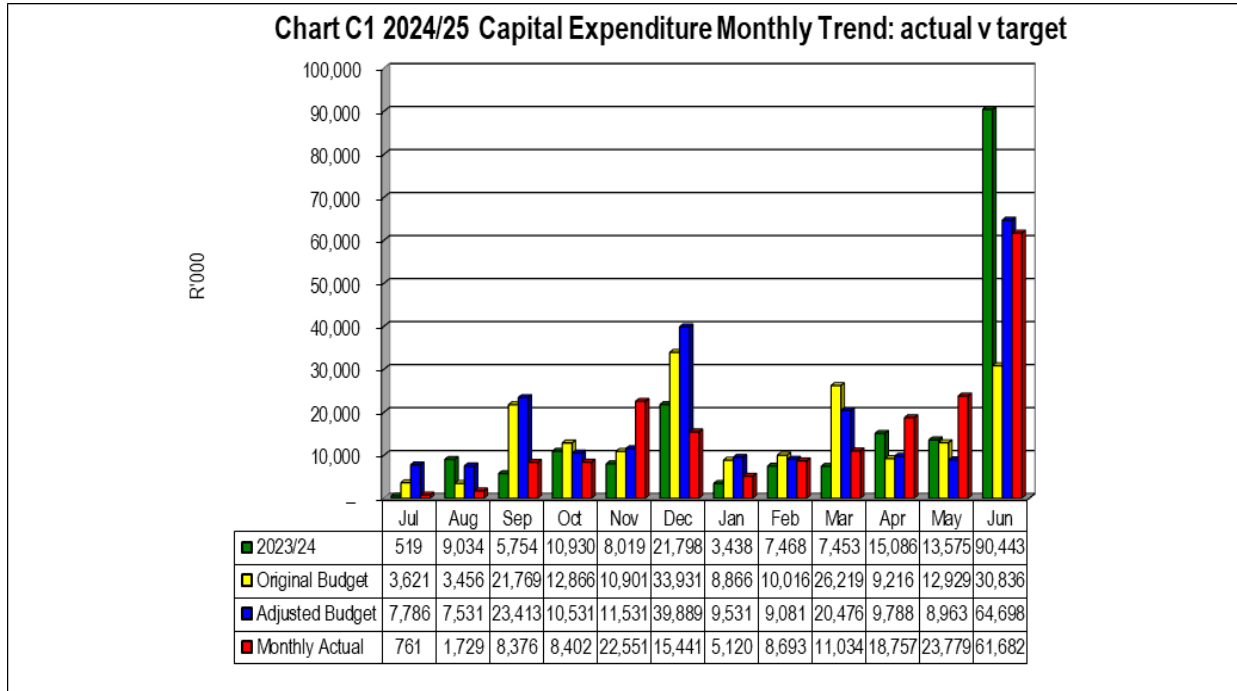
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

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
<b>R thousands</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	33,725	41,609	43,738	9,952	43,535	43,738	(203)	-0.5%	43,738
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	2,767	15,464	15,464	5,750	15,464	15,464	(0)	0.0%	15,464
<i>MV Networks</i>	2,767	15,464	15,464	5,750	15,464	15,464	(0)	0.0%	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
Sanitation Infrastructure	30,351	25,621	27,750	4,202	27,571	27,750	(178)	-0.6%	27,750
<i>Pump Station</i>	1,059	11,026	13,522	3,824	13,501	13,522	(20)	-0.2%	13,522
<i>Reticulation</i>	117	600	600	-	600	600	-	-	600
<i>Waste Water Treatment Works</i>	29,176	13,995	13,628	378	13,470	13,628	(158)	-1.2%	13,628
Solid Waste Infrastructure	65	25	25	-	-	25	(25)	-100.0%	25
<i>Waste Drop-off Points</i>	65	25	25	-	-	25	(25)	-100.0%	25
<b>Community Assets</b>	2,290	9,900	10,190	3,817	10,190	10,190	(0)	0.0%	10,190
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	2,290	9,900	10,190	3,817	10,190	10,190	(0)	0.0%	10,190
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	2,290	9,900	10,190	3,817	10,190	10,190	(0)	0.0%	10,190
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	36,015	51,509	53,929	13,769	53,726	53,929	203	0.4%	53,929

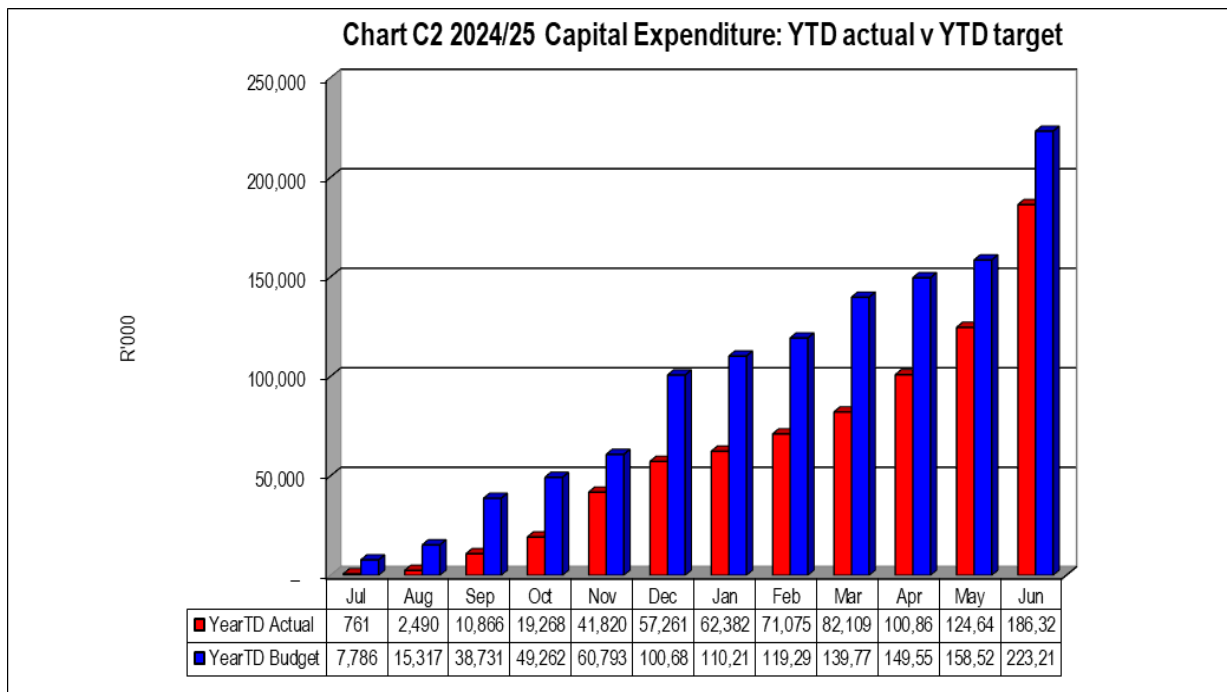
# Other supporting documentation

## Section 71 charts

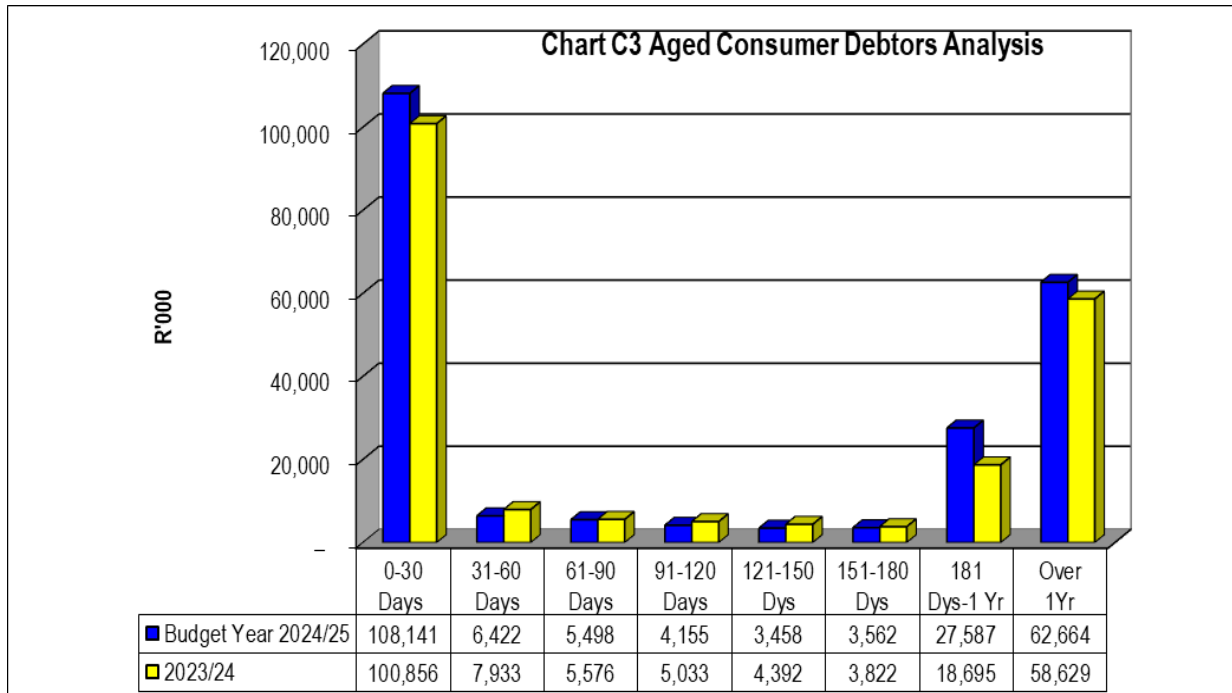
### Capital expenditure monthly trend - actual vs target



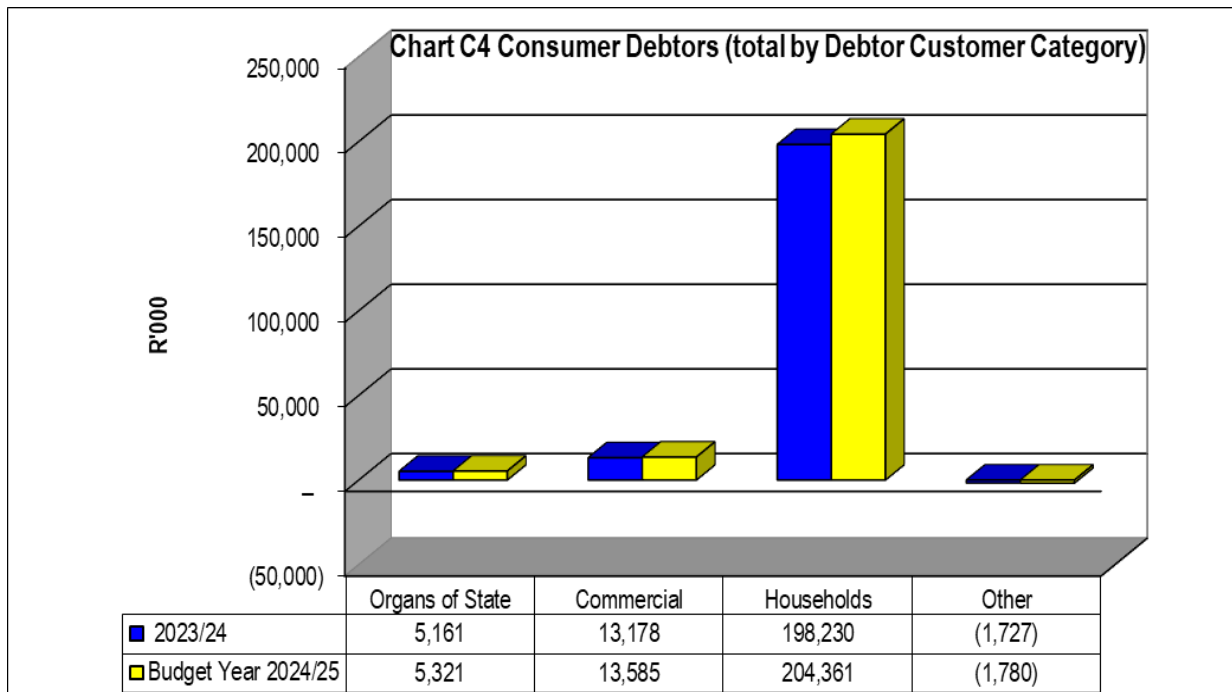
### Capital expenditure – YTD actual vs YTD trend



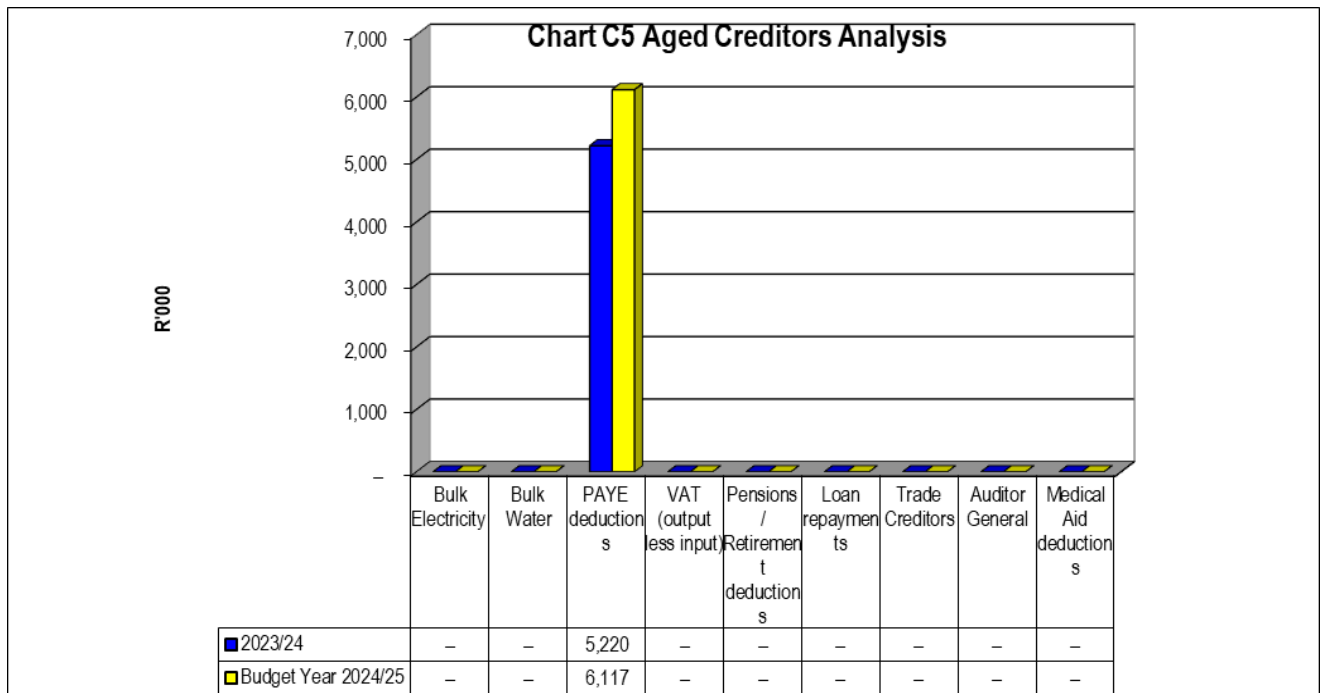
### Debtors Age Analysis



### 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 June 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: 11 July 2025