

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

March 2025

In-Year Report of the Municipality

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

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Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

mSCOA – Municipal Standard Chart of Accounts.

MSDCBG – Municipal Service Delivery and Capacity Building Grant.

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

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

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

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

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

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

YTD – Year-to-date

PART 1 – IN-YEAR REPORT

Executive Summary

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

Revenue by Source

The Year-to-Date actual revenue is 0.93% above the YTD budget projections at the end of March 2025.

Borrowings

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

Operating expenditure by vote & type

Current expenditure is 2.88% below YTD budget projections as at March 2025.

Capital expenditure

The YTD Capital expenditure amounts to R82.1m or 36.49% of the amended budget of R225m. The current capital commitments of orders in progress amounts to R86.1m or 38.26% of the amended capital budget of R225m.

Allocations received (National & Provincial Grants)

Grants totaling R63.8m were received during March 2025.

Spending on Grants

Spending on grants amounts to R21.1m for March 2025 which includes FMG, MIG, EPWP, WSIG, Municipal Disaster Grant, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Title Deeds Restoration Grant, Community Library Grant, Maintenance & Construction of Transport Infrastructure, Financial Management Capability Grant 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 - M08 February

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue	0.93%		
Operational Revenue	34.31%	Additional revenues for debt collection charges, development charges and Insurance refund	None required
Expenditure By Type	-2.88%		
Capital Expenditure	-41.25%	Capital Commitments=R86.1m	
Financial Position			
In order			
Cash Flow			
In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	2,039,177	1,567,897	76.89%
Expenditure	2,042,734	1,337,495	65.48%
Surplus / (Deficit)	(3,557)	230,402	
Capital	224,994	82,109	36.49%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,946,903	1,528,442	78.51%
Expenditure	2,042,734	1,337,495	65.48%
Surplus / (Deficit)	(95,831)	190,947	
Capital	224,994	82,109	36.49%

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 - M09 March

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	339,596	361,957	367,000	30,284	275,871	275,250	621	0%	367,000
Service charges	1,001,922	1,040,890	1,111,546	94,651	842,115	836,532	5,583	1%	1,111,546
Investment revenue	68,418	51,250	59,250	10,429	47,959	44,438	3,521	8%	59,250
Transfers and subsidies - Operational	191,359	190,368	199,300	51,419	193,888	193,888	-	-	199,300
Other own revenue	166,288	192,796	209,807	18,958	168,610	164,252	4,358	3%	209,807
Total Revenue (excluding capital transfers and	1,767,584	1,837,261	1,946,903	205,741	1,528,442	1,514,359	14,083	1%	1,946,903
Employee costs	522,688	586,260	592,474	41,640	399,159	413,364	(14,205)	-3%	592,544
Remuneration of Councillors	12,730	13,912	13,506	1,080	10,084	10,130	(46)	-0%	13,506
Depreciation and amortisation	153,790	158,441	158,441	13,203	118,831	118,831	-	-	158,441
Interest	48,571	49,814	49,814	1,040	25,949	25,949	-	-	49,814
Inventory consumed and bulk purchases	504,074	545,567	563,571	35,193	352,215	357,445	(5,230)	-1%	563,919
Transfers and subsidies	16,512	17,417	16,717	1,274	13,009	13,009	-	-	16,617
Other expenditure	494,436	572,798	648,212	42,979	418,248	438,464	(20,216)	-5%	647,893
Total Expenditure	1,752,801	1,944,209	2,042,734	136,408	1,337,495	1,377,192	(39,697)	-3%	2,042,734
Surplus/(Deficit)	14,783	(106,948)	(95,831)	69,333	190,947	137,167	53,780	39%	(95,831)
Transfers and subsidies - capital (monetary allocations)	92,977	65,533	88,616	4,961	39,455	39,455	-	-	88,616
Transfers and subsidies - capital (in-kind)	21,280	-	3,658	-	-	-	-	-	3,658
Surplus/(Deficit) after capital transfers & contributions	129,040	(41,415)	(3,557)	74,295	230,402	176,622	53,780	30%	(3,557)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	129,040	(41,415)	(3,557)	74,295	230,402	176,622	53,780	30%	(3,557)
Capital expenditure & funds sources									
Capital expenditure	193,518	184,628	224,994	11,034	82,109	139,770	(57,661)	-41%	224,994
Capital transfers recognised	114,260	65,533	92,274	4,961	39,455	59,516	(20,061)	-34%	92,274
Borrowing	66,513	93,010	89,511	5,116	34,248	61,946	(27,697)	-45%	89,511
Internally generated funds	12,745	26,085	43,209	956	8,405	18,308	(9,903)	-54%	43,209
Total sources of capital funds	193,518	184,628	224,994	11,034	82,109	139,770	(57,661)	-41%	224,994
Financial position									
Total current assets	959,320	829,027	899,548		1,114,684				899,548
Total non current assets	4,027,628	4,237,717	4,275,864		4,045,257				4,275,864
Total current liabilities	311,250	434,783	434,783		361,496				434,783
Total non current liabilities	713,869	661,193	661,193		610,361				661,193
Community wealth/Equity	3,961,830	3,970,769	4,079,436		4,188,085				4,079,436
Cash flows									
Net cash from (used) operating	211,450	141,341	206,650	99,781	372,326	371,489	(837)	-0%	206,650
Net cash from (used) investing	(176,913)	(189,608)	(214,712)	(11,449)	(85,844)	(85,844)	-	-	(214,712)
Net cash from (used) financing	(4,414)	7,795	7,795	(5,336)	(33,159)	(33,159)	-	-	7,795
Cash/cash equivalents at the month/year end	676,658	660,378	676,391	-	929,981	929,145	(837)	-0%	676,391
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	100,027	7,678	6,027	5,201	10,164	4,228	20,764	59,558	213,647
Creditors Age Analysis									
Total Creditors	6,064	-	-	-	-	-	-	-	6,064

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional								%	
Governance and administration	564,280	534,699	546,469	53,195	427,025	424,070	2,955	1%	546,469
Executive and council	106,420	91,905	77,625	8,735	77,540	77,542	(2)	0%	77,625
Finance and administration	457,860	442,794	468,844	44,460	349,484	346,527	2,957	1%	468,844
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	159,424	193,553	218,751	17,230	158,772	155,595	3,177	2%	218,751
Community and social services	9,474	9,154	9,293	846	8,303	6,970	1,333	19%	9,293
Sport and recreation	18,510	24,504	27,744	1,696	19,562	17,524	2,038	12%	27,744
Public safety	(7,188)	61,852	70,323	5,878	53,548	53,742	(194)	0%	70,323
Housing	138,628	98,043	111,391	8,810	77,360	77,360	-	-	111,391
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	36,468	14,207	26,117	9,145	22,134	22,069	65	0%	26,117
Planning and development	21,179	12,358	15,389	1,722	11,983	12,542	(558)	-4%	15,389
Road transport	15,248	1,802	9,990	7,423	10,151	9,493	658	7%	9,990
Environmental protection	40	46	738	-	0	35	(35)	-100%	738
Trading services	1,121,669	1,160,336	1,247,841	131,133	959,966	952,080	7,885	1%	1,247,841
Energy sources	661,409	689,348	739,445	71,399	564,494	561,584	2,910	1%	739,445
Water management	206,017	204,493	227,242	27,667	176,883	174,431	2,452	1%	227,242
Waste water management	145,524	142,748	154,476	16,503	119,505	117,857	1,648	1%	154,476
Waste management	108,719	123,746	126,678	15,564	99,084	98,208	876	1%	126,678
Other	0	-	-	-	-	-	-	-	-
Total Revenue - Functional	1,881,841	1,902,794	2,039,177	210,703	1,567,897	1,553,814	14,083	1%	2,039,177
Expenditure - Functional									
Governance and administration	290,826	357,794	348,951	21,930	225,014	237,341	(12,327)	-5%	349,220
Executive and council	68,349	88,511	77,158	5,091	51,948	52,864	(917)	-2%	76,822
Finance and administration	219,138	264,137	267,277	16,527	170,118	181,085	(10,967)	-6%	267,882
Internal audit	3,339	5,145	4,517	312	2,948	3,391	(443)	-13%	4,517
Community and public safety	296,230	356,028	382,063	26,581	261,941	272,527	(10,585)	-4%	382,086
Community and social services	36,149	25,282	27,405	1,838	17,886	19,553	(1,668)	-9%	27,245
Sport and recreation	57,556	69,335	68,154	4,405	44,662	49,171	(4,509)	-9%	67,801
Public safety	92,802	169,928	199,781	13,065	128,427	132,835	(4,408)	-3%	200,216
Housing	109,723	91,482	86,724	7,272	70,967	70,967	-	-	86,824
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	204,094	223,838	227,637	16,342	154,645	158,555	(3,909)	-2%	227,345
Planning and development	48,212	58,410	57,083	3,409	36,642	39,117	(2,475)	-6%	56,781
Road transport	131,258	140,211	138,671	10,867	98,222	98,928	(706)	-1%	138,682
Environmental protection	24,623	25,218	31,882	2,066	19,781	20,509	(728)	-4%	31,882
Trading services	958,821	1,002,626	1,078,148	71,335	694,159	706,069	(11,910)	-2%	1,078,148
Energy sources	553,664	585,410	617,567	39,451	392,136	396,665	(4,530)	-1%	617,567
Water management	160,902	160,282	172,423	13,351	116,068	118,506	(2,438)	-2%	172,243
Waste water management	147,196	144,301	168,085	10,546	107,190	110,194	(3,004)	-3%	168,265
Waste management	97,059	112,633	120,073	7,987	78,766	80,704	(1,938)	-2%	120,073
Other	2,830	3,923	5,935	220	1,735	2,701	(966)	-36%	5,935
Total Expenditure - Functional	1,752,801	1,944,209	2,042,734	136,408	1,337,495	1,377,192	(39,697)	-3%	2,042,734
Surplus/ (Deficit) for the year	129,040	(41,415)	(3,557)	74,295	230,402	176,622	53,780	30%	(3,557)

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) - M09 March

Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Municipal Council	106,209	91,820	77,622	8,735	77,540	77,540	-		77,622
Vote 2 - Office of the Municipal Manager	-	-	1,931	263	762	1,448	(686)	-47.4%	1,931
Vote 3 - Corporate Services	1,492	1,364	1,464	111	550	1,098	(548)	-49.9%	1,464
Vote 4 - Financial Services	436,859	437,064	452,207	44,290	348,414	343,922	4,492	1.3%	452,207
Vote 5 - Infrastructure Services	1,275,677	1,260,015	1,370,156	147,352	1,047,322	1,040,326	6,997	0.7%	1,370,156
Vote 6 - Community Services	29,545	34,972	38,268	2,614	28,546	26,958	1,588	5.9%	38,268
Vote 7 - Municipal Public Safety	(7,188)	61,852	70,323	5,878	53,548	52,742	806	1.5%	70,323
Vote 8 - Planning and Development	39,248	15,707	27,206	1,460	11,215	9,780	1,434	14.7%	27,206
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	1,881,841	1,902,794	2,039,177	210,703	1,567,897	1,553,814	14,083	0.9%	2,039,177
Expenditure by Vote									
Vote 1 - Municipal Council	41,353	54,329	53,910	3,509	38,919	39,933	(1,013)	-2.5%	53,910
Vote 2 - Office of the Municipal Manager	14,201	25,593	30,559	1,575	15,241	17,819	(2,578)	-14.5%	30,559
Vote 3 - Corporate Services	56,963	72,318	76,578	4,726	48,705	50,933	(2,228)	-4.4%	76,578
Vote 4 - Financial Services	106,638	138,929	168,137	8,037	105,895	109,731	(3,836)	-3.5%	168,137
Vote 5 - Infrastructure Services	1,189,410	1,210,945	1,261,213	88,464	838,730	854,153	(15,423)	-1.8%	1,261,213
Vote 6 - Community Services	186,656	192,551	190,034	12,809	120,345	127,795	(7,450)	-5.8%	190,034
Vote 7 - Municipal Public Safety	94,947	175,704	191,120	12,773	123,958	128,400	(4,442)	-3.5%	191,120
Vote 8 - Planning and Development	62,634	73,840	71,184	4,515	45,702	48,430	(2,728)	-5.6%	71,184
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	1,752,801	1,944,209	2,042,734	136,408	1,337,495	1,377,192	(39,697)	-2.9%	2,042,734
Surplus/ (Deficit) for the year	129,040	(41,415)	(3,557)	74,295	230,402	176,622	53,780	30.4%	(3,557)

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) - M09 March

Description	Budget Year 2024/25								
	2023/24	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	Audited Outcome								
Revenue									
Exchange Revenue	1,238,725	1,228,287	1,305,576	118,738	1,010,633	997,874	12,758	1%	1,305,576
Service charges - Electricity	607,716	636,747	679,000	54,295	511,690	509,250	2,440	0%	679,000
Service charges - Water	182,282	176,718	197,000	20,136	153,130	150,623	2,507	2%	197,000
Service charges - Waste Water Management	114,193	118,479	126,600	11,239	95,782	94,950	832	1%	126,600
Service charges - Waste management	97,731	108,946	108,946	8,981	81,512	81,709	(197)	0%	108,946
Sale of Goods and Rendering of Services	131,093	102,760	97,788	9,004	87,284	87,284	-	-	97,788
Agency services	6,599	7,103	7,103	549	5,399	5,327	72	1%	7,103
Interest	215	0	0	-	-	-	-	-	0
Interest earned from Receivables	10,299	9,400	11,500	986	8,834	8,625	208	2%	11,500
Interest earned from Current and Non Current Assets	68,418	51,250	59,250	10,429	47,959	44,438	3,521	8%	59,250
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	2,704	1,889	1,889	71	681	681	-	-	1,889
Rental from Fixed Assets	5,583	5,676	7,176	711	6,149	5,681	468	8%	7,176
Licence and permits	923	779	779	112	834	834	-	-	779
Operational Revenue	10,968	8,539	8,544	2,225	11,379	8,473	2,907	34%	8,544
Non-Exchange Revenue	528,859	608,974	641,328	87,003	517,809	516,485	1,324	0%	641,328
Property rates	339,596	361,957	367,000	30,284	275,871	275,250	621	0%	367,000
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	(22,970)	44,889	52,460	4,652	40,033	39,345	688	2%	52,460
Licence and permits	2,008	2,000	2,000	140	1,439	1,433	6	0%	2,000
Transfer and subsidies - Operational	191,359	190,368	199,300	51,419	193,888	193,888	-	-	199,300
Interest	2,186	2,110	2,110	172	1,592	1,583	10	1%	2,110
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	10,807	-	-	-	-	-	10,807
Other Gains	16,679	7,650	7,650	336	4,986	4,986	-	-	7,650
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and	1,767,584	1,837,261	1,946,903	205,741	1,528,442	1,514,359	14,083	1%	1,946,903
Expenditure By Type									
Employee related costs	522,688	586,260	592,474	41,640	399,159	413,364	(14,205)	-3%	592,474
Remuneration of councillors	12,730	13,912	13,506	1,080	10,084	10,130	(46)	0%	13,506
Bulk purchases - electricity	444,223	484,477	499,605	32,855	317,945	320,131	(2,187)	-1%	499,605
Inventory consumed	59,851	61,091	63,966	2,338	34,270	37,314	(3,044)	-8%	64,314
Debt impairment	(12,141)	53,394	67,400	5,617	50,550	50,550	-	-	67,400
Depreciation and amortisation	153,790	158,441	158,441	13,203	118,831	118,831	-	-	158,441
Interest	48,571	49,814	49,814	1,040	25,949	25,949	-	-	49,814
Contracted services	293,270	316,348	343,792	24,481	202,202	214,870	(12,669)	-6%	342,954
Transfers and subsidies	16,512	17,417	16,717	1,274	13,009	13,009	-	-	16,617
Irrecoverable debts written off	30,884	10,709	47,709	-	31,061	31,061	-	-	47,709
Operational costs	181,848	192,346	189,310	12,881	134,435	141,982	(7,548)	-5%	189,830
Losses on Disposal of Assets	514	-	-	-	-	-	-	-	-
Other Losses	60	-	-	-	-	-	-	-	-
Total Expenditure	1,752,801	1,944,209	2,042,734	136,408	1,337,495	1,377,192	(39,697)	-3%	2,042,734
Surplus/(Deficit)	14,783	(106,948)	(95,831)	69,333	190,947	137,167	53,780	0	(95,831)
Transfers and subsidies - capital (monetary allocations)	92,977	65,533	88,616	4,961	39,455	39,455	-	-	88,616
Transfers and subsidies - capital (in-kind)	21,280	-	3,658	-	-	-	-	-	3,658
Surplus/(Deficit) after capital transfers & contributions	129,040	(41,415)	(3,557)	74,295	230,402	176,622			(3,557)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	129,040	(41,415)	(3,557)	74,295	230,402	176,622			(3,557)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	129,040	(41,415)	(3,557)	74,295	230,402	176,622			(3,557)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	129,040	(41,415)	(3,557)	74,295	230,402	176,622			(3,557)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.93% above the YTD budget projections.

Current expenditure is 2.88% below YTD budget projections for March 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) - M09 March

Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	588	765	1,081	6	613	812	(199)	-25%	1,081
Vote 4 - Financial Services	10	1,560	2,175	21	1,035	1,381	(346)	-25%	2,175
Vote 5 - Infrastructure Services	170,843	154,385	174,773	10,086	67,675	121,283	(53,608)	-44%	174,773
Vote 6 - Community Services	-	735	335	-	123	251	(128)	-51%	335
Vote 7 - Municipal Public Safety	161	1,300	1,300	-	918	900	18	2%	1,300
Vote 8 - Planning and Development	6,170	30	30	-	19	23	(3)	-14%	30
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	177,772	158,775	179,694	10,113	70,383	124,650	(54,267)	-44%	179,694
Single Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	7	465	15	-	-	11	(11)	-100%	15
Vote 3 - Corporate Services	6,362	2,200	1,884	-	1,884	1,413	471	33%	1,884
Vote 4 - Financial Services	-	5,650	19,816	-	1,129	3,650	(2,521)	-69%	19,816
Vote 5 - Infrastructure Services	115	14,689	17,361	654	8,445	8,421	24	0%	17,361
Vote 6 - Community Services	7,112	1,000	4,674	-	-	750	(750)	-100%	4,674
Vote 7 - Municipal Public Safety	2,150	1,850	1,550	268	268	875	(607)	-69%	1,550
Vote 8 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	15,746	25,854	45,299	921	11,725	15,120	(3,394)	-22%	45,299
Total Capital Expenditure	193,518	184,628	224,994	11,034	82,109	139,770	(57,661)	-41%	224,994
Capital Expenditure - Functional Classification									
Governance and administration	6,967	3,490	3,155	26	2,538	2,367	171	7%	3,155
Executive and council	7	520	70	-	-	39	(39)	-100%	70
Finance and administration	6,960	2,970	3,085	26	2,538	2,329	209	9%	3,085
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	43,100	32,711	56,954	2,634	16,272	34,965	(18,693)	-53%	56,954
Community and social services	1,371	2,235	1,351	-	123	1,001	(878)	-88%	1,351
Sport and recreation	5,741	13,397	17,509	549	5,064	7,806	(2,741)	-35%	17,509
Public safety	2,310	3,950	6,650	268	1,818	2,575	(757)	-29%	6,650
Housing	33,678	13,129	31,444	1,817	9,267	23,583	(14,316)	-61%	31,444
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	17,926	3,277	7,475	214	2,938	3,469	(531)	-15%	7,475
Planning and development	6,170	975	2,875	139	276	1,181	(906)	-77%	2,875
Road transport	11,755	2,302	4,600	75	2,663	2,288	375	16%	4,600
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	125,525	145,151	157,410	8,159	60,360	98,969	(38,609)	-39%	157,410
Energy sources	49,583	53,461	51,031	1,128	19,216	36,086	(16,870)	-47%	51,031
Water management	29,092	43,575	42,775	3,820	13,573	26,782	(13,209)	-49%	42,775
Waste water management	46,735	45,534	58,723	3,212	27,549	35,555	(8,007)	-23%	58,723
Waste management	115	2,580	4,880	-	22	546	(524)	-96%	4,880
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	193,518	184,628	224,994	11,034	82,109	139,770	(57,661)	-41%	224,994
Funded by:									
National Government	59,150	52,299	55,951	3,144	30,188	35,881	(5,693)	-16%	55,951
Provincial Government	33,827	13,129	32,560	1,817	9,267	23,583	(14,316)	-61%	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	-	-	53	(53)	-100%	3,763
Transfers recognised - capital	114,260	65,533	92,274	4,961	39,455	59,516	(20,061)	-34%	92,274
Borrowing	66,513	93,010	89,511	5,116	34,248	61,946	(27,697)	-45%	89,511
Internally generated funds	12,745	26,085	43,209	956	8,405	18,308	(9,903)	-54%	43,209
Total Capital Funding	193,518	184,628	224,994	11,034	82,109	139,770	(57,661)	-41%	224,994

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	2023/24	Budget Year 2024/25			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	676,658	660,378	676,391	929,981	676,391
Trade and other receivables from exchange transactions	153,598	76,747	123,982	113,080	123,982
Receivables from non-exchange transactions	52,959	33,832	41,105	24,892	41,105
Current portion of non-current receivables	-	-	-	-	-
Inventory	15,711	11,199	11,199	12,713	11,199
VAT	14,019	1,783	1,783	(9,514)	1,783
Other current assets	46,375	45,087	45,087	43,532	45,087
Total current assets	959,320	829,027	899,548	1,114,684	899,548
Non current assets					
Investments	31,415	84,471	84,471	85,766	84,471
Investment property	164,436	150,336	150,336	164,436	150,336
Property, plant and equipment	3,713,687	3,880,112	3,918,559	3,676,965	3,918,959
Biological assets	415	-	-	-	-
Living and non-living resources	-	1,106	806	415	406
Heritage assets	109,625	114,055	114,055	109,625	114,055
Intangible assets	8,050	7,637	7,637	8,050	7,637
Trade and other receivables from exchange transactions	-	-	-	-	-
Non-current receivables from non-exchange transactions	-	-	-	-	-
Other non-current assets	-	-	-	-	-
Total non current assets	4,027,628	4,237,717	4,275,864	4,045,257	4,275,864
TOTAL ASSETS	4,986,948	5,066,744	5,175,412	5,159,941	5,175,412
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Financial liabilities	50,444	154,566	154,566	154,566	154,566
Consumer deposits	69,338	58,712	58,712	65,759	58,712
Trade and other payables from exchange transactions	133,784	158,403	158,403	50,625	158,403
Trade and other payables from non-exchange transactions	5,342	-	-	35,368	-
Provision	45,659	53,093	53,093	42,720	59,736
VAT	-	3,365	3,365	10,665	3,365
Other current liabilities	6,683	6,643	6,643	1,794	-
Total current liabilities	311,250	434,783	434,783	361,496	434,783
Non current liabilities					
Financial liabilities	421,513	331,786	331,786	287,812	331,786
Provision	172,518	188,240	188,240	187,688	188,240
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	119,837	141,167	141,167	134,860	141,167
Total non current liabilities	713,869	661,193	661,193	610,361	661,193
TOTAL LIABILITIES	1,025,118	1,095,976	1,095,976	971,857	1,095,976
NET ASSETS	3,961,830	3,970,769	4,079,436	4,188,085	4,079,436
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3,958,602	3,967,539	4,076,207	4,184,857	4,076,207
Reserves and funds	3,228	3,230	3,230	3,228	3,230
Other	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	3,961,830	3,970,769	4,079,436	4,188,085	4,079,436

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 - M09 March

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	331,408	358,095	362,295	35,125	287,172	286,817	355	0%	362,295
Service charges	933,715	1,032,355	1,102,689	102,692	843,887	843,557	329	0%	1,102,689
Other revenue	148,838	120,379	120,379	11,698	173,399	173,399	-		120,379
Transfers and Subsidies - Operational	186,843	190,368	201,918	50,241	199,116	199,116	-		201,918
Transfers and Subsidies - Capital	96,616	65,533	92,274	13,351	64,252	64,252	-		92,274
Interest	81,119	51,250	51,250	11,587	58,384	58,384	-		51,250
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(1,501,927)	(1,609,408)	(1,656,924)	(122,599)	(1,214,926)	(1,215,078)	(152)	0%	(1,656,924)
Interest	(48,571)	(49,814)	(49,814)	(1,040)	(25,949)	(25,949)	-		(49,814)
Transfers and Subsidies	(16,590)	(17,417)	(17,417)	(1,274)	(13,009)	(13,009)	-		(17,417)
NET CASH FROM/(USED) OPERATING ACTIVITIES	211,450	141,341	206,650	99,781	372,326	371,489	(837)	0%	206,650
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	302	-	13,043	-	-	-	-		13,043
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	(4,980)	(4,980)	(4,980)	(415)	(3,735)	(3,735)	-		(4,980)
Payments									
Capital assets	(172,235)	(184,628)	(222,775)	(11,034)	(82,109)	(82,109)	-		(222,775)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(176,913)	(189,608)	(214,712)	(11,449)	(85,844)	(85,844)	-		(214,712)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	50,000	65,000	65,000	-	-	-	-		65,000
Increase (decrease) in consumer deposits	3,535	(6,600)	(6,600)	(3,638)	(3,580)	(3,580)	-		(6,600)
Payments									
Repayment of borrowing	(57,949)	(50,605)	(50,605)	(1,698)	(29,579)	(29,579)	-		(50,605)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(4,414)	7,795	7,795	(5,336)	(33,159)	(33,159)	-		7,795
NET INCREASE/ (DECREASE) IN CASH HELD	30,123	(40,473)	(267)	82,996	253,324	252,487			(267)
Cash/cash equivalents at beginning:	646,535	700,851	676,658		676,658	676,658			676,658
Cash/cash equivalents at month/year end:	676,658	660,378	676,391		929,981	929,145			676,391

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 929.9 million.

The municipality started the year with a positive cash balance of R676.7 million. The March closing balance is R929.9 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 - M09 March

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 Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands															
Cash Receipts By Source															
Property rates	32,529	28,890	35,059	33,198	30,727	27,422	36,525	27,697	35,125	-	-	-	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	-	-	-	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	-	-	-	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	-	-	-	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	-	-	-	106,878	113,970	120,777
Rental of facilities and equipment	476	772	540	834	663	717	803	851	798	-	-	-	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	-	-	-	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	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3,658	3,746	3,871	3,737	3,813	3,781	8,386	4,389	4,652	-	-	-	2,489	39	(2,558)
Licences and permits	203	249	233	250	216	241	360	268	252	-	-	-	2,779	2,946	3,122
Agency services	549	567	705	661	634	480	677	577	549	-	-	-	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	-	-	-	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	-	-	-	100,443	72,811	39,409
Cash Receipts by Source	242,997	154,025	144,454	155,560	162,017	197,837	162,468	137,233	212,239	-	-	-	1,752,447	1,816,395	1,883,976
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National /	4,904	4,999	-	6,238	14,952	10,121	(0)	9,687	13,351	-	-	-	65,533	47,910	46,734
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	65,000	90,000	70,000
Increase (decrease) in consumer deposits	862	1,499	1,024	168	(656)	42	238	(3,126)	(3,638)	-	-	-	(6,600)	(2,000)	(2,000)
VAT Control (receipts)	-	-	-	-	-	-	-	(4,157)	(895)	-	-	-	-	-	-
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)	-	-	-	-	-	-
Total Cash Receipts by Source	248,346	160,108	145,063	161,551	175,898	207,585	162,291	139,223	220,640	-	-	-	1,871,400	2,042,088	1,998,710
Cash Payments by Type															
Employee related costs	33,911	48,170	42,640	40,795	62,150	41,478	44,788	41,041	40,692	-	-	-	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	-	-	-	13,912	14,488	15,086
Interest	-	350	686	-	473	22,482	-	918	1,040	-	-	-	49,814	51,810	46,707
Bulk purchases - Electricity	18	62,864	44,941	35,577	35,480	34,136	36,076	35,998	32,855	-	-	-	484,477	523,235	565,093
Acquisitions - water & other inventory	897	3,395	5,253	4,817	4,038	6,379	1,725	5,427	2,338	-	-	-	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	-	-	-	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	-	-	-	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	-	-	-	161,974	122,680	109,445
Cash Payments by Type	121,285	196,001	119,061	122,405	176,182	161,753	111,458	122,641	124,912	-	-	-	1,676,639	1,731,825	1,813,493
Other Cash Flows/Payments by Type															
Capital assets	761	1,729	8,376	8,402	22,551	15,441	5,120	8,693	11,034	-	-	-	184,628	137,910	116,734
Repayment of borrowing	-	1,244	6,007	-	1,368	17,919	-	1,343	1,698	-	-	-	50,605	154,566	61,170
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	122,046	198,975	133,444	130,807	200,101	195,113	116,578	132,677	137,644	-	-	-	1,911,873	2,024,301	1,991,397
NET INCREASE/(DECREASE) IN CASH HELD	126,302	(38,867)	11,620	30,745	(24,203)	12,472	45,713	6,546	82,996	-	-	-	(40,473)	17,787	7,313
Cash/cash equivalents at the monthly year beginning:	676,658	802,960	764,094	775,713	806,458	782,255	794,727	840,439	846,985	929,981	929,981	929,981	676,658	636,185	653,971
Cash/cash equivalents at the monthly year end:	802,960	764,094	775,713	806,458	782,255	794,727	840,439	846,985	929,981	929,981	929,981	929,981	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 - M09 March

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	29,971	1,812	1,265	962	6,180	775	3,613	7,491	52,070	19,022	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	35,408	2,557	1,967	1,642	1,579	1,238	5,343	11,079	60,813	20,880	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	28,015	760	531	458	408	378	2,145	6,998	39,692	10,387	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	14,388	934	734	627	577	495	2,109	4,873	24,737	8,680	-	-
Receivables from Exchange Transactions - Waste Management	1600	11,981	851	735	646	571	486	2,277	5,107	22,654	9,087	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	841	82	76	72	22	18	81	307	1,501	501	-	-
Interest on Arrear Debtor Accounts	1810	978	198	191	196	239	227	1,608	16,988	20,624	19,257	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(21,556)	484	528	597	589	612	3,587	6,714	(8,444)	12,099	-	-
Total By Income Source	2000	100,027	7,678	6,027	5,201	10,164	4,228	20,764	59,558	213,647	99,915	-	-
2023/24 - totals only		100,856	7,933	5,576	5,033	4,392	3,822	18,695	58,629	204,937	90,571		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,094	80	53	56	82	73	702	2,792	4,933	3,706	-	-
Commercial	2300	3,825	136	53	73	69	72	912	2,647	7,786	3,772	-	-
Households	2400	96,646	7,460	5,914	5,067	10,008	4,078	19,128	53,819	202,121	92,101	-	-
Other	2500	(1,538)	2	7	5	5	5	21	300	(1,193)	337	-	-
Total By Customer Group	2600	100,027	7,678	6,027	5,201	10,164	4,228	20,764	59,558	213,647	99,915	-	-

The debtors' 12-month rolling average payment rate is 98,61% at the end of March 2025.

Summary of Indigent Households

Indigent Household Statistics

	Indigent Households	Other Households	Total Households	
2024				
July	4,026	33,727	37,753	10.66%
August	4,436	33,915	38,351	11.57%
September	4,768	33,828	38,596	12.35%
October	4,999	33,615	38,614	12.95%
November	5,403	33,323	38,726	13.95%
December	5,535	33,439	38,974	14.20%
2025				
January	5,529	33,447	38,976	14.19%
February	5,880	33,374	39,254	14.98%
March	5,634	33,630	39,264	14.35%
April				
May				
June				

Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
5634			10KL	5634	0	5634	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)
83	5551		70kWh	5634	0	5634	Total monthly levy

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

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days
2024/2025										
June										
May										
April										
March	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 31/03/2025 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	3,906,492.72	1,845,791.54	2,060,701.18	-
WCED 2251	250,347.66	250,347.66	-	-
OTHER 2255	67,198.67	67,198.67	-	-
HEALTH 2252	137,463.67	137,463.67	-	-
TPW 2256	456,639.81	(71,264.74)	527,904.55	-
HUMAN SETTLE 2215	84,881.17	84,881.17	-	-
HOUSING 2253	5,133.08	5,133.08	-	-
OTHER MUNICIPALITIES 2276	5,413.14	5,413.14	-	-
TOTAL OUTSTANDING	4,913,569.92	2,324,964.19	2,588,605.73	-

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	6,064	-	-	-	-	-	-	-	6,064	5,922	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	6,064	-	-	-	-	-	-	-	6,064	5,922	

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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												
R thousands													
Municipality													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	27,833	138		125	28,097
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	50,305	256		260	50,820
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	6,878	(58)		30	6,850
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,269	60	-54485		10,275
ABSA 2081333826	182 days	FIXED DEP	Yes	Yes	Yes	No	No	31/03/2025	100,000	4,413	-104412876		-
Nedbank 037881534451 ref: 278	182 days	FIXED DEP	Yes	Yes	Yes	No	No	31/03/2025	100,000	4,413	-104412876		-
ABSA 2081694232	181 days	FIXED DEP	Yes	Yes	Yes	No	No	23/07/2025	100,000				100,000
Standard Bank 288434005-037	151 days	FIXED DEP	Yes	Yes	Yes	No	No	23/06/2025	100,000				100,000
ABSA 2081186184	181 days	FIXED DEP	Yes	Yes	Yes	No	No	31/07/2025	100,000				100,000
Standard Bank 288434005-038	150 days	FIXED DEP	Yes	Yes	Yes	No	No	30/06/2025	100,000				100,000
ABSA 2081333826		FIXED DEP	Yes	Yes	Yes	No	No	30/09/2025				100,000	100,000
Standard Bank 288434005-039		FIXED DEP	Yes	Yes	Yes	No	No	27/06/2025				100,000	100,000
Municipality sub-total									695,285	9,222		200,415	696,042
TOTAL INVESTMENTS AND INTEREST									695,285	9,222		200,415	696,042

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 - M09 March

Description	2023/24			Budget Year 2024/25					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	168,770	172,592	172,592	42,199	172,592	172,592	-		172,592
Operational Revenue:General Revenue:Equitable Share	157,935	168,794	168,794	42,199	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	1,700	-	1,700	1,700	-		1,700
Municipal Disaster Grant [Schedule 5B]	1,719	-	-	-	-	-	-		-
Municipal Human Settlement Capacity Grant [Schedule 5B]	-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	-	200	200	-	200	200	-		200
Provincial Government:	126,129	101,886	104,409	7,614	78,074	78,074	-		104,409
Community Library Services Grant	8,398	8,608	8,608	-	8,608	8,608	-		8,608
Resource funding for the establish & support of K9 Unit	3,345	3,772	4,172	-	4,172	4,172	-		4,172
Community Development Workers	76	76	76	-	76	76	-		76
Maintenance & Construction of Transport Infrastructure	400	450	7,440	7,440	7,440	7,440	-		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	-	53,121	53,121	-		79,443
Title Deeds Resrator Grant	362	187	187	174	174	174	-		187
Municipal Service Delivery & Capacity Building Grant	500	-	-	-	-	-	-		-
Thusong Servie Centre Grant	-	-	-	-	-	-	-		-
Library Service Replacement Funding	372	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	692	-	1,204	1,204	-		692
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	692	-	1,204	1,204	-		692
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	294,899	274,478	277,693	49,813	251,870	251,870	-		277,693
Capital Transfers and Grants									
National Government:	63,488	52,299	52,266	8,302	50,191	50,191	-		52,266
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	5,677	24,932	24,932	-		24,932
Water Services Infrastructure Grant [Schedule 5B]	4,500	8,000	8,000	2,625	5,925	5,925	-		8,000
Municipal Disaster Grant [Schedule 5B]	10,753	-	-	-	-	-	-		-
Integrated Urban Development Grant	-	-	-	-	-	-	-		-
Provincial Government:	33,650	13,129	32,544	5,714	14,727	14,727	-		32,544
Non-Mobrired Transport Infrastructure	-	-	1,100	1,100	1,100	1,100	-		1,100
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	33,650	13,129	31,444	4,614	13,627	13,627	-		31,444
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	-	-	-	-	-	-		-
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	97,137	65,428	84,810	14,016	64,918	64,918	-		84,810
TOTAL RECEIPTS OF TRANSFERS & GRANTS	392,037	339,906	362,503	63,829	316,787	316,787	-		362,503

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 - M09 March

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	11,261	3,798	3,798	234	2,234	2,234	-		3,798
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	144	1,423	1,423	-	-	1,898
Local Government Financial Management Grant [Schedule 5B]	1,550	1,700	1,700	74	664	664	-	-	1,700
Municipal Disaster Grant [Schedule 5B]	1,292	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	652	200	200	16	147	147	-	-	200
Provincial Government:	126,439	101,886	104,409	15,521	90,224	90,224	-		104,409
Community Library Services Grant	8,398	8,608	8,608	782	7,697	7,697	-	-	8,608
Resource funding for the establish & support of K9 Unit	3,345	3,772	4,172	407	3,671	3,671	-	-	4,172
Community Development Workers	76	76	76	-	19	19	-	-	76
Maintenance & Construction of Transport Infrastructure	400	450	7,440	6,954	7,404	7,404	-	-	7,440
Financial Management Capability Grant	139	160	260	38	99	99	-	-	260
Resource funding for the est of Law Enforcement Rural Safety Unit	4,282	4,223	4,223	372	3,479	3,479	-	-	4,223
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	104,289	84,410	79,443	6,962	67,792	67,792	-	-	79,443
Title Deeds Resrbration Grant	362	187	187	6	62	62	-	-	187
Municipal Service Delivery & Capacity Building Grant	179	-	-	-	-	-	-	-	-
Thusong Servie Centre Grant	90	-	-	-	-	-	-	-	-
Library Service Replacement Funding	219	-	-	-	-	-	-	-	-
Emergency Loadshedding Relief Grant	4,658	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	692	-	-	-	-		692
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	692	-	-	-	-	-	692
Households	-	-	-	-	-	-	-	-	-
Non-profit Institutions	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	137,699	105,684	108,899	15,754	92,458	92,458	-		108,899
Capital expenditure of Transfers and Grants									
National Government:	59,150	52,299	52,266	2,461	28,523	28,523	-		52,266
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	24,380	19,334	19,334	680	10,354	10,354	-	-	19,334
Municipal Infrastructure Grant [Schedule 5B]	19,518	24,965	24,932	990	16,192	16,192	-	-	24,932
Water Services Infrastructure Grant [Schedule 5B]	4,500	8,000	8,000	791	1,977	1,977	-	-	8,000
Municipal Disaster Grant [Schedule 5B]	10,753	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-	-	-	-	-	-	-
Provincial Government:	33,827	13,129	32,544	1,817	9,267	9,267	-		32,544
Non-Motorised Transport Infrastructure	-	-	1,100	-	-	-	-	-	1,100
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	33,678	13,129	31,444	1,817	9,267	9,267	-	-	31,444
Municipal Service Delivery & Capacity Building Grant	56	-	-	-	-	-	-	-	-
Library Service Replacement Funding	14	-	-	-	-	-	-	-	-
Municipal Interventions Grant	79	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	105	-	-	-	-		105
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	105	-	-	-	-	-	105
Total capital expenditure of Transfers and Grants	92,977	65,428	84,915	4,278	37,790	37,790	-		84,915
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	230,677	171,112	193,814	20,033	130,247	130,247	-		193,814

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 - M09 March

Description	Budget Year 2024/25				
	Approved Rollover 2023/24	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	428	428	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	428	-	
Municipal Human Settlement Capacity Grant [Schedule 5B]	-	-	-	-	
Municipal Systems Improvement Grant	-	-	-	-	
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	
Water Services Infrastructure Grant	-	-	-	-	
Public Transport Network Grant [Schedule 5B]	-	-	-	-	
Smart Connect Grant	-	-	-	-	
Urban Settlement Development Grant	-	-	-	-	
Provincial Government:	623	-	-	(623)	-100.0%
Library Service Replacement Funding	123	-	-	(123)	-100.0%
Municipal Service Delivery & Capacity Building Grant	500	-	-	(500)	
Specify (Add grant description)	-	-	-	-	
Specify (Add grant description)	-	-	-	-	
District Municipality:	-	-	-	-	
Specify (Add grant description)	-	-	-	-	
Other grant providers:	-	-	-	-	
Departmental Agencies and Accounts	-	-	-	-	
Foreign Government and International Organisations	-	-	-	-	
Households	-	-	-	-	
Non-profit Institutions	-	-	-	-	
Private Enterprises	-	-	-	-	
Public Corporations	-	-	-	-	
Total operating expenditure of Approved Roll-overs	1,050	428	428	(623)	-59.3%
Capital expenditure of Approved Roll-overs					
National Government:	3,685	683	1,665	(2,020)	-54.8%
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-	-	
Municipal Infrastructure Grant [Schedule 5B]	3,685	683	1,665	(2,020)	-54.8%
Municipal Water Infrastructure Grant [Schedule 5B]	-	-	-	-	
Local Government Financial Management Grant [Schedule 5B]	-	-	-	-	
Municipal Systems Improvement Grant [Schedule 5B]	-	-	-	-	
Public Transport Network Grant [Schedule 5B]	-	-	-	-	
Public Transport Network Operations Grant [Schedule 5B]	-	-	-	-	
Regional Bulk Infrastructure Grant (Schedule 5B)	-	-	-	-	
Water Services Infrastructure Grant [Schedule 5B]	-	-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-	-	
Municipal Disaster Relief Grant	-	-	-	-	
Municipal Emergency Housing Grant	-	-	-	-	
Municipal Disaster Grant [Schedule 5B]	-	-	-	-	
Integrated Urban Development Grant	-	-	-	-	
Provincial Government:	16	-	-	(16)	-100.0%
Library Service Replacement Funding	16	-	-	(16)	-100.0%
Specify (Add grant description)	-	-	-	-	
District Municipality:	-	-	-	-	
Specify (Add grant description)	-	-	-	-	
Other grant providers:	-	-	-	-	
Departmental Agencies and Accounts	-	-	-	-	
Foreign Government and International Organisations	-	-	-	-	
Households	-	-	-	-	
Non-Profit Institutions	-	-	-	-	
Private Enterprises	-	-	-	-	
Public Corporations	-	-	-	-	
Total capital expenditure of Approved Roll-overs	3,701	683	1,665	(2,036)	-55.0%
TOTAL EXPENDITURE OF APPROVED ROLLOVERS	4,752	1,111	2,093	(2,659)	-56.0%

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 - M09 March

Summary of Employee and Councillor remuneration	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	11,461	12,643	12,237	974	9,132	9,178	(46)	0%	12,237
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,269	1,269	1,269	106	952	952	0	0%	1,269
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	12,730	13,912	13,506	1,080	10,084	10,130	(46)	0%	13,506
Senior Managers of the Municipality									
Basic Salaries and Wages	12,340	13,713	11,808	783	7,429	8,856	(1,427)	-16%	11,808
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	205	167	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	201	212	187	13	122	140	(18)	-13%	187
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	12,746	14,092	11,996	796	7,551	8,997	(1,445)	-16%	11,996
Other Municipal Staff									
Basic Salaries and Wages	309,632	351,978	368,472	25,909	235,593	244,127	(8,533)	-3%	370,748
Pension and UIF Contributions	50,672	60,983	52,923	4,313	38,672	39,991	(1,319)	-3%	52,917
Medical Aid Contributions	16,959	19,652	17,925	1,572	13,446	13,944	(498)	-4%	17,925
Overtime	61,287	50,583	58,888	4,196	37,502	39,066	(1,565)	-4%	57,118
Performance Bonus	1,061	906	970	76	742	727	14	2%	970
Motor Vehicle Allowance	7,726	8,869	7,736	614	5,575	5,764	(188)	-3%	7,694
Cellphone Allowance	2,291	2,374	2,280	116	1,595	1,710	(115)	-7%	2,280
Housing Allowances	1,825	1,996	1,967	161	1,444	1,475	(30)	-2%	1,967
Other benefits and allowances	40,696	47,588	42,078	1,618	36,609	37,134	(525)	-1%	41,689
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	17,791	27,240	27,240	2,270	20,430	20,430	0	0%	27,240
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	509,942	572,169	580,478	40,844	391,608	404,368	(12,760)	-3%	580,549
Total Parent Municipality	535,418	600,172	605,980	42,720	409,243	423,494	(14,251)	-3%	606,050
TOTAL SALARY, ALLOWANCES & BENEFITS	535,418	600,172	605,980	42,720	409,243	423,494	(14,251)	-3%	606,050
TOTAL MANAGERS AND STAFF	522,688	586,260	592,474	41,640	399,159	413,364	(14,205)	-3%	592,544

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 - M09 March

Description of financial indicator	Basis of calculation	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.5%	10.7%	10.2%	10.8%	10.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	34.4%	50.4%	39.8%	41.7%	39.8%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.7%	11.4%	11.1%	8.1%	11.1%
Gearing	Long Term Borrowing/ Funds & Reserves	13058.0%	10273.6%	10273.6%	8915.7%	10273.6%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	308.2%	190.7%	206.9%	308.4%	206.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	217.4%	151.9%	155.6%	257.3%	155.6%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.3%	8.5%	10.8%	11.9%	10.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	Annual Indicator	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	7.6%	6.5%	6.5%	Annual Indicator	6.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	30.6%	25.0%	25.0%	Annual Indicator	25.0%
Employee costs	Employee costs/Total Revenue - capital revenue	29.6%	31.9%	30.4%	26.1%	30.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	15.9%	16.1%	16.3%	13.6%	16.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.4%	11.3%	10.7%	9.5%	10.7%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	32.45	7.1	7.1	Annual Indicator	7.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.2%	3.9%	3.9%	Annual Indicator	3.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.14	4.3	4.3	Annual Indicator	4.3

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	519	3,621	7,786	761	761	7,786	7,025	90.2%	0%
August	9,034	3,456	7,531	1,729	2,490	15,317	12,827	83.7%	1%
September	5,754	21,769	23,413	8,376	10,866	38,731	27,864	71.9%	6%
October	10,930	12,866	10,531	8,402	19,268	49,262	29,993	60.9%	10%
November	8,019	10,901	11,531	22,551	41,820	60,793	18,973	31.2%	23%
December	21,798	33,931	39,889	15,441	57,261	100,682	43,421	43.1%	31%
January	3,438	8,866	9,531	5,120	62,382	110,213	47,831	43.4%	34%
February	7,468	10,016	9,081	8,693	71,075	119,294	48,220	40.4%	38%
March	7,453	26,219	20,476	11,034	82,109	139,770	57,661	41.3%	44%
April	15,086	9,216	11,531	-	82,109	151,301	69,193	45.7%	44%
May	13,575	12,929	9,031	-	82,109	160,332	78,224	48.8%	44%
June	90,443	30,836	64,661	-	82,109	224,994	142,885	63.5%	44%
Total Capital expenditure	193,518	184,628	224,994	82,109					

Top 10 Capital Projects

No	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	22,334,000	22,334,000	10,354,147	Construction phase.	Work is underway in Stanford, Masakhane and Marikana.	None.	Not applicable.
2	Overstrand	Overstrand	LOW COST HOUSING SERVICES	13,129,000	31,443,720	9,266,664	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP Phase A6 (Services) - 100%; Masakhane Intersection 100%; Mnt Pleasant IRDP Area 8 Phase 1 - 100%.	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP Phase A6 - Completed; Masakhane Intersection - Completed; Mnt Pleasant IRDP Area 8 - Completed; Masakhane UISP Wetores - Completed	Not applicable.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS & RISING MAINS	11,025,510	13,025,510	7,775,655	Construction & planning phase.	Construction of sewer improvements in Zwelihle is in progress (Contract SC2452/2023). Planning of new sewerage pumpstations at Zwingler's Corner and Onrus River (Main) is in progress (Contract SC2296/2023).	Informal electricity connections near existing pumpstation were potential causes for delays. Private land owner not willing to avail land for new Zwinglers pumpstation on private property. EIA process required for new Onrus Main pumpstation.	Community Liaison Officer appointed. Investigating alternative location options for replacement of Zwingler's Corner pumpstation. Onrus EIA process in progress.
4	Kleinmond	Multi-ward	KLEINMOND WWTW REFURBISH UPGRADE	10,795,320	10,795,320	10,262,263	Construction phase.	Construction is 99% completed (Contract SC2318/2022).	None.	Not applicable.
5	Hermanus	Multi-ward	UPGRADE HERMANUS WELL FIELDS PHASE 2	10,100,000	12,600,000	1,977,105	Construction	Contract SC2504/2024 for equipping, connecting and commissioning 2 new production boreholes in the Hemel-en-Aarde Valley was awarded and contract commenced.	Amendment of environmental authorization required for larger pipe diameter at one borehole.	Application was submitted to DEADP for amendment of environmental authorization.
6	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	9,900,000	10,190,353	4,382,295	Under construction.	Under construction. Tender SC2500/2024. Progress 40%	Not applicable.	Not applicable.
7	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	8,875,470	8,875,470	4,237,273	Construction	Contract SC2490/2024 construction in progress.	None.	Not applicable.
8	Overstrand	Overstrand	NEW DISINFECTION SYSTEMS AT WASTEWATER TREATMENT	8,000,000	6,000,000	911,597	Construction phase.	Tender SC 2525/2024 was awarded on 18 Febr 2025. Contract commenced.	None.	Not applicable.
9	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE REPLACEMENT	7,692,213	7,692,213	3,157,426	Construction phase.	Construction is 65% completed (Contract SC2437/2023).	None.	Not applicable.
10	Proteadorp	Ward 09	UPGRADE STORMWATER INFRASTRUCTURE	6,963,000	10,286,360	5,632,482	Under construction.	Under construction. Tender SC2499/2024- Progress 72%	N/A	N/A
Totals				108,814,513	133,242,946	57,956,907				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	87,369	77,878	78,759	3,118	28,232	51,293	(23,061)	-45.0%	78,759
Roads Infrastructure	11,795	952	3,250	75	2,066	1,613	453	28.1%	3,250
Roads	4,760	952	3,250	75	2,066	1,613	453	28.1%	3,250
Road Structures	7,035	-	-	-	-	-	-	-	-
Storm water Infrastructure	5,968	10,213	13,536	683	5,956	9,340	(3,384)	-36.2%	13,536
Drainage Collection	2,280	-	-	-	-	-	-	-	-
Storm water Conveyance	3,687	10,213	13,536	683	5,956	9,340	(3,384)	-36.2%	13,536
Electrical Infrastructure	45,316	32,748	30,317	1,128	11,730	19,738	(8,008)	-40.6%	30,317
MV Substations	17,417	7,414	4,983	448	1,014	3,738	(2,723)	-72.9%	4,983
MV Switching Stations	519	-	-	-	-	-	-	-	-
MV Networks	27,380	25,334	25,334	680	10,716	16,001	(5,285)	-33.0%	25,334
Water Supply Infrastructure	16,099	24,900	24,100	1,231	7,297	15,325	(8,028)	-52.4%	24,100
Boreholes	7,027	10,100	12,600	791	1,977	7,450	(5,473)	-73.5%	12,600
Reservoirs	360	-	-	-	-	-	-	-	-
Water Treatment Works	2,775	8,000	5,500	-	-	4,875	(4,875)	-100.0%	5,500
Distribution	5,937	6,800	6,000	441	5,320	3,000	2,320	77.3%	6,000
Sanitation Infrastructure	8,141	8,500	6,500	-	1,161	4,750	(3,589)	-75.6%	6,500
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	7,094	500	500	-	249	250	(1)	-0.4%	500
Waste Water Treatment Works	1,047	8,000	6,000	-	912	4,500	(3,588)	-79.7%	6,000
Solid Waste Infrastructure	50	565	1,055	-	22	528	(505)	-95.7%	1,055
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	50	505	1,033	-	-	516	(516)	-100.0%	1,033
Electricity Generation Facilities	-	60	23	-	22	11	11	99.8%	23
Community Assets	4,248	6,297	9,669	-	1,279	3,821	(2,542)	-66.5%	9,669
Community Facilities	797	3,350	2,900	-	748	1,838	(1,090)	-59.3%	2,900
Halls	-	1,450	1,000	-	-	750	(750)	-100.0%	1,000
Libraries	96	-	-	-	-	-	-	-	-
Parks	106	550	550	-	151	413	(262)	-63.5%	550
Public Ablution Facilities	595	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	1,350	1,350	-	597	675	(78)	-11.6%	1,350
Sport and Recreation Facilities	3,451	2,947	6,769	-	531	1,983	(1,452)	-73.2%	6,769
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	3,451	2,947	6,769	-	531	1,983	(1,452)	-73.2%	6,769
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	40,245	15,379	35,194	1,956	9,405	24,958	(15,553)	-62.3%	35,194
Operational Buildings	6,567	2,250	3,750	138	138	1,375	(1,237)	-90.0%	3,750
Municipal Offices	934	750	2,250	138	138	375	(237)	-63.2%	2,250
Workshops	5,633	1,500	1,500	-	-	1,000	(1,000)	-100.0%	1,500
Housing	33,678	13,129	31,444	1,817	9,267	23,583	(14,316)	-60.7%	31,444
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	33,678	13,129	31,444	1,817	9,267	23,583	(14,316)	-60.7%	31,444
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	700	400	-	-	200	(200)	-100.0%	400
Biological or Cultivated Assets	-	700	400	-	-	200	(200)	-100.0%	400
Intangible Assets	71	-	-	-	-	-	-	-	-
Licences and Rights	71	-	-	-	-	-	-	-	-
Computer Software and Applications	71	-	-	-	-	-	-	-	-
Computer Equipment	4,550	3,250	3,250	268	2,753	2,437	316	13.0%	3,250
Computer Equipment	4,550	3,250	3,250	268	2,753	2,437	316	13.0%	3,250
Furniture and Office Equipment	408	865	1,396	27	411	961	(551)	-57.3%	1,396
Furniture and Office Equipment	408	865	1,396	27	411	961	(551)	-57.3%	1,396
Machinery and Equipment	3,588	1,225	335	-	123	251	(128)	-51.1%	335
Machinery and Equipment	3,588	1,225	335	-	123	251	(128)	-51.1%	335
Transport Assets	1,787	8,150	22,816	-	2,820	5,650	(2,830)	-50.1%	22,816
Transport Assets	1,787	8,150	22,816	-	2,820	5,650	(2,830)	-50.1%	22,816
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	142,268	113,744	151,819	5,368	45,023	89,571	44,549	49.7%	151,819

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	15,235	19,375	19,375	2,808	6,663	13,157	(6,493)	-49.4%	19,375
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1,500	1,500	1,500	-	1,310	1,500	(190)	-12.7%	1,500
<i>MV Switching Stations</i>	1,500	1,500	1,500	-	1,310	1,500	(190)	-12.7%	1,500
<i>MV Networks</i>	-	-	-	-	-	-	-	-	-
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	12,448	17,175	17,175	2,588	4,782	10,957	(6,175)	-56.4%	17,175
<i>Dams and Weirs</i>	-	-	-	-	-	-	-	-	-
<i>Boreholes</i>	-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>	403	500	500	-	500	-	500	-	500
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	12,045	16,675	16,675	2,588	4,282	10,957	(6,675)	-60.9%	16,675
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	1,287	700	700	219	571	700	(129)	-18.4%	700
<i>Pump Station</i>	1,287	700	700	219	571	700	(129)	-18.4%	700
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	15,235	19,375	19,375	2,808	6,663	13,157	6,493	49.4%	19,375

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	159,666	173,170	182,234	14,746	120,627	136,675	(16,049)	-11.7%	182,234
Roads Infrastructure	74,585	78,769	79,784	6,726	54,934	59,838	(4,904)	-8.2%	79,784
Roads	74,585	78,769	79,784	6,726	54,934	59,838	(4,904)	-8.2%	79,784
Storm water Infrastructure	5,588	6,361	11,679	841	7,472	8,759	(1,287)	-14.7%	11,679
Storm water Conveyance	5,588	6,361	11,679	841	7,472	8,759	(1,287)	-14.7%	11,679
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	38,864	40,144	45,567	3,131	28,224	34,175	(5,951)	-17.4%	45,567
LV Networks	38,864	40,144	45,567	3,131	28,224	34,175	(5,951)	-17.4%	45,567
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	19,038	24,954	19,116	1,915	11,661	14,337	(2,676)	-18.7%	19,116
Water Treatment Works	-	331	-	-	-	-	-	-	-
Distribution	17,457	21,542	18,075	1,814	11,560	13,556	(1,996)	-14.7%	18,075
Distribution Points	1,581	3,081	1,042	101	101	781	(681)	-87.1%	1,042
Sanitation Infrastructure	12,280	14,322	15,431	1,534	11,699	11,573	126	1.1%	15,431
Reticulation	6,576	8,338	8,522	669	6,339	6,391	(53)	-0.8%	8,522
Waste Water Treatment Works	5,703	5,984	6,909	865	5,360	5,182	178	3.4%	6,909
Solid Waste Infrastructure	9,310	8,620	10,658	600	6,637	7,993	(1,356)	-17.0%	10,658
Waste Processing Facilities	3,003	3,100	3,100	114	1,817	2,325	(508)	-21.9%	3,100
Waste Drop-off Points	6,307	5,520	7,558	486	4,820	5,668	(848)	-15.0%	7,558
Community Assets	55,786	66,438	62,398	4,135	41,686	46,461	(4,775)	-10.3%	62,398
Community Facilities	43,765	49,396	47,317	3,087	34,266	35,488	(1,222)	-3.4%	47,317
Halls	5,954	7,405	5,027	359	3,604	3,770	(166)	-4.4%	5,027
Libraries	72	1,800	-	-	-	-	-	-	-
Cemeteries/Crematoria	978	994	2,869	148	1,558	2,152	(594)	-27.6%	2,869
Parks	31,644	33,755	31,445	2,008	23,193	23,584	(391)	-1.7%	31,445
Public Open Space	4,667	4,401	4,667	412	4,157	3,501	656	18.7%	4,667
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	450	1,041	3,308	160	1,754	2,481	(727)	-29.3%	3,308
Sport and Recreation Facilities	12,021	17,042	15,081	1,049	7,420	10,973	(3,553)	-32.4%	15,081
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	12,021	17,042	15,081	1,049	7,420	10,973	(3,553)	-32.4%	15,081
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	12,818	13,758	20,223	1,155	9,755	15,167	(5,412)	-35.7%	20,223
Operational Buildings	12,818	13,758	20,223	1,155	9,755	15,167	(5,412)	-35.7%	20,223
Municipal Offices	12,726	13,720	20,223	1,155	9,755	15,167	(5,412)	-35.7%	20,223
Building Plan Offices	59	-	-	-	-	-	-	-	-
Depots	33	38	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	7,777	8,967	9,317	407	7,827	6,988	839	12.0%	9,317
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	7,777	8,967	9,317	407	7,827	6,988	839	12.0%	9,317
Computer Software and Applications	7,777	8,967	9,317	407	7,827	6,988	839	12.0%	9,317
Computer Equipment	1,898	2,566	3,026	126	894	2,269	(1,376)	-60.6%	3,026
Computer Equipment	1,898	2,566	3,026	126	894	2,269	(1,376)	-60.6%	3,026
Furniture and Office Equipment	12,316	7,747	1,706	129	333	1,280	(946)	-74.0%	1,706
Furniture and Office Equipment	12,316	7,747	1,706	129	333	1,280	(946)	-74.0%	1,706
Machinery and Equipment	6,749	5,983	7,282	982	5,092	5,462	(369)	-6.8%	7,282
Machinery and Equipment	6,749	5,983	7,282	982	5,092	5,462	(369)	-6.8%	7,282
Transport Assets	23,455	17,145	31,037	227	21,067	23,278	(2,210)	-9.5%	31,037
Transport Assets	23,455	17,145	31,037	227	21,067	23,278	(2,210)	-9.5%	31,037
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	280,465	295,774	317,224	21,908	207,281	237,579	30,299	12.8%	317,224

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	125,238	132,242	132,242	11,020	99,181	99,181	0	0.0%	132,242
Roads Infrastructure	40,379	46,014	46,014	3,835	34,511	34,511	0	0.0%	46,014
Roads	40,379	46,014	46,014	3,835	34,511	34,511	0	0.0%	46,014
Storm water Infrastructure	8,695	8,725	8,725	727	6,544	6,544	0	0.0%	8,725
Drainage Collection	8,695	8,725	8,725	727	6,544	6,544	0	0.0%	8,725
Electrical Infrastructure	27,567	27,643	27,643	2,304	20,733	20,733	0	0.0%	27,643
LV Networks	26,988	27,643	27,643	2,304	20,733	20,733	0	0.0%	27,643
Capital Spares	579	-	-	-	-	-	-	-	-
Water Supply Infrastructure	23,198	25,050	25,050	2,087	18,787	18,787	0	0.0%	25,050
Distribution	22,699	25,050	25,050	2,087	18,787	18,787	0	0.0%	25,050
Capital Spares	499	-	-	-	-	-	-	-	-
Sanitation Infrastructure	22,730	21,502	21,502	1,792	16,126	16,126	0	0.0%	21,502
Waste Water Treatment Works	21,049	21,502	21,502	1,792	16,126	16,126	0	0.0%	21,502
Capital Spares	1,680	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	2,668	3,307	3,307	276	2,480	2,480	0	0.0%	3,307
Landfill Sites	2,661	3,307	3,307	276	2,480	2,480	0	0.0%	3,307
Capital Spares	8	-	-	-	-	-	-	-	-
Community Assets	14,232	13,817	13,817	1,151	10,363	10,363	0	0.0%	13,817
Community Facilities	14,232	13,817	13,817	1,151	10,363	10,363	0	0.0%	13,817
Halls	14,232	13,817	13,817	1,151	10,363	10,363	0	0.0%	13,817
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	3,526	3,538	3,538	295	2,654	2,654	-	-	3,538
Operational Buildings	3,526	3,538	3,538	295	2,654	2,654	-	-	3,538
Municipal Offices	3,526	3,538	3,538	295	2,654	2,654	-	-	3,538
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	708	271	271	23	204	204	0	0.0%	271
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	708	271	271	23	204	204	0	0.0%	271
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	708	271	271	23	204	204	0	0.0%	271
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	2,388	2,316	2,316	193	1,737	1,737	0	0.0%	2,316
Furniture and Office Equipment	2,388	2,316	2,316	193	1,737	1,737	0	0.0%	2,316
Machinery and Equipment	1,452	1,473	1,473	124	1,105	1,105	0	0.0%	1,473
Machinery and Equipment	1,452	1,473	1,473	124	1,105	1,105	0	0.0%	1,473
Transport Assets	6,120	4,716	4,716	392	3,537	3,537	0	0.0%	4,716
Transport Assets	6,120	4,716	4,716	392	3,537	3,537	0	0.0%	4,716
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	127	68	68	6	51	51	0	0.0%	68
Zoo's, Marine and Non-biological Animals	127	68	68	6	51	51	0	0.0%	68
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Depreciation	153,790	158,441	158,441	13,203	118,831	118,830	(1)	0.0%	158,441

Supporting Table SC13e

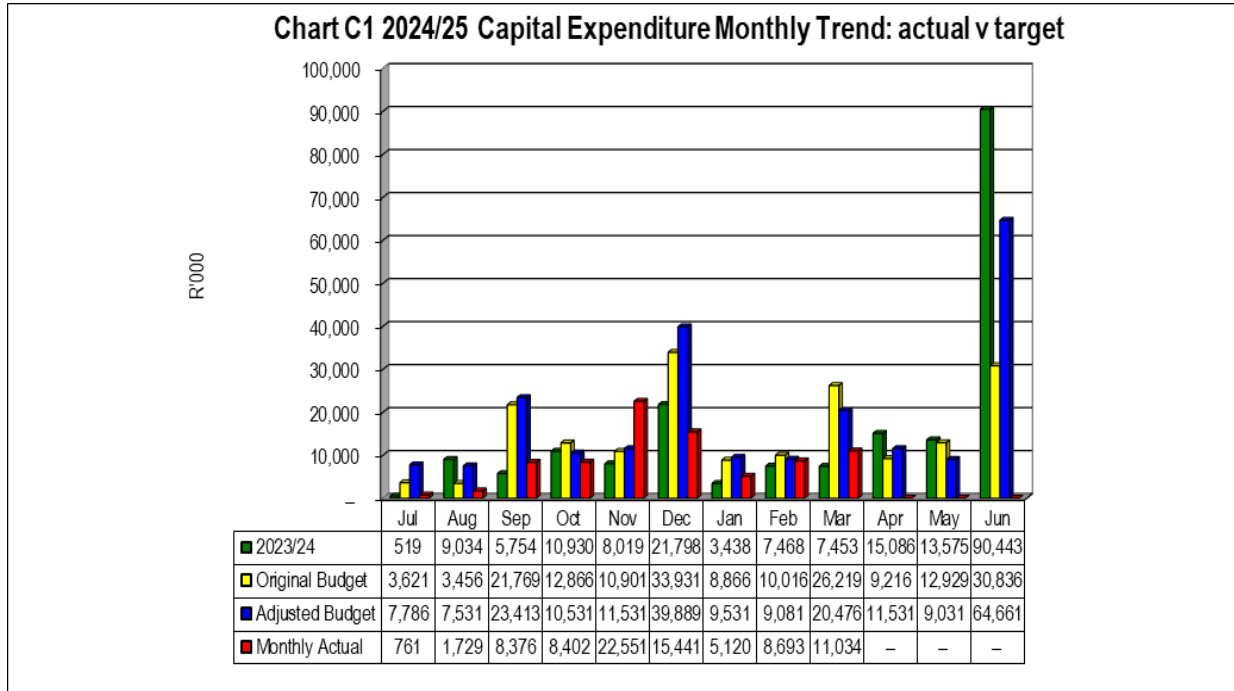
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	33,725	41,609	43,609	2,309	26,040	31,632	(5,592)	-17.7%	43,609
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	2,767	15,464	15,464	-	5,680	11,598	(5,918)	-51.0%	15,464
<i>MV Networks</i>	2,767	15,464	15,464	-	5,680	11,598	(5,918)	-51.0%	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	27,621	2,309	19,861	20,016	(155)	-0.8%	27,621
<i>Pump Station</i>	1,059	11,026	13,026	960	7,776	9,769	(1,993)	-20.4%	13,026
<i>Reticulation</i>	117	600	600	40	600	450	150	33.3%	600
<i>Waste Water Treatment Works</i>	29,176	13,995	13,995	1,308	11,485	9,796	1,688	17.2%	13,995
Solid Waste Infrastructure	65	25	25	-	-	19	(19)	-100.0%	25
<i>Waste Drop-off Points</i>	65	25	25	-	-	19	(19)	-100.0%	25
Community Assets	2,290	9,900	10,190	549	4,382	5,410	(1,028)	-19.0%	10,190
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	2,290	9,900	10,190	549	4,382	5,410	(1,028)	-19.0%	10,190
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	2,290	9,900	10,190	549	4,382	5,410	(1,028)	-19.0%	10,190
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	36,015	51,509	53,800	2,858	30,423	37,042	6,619	17.9%	53,800

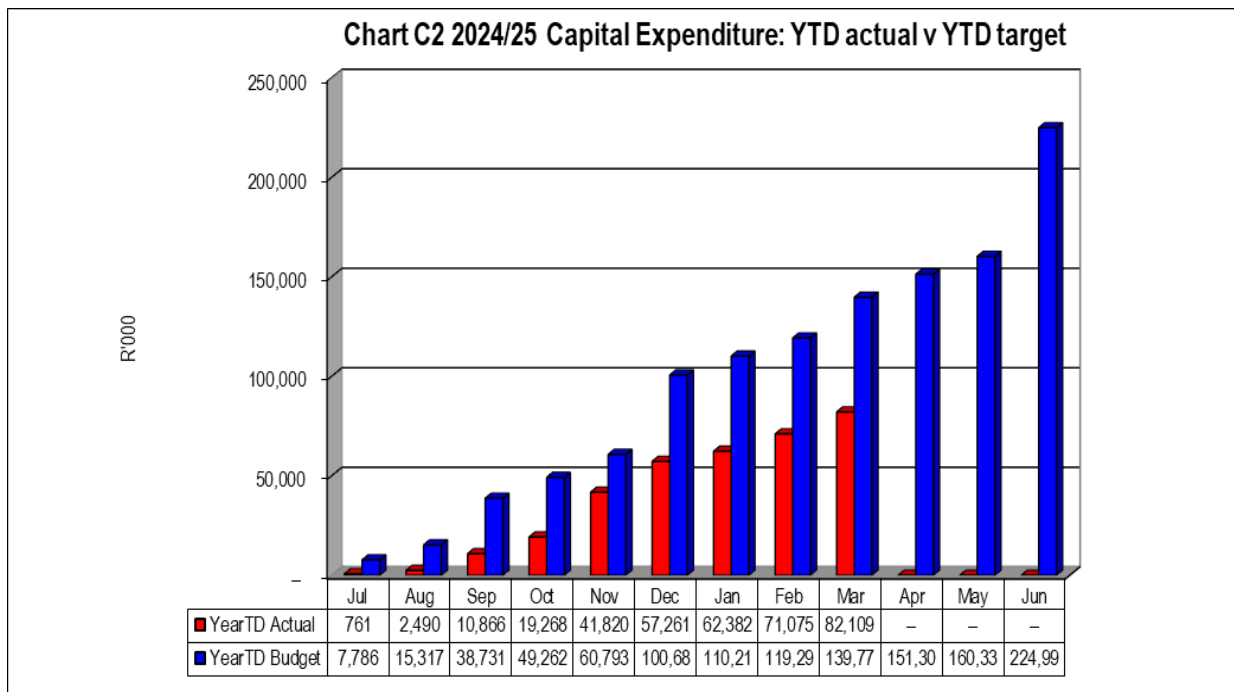
Other supporting documentation

Section 71 charts

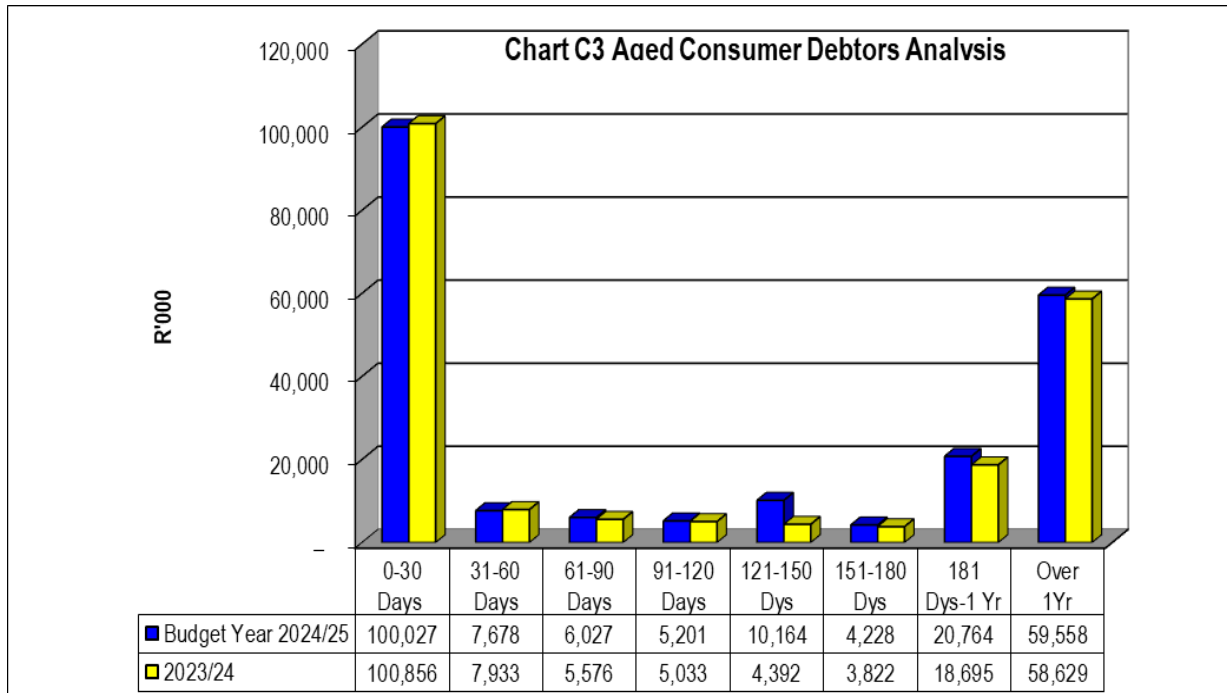
Capital expenditure monthly trend - actual vs target



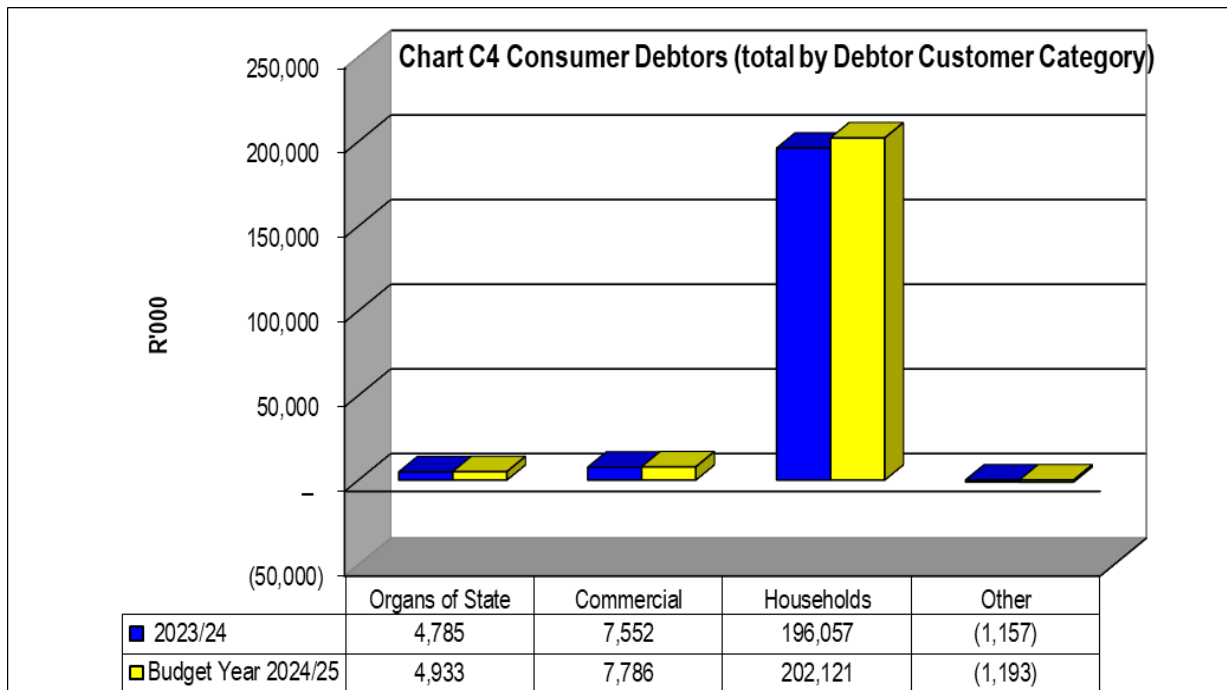
Capital expenditure – YTD actual vs YTD trend



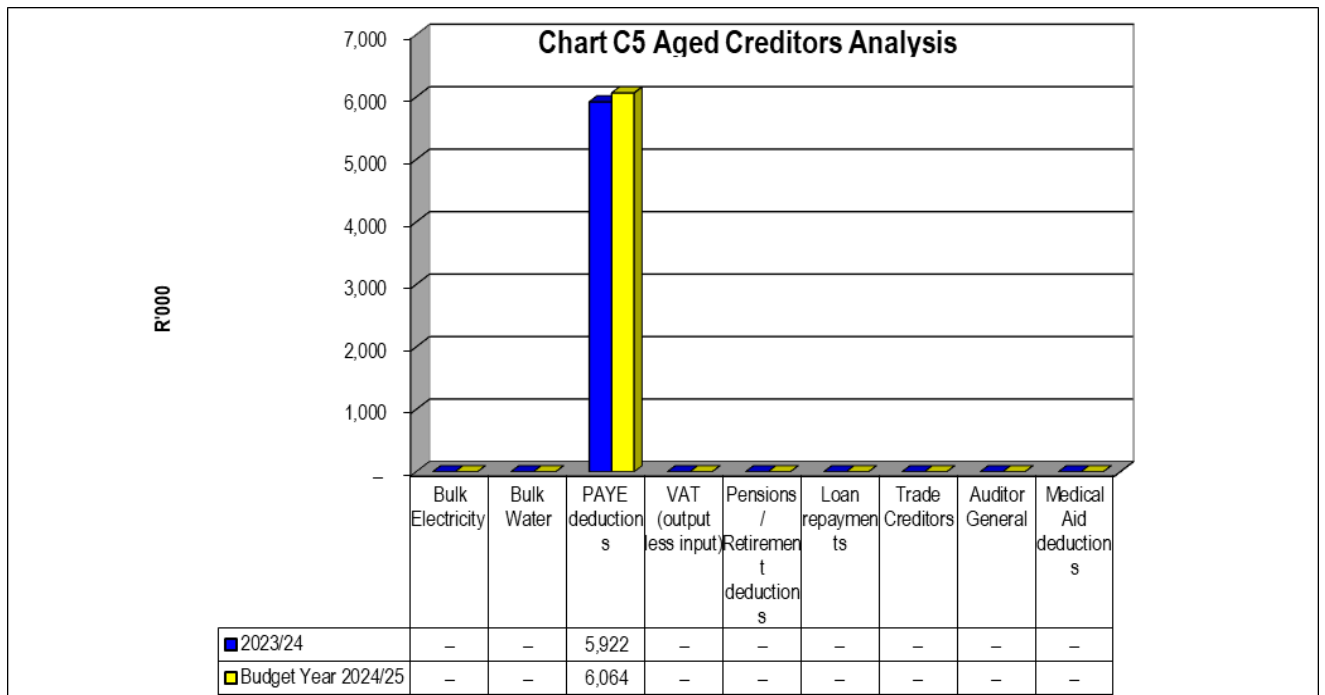
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager's quality certification


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

- Monthly Budget Statement

for the month of March 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: 12/04/25