

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

May 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

Revenue by Source

The Year-to-Date actual revenue is 1.14% above the YTD budget projections at the end of May 2025.

Borrowings

The balance of borrowings amounts to R440.9m at the end of May 2025.

Operating expenditure by vote & type

Current expenditure is 2.86% below YTD budget projections as at May 2025.

Capital expenditure

The YTD Capital expenditure amounts to R124.6m or 55.84% of the amended budget of R223.2m. The current capital commitments of orders in progress amounts to R70.9m or 31.77% of the amended capital budget of R223.2m.

Allocations received (National & Provincial Grants)

Grants totaling R6.4m were received during May 2025.

Spending on Grants

Spending on grants amounts to R19.25m for May 2025 which includes FMG, MIG, EPWP, WSIG, INEP, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Title Deeds Restoration Grant, Community Library Grant, Library Replacement Funding, MSDCBG, CDW, UNEP, BOCMA 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 - M11 May

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue			
	1.14%		
Operational Revenue	64.13%	Additional revenues for debt collection charges, development charges and Insurance refund	None required
Expenditure By Type			
	-2.86%		
Capital Expenditure			
	-21.37%	Capital Commitments=R70.9m	
Financial Position			
In order			
Cash Flow			
In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual
Revenue	2,037,502	1,873,528
Expenditure	2,042,834	1,646,774
Surplus / (Deficit)	(5,332)	226,755
Capital	223,219	124,644

YTD Act %

91.95%
80.61%

55.84%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual
Revenue	1,947,003	1,812,882
Expenditure	2,042,834	1,646,774
Surplus / (Deficit)	(95,831)	166,108
Capital	223,219	124,644

YTD Act %

93.11%
80.61%

55.84%

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 - M11 May

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	30,362	336,739	336,417	322	0%	367,000
Service charges	1,001,922	1,040,890	1,111,546	93,248	1,025,911	1,013,041	12,870	1%	1,111,546
Investment revenue	68,418	51,250	59,250	2,179	52,161	52,091	71	0%	59,250
Transfers and subsidies - Operational	191,359	190,368	199,400	1,196	197,570	197,570	-	-	199,400
Other own revenue	166,288	192,796	209,807	15,154	200,501	193,408	7,093	4%	209,807
Total Revenue (excluding capital transfers and	1,767,584	1,837,261	1,947,003	142,139	1,812,882	1,792,526	20,355	1%	1,947,003
Employee costs	522,688	586,260	593,181	44,457	488,055	504,204	(16,148)	-3%	593,181
Remuneration of Councillors	12,730	13,912	13,506	1,041	12,148	12,381	(233)	-2%	13,506
Depreciation and amortisation	153,790	158,441	158,441	13,204	145,238	145,238	-	-	158,441
Interest	48,571	49,814	49,814	521	26,470	26,470	-	-	49,814
Inventory consumed and bulk purchases	504,074	545,567	564,054	42,198	434,866	443,024	(8,158)	-2%	564,054
Transfers and subsidies	16,512	17,417	16,717	1,236	15,481	15,481	-	-	16,717
Other expenditure	494,436	572,798	647,122	63,049	524,516	548,394	(23,878)	-4%	647,122
Total Expenditure	1,752,801	1,944,209	2,042,834	165,705	1,646,774	1,695,191	(48,417)	-3%	2,042,834
Surplus/(Deficit)	14,783	(106,948)	(95,831)	(23,566)	166,108	97,335	68,773	71%	(95,831)
Transfers and subsidies - capital (monetary allocations)	92,977	65,533	86,841	13,352	56,988	56,988	-	-	86,841
Transfers and subsidies - capital (in-kind)	21,280	-	3,658	-	3,658	3,658	-	-	3,658
Surplus/(Deficit) after capital transfers & contributions	129,040	(41,415)	(5,332)	(10,214)	226,755	157,982	68,773	44%	(5,332)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	129,040	(41,415)	(5,332)	(10,214)	226,755	157,982	68,773	44%	(5,332)
Capital expenditure & funds sources									
Capital expenditure	193,518	184,628	223,219	23,779	124,644	158,521	(33,877)	-21%	223,219
Capital transfers recognised	114,260	65,533	90,499	13,352	60,646	67,190	(6,544)	-10%	90,499
Borrowing	66,513	93,010	89,511	5,868	47,733	73,288	(25,555)	-35%	89,511
Internally generated funds	12,745	26,085	43,209	4,558	16,265	18,044	(1,779)	-10%	43,209
Total sources of capital funds	193,518	184,628	223,219	23,779	124,644	158,521	(33,877)	-21%	223,219
Financial position									
Total current assets	959,320	829,027	945,178		1,144,759				945,178
Total non current assets	4,027,628	4,237,717	4,241,629		4,017,691				4,241,629
Total current liabilities	311,250	434,783	434,783		362,797				434,783
Total non current liabilities	713,869	661,193	661,193		615,628				661,193
Community wealth/Equity	3,961,830	3,970,769	4,090,831		4,184,025				4,090,831
Cash flows									
Net cash from (used) operating	211,450	141,341	204,875	11,932	399,581	399,363	(218)	-0%	204,875
Net cash from (used) investing	(176,913)	(189,608)	(212,937)	(24,194)	(129,209)	(129,209)	-	-	(212,937)
Net cash from (used) financing	(4,414)	7,795	7,795	(2,075)	(36,535)	(36,535)	-	-	7,795
Cash/cash equivalents at the month/year end	676,658	660,378	676,391	-	910,494	910,276	(218)	-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	96,049	7,036	4,733	3,740	3,714	3,623	26,787	60,921	206,602
Creditors Age Analysis									
Total Creditors	6,284	-	-	-	-	-	-	-	6,284

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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	35,847	499,495	500,415	(920)	0%	546,469
Executive and council	106,420	91,905	77,625	3	77,546	77,548	(3)	0%	77,625
Finance and administration	457,860	442,794	468,844	35,844	421,949	422,867	(917)	0%	468,844
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	159,424	193,553	218,751	18,633	195,668	188,723	6,946	4%	218,751
Community and social services	9,474	9,154	9,293	317	9,504	8,519	986	12%	9,293
Sport and recreation	18,510	24,504	27,744	3,004	28,283	22,834	5,449	24%	27,744
Public safety	(7,188)	61,852	70,323	5,536	64,966	64,454	512	1%	70,323
Housing	138,628	98,043	111,391	9,776	92,915	92,915	-	-	111,391
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	36,468	14,207	26,517	1,688	25,812	23,673	2,139	9%	26,517
Planning and development	21,179	12,358	15,389	1,679	15,097	14,106	991	7%	15,389
Road transport	15,248	1,802	9,990	174	10,317	9,158	1,159	13%	9,990
Environmental protection	40	46	1,138	(165)	399	409	(10)	-3%	1,138
Trading services	1,121,669	1,160,336	1,245,766	99,315	1,152,544	1,140,362	12,182	1%	1,245,766
Energy sources	661,409	689,348	739,445	60,265	680,552	673,825	6,727	1%	739,445
Water management	206,017	204,493	225,167	17,890	212,134	208,403	3,731	2%	225,167
Waste water management	145,524	142,748	154,476	12,113	142,759	141,603	1,157	1%	154,476
Waste management	108,719	123,746	126,678	9,046	117,100	116,532	568	0%	126,678
Other	0	-	0	8	8	-	8		-
Total Revenue - Functional	1,881,841	1,902,794	2,037,502	155,491	1,873,528	1,853,173	20,355	1%	2,037,502
Expenditure - Functional									
Governance and administration	290,826	357,794	349,494	26,502	274,296	286,635	(12,339)	-4%	349,494
Executive and council	68,349	88,511	77,033	6,579	63,855	64,202	(347)	-1%	77,033
Finance and administration	219,138	264,137	267,944	19,618	206,874	218,586	(11,712)	-5%	267,944
Internal audit	3,339	5,145	4,517	306	3,567	3,846	(279)	-7%	4,517
Community and public safety	296,230	356,028	382,089	30,746	320,237	330,432	(10,195)	-3%	382,089
Community and social services	36,149	25,282	27,552	2,535	22,469	25,140	(2,670)	-11%	27,552
Sport and recreation	57,556	69,335	68,154	6,847	56,457	60,364	(3,908)	-6%	68,154
Public safety	92,802	169,928	199,660	16,652	159,953	163,570	(3,617)	-2%	199,660
Housing	109,723	91,482	86,724	4,712	81,357	81,357	-	-	86,724
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	204,094	223,838	227,242	19,148	193,171	199,432	(6,261)	-3%	227,242
Planning and development	48,212	58,410	56,215	4,369	44,749	47,445	(2,695)	-6%	56,215
Road transport	131,258	140,211	138,745	12,411	124,194	127,044	(2,850)	-2%	138,745
Environmental protection	24,623	25,218	32,282	2,368	24,227	24,943	(716)	-3%	32,282
Trading services	958,821	1,002,626	1,078,079	89,033	856,861	874,484	(17,623)	-2%	1,078,079
Energy sources	553,664	585,410	617,567	47,979	482,745	489,980	(7,235)	-1%	617,567
Water management	160,902	160,282	180,023	15,637	143,816	147,776	(3,960)	-3%	180,023
Waste water management	147,196	144,301	160,416	13,102	130,300	133,398	(3,097)	-2%	160,416
Waste management	97,059	112,633	120,073	12,315	100,000	103,331	(3,331)	-3%	120,073
Other	2,830	3,923	5,930	276	2,208	4,208	(2,000)	-48%	5,930
Total Expenditure - Functional	1,752,801	1,944,209	2,042,834	165,705	1,646,774	1,695,191	(48,417)	-3%	2,042,834
Surplus/ (Deficit) for the year	129,040	(41,415)	(5,332)	(10,214)	226,755	157,982	68,773	44%	(5,332)

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

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

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

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

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Municipal Council	106,209	91,820	77,622	3	77,546	77,546	-		77,622
Vote 2 - Office of the Municipal Manager	-	-	1,931	9	789	1,770	(981)	-55.4%	1,931
Vote 3 - Corporate Services	1,492	1,364	1,764	10	1,177	1,717	(540)	-31.5%	1,764
Vote 4 - Financial Services	436,859	437,064	451,907	35,790	420,007	416,248	3,759	0.9%	451,907
Vote 5 - Infrastructure Services	1,275,677	1,260,015	1,368,081	109,262	1,255,610	1,243,284	12,326	1.0%	1,368,081
Vote 6 - Community Services	29,545	34,972	38,268	3,383	38,604	36,383	2,221	6.1%	38,268
Vote 7 - Municipal Public Safety	(7,188)	61,852	70,323	5,536	64,966	64,454	512	0.8%	70,323
Vote 8 - Planning and Development	39,248	15,707	27,606	1,498	14,829	11,770	3,059	26.0%	27,606
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	1,881,841	1,902,794	2,037,502	155,491	1,873,528	1,853,173	20,355	1.1%	2,037,502
Expenditure by Vote									
Vote 1 - Municipal Council	41,353	54,329	53,910	3,425	45,834	46,020	(186)	-0.4%	53,910
Vote 2 - Office of the Municipal Manager	14,201	25,593	30,559	1,662	18,710	21,366	(2,655)	-12.4%	30,559
Vote 3 - Corporate Services	56,963	72,318	76,578	5,390	58,871	61,282	(2,411)	-3.9%	76,578
Vote 4 - Financial Services	106,638	138,929	167,837	15,337	132,258	135,287	(3,029)	-2.2%	167,837
Vote 5 - Infrastructure Services	1,189,410	1,210,945	1,261,213	100,013	1,027,313	1,049,697	(22,384)	-2.1%	1,261,213
Vote 6 - Community Services	186,656	192,551	190,034	19,154	154,296	163,425	(9,129)	-5.6%	190,034
Vote 7 - Municipal Public Safety	94,947	175,704	191,120	15,568	153,892	158,708	(4,816)	-3.0%	191,120
Vote 8 - Planning and Development	62,634	73,840	71,584	5,155	55,599	59,406	(3,807)	-6.4%	71,584
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	1,752,801	1,944,209	2,042,834	165,705	1,646,774	1,695,191	(48,417)	-2.9%	2,042,834
Surplus/ (Deficit) for the year	129,040	(41,415)	(5,332)	(10,214)	226,755	157,982	68,773	43.5%	(5,332)

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

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

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

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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									
Exchange Revenue	1,238,725	1,228,287	1,305,576	104,985	1,219,860	1,200,592	19,268	2%	1,305,576
Service charges - Electricity	607,716	636,747	679,000	56,627	623,190	613,712	9,478	2%	679,000
Service charges - Water	182,282	176,718	197,000	16,631	186,060	183,867	2,193	1%	197,000
Service charges - Waste Water Management	114,193	118,479	126,600	11,052	117,245	116,050	1,195	1%	126,600
Service charges - Waste management	97,731	108,946	108,946	8,938	99,416	99,413	3	0%	108,946
Sale of Goods and Rendering of Services	131,093	102,760	97,788	6,384	100,592	100,592	-	-	97,788
Agency services	6,599	7,103	7,103	472	6,365	6,363	1	0%	7,103
Interest	215	0	0	-	507	507	-	-	0
Interest earned from Receivables	10,299	9,400	11,500	996	10,818	10,542	276	3%	11,500
Interest earned from Current and Non Current Assets	68,418	51,250	59,250	2,179	52,161	52,091	71	0%	59,250
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	2,704	1,889	1,889	66	835	835	-	-	1,889
Rental from Fixed Assets	5,583	5,676	7,176	709	7,598	7,027	571	8%	7,176
Licence and permits	923	779	779	151	1,050	1,050	-	-	779
Operational Revenue	10,968	8,539	8,544	779	14,023	8,544	5,479	64%	8,544
Non-Exchange Revenue	528,859	608,974	641,428	37,154	593,022	591,934	1,087	0%	641,428
Property rates	339,596	361,957	367,000	30,362	336,739	336,417	322	0%	367,000
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	(22,970)	44,889	52,460	4,481	49,019	48,088	930	2%	52,460
Licence and permits	2,008	2,000	2,000	147	1,720	1,833	(114)	-6%	2,000
Transfer and subsidies - Operational	191,359	190,368	199,400	1,196	197,570	197,570	-	-	199,400
Interest	2,186	2,110	2,110	125	1,883	1,934	(51)	-3%	2,110
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	10,807	-	-	-	-	-	10,807
Other Gains	16,679	7,650	7,650	844	6,092	6,092	-	-	7,650
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and	1,767,584	1,837,261	1,947,003	142,139	1,812,882	1,792,526	20,355	1%	1,947,003
Expenditure By Type									
Employee related costs	522,688	586,260	593,181	44,457	488,055	504,204	(16,148)	-3%	593,181
Remuneration of councillors	12,730	13,912	13,506	1,041	12,148	12,381	(233)	-2%	13,506
Bulk purchases - electricity	444,223	484,477	499,605	36,290	390,006	394,688	(4,681)	-1%	499,605
Inventory consumed	59,851	61,091	64,449	5,908	44,860	48,337	(3,477)	-7%	64,449
Debt impairment	(12,141)	53,394	67,400	5,617	61,783	61,783	-	-	67,400
Depreciation and amortisation	153,790	158,441	158,441	13,204	145,238	145,238	-	-	158,441
Interest	48,571	49,814	49,814	521	26,470	26,470	-	-	49,814
Contracted services	293,270	316,348	342,351	34,493	264,366	285,292	(20,926)	-7%	342,351
Transfers and subsidies	16,512	17,417	16,717	1,236	15,481	15,481	-	-	16,717
Irrecoverable debts written off	30,884	10,709	47,709	11,416	42,477	42,477	-	-	47,709
Operational costs	181,848	192,346	189,661	11,524	155,889	158,841	(2,952)	-2%	189,661
Losses on Disposal of Assets	514	-	-	-	-	-	-	-	-
Other Losses	60	-	-	-	-	-	-	-	-
Total Expenditure	1,752,801	1,944,209	2,042,834	165,705	1,646,774	1,695,191	(48,417)	-3%	2,042,834
Surplus/(Deficit)	14,783	(106,948)	(95,831)	(23,566)	166,108	97,335	68,773	0	(95,831)
Transfers and subsidies - capital (monetary allocations)	92,977	65,533	86,841	13,352	56,988	56,988	-	-	86,841
Transfers and subsidies - capital (in-kind)	21,280	-	3,658	-	3,658	3,658	-	-	3,658
Surplus/(Deficit) after capital transfers & contributions	129,040	(41,415)	(5,332)	(10,214)	226,755	157,982			(5,332)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	129,040	(41,415)	(5,332)	(10,214)	226,755	157,982			(5,332)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	129,040	(41,415)	(5,332)	(10,214)	226,755	157,982			(5,332)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	129,040	(41,415)	(5,332)	(10,214)	226,755	157,982			(5,332)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1.14% above the YTD budget projections.

Current expenditure is 2.86% below YTD budget projections for May 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) - M11 May

Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	588	765	1,381	-	613	1,248	(635)	-51%	1,381
Vote 4 - Financial Services	10	1,560	2,175	-	1,521	1,577	(56)	-4%	2,175
Vote 5 - Infrastructure Services	170,843	154,385	172,698	19,402	99,741	138,889	(39,149)	-28%	172,698
Vote 6 - Community Services	-	735	335	52	187	307	(120)	-39%	335
Vote 7 - Municipal Public Safety	161	1,300	1,300	-	1,204	900	304	34%	1,300
Vote 8 - Planning and Development	6,170	30	30	-	23	23	1	2%	30
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	177,772	158,775	177,919	19,455	103,289	142,944	(39,656)	-28%	177,919
Single Year expenditure appropriation									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	7	465	15	-	-	11	(11)	-100%	15
Vote 3 - Corporate Services	6,362	2,200	1,884	-	1,884	1,727	157	9%	1,884
Vote 4 - Financial Services	-	5,650	19,816	3,158	5,900	3,650	2,250	62%	19,816
Vote 5 - Infrastructure Services	115	14,689	17,361	419	8,900	8,564	336	4%	17,361
Vote 6 - Community Services	7,112	1,000	4,674	342	4,000	750	3,250	433%	4,674
Vote 7 - Municipal Public Safety	2,150	1,850	1,550	405	672	875	(203)	-23%	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	4,324	21,356	15,577	5,779	37%	45,299
Total Capital Expenditure	193,518	184,628	223,219	23,779	124,644	158,521	(33,877)	-21%	223,219
Capital Expenditure - Functional Classification									
Governance and administration	6,967	3,490	3,455	-	2,538	3,147	(608)	-19%	3,455
Executive and council	7	520	70	-	-	39	(39)	-100%	70
Finance and administration	6,960	2,970	3,385	-	2,538	3,108	(570)	-18%	3,385
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	43,100	32,711	56,954	8,462	32,300	40,611	(8,310)	-20%	56,954
Community and social services	1,371	2,235	1,351	395	529	1,057	(528)	-50%	1,351
Sport and recreation	5,741	13,397	17,509	2,218	11,852	8,155	3,697	45%	17,509
Public safety	2,310	3,950	6,650	405	4,122	2,575	1,547	60%	6,650
Housing	33,678	13,129	31,444	5,445	15,797	28,823	(13,026)	-45%	31,444
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	17,926	3,277	7,475	769	3,779	3,593	186	5%	7,475
Planning and development	6,170	975	2,875	624	972	1,305	(333)	-26%	2,875
Road transport	11,755	2,302	4,600	144	2,807	2,288	519	23%	4,600
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	125,525	145,151	155,335	14,548	86,026	111,171	(25,145)	-23%	155,335
Energy sources	49,583	53,461	51,031	4,885	30,288	40,489	(10,201)	-25%	51,031
Water management	29,092	43,575	40,700	3,775	19,941	27,225	(7,285)	-27%	40,700
Waste water management	46,735	45,534	58,723	4,201	34,088	42,907	(8,819)	-21%	58,723
Waste management	115	2,580	4,880	1,687	1,710	550	1,159	211%	4,880
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	193,518	184,628	223,219	23,779	124,644	158,521	(33,877)	-21%	223,219
Funded by:									
National Government	59,150	52,299	54,176	7,802	41,086	38,314	2,772	7%	54,176
Provincial Government	33,827	13,129	32,560	5,445	15,797	28,823	(13,026)	-45%	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	105	3,763	53	3,710	7061%	3,763
Transfers recognised - capital	114,260	65,533	90,499	13,352	60,646	67,190	(6,544)	-10%	90,499
Borrowing	66,513	93,010	89,511	5,868	47,733	73,288	(25,555)	-35%	89,511
Internally generated funds	12,745	26,085	43,209	4,558	16,265	18,044	(1,779)	-10%	43,209
Total Capital Funding	193,518	184,628	223,219	23,779	124,644	158,521	(33,877)	-21%	223,219

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	910,494	676,391
Trade and other receivables from exchange transactions	153,598	76,747	123,982	105,141	123,982
Receivables from non-exchange transactions	52,959	33,832	41,105	23,587	41,105
Current portion of non-current receivables	-	-	-	-	-
Inventory	15,711	11,199	11,199	11,334	11,199
VAT	14,019	1,783	1,783	4,043	1,783
Other current assets	46,375	45,087	90,717	90,161	90,717
Total current assets	959,320	829,027	945,178	1,144,759	945,178
Non current assets					
Investments	31,415	84,471	38,840	42,071	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	3,693,094	3,916,784
Biological assets	415	-	-	-	-
Living and non-living resources	-	1,106	806	415	806
Heritage assets	109,625	114,055	109,625	109,625	109,625
Intangible assets	8,050	7,637	7,637	8,050	7,637
Trade and other receivables from exchange transactions	-	-	-	-	-
Non-current receivables from non-exchange transactions	-	-	-	-	-
Other non-current assets	-	-	-	-	-
Total non current assets	4,027,628	4,237,717	4,241,629	4,017,691	4,241,629
TOTAL ASSETS	4,986,948	5,066,744	5,186,807	5,162,450	5,186,807
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Financial liabilities	50,444	154,566	154,566	154,566	154,566
Consumer deposits	69,338	58,712	58,712	63,821	58,712
Trade and other payables from exchange transactions	133,784	158,403	158,403	64,489	158,403
Trade and other payables from non-exchange transactions	5,342	-	-	20,061	-
Provision	45,659	53,093	53,093	42,723	53,093
VAT	-	3,365	3,365	16,514	3,365
Other current liabilities	6,683	6,643	6,643	622	6,643
Total current liabilities	311,250	434,783	434,783	362,797	434,783
Non current liabilities					
Financial liabilities	421,513	331,786	331,786	286,373	331,786
Provision	172,518	188,240	188,240	191,056	188,240
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	119,837	141,167	141,167	138,199	141,167
Total non current liabilities	713,869	661,193	661,193	615,628	661,193
TOTAL LIABILITIES	1,025,118	1,095,976	1,095,976	978,425	1,095,976
NET ASSETS	3,961,830	3,970,769	4,090,831	4,184,025	4,090,831
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3,958,602	3,967,539	4,087,601	4,180,797	4,087,601
Reserves and funds	3,228	3,230	3,230	3,228	3,230
Other	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	3,961,830	3,970,769	4,090,831	4,184,025	4,090,831

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

Table C7: Monthly Budget Statement - Cash Flow

WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	331,408	358,095	362,295	36,189	348,804	348,709	95	0%	362,295	
Service charges	933,715	1,032,355	1,102,689	106,903	1,035,450	1,034,690	759	0%	1,102,689	
Other revenue	148,838	120,379	120,379	26,469	206,788	206,788	-	-	120,379	
Transfers and Subsidies - Operational	186,843	190,368	202,018	(0)	199,116	199,116	-	-	202,018	
Transfers and Subsidies - Capital	96,616	65,533	90,499	800	73,819	73,819	-	-	90,499	
Interest	81,119	51,250	51,250	3,300	65,369	65,369	-	-	51,250	
Dividends	-	-	-	-	-	-	-	-	-	
Payments										
Suppliers and employees	(1,501,927)	(1,609,408)	(1,657,024)	(159,972)	(1,487,815)	(1,487,179)	636	0%	(1,657,024)	
Interest	(48,571)	(49,814)	(49,814)	(521)	(26,470)	(26,470)	-	-	(49,814)	
Transfers and Subsidies	(16,590)	(17,417)	(17,417)	(1,236)	(15,481)	(15,481)	-	-	(17,417)	
NET CASH FROM/(USED) OPERATING ACTIVITIES	211,450	141,341	204,875	11,932	399,581	399,363	(218)	0%	204,875	
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	302	-	13,043	-	-	-	-	-	13,043	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(4,980)	(4,980)	(4,980)	(415)	(4,565)	(4,565)	-	-	(4,980)	
Payments										
Capital assets	(172,235)	(184,628)	(221,000)	(23,779)	(124,644)	(124,644)	-	-	(221,000)	
NET CASH FROM/(USED) INVESTING ACTIVITIES	(176,913)	(189,608)	(212,937)	(24,194)	(129,209)	(129,209)	-	-	(212,937)	
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	50,000	65,000	65,000	-	-	-	-	-	65,000	
Increase (decrease) in consumer deposits	3,535	(6,600)	(6,600)	(636)	(5,517)	(5,517)	-	-	(6,600)	
Payments										
Repayment of borrowing	(57,949)	(50,605)	(50,605)	(1,439)	(31,018)	(31,018)	-	-	(50,605)	
NET CASH FROM/(USED) FINANCING ACTIVITIES	(4,414)	7,795	7,795	(2,075)	(36,535)	(36,535)	-	-	7,795	
NET INCREASE/ (DECREASE) IN CASH HELD	30,123	(40,473)	(267)	(14,336)	233,836	233,618			(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		910,494	910,276			676,391	

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 910.5 million.

The municipality started the year with a positive cash balance of R676.7 million. The May closing balance is R910.5 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 - M11 May

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 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	25,443	36,189	-	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	-	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	-	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	-	116,232	122,943	130,351
Service charges - Waste Management	8,416	8,217	8,915	9,446	9,846	9,524	10,732	7,840	9,658	7,298	11,404	-	106,878	113,970	120,777
Rental of facilities and equipment	476	772	540	834	663	717	803	851	798	1,000	1,047	-	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	-	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	-	-	-	-
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	-	2,489	39	(2,558)
Licences and permits	203	249	233	250	216	241	360	268	252	199	298	-	2,779	2,946	3,122
Agency services	549	567	705	661	634	480	677	577	549	494	472	-	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)	-	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	-	100,443	72,811	39,409
Cash Receipts by Source	242,997	154,025	144,454	155,560	162,017	197,837	162,468	137,233	212,239	121,707	166,012	-	1,752,447	1,818,395	1,883,976
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National /	4,904	4,999	-	6,238	14,952	10,121	(0)	9,687	13,351	8,767	800	-	65,533	47,910	46,734
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	65,000	90,000	70,000
Increase (decrease) in consumer deposits	862	1,499	1,024	168	(656)	42	238	(3,126)	(3,638)	(1,302)	(636)	-	(6,600)	(2,000)	(2,000)
VAT Control (receipts)	-	-	-	-	-	-	-	(4,157)	(895)	(999)	6,849	-	-	-	-
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)	-	-	-	-
Total Cash Receipts by Source	248,348	160,108	145,063	161,551	175,898	207,585	162,291	139,223	220,640	127,758	172,610	-	1,871,400	2,042,088	1,998,710
Cash Payments by Type															
Employee related costs	33,911	48,170	42,640	40,795	62,150	41,478	44,788	41,041	40,692	42,977	42,986	-	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	-	13,912	14,488	15,086
Interest	-	350	686	-	473	22,482	-	918	1,040	-	521	-	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	-	484,477	523,235	565,093
Acquisitions - water & other inventory	897	3,395	5,253	4,817	4,038	6,379	1,725	5,427	2,338	4,682	5,908	-	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	-	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	-	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	-	161,974	122,680	109,445
Cash Payments by Type	121,285	196,001	119,061	122,405	176,182	161,763	111,458	122,641	124,912	114,152	161,729	-	1,676,639	1,731,825	1,813,493
Other Cash Flows/Payments by Type															
Capital assets	761	1,729	8,376	8,402	22,551	15,441	5,120	8,693	11,034	18,757	23,779	-	184,628	137,910	116,734
Repayment of borrowing	-	1,244	6,007	-	1,368	17,919	-	1,343	1,698	-	1,439	-	50,605	154,566	61,170
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	122,046	198,975	133,444	130,807	200,101	195,113	116,578	132,677	137,644	132,910	186,946	-	1,911,873	2,024,301	1,991,397
NET INCREASE/(DECREASE) IN CASH HELD	126,302	(38,867)	11,620	30,745	(24,203)	12,472	45,713	6,546	82,996	(5,151)	(14,336)	-	(40,473)	17,787	7,313
Cash/cash equivalents at the monthly/year beginning:	676,658	802,960	764,094	775,713	806,458	782,255	794,727	840,439	846,985	929,981	924,830	910,494	676,658	636,185	653,971
Cash/cash equivalents at the monthly/year end:	802,960	764,094	775,713	806,458	782,255	794,727	840,439	846,985	929,981	924,830	910,494	910,494	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 - M11 May

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	25,640	1,396	926	688	678	666	8,933	7,725	46,651	18,690	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	38,368	2,100	1,447	1,257	1,194	1,071	5,414	11,286	62,137	20,222	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	27,526	751	506	412	389	370	2,167	7,165	39,286	10,503	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	14,001	792	548	446	434	422	2,126	5,059	23,827	8,487	-	-
Receivables from Exchange Transactions - Waste Management	1600	12,032	737	559	449	456	435	2,278	5,316	22,262	8,934	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	721	24	12	12	11	9	46	300	1,136	379	-	-
Interest on Arrear Debtor Accounts	1810	1,053	156	158	162	175	203	1,769	17,331	21,008	19,641	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(23,293)	1,081	576	313	377	447	4,054	6,739	(9,706)	11,930	-	-
Total By Income Source	2000	96,049	7,036	4,733	3,740	3,714	3,623	26,787	60,921	206,602	98,784	-	-
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	1,171	112	124	48	50	55	737	2,467	4,763	3,356	-	-
Commercial	2300	4,870	109	56	51	36	38	933	2,658	8,751	3,717	-	-
Households	2400	91,880	6,805	4,552	3,639	3,624	3,525	25,099	55,612	194,736	91,499	-	-
Other	2500	(1,872)	10	1	1	4	4	18	185	(1,648)	212	-	-
Total By Customer Group	2600	96,049	7,036	4,733	3,740	3,714	3,623	26,787	60,921	206,602	98,784	-	-

The debtors' 12-month rolling average payment rate is 98,17% at the end of May 2025.

Summary of Indigent Households

Indigent Household Statistics

	Indigent Households	Other Households	Total Households	
2024				
July	4,026	33,727	37,753	10.66%
August	4,436	33,915	38,351	11.57%
September	4,768	33,828	38,596	12.35%
October	4,999	33,615	38,614	12.95%
November	5,403	33,323	38,726	13.95%
December	5,535	33,439	38,974	14.20%
2025				
January	5,529	33,447	38,976	14.19%
February	5,880	33,374	39,254	14.98%
March	5,634	33,630	39,264	14.35%
April	5,594	33,988	39,582	14.13%
May	5,752	33,830	39,582	14.53%
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)
5752			10KL	5752	0	5752	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	5674		70kWh	5752	0	5752	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	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 31/05/2025	Total Debt	Services	Rates	Other
Department Responsible for the Debt				
NPW 2227	3,466,885.96	1,332,701.23	2,134,184.73	-
WCED 2251	393,875.28	393,875.28	-	-
OTHER 2255	174,944.43	174,944.43	-	-
HEALTH 2252	140,521.88	140,521.88	-	-
TPW 2256	486,475.86	(51,492.11)	537,967.97	-
HUMAN SETTLE 2215	89,075.02	89,075.02	-	-
HOUSING 2253	5,142.58	5,142.58	-	-
OTHER MUNICIPALITIES 2276	5,742.48	5,742.48	-	-
TOTAL OUTSTANDING	4,762,663.49	2,090,510.79	2,672,152.70	-

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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	6,284	-	-	-	-	-	-	-	6,284	5,494
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	6,284	-	-	-	-	-	-	-	6,284	5,494

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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 *	Commissio n Paid (Rands)	Commis sion Recipien t	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
Municipality													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	28,300	246		125	28,670
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	51,157	454		260	51,870
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	6,987	144		30	7,161
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,273	60	-58351.44		10,275
ABSA 2081694232	181 days	FIXED DEP	Yes	Yes	Yes	No	No	23/07/2025	100,000				100,000
Standard Bank 288434005-037	151 days	FIXED DEP	Yes	Yes	Yes	No	No	23/06/2025	100,000				100,000
ABSA 2081186184	181 days	FIXED DEP	Yes	Yes	Yes	No	No	31/07/2025	100,000				100,000
Standard Bank 288434005-038	150 days	FIXED DEP	Yes	Yes	Yes	No	No	30/06/2025	100,000				100,000
ABSA 2081333826	183 days	FIXED DEP	Yes	Yes	Yes	No	No	30/09/2025	100,000				100,000
Standard Bank 288434005-039	88 days	FIXED DEP	Yes	Yes	Yes	No	No	27/06/2025	100,000				100,000
													-
													-
Municipality sub-total									696,716	904		415	697,977
TOTAL INVESTMENTS AND INTEREST									696,716	904		415	697,977

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 - M11 May

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	168,770	172,592	172,292	-	172,292	172,292	-		172,292
Operational Revenue:General Revenue:Equitable Share	157,935	168,794	168,794	-	168,794	168,794	-		168,794
Energy Efficiency and Demand-side [Schedule 5B]	4,200	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	3,366	1,898	1,898	-	1,898	1,898	-		1,898
Local Government Financial Management Grant [Schedule 5B]	1,550	1,700	1,400	-	1,400	1,400	-		1,400
Municipal Disaster Grant [Schedule 5B]	1,719	-	-	-	-	-	-		-
Municipal Human Settlement Capacity Grant [Schedule 5B]	-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	-	200	200	-	200	200	-		200
Provincial Government:	126,129	101,886	104,409	5,596	99,964	99,964	-		104,409
Community Library Services Grant	8,398	8,608	8,608	-	8,608	8,608	-		8,608
Resource funding for the establish & support of K9 Unit	3,345	3,772	4,172	-	4,172	4,172	-		4,172
Community Development Workers	76	76	76	-	76	76	-		76
Maintenance & Construction of Transport Infrastructure	400	450	7,440	-	7,440	7,440	-		7,440
Financial Management Capability Grant	200	160	260	-	260	260	-		260
Resource funding for the est of Law Enforcement Rural Safety Unit	4,065	4,223	4,223	-	4,223	4,223	-		4,223
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	108,411	84,410	79,443	5,596	75,010	75,010	-		79,443
Title Deeds Restroration Grant	362	187	187	-	174	174	-		187
Municipal Service Delivery & Capacity Building Grant	500	-	-	-	-	-	-		-
Thusing Servie Centre Grant	-	-	-	-	-	-	-		-
Library Service Replacement Funding	372	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	1,092	-	1,204	1,204	-		1,092
Departmental Agencies and Accounts	-	-	400	-	-	-	-		400
Foreign Government and International Organisations	-	-	692	-	1,204	1,204	-		692
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	294,899	274,478	277,793	5,596	273,460	273,460	-		277,793
Capital Transfers and Grants									
National Government:	63,488	52,299	50,491	-	50,491	50,491	-		50,491
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	24,380	19,334	19,334	-	19,334	19,334	-		19,334
Municipal Infrastructure Grant [Schedule 5B]	23,855	24,965	24,932	-	24,932	24,932	-		24,932
Water Services Infrastructure Grant [Schedule 5B]	4,500	8,000	5,925	-	5,925	5,925	-		5,925
Municipal Disaster Grant [Schedule 5B]	10,753	-	-	-	-	-	-		-
Integrated Urban Development Grant	-	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]	-	-	300	-	300	300	-		300
Provincial Government:	33,650	13,129	32,544	800	20,636	20,636	-		32,544
Non-Motorised Transport Infrastructure	-	-	1,100	-	1,100	1,100	-		1,100
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	33,650	13,129	31,444	800	19,536	19,536	-		31,444
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	97,137	65,428	83,035	800	71,127	71,127	-		83,035
TOTAL RECEIPTS OF TRANSFERS & GRANTS	392,037	339,906	360,828	6,396	344,587	344,587	-		360,828

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

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

Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	11,261	3,798	3,498	674	3,150	3,150	-		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	265	1,854	1,854	-		1,898
Local Government Financial Management Grant [Schedule 5B]	1,550	1,700	1,400	389	1,114	1,114	-		1,400
Municipal Disaster Grant [Schedule 5B]	1,292	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	652	200	200	20	182	182	-		200
Provincial Government:	126,439	101,886	104,409	4,852	101,366	101,366	-		104,409
Community Library Services Grant	8,398	8,608	8,608	123	8,608	8,608	-		8,608
Resource funding for the establish & support of K9 Unit	3,345	3,772	4,172	71	4,172	4,172	-		4,172
Community Development Workers	76	76	76	-	28	28	-		76
Maintenance & Construction of Transport Infrastructure	400	450	7,440	-	7,404	7,404	-		7,440
Financial Management Capability Grant	139	160	260	-	99	99	-		260
Resource funding for the est of Law Enforcement Rural Safety Unit	4,282	4,223	4,223	350	4,223	4,223	-		4,223
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	104,289	84,410	79,443	4,309	76,770	76,770	-		79,443
Title Deeds Resrtration Grant	362	187	187	-	63	63	-		187
Municipal Service Delivery & Capacity Building Grant	179	-	-	-	-	-	-		-
Thusong Servie Centre Grant	90	-	-	-	-	-	-		-
Library Service Replacement Funding	219	-	-	-	-	-	-		-
Emergency Loadshedding Relief Grant	4,658	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	1,092	233	796	796	-		1,092
Departmental Agencies and Accounts	-	-	400	398	398	398	-		400
Foreign Government and International Organisations	-	-	692	(165)	398	398	-		692
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	137,699	105,684	108,999	5,758	105,312	105,312	-		108,999
Capital expenditure of Transfers and Grants									
National Government:	59,150	52,299	50,491	6,793	37,749	37,749	-		50,491
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	24,380	19,334	19,334	3,727	15,051	15,051	-		19,334
Municipal Infrastructure Grant [Schedule 5B]	19,518	24,965	24,932	1,871	18,669	18,669	-		24,932
Water Services Infrastructure Grant [Schedule 5B]	4,500	8,000	5,925	1,195	4,029	4,029	-		5,925
Municipal Disaster Grant [Schedule 5B]	10,753	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]	-	-	300	-	-	-	-		300
Provincial Government:	33,827	13,129	32,544	5,445	15,797	15,797	-		32,544
Non-Motorised Transport Infrastructure	-	-	1,100	-	-	-	-		1,100
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	33,678	13,129	31,444	5,445	15,797	15,797	-		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	105	105	-		105
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	105	105	105	105	-		105
Total capital expenditure of Transfers and Grants	92,977	65,428	83,140	12,343	53,652	53,652	-		83,140
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	230,677	171,112	192,139	18,101	158,964	158,964	-		192,139

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

WC032 Overstrand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May

Description	Budget Year 2024/25				
	Approved Rollover 2023/24	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	428	-	428	-	
Operational Revenue:General Revenue:Equitable Share		-	-	-	
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	
Local Government Financial Management Grant [Schedule 5B]		-	-	-	
Mitchell's Plain Urban Renewal		-	-	-	
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	
Municipal Disaster Grant [Schedule 5B]	428	-	428	-	
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	
Municipal Systems Improvement Grant		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	
Water Services Infrastructure Grant		-	-	-	
Public Transport Network Grant [Schedule 5B]		-	-	-	
Smart Connect Grant		-	-	-	
Urban Settlement Development Grant		-	-	-	
Provincial Government:	623	145	204	(419)	-67.3%
Library Service Replacement Funding	123	102	102	(21)	-16.8%
Municipal Service Delivery & Capacity Building Grant	500	42	101	(399)	
Specify (Add grant description)		-	-	-	
Specify (Add grant description)		-	-	-	
District Municipality:	-	-	-	-	
Specify (Add grant description)		-	-	-	
Other grant providers:	-	-	-	-	
Total operating expenditure of Approved Roll-overs	1,050	145	631	(419)	-39.9%
Capital expenditure of Approved Roll-overs					
National Government:	3,685	1,009	3,336	(349)	-9.5%
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]	3,685	1,009	3,336	(349)	-9.5%
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	1,009	3,336	(365)	-9.9%
TOTAL EXPENDITURE OF APPROVED ROLLOVERS	4,752	1,154	3,968	(784)	-16.5%

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 - M11 May

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	936	10,985	11,217	(232)	-2%	12,237
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,269	1,269	1,269	105	1,163	1,163	(1)	0%	1,269
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	12,730	13,912	13,506	1,041	12,148	12,381	(233)	-2%	13,506
% increase		9.3%	6.1%						6.1%
Senior Managers of the Municipality									
Basic Salaries and Wages	12,340	13,713	11,549	449	9,028	10,587	(1,559)	-15%	11,549
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	205	167	33	33	288	30	257	846%	33
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	201	212	187	11	144	171	(28)	-16%	187
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	12,746	14,092	11,769	493	9,459	10,788	(1,329)	-12%	11,769
% increase		10.6%	-7.7%						-7.7%
Other Municipal Staff									
Basic Salaries and Wages	309,632	351,978	369,378	27,449	289,257	300,714	(11,457)	-4%	369,378
Pension and UIF Contributions	50,672	60,983	52,930	4,302	47,262	48,508	(1,246)	-3%	52,930
Medical Aid Contributions	16,959	19,652	17,925	1,549	16,546	16,432	114	1%	17,925
Overtime	61,287	50,583	58,888	5,759	49,308	50,981	(1,673)	-3%	58,888
Performance Bonus	1,061	906	970	76	893	889	4	0%	970
Motor Vehicle Allowance	7,726	8,869	7,736	613	6,797	7,044	(247)	-4%	7,736
Cellphone Allowance	2,291	2,374	2,280	178	1,949	2,090	(142)	-7%	2,280
Housing Allowances	1,825	1,996	1,967	158	1,761	1,803	(42)	-2%	1,967
Other benefits and allowances	40,696	47,588	42,098	1,611	39,854	39,985	(130)	0%	42,098
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	17,791	27,240	27,240	2,270	24,970	24,970	0	0%	27,240
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	509,942	572,169	581,411	43,964	478,596	493,415	(14,819)	-3%	581,411
% increase		12.2%	14.0%						14.0%
Total Parent Municipality	535,418	600,172	606,687	45,498	500,203	516,584	(16,381)	-3%	606,687
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	535,418	600,172	606,687	45,498	500,203	516,584	(16,381)	-3%	606,687
TOTAL MANAGERS AND STAFF	522,688	586,260	593,181	44,457	488,055	504,204	(16,148)	-3%	593,181

SDBIP

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

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

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%	10.4%	10.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	34.4%	50.4%	40.1%	38.3%	40.1%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.7%	11.4%	11.1%	8.5%	11.1%
Gearing	Long Term Borrowing/ Funds & Reserves	13058.0%	10273.6%	10273.6%	8871.0%	10273.6%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	308.2%	190.7%	217.4%	315.5%	217.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	217.4%	151.9%	155.6%	251.0%	155.6%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.3%	8.5%	13.1%	12.1%	13.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	Annual Indicator	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	7.6%	6.5%	6.5%	Annual Indicator	6.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	30.6%	25.0%	25.0%	Annual Indicator	25.0%
Employee costs	Employee costs/Total Revenue - capital revenue	29.6%	31.9%	30.5%	26.9%	30.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	15.9%	16.1%	16.3%	14.6%	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 - M11 May

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	519	3,621	7,786	761	761	7,786	7,025	90.2%	0%
August	9,034	3,456	7,531	1,729	2,490	15,317	12,827	83.7%	1%
September	5,754	21,769	23,413	8,376	10,866	38,731	27,864	71.9%	6%
October	10,930	12,866	10,531	8,402	19,268	49,262	29,993	60.9%	10%
November	8,019	10,901	11,531	22,551	41,820	60,793	18,973	31.2%	23%
December	21,798	33,931	39,889	15,441	57,261	100,682	43,421	43.1%	31%
January	3,438	8,866	9,531	5,120	62,382	110,213	47,831	43.4%	34%
February	7,468	10,016	9,081	8,693	71,075	119,294	48,220	40.4%	38%
March	7,453	26,219	20,476	11,034	82,109	139,770	57,661	41.3%	44%
April	15,086	9,216	9,788	18,757	100,866	149,558	48,692	32.6%	55%
May	13,575	12,929	8,963	23,779	124,644	158,521	33,877	21.4%	68%
June	90,443	30,836	64,698	-	124,644	223,219	98,575	44.2%	68%
Total Capital expenditure	193,518	184,628	223,219	124,644					

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	15,050,791	Construction phase.	Work is pressing well in Stanford, Masakhane and Marikana. Work expected to be completed by mid June 2025.	None.	Not applicable.
2	Overstrand	Overstrand	LOW COST HOUSING SERVICES	13,129,000	31,443,720	15,797,447	Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP Phase A6 - Completed; Mnt Pleasant IRDP Area 8 - Completed; Mnt Pleasant IRDP Area 8 Phase 1 - 100%.	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP Phase A6 - Completed; Masakhane Intersection - Completed; Mnt Pleasant IRDP Area 8 - Completed; Masakhane UISP Wetcores - Completed	Not applicable.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS & RISING MAINS	11,025,510	13,025,510	9,676,961	Construction & planning phase.	Construction of sewer improvements in Zwebhile is completed (Contract SC2452/2023). Planning of new sewerage pumpstations at Zwingler's Corner and Onrus River (Main) is in progress (Contract SC2296/2023).	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	10,795,320	10,790,676	Completed	Completed (Contract SC2318/2022).	None.	Not applicable.
5	Hermanus	Multi-ward	UPGRADE HERMANUS WELL FIELDS PHASE 2	10,100,000	10,525,000	4,029,271	Construction	Construction in progress (Contract SC 2504/2024)	None for this month	Not applicable.
6	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	9,900,000	10,190,353	6,373,453	Under construction.	Under construction. Tender SC2500/2024.	Not applicable.	Not applicable.
7	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	8,875,470	8,875,470	5,670,918	Construction	Construction in progress (Contract SC 2490/2024).	None.	Not applicable.
8	Overstrand	Overstrand	NEW DISINFECTION SYSTEMS AT WASTEWATER TREATMENT	8,000,000	3,000,000	724,525	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	7,191,527	Construction phase.	Construction is 90% completed (Contract SC2437/2023).	None.	Not applicable.
10	Proteadorp	Ward 09	UPGRADE STORMWATER INFRASTRUCTURE	6,963,000	10,286,360	7,303,790	Under construction.	Under construction. Tender SC2499/2024.	Not applicable.	Not applicable.
Totals				108,814,513	130,126,569	82,609,359				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

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	75,991	7,763	38,501	54,682	(16,182)	-29.6%	75,991
Roads Infrastructure	11,795	952	3,250	49	2,114	1,613	502	31.1%	3,250
Roads	4,760	952	3,250	49	2,114	1,613	502	31.1%	3,250
Road Structures	7,035	-	-	-	-	-	-	-	-
Storm water Infrastructure	5,968	10,213	13,536	1,009	7,645	11,054	(3,410)	-30.8%	13,536
Drainage Collection	2,280	-	-	-	-	-	-	-	-
Storm water Conveyance	3,687	10,213	13,536	1,009	7,645	11,054	(3,410)	-30.8%	13,536
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	45,316	32,748	29,325	3,727	16,427	20,694	(4,268)	-20.6%	29,325
MV Substations	17,417	7,414	2,032	-	1,014	1,694	(680)	-40.1%	2,032
MV Switching Stations	519	-	-	-	-	-	-	-	-
MV Networks	27,380	25,334	27,293	3,727	15,412	19,001	(3,588)	-18.9%	27,293
Water Supply Infrastructure	16,099	24,900	22,025	1,920	10,074	15,769	(5,695)	-36.1%	22,025
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	7,027	10,100	10,525	1,195	4,029	7,894	(3,864)	-49.0%	10,525
Reservoirs	360	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-
Water Treatment Works	2,775	8,000	5,500	725	725	4,875	(4,150)	-85.1%	5,500
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	5,937	6,800	6,000	-	5,320	3,000	2,320	77.3%	6,000
Sanitation Infrastructure	8,141	8,500	6,500	107	1,268	4,750	(3,482)	-73.3%	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	107	1,019	4,500	(3,481)	-77.4%	6,000
Solid Waste Infrastructure	50	565	1,055	951	974	528	446	84.6%	1,055
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	50	505	1,033	951	951	516	435	84.3%	1,033
Electricity Generation Facilities	-	60	23	-	22	11	11	99.8%	23
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	300	-	-	275	(275)	-100.0%	300
Data Centres	-	-	300	-	-	275	(275)	-100.0%	300
Community Assets	4,248	6,297	9,669	1,539	6,513	3,960	2,553	64.5%	9,669
Community Facilities	797	3,350	2,900	784	1,569	1,838	(268)	-14.6%	2,900
Halls	-	1,450	1,000	342	342	750	(408)	-54.4%	1,000
Libraries	96	-	-	-	-	-	-	-	-
Parks	106	550	550	347	534	413	122	29.5%	550
Public Ablution Facilities	595	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	1,350	1,350	96	693	675	18	2.6%	1,350
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	3,451	2,947	6,769	755	4,944	2,123	2,821	132.9%	6,769
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	3,451	2,947	6,769	755	4,944	2,123	2,821	132.9%	6,769
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	40,245	15,379	35,194	5,844	16,354	30,698	(14,345)	-46.7%	35,194
Operational Buildings	6,567	2,250	3,750	399	556	1,875	(1,319)	-70.3%	3,750
Municipal Offices	934	750	2,250	399	556	375	181	48.3%	2,250
Workshops	5,633	1,500	1,500	-	-	1,500	(1,500)	-100.0%	1,500
Housing	33,678	13,129	31,444	5,445	15,797	28,823	(13,026)	-45.2%	31,444
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	33,678	13,129	31,444	5,445	15,797	28,823	(13,026)	-45.2%	31,444
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	700	400	-	-	200	(200)	-100.0%	400
Biological or Cultivated Assets	-	700	400	-	-	200	(200)	-100.0%	400
Intangible Assets	71	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	71	-	-	-	-	-	-	-	-
Computer Software and Applications	71	-	-	-	-	-	-	-	-
Computer Equipment	4,550	3,250	3,250	5	2,759	2,912	(154)	-5.3%	3,250
Computer Equipment	4,550	3,250	3,250	5	2,759	2,912	(154)	-5.3%	3,250
Furniture and Office Equipment	408	865	1,396	110	574	1,115	(540)	-48.5%	1,396
Furniture and Office Equipment	408	865	1,396	110	574	1,115	(540)	-48.5%	1,396
Machinery and Equipment	3,588	1,225	335	52	187	307	(120)	-39.0%	335
Machinery and Equipment	3,588	1,225	335	52	187	307	(120)	-39.0%	335
Transport Assets	1,787	8,150	22,816	3,158	8,362	5,817	2,546	43.8%	22,816
Transport Assets	1,787	8,150	22,816	3,158	8,362	5,817	2,546	43.8%	22,816
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	142,268	113,744	149,051	18,472	73,250	99,692	26,441	26.5%	149,051

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	15,235	19,375	20,368	1,855	11,437	13,526	(2,089)	-15.4%	20,368
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1,500	1,500	2,492	-	2,492	1,869	623	33.3%	2,492
<i>MV Switching Stations</i>	1,500	1,500	2,492	-	2,492	1,869	623	33.3%	2,492
Water Supply Infrastructure	12,448	17,175	17,175	1,855	8,373	10,957	(2,583)	-23.6%	17,175
<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	1,855	7,873	10,957	(3,083)	-28.1%	16,675
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	1,287	700	700	-	571	700	(129)	-18.4%	700
<i>Pump Station</i>	1,287	700	700	-	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	-	-	-	-	-	-	-	-	-
<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>Sport and Recreation Facilities</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
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	20,368	1,855	11,437	13,526	2,089	15.4%	20,368

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

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	182,137	14,799	151,484	166,881	(15,397)	-9.2%	182,234
Roads Infrastructure	74,585	78,769	79,858	6,563	69,783	73,150	(3,368)	-4.6%	79,784
Roads	74,585	78,769	79,858	6,563	69,783	73,150	(3,368)	-4.6%	79,784
Storm water Infrastructure	5,588	6,361	11,610	735	9,054	10,642	(1,588)	-14.9%	11,679
Storm water Conveyance	5,588	6,361	11,610	735	9,054	10,642	(1,588)	-14.9%	11,679
Electrical Infrastructure	38,864	40,144	45,567	3,527	35,036	41,769	(6,734)	-16.1%	45,567
LV Networks	38,864	40,144	45,567	3,527	35,036	41,769	(6,734)	-16.1%	45,567
Water Supply Infrastructure	19,038	24,954	19,116	2,055	15,483	17,522	(2,039)	-11.6%	19,116
Water Treatment Works	-	331	-	-	-	-	-	-	-
Distribution	17,457	21,542	18,165	1,845	15,001	16,650	(1,649)	-9.9%	18,075
Distribution Points	1,581	3,081	952	210	482	872	(390)	-44.7%	1,042
Sanitation Infrastructure	12,280	14,322	15,431	1,022	13,787	14,145	(358)	-2.5%	15,431
Reticulation	6,576	8,338	8,522	695	7,747	7,811	(64)	-0.8%	8,522
Waste Water Treatment Works	5,703	5,984	6,909	326	6,040	6,334	(294)	-4.6%	6,909
Solid Waste Infrastructure	9,310	8,620	10,556	896	8,342	9,652	(1,310)	-13.6%	10,556
Waste Processing Facilities	3,003	3,100	3,028	220	2,255	2,776	(521)	-18.8%	3,100
Waste Drop-off Points	6,307	5,520	7,528	676	6,087	6,876	(789)	-11.5%	7,558
Community Assets	55,786	66,438	62,935	5,976	52,330	57,093	(4,763)	-8.3%	62,985
Community Facilities	43,765	49,396	47,854	3,331	41,162	43,681	(2,520)	-5.8%	47,904
Halls	5,954	7,405	5,113	411	4,364	4,678	(315)	-6.7%	5,113
Libraries	72	1,800	-	-	-	-	-	-	-
Cemeteries/Crematoria	978	994	2,869	163	1,910	2,630	(721)	-27.4%	2,869
Parks	31,644	33,755	31,895	2,077	27,487	29,062	(1,575)	-5.4%	31,945
Public Open Space	4,667	4,401	4,667	518	5,325	4,278	1,046	24.5%	4,667
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	450	1,041	3,308	162	2,077	3,033	(956)	-31.5%	3,308
Sport and Recreation Facilities	12,021	17,042	15,081	2,644	11,168	13,412	(2,244)	-16.7%	15,081
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	12,021	17,042	15,081	2,644	11,168	13,412	(2,244)	-16.7%	15,081
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Other assets	12,818	13,758	20,254	2,683	14,255	18,399	(4,144)	-22.5%	20,254
Operational Buildings	12,818	13,758	20,254	2,683	14,255	18,399	(4,144)	-22.5%	20,254
Municipal Offices	12,726	13,720	20,254	2,683	14,255	18,399	(4,144)	-22.5%	20,254
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	59	-	-	-	-	-	-	-	-
Depots	33	38	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	7,777	8,967	9,217	77	7,939	8,449	(510)	-6.0%	9,317
Licences and Rights	7,777	8,967	9,217	77	7,939	8,449	(510)	-6.0%	9,317
Computer Software and Applications	7,777	8,967	9,217	77	7,939	8,449	(510)	-6.0%	9,317
Computer Equipment	1,898	2,566	3,026	203	1,373	2,774	(1,400)	-50.5%	3,026
Computer Equipment	1,898	2,566	3,026	203	1,373	2,774	(1,400)	-50.5%	3,026
Furniture and Office Equipment	12,316	7,747	1,682	334	781	1,511	(730)	-48.3%	1,682
Furniture and Office Equipment	12,316	7,747	1,682	334	781	1,511	(730)	-48.3%	1,682
Machinery and Equipment	6,749	5,983	7,384	216	5,632	6,569	(936)	-14.3%	7,282
Machinery and Equipment	6,749	5,983	7,384	216	5,632	6,569	(936)	-14.3%	7,282
Transport Assets	23,455	17,145	31,037	6,051	30,010	28,450	1,560	5.5%	31,037
Transport Assets	23,455	17,145	31,037	6,051	30,010	28,450	1,560	5.5%	31,037
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	280,465	295,774	317,672	30,339	263,804	290,126	26,322	9.1%	317,817

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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	121,221	121,221	0	0.0%	132,242
Roads Infrastructure	40,379	46,014	46,014	3,835	42,180	42,180	0	0.0%	46,014
Roads	40,379	46,014	46,014	3,835	42,180	42,180	0	0.0%	46,014
Storm water Infrastructure	8,695	8,725	8,725	727	7,998	7,998	0	0.0%	8,725
Drainage Collection	8,695	8,725	8,725	727	7,998	7,998	0	0.0%	8,725
Electrical Infrastructure	27,567	27,643	27,643	2,304	25,340	25,340	0	0.0%	27,643
LV Networks	26,988	27,643	27,643	2,304	25,340	25,340	0	0.0%	27,643
Capital Spares	579	-	-	-	-	-	-	-	-
Water Supply Infrastructure	23,198	25,050	25,050	2,087	22,962	22,962	0	0.0%	25,050
Distribution	22,699	25,050	25,050	2,087	22,962	22,962	0	0.0%	25,050
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	499	-	-	-	-	-	-	-	-
Sanitation Infrastructure	22,730	21,502	21,502	1,792	19,710	19,710	0	0.0%	21,502
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	21,049	21,502	21,502	1,792	19,710	19,710	0	0.0%	21,502
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	1,680	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	2,668	3,307	3,307	276	3,032	3,032	0	0.0%	3,307
Landfill Sites	2,661	3,307	3,307	276	3,032	3,032	0	0.0%	3,307
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Capital Spares	8	-	-	-	-	-	-	-	-
Community Assets	14,232	13,817	13,817	1,151	12,666	12,666	0	0.0%	13,817
Community Facilities	14,232	13,817	13,817	1,151	12,666	12,666	0	0.0%	13,817
Halls	14,232	13,817	13,817	1,151	12,666	12,666	0	0.0%	13,817
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Other assets	3,526	3,538	3,538	295	3,243	3,243	-	-	3,538
Operational Buildings	3,526	3,538	3,538	295	3,243	3,243	-	-	3,538
Municipal Offices	3,526	3,538	3,538	295	3,243	3,243	-	-	3,538
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	708	271	271	23	249	249	0	0.0%	271
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	708	271	271	23	249	249	0	0.0%	271
Computer Software and Applications	708	271	271	23	249	249	0	0.0%	271
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	2,388	2,316	2,316	193	2,123	2,122	0	0.0%	2,316
Furniture and Office Equipment	2,388	2,316	2,316	193	2,123	2,122	0	0.0%	2,316
Machinery and Equipment	1,452	1,473	1,473	123	1,351	1,350	0	0.0%	1,473
Machinery and Equipment	1,452	1,473	1,473	123	1,351	1,350	0	0.0%	1,473
Transport Assets	6,120	4,716	4,716	393	4,323	4,323	0	0.0%	4,716
Transport Assets	6,120	4,716	4,716	393	4,323	4,323	0	0.0%	4,716
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	127	68	68	6	62	62	0	0.0%	68
Zoo's, Marine and Non-biological Animals	127	68	68	6	62	62	0	0.0%	68
Living resources	-	-	-	-	-	-	-	-	-
Total Depreciation	153,790	158,441	158,441	13,204	145,238	145,237	(1)	0.0%	158,441

Supporting Table SC13e

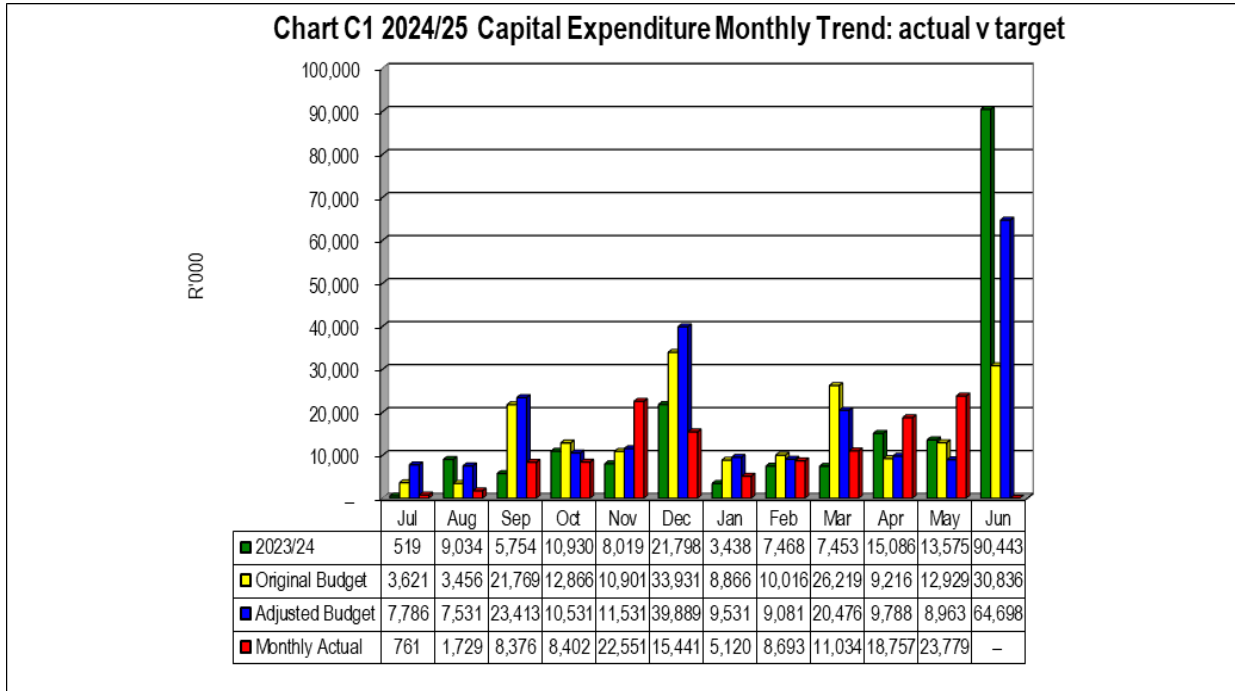
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

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	2,335	33,583	39,684	(6,100)	-15.4%	43,609
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	2,767	15,464	15,464	-	9,714	14,175	(4,461)	-31.5%	15,464
<i>MV Networks</i>	2,767	15,464	15,464	-	9,714	14,175	(4,461)	-31.5%	15,464
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	541	500	500	-	500	-	500	-	500
<i>Distribution</i>	541	500	500	-	500	-	500	-	500
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	30,351	25,621	27,621	2,335	23,369	25,486	(2,116)	-8.3%	27,621
<i>Pump Station</i>	1,059	11,026	13,026	783	9,677	11,940	(2,263)	-19.0%	13,026
<i>Reticulation</i>	117	600	600	-	600	450	150	33.3%	600
<i>Waste Water Treatment Works</i>	29,176	13,995	13,995	1,553	13,092	13,096	(3)	0.0%	13,995
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	65	25	25	-	-	23	(23)	-100.0%	25
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>	65	25	25	-	-	23	(23)	-100.0%	25
<i>Waste Separation Facilities</i>	-	-	-	-	-	-	-	-	-
Community Assets	2,290	9,900	10,190	1,116	6,373	5,620	753	13.4%	10,190
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	2,290	9,900	10,190	1,116	6,373	5,620	753	13.4%	10,190
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	2,290	9,900	10,190	1,116	6,373	5,620	753	13.4%	10,190
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
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	3,452	39,957	45,304	5,347	11.8%	53,800

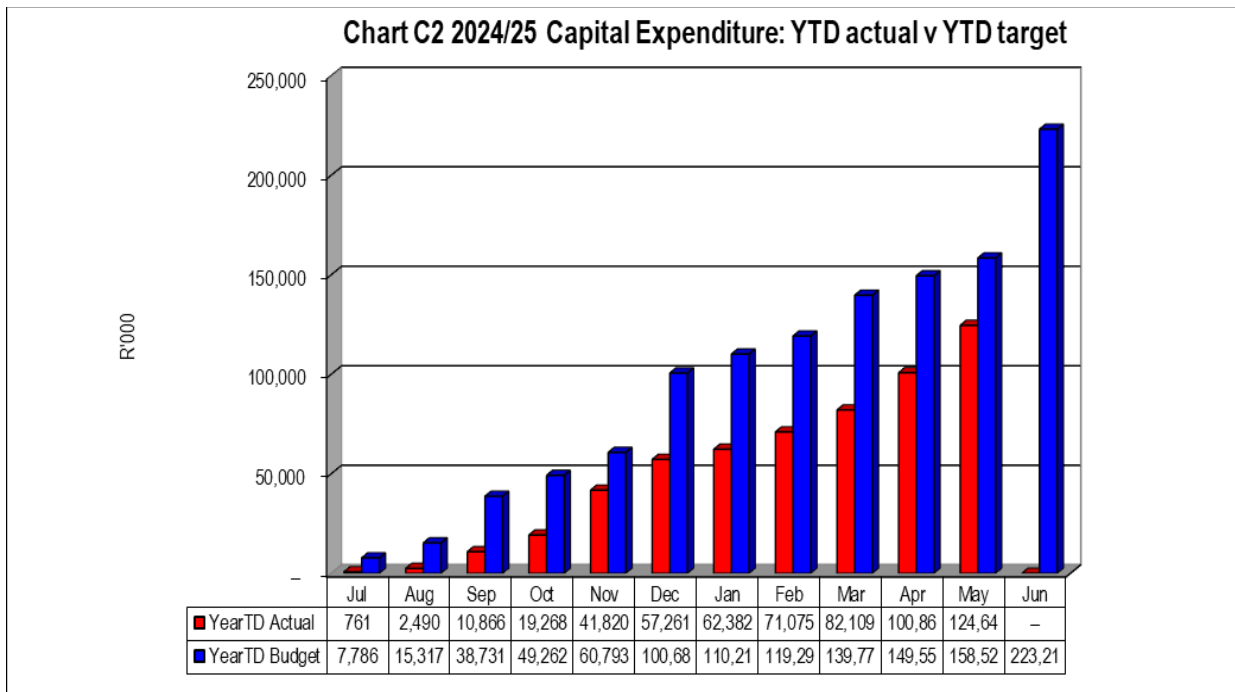
Other supporting documentation

Section 71 charts

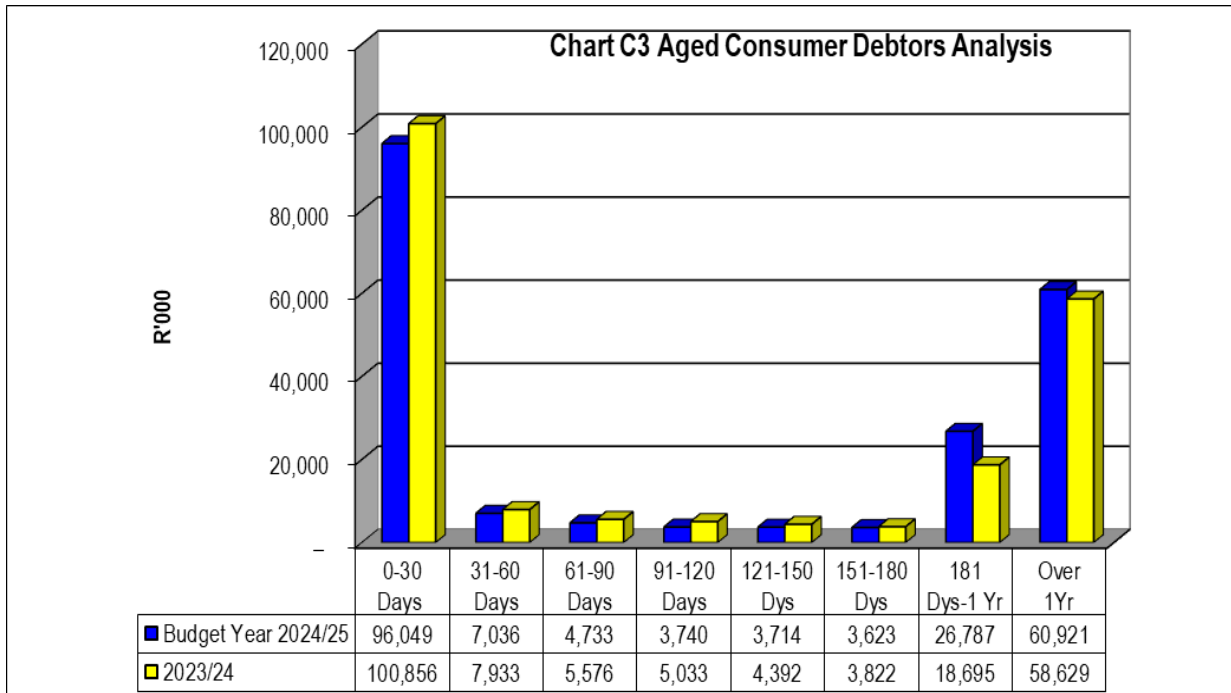
Capital expenditure monthly trend - actual vs target



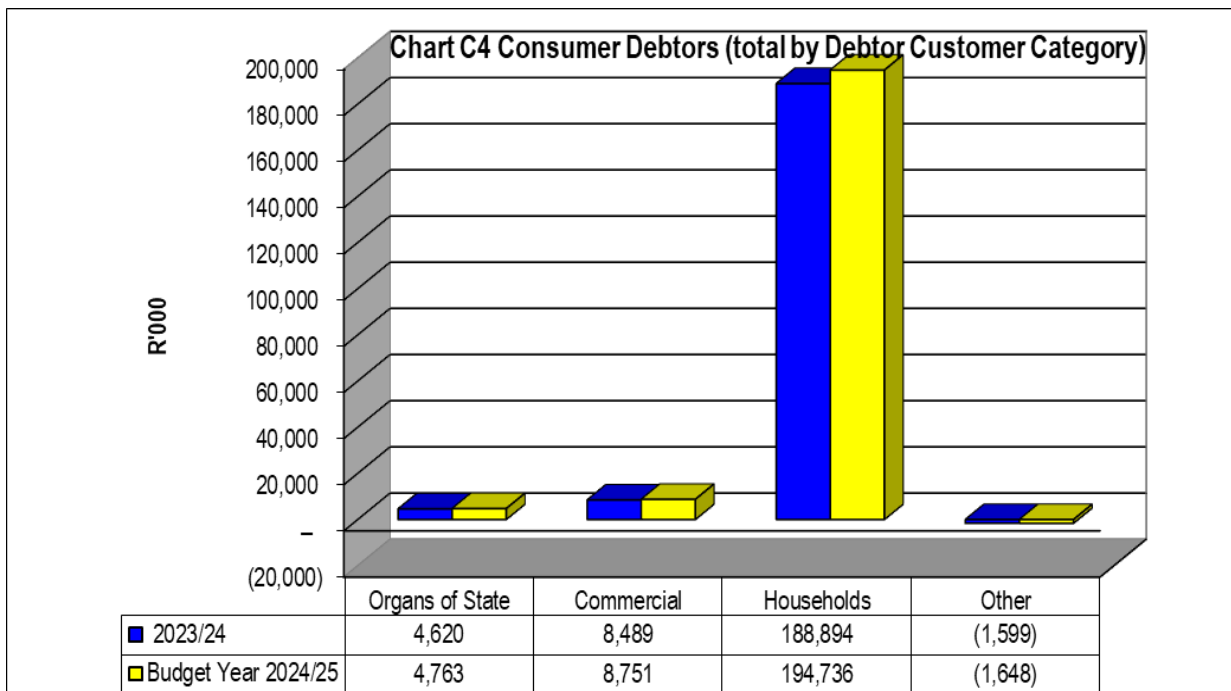
Capital expenditure – YTD actual vs YTD trend



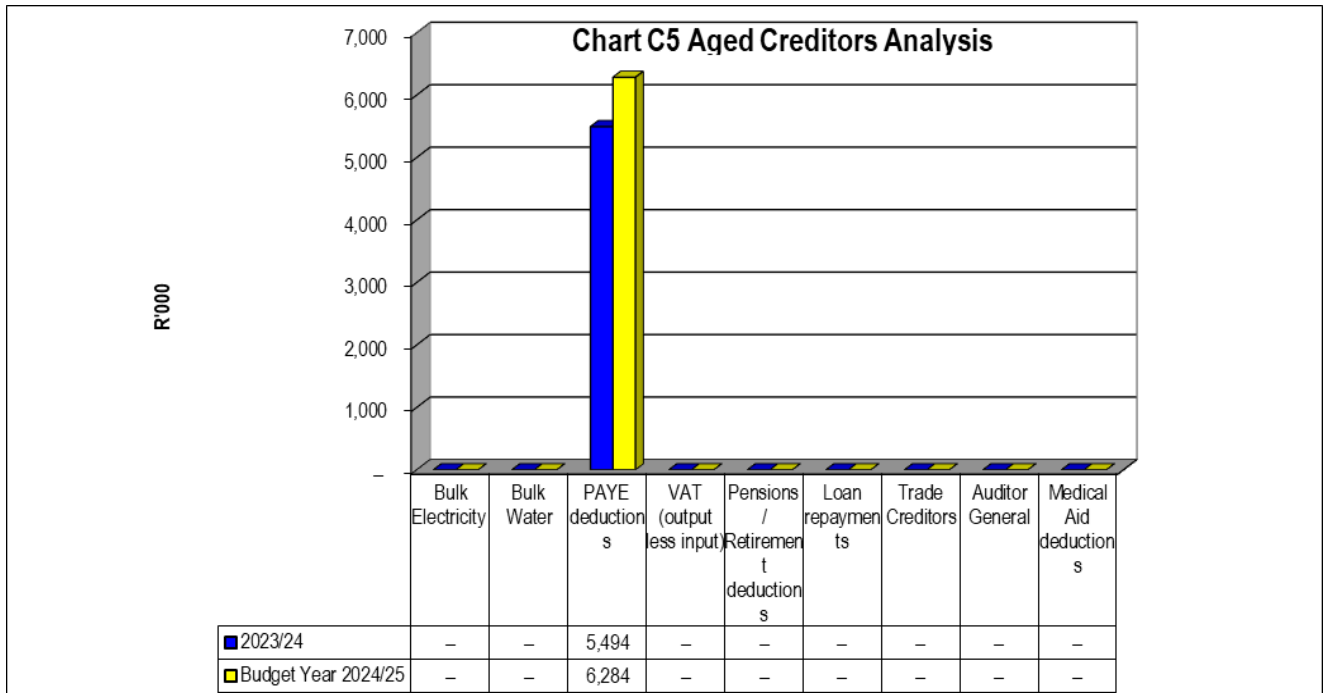
Debtors Age Analysis



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 May 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 June 2025