



# QUARTERLY BUDGET REPORT AND SDBIP JUNE 2025

## **In-Year Report of the Municipality**

Prepared in terms of Section 52(d) of the Local Government:  
Municipal Finance Management Act (Act 56 of 2003) &  
Section 31 of the Municipal Budget and Reporting Regulations,  
Government Gazette 32141, 17 May 2009.



We belong



We care



We serve



**SPECIAL MEETING OF THE COUNCIL**

**SPEZIALE VERGADERING VAN DIE RAAD**

**INTLANGANISO EKHETHEKILEYO YEBHUNGA**

**MINUTES / NOTULE /**

**IMIZUZU**

**DATE / DATUM / UMHLA : 30 JULY / JULIE / JULAYI 2025**  
**BANQUETING HALL,**  
**CIVIC CENTRE,**  
**HERMANUS**

**TIME / TYD / IXESHA : 10:00**

## **OVERSTRAND**

MUNICIPALITY / MUNISIPALITEIT / U-MASIPALA

### **MINUTES OF A SPECIAL MEETING OF THE COUNCIL HELD IN THE BANQUETING HALL ON 30 JULY 2025, AT 10:00**

---

**PRESENT:** Councillors were present as per attached attendance register.

**OFFICIALS PRESENT:**









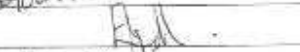



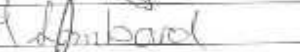














- Dr D O'Neill, Municipal Manager
- Mr S Müller, Chief Engineer : Infrastructure Services
- Ms D Arrison, Director: Corporate Services
- Mr N Michaels: Director: Municipal Public Safety
- Mr C Le Roux, Divisional Manager : Supply Chain Management
- Mr B King, Divisional Manager : Financial Accounting
- Ms R Louw, Divisional Manager : Strategic Support Services
- Mr A Gcotyelwa, Manager : Integrated Human Settlements and Development
- Ms B Plaatjies, Divisional Manager : Facilities, Halls & Building Maintenance
- Ms H van Tonder, Manager : Administrative Support Services
- Ms M Middleton, Administrator
- Ms R Steenekamp, Assistant Media and Social Media Liaison Officer
- Mr A Lekay, Senior Clerk
- Mr J Vogel, Technical Support : Auditorium

---

**MINUTES/....**

OVERSTRAND MUNICIPALITY  
ATTENDANCE REGISTER

SPECIAL COUNCIL MEETING : 30 JULY 2025

ALDERMEN/COUNCILLORS	SIGNATURE
AFRICA, F	
BANDEZA, V	
BEYI, S	
BRICE, KD	
COETZEE, DP	
COHEN, G	
DE CONING, CA	
DEES, RM	
ELS, T	
FOURIE, SH	
GILLION, E	
GRIMBEEK, MD	APOLGY 
KLAAS, AG	
KOMANI, AS	APOLGY 
LERM, CH	
LOMBARD, H	
NGQANDANA, K	
NOMATITI, M	
NOMBULA, BG	
NQINATA, NNT	APOLGY 
NTSABO, L	
NUTT, R	
RESANDT, CT	
SIHLAHLA, M	
TAFU-NWONKWO, CC	
VAN STADEN, JA	
WILLIAMS, SH	

## 4.9

**BUDGET REPORT AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) FOR THE QUARTER ENDED JUNE 2025**

**BA King**                      **Divisional Manager: Financial Accounting**  
**21 JUNE 2025**

**(028) 313 8154**

---

**EXECUTIVE SUMMARY**

Report prepared as part of the reporting obligations arising from section 52(d) of the Local Government: Municipal Finance Management Act, 2003 (MFMA).

**RESOLVED (SUPPORTED BY 24 COUNCILLORS):**

1. that the budget report and service delivery and budget implementation plan for the quarter ended June 2025, prepared as part of the reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003 and additional information, **be noted**; and
2. that the contents of the report for the 4<sup>th</sup> quarter of the 2024/2025 financial year, on the top level Service Delivery and Budget Implementation Plan and the KPI amendment, **be noted**.

**RESPONSIBLE OFFICIALS :**

**BA KING**  
**RG LOUW**

**TARGET DATE FOR IMPLEMENTATION :**

**TO BE NOTED**



# QUARTERLY BUDGET REPORT AND SDBIP JUNE 2025

## In-Year Report of the Municipality

Prepared in terms of Section 52(d) of the Local Government:  
Municipal Finance Management Act (Act 56 of 2003) &  
Section 31 of the Municipal Budget and Reporting Regulations,  
Government Gazette 32141, 17 May 2009.



We belong



We care



We serve

## Table of Contents

Glossary .....	3
PART 1 – IN-YEAR REPORT .....	5
Mayor’s Report .....	5
Resolutions .....	6
Executive Summary .....	7
In-year budget statement tables .....	10
PART 2 – SUPPORTING DOCUMENTATION .....	19
Debtors' analysis .....	19
Creditors' analysis .....	20
Investment portfolio analysis .....	21
Allocation and grant receipts and expenditure .....	22
Councillor allowances and employee benefits .....	25
Material variances to the SDBIP.....	26
Municipal financial performance indicators.....	27
Capital programme performance .....	28
Other supporting documentation .....	35
Municipal manager’s quality certification .....	38
Appendix 1 – Service Delivery and Budget Implementation Plan	
Appendix 2 – KPI Amendments	

## 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.

**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.

**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.

**NDPG** – Neighbourhood Development Partnership Grant.

**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 rateable value is 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 GFS classification for capital expenditure.

**YTD** – Year to date

**y-o-y** – year-on-year

## **PART 1 – IN-YEAR REPORT**

### **Mayor's Report**

#### ***1.1 In-Year Report – Quarterly Budget Report***

##### **1.1.1 Implementation of the budget in accordance with the SDBIP**

The results of the SDBIP for the fourth quarter ended 30 June 2025 is included as Appendix 1 to this report.

##### **1.1.2 Financial problems or risks facing the municipality**

No financial problems or risks from a budgetary implementation or financial management perspective identified up to 30 June 2025.

##### **1.1.3 Other relevant information**

The below results reflect the fourth quarter's financial position.

YTD Actual operating revenue at the end of the fourth quarter for 2024/2025 is at 101.34% of the budgeted revenue of R1.947bn. The expenditure reflects spending of 93.16% against the budgeted expenditure of R2.043bn.

The YTD Capital expenditure amounts to R191.9m or 86.01% of the amended budget of R223.2m. Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

An Adjustments Budget was tabled during this quarter for proposals emanating from a grant allocation reduction, project revisions and an additional public contribution received.

The debt collection rate stood at 98,11% at the end of June 2025.

The positive cash flow remains stable and is in line with budgeted performance.

## Resolutions

### *IN-YEAR REPORTS 2024/2025*

This is the resolution that will be presented to Council when the In-Year Report is tabled:

#### ***RECOMMENDATION TO THE COUNCIL:***

that the budget report and service delivery and budget implementation plan for the quarter ended June 2025, prepared as part of the financial reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003 and additional information, **be noted**.

## Executive Summary

The financial information in this report reflects the preliminary year-end transactions up until 15 July 2025. The final figures for 2024/2025 will be available after the completion and submission of the Annual Financial Statements for audit.

## Revenue by Source

The Year-to-Date actual operating revenue is 1.34% above the YTD budget projections at the end of June 2025. The services and property rates revenue billed against the budgeted revenue is at 100.37% for the financial year.

## Borrowings

The balance of borrowings amounts to R486.5m at the end of June 2025. The gearing ratio (debt to total operating revenue) is at 25% at the end of June 2025.

## Operating expenditure by vote & type

The Year-to-date current actual operating expenditure is 93.16% of the budgeted expenditure for 2024/2025. These figures are subject to change with the finalisation of year end processes.

## Capital expenditure

The Year-to-date Capital expenditure amounts to R191.9m or 86.01% of the amended budget of R223.2m. An amount of R16.8m was identified as roll over projects to the 2025/2026 financial year. These figures are subject to change with the finalisation of year-end processes.

Capital projects were funded from the following sources:

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									
<b>Funded by:</b>									
National Government	59,150	52,299	54,176	-	54,164	54,176	(12)	0%	54,176
Provincial Government	33,827	13,129	32,560	-	18,736	32,560	(13,824)	-42%	32,560
District Municipality		-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	21,282	105	3,763	-	3,763	3,763	-		3,763
<b>Transfers recognised - capital</b>	<b>114,260</b>	<b>65,533</b>	<b>90,499</b>	<b>-</b>	<b>76,663</b>	<b>90,499</b>	<b>(13,836)</b>	<b>-15%</b>	<b>90,499</b>
<b>Borrowing</b>	<b>66,513</b>	<b>93,010</b>	<b>89,511</b>	<b>-</b>	<b>76,066</b>	<b>89,511</b>	<b>(13,445)</b>	<b>-15%</b>	<b>89,511</b>
Internally generated funds	12,745	26,085	43,209	-	39,256	43,209	(3,953)	-9%	43,209
<b>Total Capital Funding</b>	<b>193,518</b>	<b>184,628</b>	<b>223,219</b>	<b>-</b>	<b>191,985</b>	<b>223,219</b>	<b>(31,234)</b>	<b>-14%</b>	<b>223,219</b>

## Financial Position

In terms of the Statement of Financial Position, the current ratio at the end of June 2025 is at 2.59: 1, compared to 3.09 : 1 at the end of June 2024.

## Cash flows

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

### Commitments against cash as at June 2025:

Cash and cash equivalents	854 063 619
Commitments against cash:	
Unspent external loans	-514 391
Unspent rollover cash committed	-59 299
Unspent conditional receipts	-3 012 136
Surplus cash committed for Capital Budget	-2 393 422
Creditors/suppliers	-106 052 948
Housing development fund	-3 228 217
Consumer deposits	-63 264 776
Retentions	-8 699 815
Self insurance fund	-26 140 879
External loan repayments (only for current year)	-99 827 540
Cash	<u>540 870 196</u>

## Debt Collection

The collection rate gained traction during the Quarter 4 for the 2024/2025 financial year and at the end of June 2025 this stood at 98,11%, as compared to 96,13% on 30 June 2024.

Factors contributing to the increase in the collection rate include the increase in indigent households from 4715 in June 2024 to 5646 in June 2025.

## Allocations received (National & Provincial Grants)

The Year-to-date 2024/2025 Conditional Grant receipts amounted to R180.6m. Equitable Share receipts amounted to R168.8m

## Spending on Grants

Grants recognition amounted to R182.6m which includes FMG, MIG, EPWP, INEP, WSIG, Municipal Disaster Grant, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Title Deeds Restoration Grant, Community Library

Grant, Library Service Replacement Funding , MSDCBG, Maintenance & Construction of Transport Infrastructure, WC Financial Management Capability Grant, CDW, UNEP and spending on Construction Contracts (Housing) and Housing Grant (Capex).

**Material variances**

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - Q4 Fourth Quarter			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue</b>	1.34%	Preliminary outcome for 2024/2025	
<b>Expenditure By Type</b>	-6.84%	Preliminary outcome for 2024/2025	
<b>Capital Expenditure</b>	-13.99%	Preliminary outcome for 2024/2025	
<b>Financial Position</b> In order			
<b>Cash Flow</b> In order			

**Total Revenue (including capital grants)**

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	2,037,502	2,049,669	<b>100.60%</b>
Expenditure	2,042,834	1,903,033	<b>93.16%</b>
Surplus / (Deficit)	<b>(5,332)</b>	<b>146,636</b>	
Capital	223,219	191,985	<b>86.01%</b>

**Total Revenue (excluding capital grants)**

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	1,947,003	1,973,006	<b>101.34%</b>
Expenditure	2,042,834	1,903,033	<b>93.16%</b>
Surplus / (Deficit)	<b>(95,831)</b>	<b>69,973</b>	
Capital	223,219	191,985	<b>86.01%</b>

**Performance in relation to SDBIP targets**

See the comprehensive quarterly report included as Appendix 1 of this report.

**Remedial or corrective steps**

Refer to the SDBIP report.

**In-year budget statement tables / ...**

**Table C1: s71 Monthly Budget Statement Summary****WC032 Overstrand - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter**

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>Financial Performance</b>									
Property rates	339,596	361,957	367,000	-	367,109	367,000	109	0%	367,000
Service charges	1,001,922	1,040,890	1,111,546	-	1,116,904	1,111,546	5,358	0%	1,111,546
Investment revenue	68,418	51,250	59,250	-	73,160	59,250	13,910	23%	59,250
Transfers and subsidies - Operational	191,359	190,368	199,400	-	198,990	199,400	(410)	-0%	199,400
Other own revenue	166,288	192,796	209,807	-	216,844	209,807	7,037	3%	209,807
<b>Total Revenue (excluding capital transfers and</b>	<b>1,767,584</b>	<b>1,837,261</b>	<b>1,947,003</b>	<b>-</b>	<b>1,973,006</b>	<b>1,947,003</b>	<b>26,003</b>	<b>1%</b>	<b>1,947,003</b>
Employee costs	522,688	586,260	587,744	-	537,607	584,851	(47,244)	-8%	587,744
Remuneration of Councillors	12,730	13,912	13,506	-	13,332	13,506	(175)	-1%	13,506
Depreciation and amortisation	153,790	158,441	158,441	-	158,441	158,441	-	-	158,441
Interest	48,571	49,814	49,814	-	48,767	49,814	(1,047)	-2%	49,814
Inventory consumed and bulk purchases	504,074	545,567	564,160	-	532,941	564,150	(31,208)	-6%	564,160
Transfers and subsidies	16,512	17,417	16,717	-	16,716	16,717	(1)	-0%	16,717
Other expenditure	494,436	572,798	652,452	-	595,229	652,355	(57,126)	-9%	652,452
<b>Total Expenditure</b>	<b>1,752,801</b>	<b>1,944,209</b>	<b>2,042,834</b>	<b>-</b>	<b>1,903,033</b>	<b>2,039,834</b>	<b>(136,802)</b>	<b>-7%</b>	<b>2,042,834</b>
<b>Surplus/(Deficit)</b>	<b>14,783</b>	<b>(106,948)</b>	<b>(95,831)</b>	<b>-</b>	<b>69,973</b>	<b>(92,831)</b>	<b>162,805</b>	<b>-175%</b>	<b>(95,831)</b>
Transfers and subsidies - capital (monetary allocations)	92,977	65,533	86,841	-	73,005	86,841	(13,836)	-16%	86,841
Transfers and subsidies - capital (in-kind)	21,280	-	3,658	-	3,658	3,658	-	-	3,658
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>129,040</b>	<b>(41,415)</b>	<b>(5,332)</b>	<b>-</b>	<b>146,636</b>	<b>(2,332)</b>	<b>148,968</b>	<b>-6387%</b>	<b>(5,332)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>129,040</b>	<b>(41,415)</b>	<b>(5,332)</b>	<b>-</b>	<b>146,636</b>	<b>(2,332)</b>	<b>148,968</b>	<b>-6387%</b>	<b>(5,332)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>193,518</b>	<b>184,628</b>	<b>223,219</b>	<b>-</b>	<b>191,985</b>	<b>223,219</b>	<b>(31,234)</b>	<b>-14%</b>	<b>223,219</b>
Capital transfers recognised	114,260	65,533	90,499	-	76,663	90,499	(13,836)	-15%	90,499
Borrowing	66,513	93,010	89,511	-	76,066	89,511	(13,445)	-15%	89,511
Internally generated funds	12,745	26,085	43,209	-	39,256	43,209	(3,953)	-9%	43,209
<b>Total sources of capital funds</b>	<b>193,518</b>	<b>184,628</b>	<b>223,219</b>	<b>-</b>	<b>191,985</b>	<b>223,219</b>	<b>(31,234)</b>	<b>-14%</b>	<b>223,219</b>
<b>Financial position</b>									
Total current assets	959,320	829,027	945,178	-	1,175,118	-	-	-	945,178
Total non current assets	4,027,628	4,237,717	4,241,629	-	4,037,072	-	-	-	4,241,629
Total current liabilities	311,250	434,783	434,783	-	454,300	-	-	-	434,783
Total non current liabilities	713,869	661,193	661,193	-	654,048	-	-	-	661,193
<b>Community wealth/Equity</b>	<b>3,961,830</b>	<b>3,970,769</b>	<b>4,090,831</b>	<b>-</b>	<b>4,103,842</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,090,831</b>
<b>Cash flows</b>									
Net cash from (used) operating	211,450	141,341	204,875	(33,692)	365,889	204,875	(161,014)	-79%	204,875
Net cash from (used) investing	(176,913)	(189,608)	(212,937)	(67,756)	(196,965)	(212,937)	(15,972)	8%	(212,937)
Net cash from (used) financing	(4,414)	7,795	7,795	45,018	8,482	7,795	(687)	-9%	7,795
<b>Cash/cash equivalents at the month/year end</b>	<b>676,658</b>	<b>660,378</b>	<b>676,391</b>	<b>-</b>	<b>854,064</b>	<b>676,391</b>	<b>(177,673)</b>	<b>-26%</b>	<b>676,391</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	108,141	6,422	5,498	4,155	3,458	3,562	27,587	62,664	221,487
<b>Creditors Age Analysis</b>									
Total Creditors	6,117	-	-	-	-	-	-	-	6,117

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>Revenue - Functional</b>								%	
<i>Governance and administration</i>	564,280	534,699	546,469	-	547,937	546,469	1,468	0%	546,469
Executive and council	106,420	91,905	77,625	-	69,018	77,625	(8,606)	-11%	77,625
Finance and administration	457,860	442,794	468,844	-	478,919	468,844	10,075	2%	468,844
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	159,424	193,553	218,751	-	209,777	218,751	(8,974)	-4%	218,751
Community and social services	9,474	9,154	9,293	-	9,656	9,293	363	4%	9,293
Sport and recreation	18,510	24,504	27,744	-	32,198	27,744	4,455	16%	27,744
Public safety	(7,188)	61,852	70,323	-	70,377	70,323	54	0%	70,323
Housing	138,628	98,043	111,391	-	97,546	111,391	(13,845)	-12%	111,391
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	36,468	14,207	26,517	-	29,372	26,517	2,855	11%	26,517
Planning and development	21,179	12,358	15,389	-	17,972	15,389	2,583	17%	15,389
Road transport	15,248	1,802	9,990	-	10,556	9,990	565	6%	9,990
Environmental protection	40	46	1,138	-	844	1,138	(294)	-26%	1,138
<i>Trading services</i>	1,121,669	1,160,336	1,245,766	-	1,262,550	1,245,766	16,785	1%	1,245,766
Energy sources	661,409	689,348	739,445	-	747,672	739,445	8,226	1%	739,445
Water management	206,017	204,493	225,167	-	232,290	225,167	7,123	3%	225,167
Waste water management	145,524	142,748	154,476	-	154,600	154,476	125	0%	154,476
Waste management	108,719	123,746	126,678	-	127,989	126,678	1,311	1%	126,678
<i>Other</i>	0	-	0	-	33	0	33	3304248%	-
<b>Total Revenue - Functional</b>	<b>1,881,841</b>	<b>1,902,794</b>	<b>2,037,502</b>	<b>-</b>	<b>2,049,669</b>	<b>2,037,502</b>	<b>12,167</b>	<b>1%</b>	<b>2,037,502</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	290,826	357,794	344,148	-	308,285	344,148	(35,863)	-10%	344,148
Executive and council	68,349	88,511	77,033	-	73,249	77,033	(3,784)	-5%	77,033
Finance and administration	219,138	264,137	262,598	-	231,140	262,598	(31,458)	-12%	262,598
Internal audit	3,339	5,145	4,517	-	3,896	4,517	(620)	-14%	4,517
<i>Community and public safety</i>	296,230	356,028	381,195	-	354,631	381,195	(26,565)	-7%	381,195
Community and social services	36,149	25,282	26,952	-	25,563	26,952	(1,389)	-5%	26,952
Sport and recreation	57,556	69,335	69,059	-	64,428	69,059	(4,631)	-7%	69,059
Public safety	92,802	169,928	199,258	-	180,051	199,258	(19,206)	-10%	199,258
Housing	109,723	91,482	85,927	-	84,588	85,927	(1,339)	-2%	85,927
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	204,094	223,838	230,266	-	212,747	230,266	(17,519)	-8%	230,266
Planning and development	48,212	58,410	56,303	-	49,118	56,303	(7,185)	-13%	56,303
Road transport	131,258	140,211	141,681	-	136,711	141,681	(4,970)	-4%	141,681
Environmental protection	24,623	25,218	32,282	-	26,919	32,282	(5,363)	-17%	32,282
<i>Trading services</i>	958,821	1,002,626	1,081,295	-	1,024,924	1,078,295	(53,370)	-5%	1,081,295
Energy sources	553,664	585,410	618,040	-	590,970	615,040	(24,070)	-4%	618,040
Water management	160,902	160,282	180,480	-	174,584	180,480	(5,896)	-3%	180,480
Waste water management	147,196	144,301	161,524	-	152,745	161,524	(8,779)	-5%	161,524
Waste management	97,059	112,633	121,251	-	106,626	121,251	(14,625)	-12%	121,251
<i>Other</i>	2,830	3,923	5,930	-	2,445	5,930	(3,485)	-59%	5,930
<b>Total Expenditure - Functional</b>	<b>1,752,801</b>	<b>1,944,209</b>	<b>2,042,834</b>	<b>-</b>	<b>1,903,033</b>	<b>2,039,834</b>	<b>(136,802)</b>	<b>-7%</b>	<b>2,042,834</b>
<b>Surplus/ (Deficit) for the year</b>	<b>129,040</b>	<b>(41,415)</b>	<b>(5,332)</b>	<b>-</b>	<b>146,636</b>	<b>(2,332)</b>	<b>148,968</b>	<b>-6387%</b>	<b>(5,332)</b>

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

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

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

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

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth

Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Municipal Council	106,209	91,820	77,622	-	69,013	77,622	(8,609)	-11.1%	77,622
Vote 2 - Office of the Municipal Manager	-	-	1,931	-	833	1,931	(1,098)	-56.9%	1,931
Vote 3 - Corporate Services	1,492	1,364	1,764	-	1,476	1,764	(288)	-16.3%	1,764
Vote 4 - Financial Services	436,859	437,064	451,907	-	476,572	451,907	24,664	5.5%	451,907
Vote 5 - Infrastructure Services	1,275,677	1,260,015	1,368,081	-	1,371,469	1,368,081	3,388	0.2%	1,368,081
Vote 6 - Community Services	29,545	34,972	38,268	-	42,900	38,268	4,632	12.1%	38,268
Vote 7 - Municipal Public Safety	(7,188)	61,852	70,323	-	70,377	70,323	54	0.1%	70,323
Vote 8 - Planning and Development	39,248	15,707	27,606	-	17,030	27,606	(10,576)	-38.3%	27,606
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>1,881,841</b>	<b>1,902,794</b>	<b>2,037,502</b>	<b>-</b>	<b>2,049,669</b>	<b>2,037,502</b>	<b>12,167</b>	<b>0.6%</b>	<b>2,037,502</b>
<b>Expenditure by Vote</b>									
Vote 1 - Municipal Council	41,353	54,329	53,910	-	52,026	53,910	(1,885)	-3.5%	53,910
Vote 2 - Office of the Municipal Manager	14,201	25,593	30,559	-	20,638	30,559	(9,920)	-32.5%	30,559
Vote 3 - Corporate Services	56,963	72,318	76,578	-	68,205	76,578	(8,373)	-10.9%	76,578
Vote 4 - Financial Services	106,638	138,929	167,837	-	143,955	167,837	(23,882)	-14.2%	167,837
Vote 5 - Infrastructure Services	1,189,410	1,210,945	1,261,213	-	1,208,127	1,258,213	(50,085)	-4.0%	1,261,213
Vote 6 - Community Services	186,656	192,551	190,034	-	175,692	190,034	(14,341)	-7.5%	190,034
Vote 7 - Municipal Public Safety	94,947	175,704	191,120	-	173,200	191,120	(17,921)	-9.4%	191,120
Vote 8 - Planning and Development	62,634	73,840	71,584	-	61,190	71,584	(10,395)	-14.5%	71,584
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>1,752,801</b>	<b>1,944,209</b>	<b>2,042,834</b>	<b>-</b>	<b>1,903,033</b>	<b>2,039,834</b>	<b>(136,802)</b>	<b>-6.7%</b>	<b>2,042,834</b>
<b>Surplus/ (Deficit) for the year</b>	<b>129,040</b>	<b>(41,415)</b>	<b>(5,332)</b>	<b>-</b>	<b>146,636</b>	<b>(2,332)</b>	<b>148,968</b>	<b>-6387.3%</b>	<b>(5,332)</b>

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

Unauthorised expenditure by year-end would occur, either 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.

The preliminary outcome for 2024/2025 reflects that no unauthorised expenditure has occurred.

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

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>Revenue</b>								%	
<b>Exchange Revenue</b>	1,238,725	1,228,287	1,305,576	–	1,343,329	1,305,576	37,754	3%	1,305,576
Service charges - Electricity	607,716	636,747	679,000	–	680,201	679,000	1,201	0%	679,000
Service charges - Water	182,282	176,718	197,000	–	201,279	197,000	4,279	2%	197,000
Service charges - Waste Water Management	114,193	118,479	126,600	–	127,071	126,600	471	0%	126,600
Service charges - Waste management	97,731	108,946	108,946	–	108,353	108,946	(593)	-1%	108,946
Sale of Goods and Rendering of Services	131,093	102,760	97,788	–	107,759	97,788	9,971	10%	97,788
Agency services	6,599	7,103	7,103	–	6,846	7,103	(258)	-4%	7,103
Interest	215	0	0	–	507	0	507		0
Interest earned from Receivables	10,299	9,400	11,500	–	11,703	11,500	203	2%	11,500
Interest earned from Current and Non Current Assets	68,418	51,250	59,250	–	73,160	59,250	13,910	23%	59,250
Dividends	–	–	–	–	–	–	–	–	–
Rent on Land	2,704	1,889	1,889	–	855	1,889	(1,034)	-55%	1,889
Rental from Fixed Assets	5,583	5,676	7,176	–	8,246	7,176	1,070	15%	7,176
Licence and permits	923	779	779	–	1,116	779	337	43%	779
Operational Revenue	10,968	8,539	8,544	–	16,233	8,544	7,690	90%	8,544
<b>Non-Exchange Revenue</b>	528,859	608,974	641,428	–	629,677	641,428	(11,751)	-2%	641,428
Property rates	339,596	361,957	367,000	–	367,109	367,000	109	0%	367,000
Surcharges and Taxes	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	(22,970)	44,889	52,460	–	53,501	52,460	1,041	2%	52,460
Licence and permits	2,008	2,000	2,000	–	1,858	2,000	(142)	-7%	2,000
Transfer and subsidies - Operational	191,359	190,368	199,400	–	198,990	199,400	(410)	0%	199,400
Interest	2,186	2,110	2,110	–	2,027	2,110	(83)	-4%	2,110
Fuel Levy	–	–	–	–	–	–	–	–	–
Operational Revenue	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets	–	–	10,807	–	–	10,807	(10,807)	-100%	10,807
Other Gains	16,679	7,650	7,650	–	6,192	7,650	(1,458)	-19%	7,650
Discontinued Operations	–	–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and</b>	<b>1,767,584</b>	<b>1,837,261</b>	<b>1,947,003</b>	<b>–</b>	<b>1,973,006</b>	<b>1,947,003</b>	<b>26,003</b>	<b>1%</b>	<b>1,947,003</b>
<b>Expenditure By Type</b>									
Employee related costs	522,688	586,260	587,744	–	537,607	584,851	(47,244)	-8%	587,744
Remuneration of councillors	12,730	13,912	13,506	–	13,332	13,506	(175)	-1%	13,506
Bulk purchases - electricity	444,223	484,477	499,605	–	481,547	499,605	(18,058)	-4%	499,605
Inventory consumed	59,851	61,091	64,555	–	51,394	64,545	(13,151)	-20%	64,555
Debt impairment	(12,141)	53,394	67,400	–	67,400	67,400	–	–	67,400
Depreciation and amortisation	153,790	158,441	158,441	–	158,441	158,441	–	–	158,441
Interest	48,571	49,814	49,814	–	48,767	49,814	(1,047)	-2%	49,814
Contracted services	293,270	316,348	347,761	–	320,921	347,664	(26,743)	-8%	347,761
Transfers and subsidies	16,512	17,417	16,717	–	16,716	16,717	(1)	0%	16,717
Irrecoverable debts written off	30,884	10,709	47,709	–	42,447	47,709	(5,262)	-11%	47,709
Operational costs	181,848	192,346	189,582	–	164,461	189,582	(25,121)	-13%	189,582
Losses on Disposal of Assets	514	–	–	–	–	–	–	–	–
Other Losses	60	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>	<b>1,752,801</b>	<b>1,944,209</b>	<b>2,042,834</b>	<b>–</b>	<b>1,903,033</b>	<b>2,039,834</b>	<b>(136,802)</b>	<b>-7%</b>	<b>2,042,834</b>
<b>Surplus/(Deficit)</b>	<b>14,783</b>	<b>(106,948)</b>	<b>(95,831)</b>	<b>–</b>	<b>69,973</b>	<b>(92,831)</b>	<b>162,805</b>	<b>(0)</b>	<b>(95,831)</b>
Transfers and subsidies - capital (monetary allocations)	92,977	65,533	86,841	–	73,005	86,841	(13,836)	(0)	86,841
Transfers and subsidies - capital (in-kind)	21,280	–	3,658	–	3,658	3,658	–	–	3,658
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>129,040</b>	<b>(41,415)</b>	<b>(5,332)</b>	<b>–</b>	<b>146,636</b>	<b>(2,332)</b>			<b>(5,332)</b>
Income Tax	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after income tax</b>	<b>129,040</b>	<b>(41,415)</b>	<b>(5,332)</b>	<b>–</b>	<b>146,636</b>	<b>(2,332)</b>			<b>(5,332)</b>
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>	<b>129,040</b>	<b>(41,415)</b>	<b>(5,332)</b>	<b>–</b>	<b>146,636</b>	<b>(2,332)</b>			<b>(5,332)</b>
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>129,040</b>	<b>(41,415)</b>	<b>(5,332)</b>	<b>–</b>	<b>146,636</b>	<b>(2,332)</b>			<b>(5,332)</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual operating revenue is 1.34% above the YTD budget projections.

Current expenditure is 6.84% below YTD budget projections for June 2025.

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

**WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter**

Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	588	765	1,381	-	1,354	1,381	(28)	-2%	1,381
Vote 4 - Financial Services	10	1,560	2,175	-	2,105	2,175	(70)	-3%	2,175
Vote 5 - Infrastructure Services	170,843	154,385	172,698	-	145,124	172,698	(27,574)	-16%	172,698
Vote 6 - Community Services	-	735	677	-	596	677	(81)	-12%	677
Vote 7 - Municipal Public Safety	161	1,300	1,300	-	1,210	1,300	(90)	-7%	1,300
Vote 8 - Planning and Development	6,170	30	30	-	23	30	(7)	-23%	30
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>177,772</b>	<b>158,775</b>	<b>178,261</b>	<b>-</b>	<b>150,411</b>	<b>178,261</b>	<b>(27,851)</b>	<b>-16%</b>	<b>178,261</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	7	465	15	-	2	15	(13)	-87%	15
Vote 3 - Corporate Services	6,362	2,200	1,884	-	1,884	1,884	(0)	0%	1,884
Vote 4 - Financial Services	-	5,650	19,816	-	18,384	19,816	(1,432)	-7%	19,816
Vote 5 - Infrastructure Services	115	14,689	17,361	-	15,733	17,361	(1,628)	-9%	17,361
Vote 6 - Community Services	7,112	1,000	4,332	-	4,213	4,332	(119)	-3%	4,332
Vote 7 - Municipal Public Safety	2,150	1,850	1,550	-	1,358	1,550	(192)	-12%	1,550
Vote 8 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>15,746</b>	<b>25,854</b>	<b>44,957</b>	<b>-</b>	<b>41,574</b>	<b>44,957</b>	<b>(3,383)</b>	<b>-8%</b>	<b>44,957</b>
<b>Total Capital Expenditure</b>	<b>193,518</b>	<b>184,628</b>	<b>223,219</b>	<b>-</b>	<b>191,985</b>	<b>223,219</b>	<b>(31,234)</b>	<b>-14%</b>	<b>223,219</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>6,967</b>	<b>3,490</b>	<b>3,455</b>	<b>-</b>	<b>3,403</b>	<b>3,455</b>	<b>(52)</b>	<b>-2%</b>	<b>3,455</b>
Executive and council	7	520	70	-	48	70	(22)	-32%	70
Finance and administration	6,960	2,970	3,385	-	3,355	3,385	(30)	-1%	3,385
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>43,100</b>	<b>32,711</b>	<b>56,954</b>	<b>-</b>	<b>42,427</b>	<b>56,954</b>	<b>(14,527)</b>	<b>-26%</b>	<b>56,954</b>
Community and social services	1,371	2,235	1,351	-	1,151	1,351	(200)	-15%	1,351
Sport and recreation	5,741	13,397	17,509	-	17,476	17,509	(34)	0%	17,509
Public safety	2,310	3,950	6,650	-	6,181	6,650	(469)	-7%	6,650
Housing	33,678	13,129	31,444	-	17,619	31,444	(13,824)	-44%	31,444
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>17,926</b>	<b>3,277</b>	<b>7,475</b>	<b>-</b>	<b>5,543</b>	<b>7,475</b>	<b>(1,932)</b>	<b>-26%</b>	<b>7,475</b>
Planning and development	6,170	975	2,875	-	1,149	2,875	(1,726)	-60%	2,875
Road transport	11,755	2,302	4,600	-	4,394	4,600	(206)	-4%	4,600
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>125,525</b>	<b>145,151</b>	<b>155,335</b>	<b>-</b>	<b>140,612</b>	<b>155,335</b>	<b>(14,723)</b>	<b>-9%</b>	<b>155,335</b>
Energy sources	49,583	53,461	51,031	-	44,826	51,031	(6,205)	-12%	51,031
Water management	29,092	43,575	40,700	-	33,097	40,700	(7,603)	-19%	40,700
Waste water management	46,735	45,534	58,723	-	58,077	58,723	(646)	-1%	58,723
Waste management	115	2,580	4,880	-	4,612	4,880	(268)	-5%	4,880
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>193,518</b>	<b>184,628</b>	<b>223,219</b>	<b>-</b>	<b>191,985</b>	<b>223,219</b>	<b>(31,234)</b>	<b>-14%</b>	<b>223,219</b>
<b>Funded by:</b>									
National Government	59,150	52,299	54,176	-	54,164	54,176	(12)	0%	54,176
Provincial Government	33,827	13,129	32,560	-	18,736	32,560	(13,824)	-42%	32,560
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm.Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	21,282	105	3,763	-	3,763	3,763	-	-	3,763
<b>Transfers recognised - capital</b>	<b>114,260</b>	<b>65,533</b>	<b>90,499</b>	<b>-</b>	<b>76,663</b>	<b>90,499</b>	<b>(13,836)</b>	<b>-15%</b>	<b>90,499</b>
Borrowing	66,513	93,010	89,511	-	76,066	89,511	(13,445)	-15%	89,511
Internally generated funds	12,745	26,085	43,209	-	39,256	43,209	(3,953)	-9%	43,209
<b>Total Capital Funding</b>	<b>193,518</b>	<b>184,628</b>	<b>223,219</b>	<b>-</b>	<b>191,985</b>	<b>223,219</b>	<b>(31,234)</b>	<b>-14%</b>	<b>223,219</b>

Capital expenditure is 13.99% below the Year-to-Date budget projections. Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

Table C6: Monthly Budget Statement - Financial Position

## WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

Description	2023/24	Budget Year 2024/25			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	676,658	660,378	676,391	854,064	676,391
Trade and other receivables from exchange transactions	153,598	76,747	123,982	112,866	123,982
Receivables from non-exchange transactions	52,959	33,832	41,105	29,055	41,105
Current portion of non-current receivables	-	-	-	-	-
Inventory	15,711	11,199	11,199	12,178	11,199
VAT	14,019	1,783	1,783	26,214	1,783
Other current assets	46,375	45,087	90,717	140,742	90,717
<b>Total current assets</b>	<b>959,320</b>	<b>829,027</b>	<b>945,178</b>	<b>1,175,118</b>	<b>945,178</b>
<b>Non current assets</b>					
Investments	31,415	84,471	38,840	7,315	38,840
Investment property	164,436	150,336	167,936	164,436	167,936
Property, plant and equipment	3,713,687	3,880,112	3,916,784	3,747,231	3,916,784
Biological assets	415	-	-	-	-
Living and non-living resources	-	1,106	806	415	806
Heritage assets	109,625	114,055	109,625	109,625	109,625
Intangible assets	8,050	7,637	7,637	8,050	7,637
Trade and other receivables from exchange transactions	-	-	-	-	-
Non-current receivables from non-exchange transactions	-	-	-	-	-
Other non-current assets	-	-	-	-	-
<b>Total non current assets</b>	<b>4,027,628</b>	<b>4,237,717</b>	<b>4,241,629</b>	<b>4,037,072</b>	<b>4,241,629</b>
<b>TOTAL ASSETS</b>	<b>4,986,948</b>	<b>5,066,744</b>	<b>5,186,807</b>	<b>5,212,190</b>	<b>5,186,807</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Financial liabilities	50,444	154,566	154,566	155,043	154,566
Consumer deposits	69,338	58,712	58,712	63,265	58,712
Trade and other payables from exchange transactions	133,784	158,403	158,403	169,600	158,403
Trade and other payables from non-exchange transactions	5,342	-	-	3,012	-
Provision	45,659	53,093	53,093	38,258	53,093
VAT	-	3,365	3,365	17,672	3,365
Other current liabilities	6,683	6,643	6,643	7,449	6,643
<b>Total current liabilities</b>	<b>311,250</b>	<b>434,783</b>	<b>434,783</b>	<b>454,300</b>	<b>434,783</b>
<b>Non current liabilities</b>					
Financial liabilities	421,513	331,786	331,786	331,470	331,786
Provision	172,518	188,240	188,240	190,119	188,240
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	119,837	141,167	141,167	132,459	141,167
<b>Total non current liabilities</b>	<b>713,869</b>	<b>661,193</b>	<b>661,193</b>	<b>654,048</b>	<b>661,193</b>
<b>TOTAL LIABILITIES</b>	<b>1,025,118</b>	<b>1,095,976</b>	<b>1,095,976</b>	<b>1,108,348</b>	<b>1,095,976</b>
<b>NET ASSETS</b>	<b>3,961,830</b>	<b>3,970,769</b>	<b>4,090,831</b>	<b>4,103,842</b>	<b>4,090,831</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	3,958,602	3,967,539	4,087,601	4,100,613	4,087,601
Reserves and funds	3,228	3,230	3,230	3,228	3,230
Other	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3,961,830</b>	<b>3,970,769</b>	<b>4,090,831</b>	<b>4,103,842</b>	<b>4,090,831</b>

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

**Table C7: Monthly Budget Statement - Cash Flow**

WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

Description	2023/24	Budget Year 2024/25								
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates	331,408	358,095	362,295	25,171	373,975	362,295	11,680	3%	362,295	
Service charges	933,715	1,032,355	1,102,689	83,416	1,118,866	1,102,689	16,176	1%	1,102,689	
Other revenue	148,838	120,379	120,379	641	207,429	120,379	87,050	72%	120,379	
Transfers and Subsidies - Operational	186,843	190,368	202,018	87	199,204	202,018	(2,814)	-1%	202,018	
Transfers and Subsidies - Capital	96,616	65,533	90,499	300	74,119	90,499	(16,379)	-18%	90,499	
Interest	81,119	51,250	51,250	22,028	87,398	51,250	36,147	71%	51,250	
Dividends	-	-	-	-	-	-	-	-	-	
<b>Payments</b>										
Suppliers and employees	(1,501,927)	(1,609,408)	(1,657,024)	(141,803)	(1,629,618)	(1,657,024)	(27,406)	2%	(1,657,024)	
Interest	(48,571)	(49,814)	(49,814)	(22,297)	(48,767)	(49,814)	(1,047)	2%	(49,814)	
Transfers and Subsidies	(16,590)	(17,417)	(17,417)	(1,236)	(16,716)	(17,417)	(701)	4%	(17,417)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>211,450</b>	<b>141,341</b>	<b>204,875</b>	<b>(33,692)</b>	<b>365,889</b>	<b>204,875</b>	<b>(161,014)</b>	<b>-79%</b>	<b>204,875</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	302	-	13,043	-	-	13,043	(13,043)	-100%	13,043	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(4,980)	(4,980)	(4,980)	(415)	(4,980)	(4,980)	-	-	(4,980)	
<b>Payments</b>										
Capital assets	(172,235)	(184,628)	(221,000)	(67,341)	(191,985)	(221,000)	(29,015)	13%	(221,000)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(176,913)</b>	<b>(189,608)</b>	<b>(212,937)</b>	<b>(67,756)</b>	<b>(196,965)</b>	<b>(212,937)</b>	<b>(15,972)</b>	<b>8%</b>	<b>(212,937)</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	50,000	65,000	65,000	65,000	65,000	65,000	-	-	65,000	
Increase (decrease) in consumer deposits	3,535	(6,600)	(6,600)	(556)	(6,074)	(6,600)	526	-8%	(6,600)	
<b>Payments</b>										
Repayment of borrowing	(57,949)	(50,605)	(50,605)	(19,426)	(50,444)	(50,605)	(161)	0%	(50,605)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(4,414)</b>	<b>7,795</b>	<b>7,795</b>	<b>45,018</b>	<b>8,482</b>	<b>7,795</b>	<b>(687)</b>	<b>-9%</b>	<b>7,795</b>	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>30,123</b>	<b>(40,473)</b>	<b>(267)</b>	<b>(56,430)</b>	<b>177,406</b>	<b>(267)</b>			<b>(267)</b>	
Cash/cash equivalents at beginning:	646,535	700,851	676,658		676,658	676,658			676,658	
Cash/cash equivalents at month/year end:	676,658	660,378	676,391		854,064	676,391			676,391	

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

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

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q4 Fourth Quarter

Description	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousands</b>															
<b>Cash Receipts By Source</b>															
Property rates	32,529	28,890	35,069	33,198	30,727	27,422	36,525	27,697	35,125	25,443	36,189	25,171	358,095	379,864	402,353
Service charges - electricity revenue	55,412	58,426	57,562	57,278	59,935	55,217	57,709	53,024	55,900	51,228	60,108	54,404	635,836	674,809	715,297
Service charges - water revenue	15,630	13,316	12,722	4,910	24,018	15,715	19,591	18,556	24,996	16,774	21,937	13,243	173,408	184,131	195,179
Service charges - Waste Water Management	9,962	8,975	8,915	15,812	11,233	10,154	13,497	10,689	12,138	9,359	13,454	8,437	116,232	122,943	130,351
Service charges - Waste Mangement	8,416	8,217	8,915	9,448	9,846	9,524	10,732	7,840	9,658	7,298	11,404	7,333	106,878	113,970	120,777
Rental of facilities and equipment	476	772	540	834	663	717	803	851	798	1,000	1,047	627	7,565	8,016	8,494
Interest earned - external investments	2,972	2,098	7,966	4,654	2,191	2,707	12,355	2,588	10,429	2,531	2,179	20,999	51,250	51,915	52,593
Interest earned - outstanding debts	1,006	1,171	1,270	1,319	1,167	1,047	1,146	1,143	1,158	1,154	1,121	1,030	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfaits	3,658	3,746	3,871	3,737	3,813	3,781	8,386	4,389	4,652	4,505	4,481	4,482	2,489	39	(2,558)
Licences and permits	203	249	233	250	216	241	360	268	252	199	298	204	2,779	2,946	3,122
Agency services	549	567	705	661	634	480	677	577	549	494	472	481	7,103	7,529	7,981
Transfers and Subsidies - Operational	81,355	2,174	0	2,869	1,069	56,265	2,869	2,274	50,241	0	(0)	87	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	(6,312)	100,443	72,811	39,409
<b>Cash Receipts by Source</b>	<b>242,997</b>	<b>154,025</b>	<b>144,454</b>	<b>155,560</b>	<b>162,017</b>	<b>197,837</b>	<b>162,468</b>	<b>137,233</b>	<b>212,239</b>	<b>121,707</b>	<b>166,012</b>	<b>130,185</b>	<b>1,752,447</b>	<b>1,818,395</b>	<b>1,883,976</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National/	4,904	4,999	-	6,238	14,952	10,121	(0)	9,687	13,351	8,767	800	300	65,533	47,910	46,734
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	65,000	65,000	90,000	70,000
Increase (decrease) in consumer deposits	862	1,499	1,024	168	(656)	42	238	(3,126)	(3,638)	(1,302)	(636)	(556)	(6,600)	(2,000)	(2,000)
VAT Control (receipts)	-	-	-	-	-	-	-	(4,157)	(895)	(999)	6,849	1,158	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	(4,980)	87,782	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	-	-	-
<b>Total Cash Receipts by Source</b>	<b>248,348</b>	<b>160,108</b>	<b>145,063</b>	<b>161,551</b>	<b>175,998</b>	<b>207,595</b>	<b>162,291</b>	<b>139,223</b>	<b>220,640</b>	<b>127,758</b>	<b>172,610</b>	<b>195,672</b>	<b>1,871,400</b>	<b>2,042,088</b>	<b>1,998,710</b>
<b>Cash Payments by Type</b>															
Employee related costs	33,911	48,170	42,640	40,795	62,150	41,478	44,788	41,041	40,692	42,977	42,986	48,083	571,607	595,175	634,879
Remuneration of councillors	1,061	1,061	1,061	2,081	1,092	1,242	1,116	291	1,080	1,022	1,041	1,184	13,912	14,488	15,086
Interest	-	350	686	-	473	22,482	-	918	1,040	-	521	22,297	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	46,422	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	5,937	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	38,107	316,348	334,743	351,451
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	1,236	1,239	3,022	1,236	1,112	1,359	1,236	1,297	1,274	1,236	1,236	1,236	17,417	16,650	17,309
Other expenditure	83,224	56,686	837	13,323	50,195	20,279	2,087	8,792	21,153	792	39,254	2,070	161,974	122,680	109,445
<b>Cash Payments by Type</b>	<b>121,285</b>	<b>196,001</b>	<b>119,061</b>	<b>122,405</b>	<b>176,182</b>	<b>161,753</b>	<b>111,458</b>	<b>122,641</b>	<b>124,912</b>	<b>114,152</b>	<b>161,729</b>	<b>165,335</b>	<b>1,676,639</b>	<b>1,731,825</b>	<b>1,813,483</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	761	1,729	8,376	8,402	22,551	15,441	5,120	8,693	11,034	18,757	23,779	67,341	184,628	137,910	116,734
Repayment of borrowing	-	1,244	6,007	-	1,368	17,919	-	1,343	1,698	-	1,439	19,426	50,605	154,566	61,170
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>122,046</b>	<b>198,975</b>	<b>133,444</b>	<b>130,807</b>	<b>200,101</b>	<b>195,113</b>	<b>116,578</b>	<b>132,677</b>	<b>137,644</b>	<b>132,910</b>	<b>186,946</b>	<b>252,102</b>	<b>1,911,873</b>	<b>2,024,301</b>	<b>1,991,397</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>126,302</b>	<b>(38,867)</b>	<b>11,620</b>	<b>30,745</b>	<b>(24,203)</b>	<b>12,472</b>	<b>45,713</b>	<b>6,546</b>	<b>82,996</b>	<b>(5,151)</b>	<b>(14,336)</b>	<b>(56,430)</b>	<b>(40,473)</b>	<b>17,787</b>	<b>7,313</b>
Cash/cash equivalents at the month/year beginning:	676,658	802,960	764,094	775,713	806,458	782,255	794,727	840,439	846,985	929,981	924,830	910,494	676,658	636,185	653,971
Cash/cash equivalents at the month/year end:	802,960	764,094	775,713	806,458	782,255	794,727	840,439	846,985	929,981	924,830	910,494	854,064	636,185	653,971	661,284

This supporting table gives details 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 - Q4 Fourth Quarter

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.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													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	26,314	1,308	1,015	796	610	624	9,099	8,009	47,775	19,137	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	38,831	2,122	1,598	1,273	1,173	1,155	5,674	11,797	63,623	21,072	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	31,123	727	484	424	362	358	2,158	7,324	42,961	10,627	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	14,671	739	596	473	401	406	2,236	5,240	24,761	8,755	-	-
Receivables from Exchange Transactions - Waste Management	1600	13,030	732	583	487	422	447	2,277	5,520	23,498	9,153	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	724	23	18	11	10	10	44	298	1,138	373	-	-
Interest on Arrear Debtor Accounts	1810	1,136	150	190	172	177	197	1,856	17,675	21,552	20,077	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(17,687)	621	1,014	518	301	366	4,244	6,802	(3,820)	12,232	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>108,141</b>	<b>6,422</b>	<b>5,498</b>	<b>4,155</b>	<b>3,458</b>	<b>3,562</b>	<b>27,587</b>	<b>62,664</b>	<b>221,487</b>	<b>101,426</b>	<b>-</b>	<b>-</b>
<b>2023/24 - totals only</b>		<b>100,856</b>	<b>7,933</b>	<b>5,576</b>	<b>5,033</b>	<b>4,392</b>	<b>3,822</b>	<b>18,695</b>	<b>58,629</b>	<b>204,937</b>	<b>90,571</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1,544	191	97	122	48	50	725	2,543	5,321	3,489	-	-
Commercial	2300	9,674	93	63	39	40	31	914	2,729	13,585	3,755	-	-
Households	2400	98,917	6,136	5,337	3,992	3,369	3,477	25,928	57,205	204,361	99,970	-	-
Other	2500	(1,995)	1	1	1	1	4	20	188	(1,780)	213	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>108,141</b>	<b>6,422</b>	<b>5,498</b>	<b>4,155</b>	<b>3,458</b>	<b>3,562</b>	<b>27,587</b>	<b>62,664</b>	<b>221,487</b>	<b>101,426</b>	<b>-</b>	<b>-</b>

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

## Summary of Indigent Households

	Indigent Households	Other Households	Total Households	
<b>2024</b>				
July	4,026	33,727	37,753	10.66%
August	4,436	33,915	38,351	11.57%
September	4,768	33,828	38,596	12.35%
October	4,999	33,615	38,614	12.95%
November	5,403	33,323	38,726	13.95%
December	5,535	33,439	38,974	14.20%
<b>2025</b>				
January	5,529	33,447	38,976	14.19%
February	5,880	33,374	39,254	14.98%
March	5,634	33,630	39,264	14.35%
April	5,594	33,988	39,582	14.13%
May	5,752	33,830	39,582	14.53%
June	5,646	33,934	39,580	14.26%

## Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
5646			10KL	5646	0	5646	waterborne
Free Basic Electricity				Free Basic Refuse Removal			
Beneficiaries provided by Eskom	Beneficiaries provided by Municipality	Non-grid energy Beneficiaries	level of Service (e.g. 50 Kwh per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
78	5568		70kWh	5646	0	5646	Total monthly levy

**Summary of Debtors Age Analysis**

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total -	Older than 30 Days	Older than 90 days
<b>2024/2025</b>											
June	129,187,946	6,421,980	5,498,069	4,154,730	3,457,941	3,562,345	27,587,214	62,664,207	242,534,433	113,346,487	101,426,437
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	98,783,872
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	103,787,975
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	99,914,585
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	100,265,970
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	87,521,574
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	81,601,953
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	88,307,765
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	90,996,509
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	100,248,127
Augustus	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	96,092,310
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	93,326,580

**Government Debt**

Overstrand Municipality as at 30/06/2025	Total Debt	Services	Rates	Other
<b>Department Responsible for the Debt</b>				
NPW 2227	4,022,311	1,838,214	2,184,097	0
WCED 2251	515,986	515,986	0	0
OTHER 2255	25,660	25,660	0	0
HEALTH 2252	145,775	145,775	0	0
TPW 2256	508,952	-34,715	543,667	0
HUMAN SETTLE 2215	91,021	91,021	0	0
HOUSING 2253	5,147	5,147	0	0
OTHER MUNICIPALITIES 2276	5,904	5,904	0	0
<b>TOTAL OUTSTANDING</b>	<b>5,320,757</b>	<b>2,592,993</b>	<b>2,727,764</b>	<b>0</b>

**Creditors' analysis**

**Supporting Table SC4**

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	6,117	-	-	-	-	-	-	-	6,117	5,220
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>6,117</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,117</b>	<b>5,220</b>

Supporting Table SC4 reflects current creditors at the end of June 2025.

The payment of creditors is within requirements of the MFMA.

## Investment portfolio analysis

### Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth Quarter

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 %	Commissi on Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
<b>Municipality</b>													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	28,670	4		125	28,799
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	51,870		-27427.89	260	52,103
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	7,161	124		30	7,315
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,275	56	-60201		10,271
ABSA 2081694232	181 days	FIXED DEP	Yes	Yes	Yes	No	No	23/07/2025	100,000				100,000
Standard Bank 288434005-037	151 days	FIXED DEP	Yes	Yes	Yes	No	No	23/06/2025	100,000	3,527	-103526780.8		-
ABSA 2081186184	181 days	FIXED DEP	Yes	Yes	Yes	No	No	31/07/2025	100,000				100,000
Standard Bank 288434005-038	150 days	FIXED DEP	Yes	Yes	Yes	No	No	30/06/2025	100,000	3,483	-103482876.7		-
ABSA 2081333826	183 days	FIXED DEP	Yes	Yes	Yes	No	No	30/09/2025	100,000				100,000
Standard Bank 288434005-039	88 days	FIXED DEP	Yes	Yes	Yes	No	No	27/06/2025	100,000	2,025	-102025205.5		-
Standard Bank 288434005-040	32 days	FIXED DEP	Yes	Yes	Yes	No	No	29/07/2025				100,000	100,000
037881534451 ref 279	32 days	FIXED DEP	Yes	Yes	Yes	No	No	29/07/2025				100,000	100,000
<b>Municipality sub-total</b>									<b>697,977</b>	<b>9,219</b>		<b>200,415</b>	<b>598,488</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>									<b>697,977</b>	<b>9,219</b>		<b>200,415</b>	<b>598,488</b>

Surplus cash not immediately required is invested in call and monthly deposits.

Long-term investments relate to the sinking fund investments. These investments at maturity are intended to redeem a capital loan of R100m in 2026. The three investments comply with legislative prescriptions (investment instruments).

The performance of these investments was severely impacted by COVID with the temporary financial market collapse in March 2020. The relative instability of the financial markets since then is still hampering the trajectory of the values up to maturity.

This matter was considered at the time by the executive mayor, accounting officer and chief financial officer, as well as subsequently, a conservative approach in remaining with the initial investment as it is directly linked to the cession agreement. Any market fluctuations possibly negatively impacting on the maturity value of the contract investments are provided in the cash flows of the 2025/2026 MTREF to ensure full settlement of the redemption.

## Allocation and grant receipts and expenditure

### Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

Description	2023/24		Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	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	-		200
<b>Provincial Government:</b>	126,129	101,886	104,409	-	104,399	104,412	(13)	0.0%	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	-	79,446	79,446	-		79,443
Title Deeds Resrtration Grant	362	187	187	-	174	187	(13)	-6.8%	187
Municipal Service Delivery & Capacity Building Grant	500	-	-	-	-	-	-		-
Thusong Servie Centre Grant	-	-	-	-	-	-	-		-
Library Service Replacement Funding	372	-	-	-	-	-	-		-
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	1,092	-	1,602	1,602	-		1,092
Departmental Agencies and Accounts	-	-	400	-	398	398	-		400
Foreign Government and International Organisations	-	-	692	-	1,204	1,204	-		692
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	<b>294,899</b>	<b>274,478</b>	<b>277,793</b>	<b>-</b>	<b>278,293</b>	<b>278,306</b>	<b>(13)</b>	<b>0.0%</b>	<b>277,793</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	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
<b>Provincial Government:</b>	33,650	13,129	32,544	-	20,636	20,636	-		32,544
Non-Mobrired Transport Infrastructure	-	-	1,100	-	1,100	1,100	-		1,100
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	33,650	13,129	31,444	-	19,536	19,536	-		31,444
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>97,137</b>	<b>65,428</b>	<b>83,035</b>	<b>-</b>	<b>71,127</b>	<b>71,127</b>	<b>-</b>	<b>0.0%</b>	<b>83,035</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>392,037</b>	<b>339,906</b>	<b>360,828</b>	<b>-</b>	<b>349,420</b>	<b>349,433</b>	<b>(13)</b>	<b>0.0%</b>	<b>360,828</b>

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

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

## Supporting Table SC7(1) – Grant expenditure

## WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	11,261	3,798	3,498	-	3,510	3,498	12	0.3%	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	-	1,898	1,898	-	-	1,898
Local Government Financial Management Grant [Schedule 5B]	1,550	1,700	1,400	-	1,412	1,400	12	0.8%	1,400
Municipal Disaster Grant [Schedule 5B]	1,292	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	652	200	200	-	200	200	-	-	200
<b>Provincial Government:</b>	126,439	101,886	104,409	-	104,236	104,397	(161)	-0.2%	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	139	160	260	-	99	260	(161)	-61.8%	260
Resource funding for the est of Law Enforcement Rural Safety Unit	4,282	4,223	4,223	-	4,223	4,223	-	-	4,223
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	104,289	84,410	79,443	-	79,443	79,443	-	-	79,443
Title Deeds Resbration Grant	362	187	187	-	174	174	-	-	187
Municipal Service Delivery & Capacity Building Grant	179	-	-	-	-	-	-	-	-
Thusong Servie Centre Grant	90	-	-	-	-	-	-	-	-
Library Service Replacement Funding	219	-	-	-	-	-	-	-	-
Emergency Loadshedding Relief Grant	4,658	-	-	-	-	-	-	-	-
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	-	1,092	-	854	1,090	(236)	-21.7%	1,092
Departmental Agencies and Accounts	-	-	400	-	398	398	-	-	400
Foreign Government and International Organisations	-	-	692	-	456	692	(236)	-34.1%	692
Households	-	-	-	-	-	-	-	-	-
Non-profit Institutions	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	137,699	105,684	108,999	-	108,599	108,984	(385)	-0.4%	108,999
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	59,150	52,299	50,491	-	50,479	50,491	(12)	0.0%	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]	19,518	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	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]	-	-	300	-	288	300	(12)	-4.0%	300
<b>Provincial Government:</b>	33,827	13,129	32,544	-	18,719	20,636	(1,917)	-9.3%	32,544
Non-Motbrised Transport Infrastructure	-	-	1,100	-	1,100	1,100	-	-	1,100
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	33,678	13,129	31,444	-	17,619	19,536	(1,917)	-9.8%	31,444
Municipal Service Delivery & Capacity Building Grant	56	-	-	-	-	-	-	-	-
Library Service Replacement Funding	14	-	-	-	-	-	-	-	-
Municipal Interventions Grant	79	-	-	-	-	-	-	-	-
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	-	105	-	105	105	-	-	105
Public Corporations	-	-	105	-	105	105	-	-	105
<b>Total capital expenditure of Transfers and Grants</b>	92,977	65,428	83,140	-	69,304	71,232	(1,929)	-2.7%	83,140
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	230,677	171,112	192,139	-	177,903	180,216	(2,313)	-1.3%	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 - Q4 Fourth Quarter

Description	Budget Year 2024/25				
	Approved Rollover 2023/24	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
<b>R thousands</b>					
<b>EXPENDITURE</b>					
<b>Operating expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	428	-	428	-	
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	
Energy Efficiency and Demand-side [Schedule 5B]	-	-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-	-	
Local Government Financial Management Grant [Schedule 5B]	-	-	-	-	
Mitchell's Plain Urban Renewal	-	-	-	-	
Municipal Demarcation and Transition Grant [Schedule 5B]	-	-	-	-	
Municipal Disaster Grant [Schedule 5B]	428	-	428	-	
Municipal Human Settlement Capacity Grant [Schedule 5B]	-	-	-	-	
Municipal Systems Improvement Grant	-	-	-	-	
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	
Water Services Infrastructure Grant	-	-	-	-	
Public Transport Network Grant [Schedule 5B]	-	-	-	-	
Smart Connect Grant	-	-	-	-	
Urban Settlement Development Grant	-	-	-	-	
<b>Provincial Government:</b>	623	-	623	-	
Library Service Replacement Funding	123	-	123	-	
Municipal Service Delivery & Capacity Building Grant	500	-	500	-	
<b>District Municipality:</b>	-	-	-	-	
Specify (Add grant description)	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>	<b>1,050</b>	<b>-</b>	<b>1,050</b>	<b>-</b>	
<b>Capital expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	3,685	-	3,685	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-	-	
Municipal Infrastructure Grant [Schedule 5B]	3,685	-	3,685	-	
Municipal Water Infrastructure Grant [Schedule 5B]	-	-	-	-	
Local Government Financial Management Grant [Schedule 5B]	-	-	-	-	
Municipal Systems Improvement Grant [Schedule 5B]	-	-	-	-	
Public Transport Network Grant [Schedule 5B]	-	-	-	-	
Public Transport Network Operations Grant [Schedule 5B]	-	-	-	-	
Regional Bulk Infrastructure Grant (Schedule 5B)	-	-	-	-	
Water Services Infrastructure Grant [Schedule 5B]	-	-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-	-	
Municipal Disaster Relief Grant	-	-	-	-	
Municipal Emergency Housing Grant	-	-	-	-	
Municipal Disaster Grant [Schedule 5B]	-	-	-	-	
Integrated Urban Development Grant	-	-	-	-	
<b>Provincial Government:</b>	16	-	16	-	
Library Service Replacement Funding	16	-	16	-	
Specify (Add grant description)	-	-	-	-	
<b>District Municipality:</b>	-	-	-	-	
Specify (Add grant description)	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>	<b>3,701</b>	<b>-</b>	<b>3,701</b>	<b>-</b>	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>4,752</b>	<b>-</b>	<b>4,752</b>	<b>-</b>	

A roll-over application was submitted to Provincial and National Treasury in August 2024 for unspent grant funds. The majority 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.

## Expenditure on councillor allowances and employee benefits

### Supporting Table SC8

#### WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

Summary of Employee and Councillor remuneration	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	11,461	12,643	12,237	-	12,063	12,237	(174)	-1%	12,237
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,269	1,269	1,269	-	1,268	1,269	(1)	0%	1,269
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>12,730</b>	<b>13,912</b>	<b>13,506</b>	<b>-</b>	<b>13,332</b>	<b>13,506</b>	<b>(175)</b>	<b>-1%</b>	<b>13,506</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	12,340	13,713	11,549	-	9,803	11,549	(1,746)	-15%	11,549
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	205	167	33	-	288	33	255	767%	33
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	201	212	187	-	155	187	(32)	-17%	187
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>12,746</b>	<b>14,092</b>	<b>11,769</b>	<b>-</b>	<b>10,245</b>	<b>11,769</b>	<b>(1,524)</b>	<b>-13%</b>	<b>11,769</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	309,632	351,978	363,942	-	317,098	360,942	(43,844)	-12%	363,835
Pension and UIF Contributions	50,672	60,983	52,974	-	51,568	52,974	(1,406)	-3%	52,974
Medical Aid Contributions	16,959	19,652	17,935	-	18,091	17,935	155	1%	17,935
Overtime	61,287	50,583	58,888	-	59,344	58,888	456	1%	58,888
Performance Bonus	1,061	906	970	-	968	970	(2)	0%	970
Motor Vehicle Allowance	7,726	8,869	7,736	-	7,411	7,736	(324)	-4%	7,736
Cellphone Allowance	2,291	2,374	2,281	-	2,129	2,281	(152)	-7%	2,281
Housing Allowances	1,825	1,996	1,969	-	1,920	1,969	(49)	-2%	1,969
Other benefits and allowances	40,696	47,588	42,148	-	41,592	42,148	(556)	-1%	42,148
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	17,791	27,240	27,240	-	27,240	27,240	-	-	27,240
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	<b>509,942</b>	<b>572,169</b>	<b>576,082</b>	<b>-</b>	<b>527,362</b>	<b>573,082</b>	<b>(45,720)</b>	<b>-8%</b>	<b>575,975</b>
<b>Total Parent Municipality</b>	<b>535,418</b>	<b>600,172</b>	<b>601,357</b>	<b>-</b>	<b>550,938</b>	<b>598,357</b>	<b>(47,419)</b>	<b>-8%</b>	<b>601,251</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>535,418</b>	<b>600,172</b>	<b>601,357</b>	<b>-</b>	<b>550,938</b>	<b>598,357</b>	<b>(47,419)</b>	<b>-8%</b>	<b>601,251</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>522,688</b>	<b>586,260</b>	<b>587,851</b>	<b>-</b>	<b>537,607</b>	<b>584,851</b>	<b>(47,244)</b>	<b>-8%</b>	<b>587,744</b>

**SDBIP**

The results of the SDBIP for the fourth quarter ended 30 June 2025 is included as Appendix 1 to this report.

KPI amendments are included as Appendix 2 of this report.

## Financial Performance

### Supporting Table SC2

#### WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q4 Fourth Quarter

Description of financial indicator	Basis of calculation	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.5%	10.7%	10.2%	10.9%	10.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	34.4%	50.4%	40.1%	39.6%	40.1%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.7%	11.4%	11.1%	11.1%	11.1%
Gearing	Long Term Borrowing/ Funds & Reserves	13058.0%	10273.6%	10273.6%	10267.9%	10273.6%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	308.2%	190.7%	217.4%	258.7%	217.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	217.4%	151.9%	155.6%	188.0%	155.6%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.3%	8.5%	13.1%	14.3%	13.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	7.6%	6.5%	6.5%	7.1%	6.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	30.6%	25.0%	25.0%	31.2%	25.0%
Employee costs	Employee costs/Total Revenue - capital revenue	29.6%	31.9%	30.2%	27.2%	30.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	15.9%	16.1%	16.6%	15.2%	16.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.4%	11.3%	10.7%	10.5%	10.7%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	32.45	7.1	7.1	37.1	7.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.2%	3.9%	3.9%	14.8%	3.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.14	4.3	4.3	6.40	4.3

## Capital programme performance

### Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter

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									
<b>Monthly expenditure performance trend</b>									
July	519	3,621	7,786	761	761	7,786	7,025	90.2%	0%
August	9,034	3,456	7,531	1,729	2,490	15,317	12,827	83.7%	1%
September	5,754	21,769	23,413	8,376	10,866	38,731	27,864	71.9%	6%
October	10,930	12,866	10,531	8,402	19,268	49,262	29,993	60.9%	10%
November	8,019	10,901	11,531	22,551	41,820	60,793	18,973	31.2%	23%
December	21,798	33,931	39,889	15,441	57,261	100,682	43,421	43.1%	31%
January	3,438	8,866	9,531	5,120	62,382	110,213	47,831	43.4%	34%
February	7,468	10,016	9,081	8,693	71,075	119,294	48,220	40.4%	38%
March	7,453	26,219	20,476	11,034	82,109	139,770	57,661	41.3%	44%
April	15,086	9,216	9,788	18,757	100,866	149,558	48,692	32.6%	55%
May	13,575	12,929	8,963	23,779	124,644	158,521	33,877	21.4%	68%
June	90,443	30,836	64,698	67,341	191,985	223,219	31,234	14.0%	104%
<b>Total Capital expenditure</b>	<b>193,518</b>	<b>184,628</b>	<b>223,219</b>	<b>191,985</b>					

## Top 10 Capital Projects

umb	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	22,334,000	24,292,623	21,292,623	Completed.	Construction complete.	None.	Not applicable.
2	Overstrand	Overstrand	LOW COST HOUSING SERVICES	13,129,000	31,443,720	17,619,480	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP Phase A6 (Services) - 100%; Masakhane Intersection - 100%; Mnt Pleasant IRDP Area 8 Phase 1 - 100%; Masakhane UISP Wetcores - 100%; Masakhane UISP Phase A7 - Contractor established on site	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP Phase A6 - Completed; Masakhane Intersection - Completed; Mnt Pleasant IRDP Area 8 - Completed; Masakhane UISP Wetcores - Completed; Masakhane UISP Phase A7 - Construction Phase	Not applicable.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS & RISING MAINS	11,025,510	13,521,760	13,501,430	Planning and procurement phase.	Construction of sewer improvements in Zwelihle is completed (Contract SC2452/2023). Planning of new sewerage pumpstations at Zwingler's Corner (Main) is in progress (Contract SC2296/2023). Draft tender for Upgrade of Onrus River Main Pumpstation was completed.	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 KM Area	KLEINMOND WWTW REFURBISH UPGRADE	10,795,320	10,870,320	10,865,653	Completed.	Completed (Contract SC2318/2022).	None.	Not applicable.
5	Hermanus	Multi-ward HM Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	10,100,000	10,525,000	6,039,315	Construction.	Construction in progress (Contract SC 2504/2024).	Obstruction in one borehole delayed installation work.	CCTV inspection to determine mitigation measures. Multi-year project, continuing in 2025/26.
6	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	9,900,000	10,190,353	10,190,353	Contract extended.	Contract extended.	Not applicable.	Not applicable.
7	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	8,875,470	8,875,470	8,875,470	Construction.	Construction in progress (Contract SC 2490/2024).	None.	Not applicable.
8	Overstrand	Overstrand	NEW DISINFECTION SYSTEM	8,000,000	6,000,000	5,999,839	Construction.	Construction in progress (Contract SC 2525/2024).	None.	Not applicable.
9	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE REPLACEMENT	7,692,213	7,692,213	7,692,213	Complete for 2024/25 Financial year.	Construction complete for 2024/25 Financial year.	None.	Not applicable.
10	Proteadorp	Ward 09	UPGRADE STORMWATER INFRASTRUCTURE- PROTEADORP, MOUNTAIN VIEW, EXT 6 & OVERHILLS	6,963,000	10,286,360	10,286,360	Practical Completion.	Practical Completion.	Not applicable.	Not applicable.
<b>Totals</b>				<b>108,814,513</b>	<b>133,697,819</b>	<b>112,362,736</b>				

## Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q4 Fourth

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>87,369</b>	<b>77,878</b>	<b>75,991</b>	<b>-</b>	<b>65,385</b>	<b>75,991</b>	<b>(10,606)</b>	<b>-14.0%</b>	<b>75,991</b>
Roads Infrastructure	11,795	952	3,250	-	3,224	3,250	(26)	-0.8%	3,250
Roads	4,760	952	3,250	-	3,224	3,250	(26)	-0.8%	3,250
Road Structures	7,035	-	-	-	-	-	-	-	-
Storm water Infrastructure	5,968	10,213	13,536	-	13,501	13,536	(35)	-0.3%	13,536
Drainage Collection	2,280	-	-	-	-	-	-	-	-
Storm water Conveyance	3,687	10,213	13,536	-	13,501	13,536	(35)	-0.3%	13,536
Electrical Infrastructure	45,316	32,748	29,325	-	25,215	29,325	(4,110)	-14.0%	29,325
MV Substations	17,417	7,414	2,032	-	2,032	2,032	(0)	0.0%	2,032
MV Switching Stations	519	-	-	-	-	-	-	-	-
MV Networks	27,380	25,334	27,293	-	23,182	27,293	(4,110)	-15.1%	27,293
Water Supply Infrastructure	16,099	24,900	22,025	-	15,662	22,025	(6,363)	-28.9%	22,025
Boreholes	7,027	10,100	10,525	-	6,039	10,525	(4,486)	-42.6%	10,525
Reservoirs	360	-	-	-	-	-	-	-	-
Water Treatment Works	2,775	8,000	5,500	-	3,623	5,500	(1,877)	-34.1%	5,500
Distribution	5,937	6,800	6,000	-	6,000	6,000	-	-	6,000
Sanitation Infrastructure	8,141	8,500	6,500	-	6,492	6,500	(8)	-0.1%	6,500
Reticulation	7,094	500	500	-	492	500	(8)	-1.6%	500
Waste Water Treatment Works	1,047	8,000	6,000	-	6,000	6,000	(0)	0.0%	6,000
Solid Waste Infrastructure	50	565	1,055	-	1,004	1,055	(51)	-4.9%	1,055
Waste Transfer Stations	50	505	1,033	-	981	1,033	(51)	-5.0%	1,033
Electricity Generation Facilities	-	60	23	-	22	23	(0)	-0.1%	23
Information and Communication Infrastructure	-	-	300	-	288	300	(12)	-4.0%	300
Data Centres	-	-	300	-	288	300	(12)	-4.0%	300
<b>Community Assets</b>	<b>4,248</b>	<b>6,297</b>	<b>9,327</b>	<b>-</b>	<b>8,994</b>	<b>9,327</b>	<b>(332)</b>	<b>-3.6%</b>	<b>9,669</b>
Community Facilities	797	3,350	2,558	-	2,243	2,558	(314)	-12.3%	2,900
Halls	-	1,450	658	-	539	658	(119)	-18.0%	1,000
Libraries	96	-	-	-	-	-	-	-	-
Parks	106	550	550	-	534	550	(16)	-2.8%	550
Public Ablution Facilities	595	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	1,350	1,350	-	1,170	1,350	(180)	-13.4%	1,350
Sport and Recreation Facilities	3,451	2,947	6,769	-	6,751	6,769	(18)	-0.3%	6,769
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	3,451	2,947	6,769	-	6,751	6,769	(18)	-0.3%	6,769
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other assets</b>	<b>40,245</b>	<b>15,379</b>	<b>35,194</b>	<b>-</b>	<b>18,526</b>	<b>35,194</b>	<b>(16,667)</b>	<b>-47.4%</b>	<b>35,194</b>
Operational Buildings	6,567	2,250	3,750	-	907	3,750	(2,843)	-75.8%	3,750
Municipal Offices	934	750	2,250	-	907	2,250	(1,343)	-59.7%	2,250
Workshops	5,633	1,500	1,500	-	-	1,500	(1,500)	-100.0%	1,500
Housing	33,678	13,129	31,444	-	17,619	31,444	(13,824)	-44.0%	31,444
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	33,678	13,129	31,444	-	17,619	31,444	(13,824)	-44.0%	31,444
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>700</b>	<b>400</b>	<b>-</b>	<b>335</b>	<b>400</b>	<b>(65)</b>	<b>-16.3%</b>	<b>400</b>
Biological or Cultivated Assets	-	700	400	-	335	400	(65)	-16.3%	400
<b>Intangible Assets</b>	<b>71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	71	-	-	-	-	-	-	-	-
Computer Software and Applications	71	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	<b>4,550</b>	<b>3,250</b>	<b>3,250</b>	<b>-</b>	<b>3,120</b>	<b>3,250</b>	<b>(130)</b>	<b>-4.0%</b>	<b>3,250</b>
Computer Equipment	4,550	3,250	3,250	-	3,120	3,250	(130)	-4.0%	3,250
<b>Furniture and Office Equipment</b>	<b>408</b>	<b>865</b>	<b>1,396</b>	<b>-</b>	<b>989</b>	<b>1,396</b>	<b>(407)</b>	<b>-29.1%</b>	<b>1,396</b>
Furniture and Office Equipment	408	865	1,396	-	989	1,396	(407)	-29.1%	1,396
<b>Machinery and Equipment</b>	<b>3,588</b>	<b>1,225</b>	<b>677</b>	<b>-</b>	<b>596</b>	<b>677</b>	<b>(81)</b>	<b>-12.0%</b>	<b>335</b>
Machinery and Equipment	3,588	1,225	677	-	596	677	(81)	-12.0%	335
<b>Transport Assets</b>	<b>1,787</b>	<b>8,150</b>	<b>22,816</b>	<b>-</b>	<b>21,309</b>	<b>22,816</b>	<b>(1,507)</b>	<b>-6.6%</b>	<b>22,816</b>
Transport Assets	1,787	8,150	22,816	-	21,309	22,816	(1,507)	-6.6%	22,816
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Living resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure on new assets</b>	<b>142,268</b>	<b>113,744</b>	<b>149,051</b>	<b>-</b>	<b>119,254</b>	<b>149,051</b>	<b>29,797</b>	<b>20.0%</b>	<b>149,051</b>

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q4									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	15,235	19,375	20,239	-	19,005	20,239	(1,234)	-6.1%	20,368
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1,500	1,500	2,492	-	2,492	2,492	-	-	2,492
MV Switching Stations	1,500	1,500	2,492	-	2,492	2,492	-	-	2,492
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	12,448	17,175	17,175	-	15,942	17,175	(1,234)	-7.2%	17,175
Pump Stations	403	500	500	-	500	500	(0)	0.0%	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	12,045	16,675	16,675	-	15,442	16,675	(1,234)	-7.4%	16,675
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	1,287	700	571	-	571	571	-	-	700
Pump Station	1,287	700	571	-	571	571	-	-	700
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>15,235</b>	<b>19,375</b>	<b>20,239</b>	<b>-</b>	<b>19,005</b>	<b>20,239</b>	<b>1,234</b>	<b>6.1%</b>	<b>20,368</b>

## Supporting Table SC13c

## WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q4 Fourth

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	159,666	173,170	182,017	-	171,508	182,017	(10,509)	-5.8%	182,017
Roads Infrastructure	74,585	78,769	79,859	-	77,016	79,859	(2,842)	-3.6%	79,859
Roads	74,585	78,769	79,859	-	77,016	79,859	(2,842)	-3.6%	79,859
Storm water Infrastructure	5,588	6,361	11,609	-	9,817	11,609	(1,792)	-15.4%	11,609
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	5,588	6,361	11,609	-	9,817	11,609	(1,792)	-15.4%	11,609
Electrical Infrastructure	38,864	40,144	45,567	-	40,934	45,567	(4,633)	-10.2%	45,567
LV Networks	38,864	40,144	45,567	-	40,934	45,567	(4,633)	-10.2%	45,567
Water Supply Infrastructure	19,038	24,954	19,116	-	18,619	19,116	(497)	-2.6%	19,116
Water Treatment Works	-	331	-	-	1	-	1	-	-
Distribution	17,457	21,542	18,165	-	17,978	18,165	(187)	-1.0%	18,075
Distribution Points	1,581	3,081	952	-	641	952	(311)	-32.7%	1,042
Sanitation Infrastructure	12,280	14,322	15,431	-	15,316	15,431	(115)	-0.7%	15,431
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	6,576	8,338	8,522	-	8,662	8,522	140	1.6%	8,522
Waste Water Treatment Works	5,703	5,984	6,909	-	6,654	6,909	(255)	-3.7%	6,909
Solid Waste Infrastructure	9,310	8,620	10,436	-	9,806	10,436	(630)	-6.0%	10,436
Waste Processing Facilities	3,003	3,100	2,908	-	2,748	2,908	(160)	-5.5%	2,908
Waste Drop-off Points	6,307	5,520	7,528	-	7,058	7,528	(470)	-6.2%	7,528
<b>Community Assets</b>	55,786	66,438	62,870	-	60,114	62,870	(2,756)	-4.4%	62,870
Community Facilities	43,765	49,396	47,789	-	45,541	47,789	(2,248)	-4.7%	47,789
Halls	5,954	7,405	5,113	-	4,802	5,113	(311)	-6.1%	5,113
Libraries	72	1,800	-	-	-	-	-	-	-
Cemeteries/Crematoria	978	994	2,869	-	2,136	2,869	(733)	-25.6%	2,869
Police	-	-	-	-	-	-	-	-	-
Parks	31,644	33,755	31,830	-	30,155	31,830	(1,675)	-5.3%	31,830
Public Open Space	4,667	4,401	4,667	-	6,209	4,667	1,542	33.0%	4,667
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	450	1,041	3,308	-	2,238	3,308	(1,070)	-32.3%	3,308
Sport and Recreation Facilities	12,021	17,042	15,081	-	14,574	15,081	(508)	-3.4%	15,081
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	12,021	17,042	15,081	-	14,574	15,081	(508)	-3.4%	15,081
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	12,818	13,758	20,254	-	18,220	20,254	(2,035)	-10.0%	20,254
Operational Buildings	12,818	13,758	20,254	-	18,220	20,254	(2,035)	-10.0%	20,254
Municipal Offices	12,726	13,720	20,254	-	18,220	20,254	(2,035)	-10.0%	20,254
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	59	-	-	-	-	-	-	-	-
Depots	33	38	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	7,777	8,967	9,217	-	8,737	9,217	(480)	-5.2%	9,217
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	7,777	8,967	9,217	-	8,737	9,217	(480)	-5.2%	9,217
Computer Software and Applications	7,777	8,967	9,217	-	8,737	9,217	(480)	-5.2%	9,217
<b>Computer Equipment</b>	1,898	2,566	3,202	-	2,771	3,202	(431)	-13.5%	3,202
Computer Equipment	1,898	2,566	3,202	-	2,771	3,202	(431)	-13.5%	3,202
<b>Furniture and Office Equipment</b>	12,316	7,747	1,681	-	996	1,681	(684)	-40.7%	1,681
Furniture and Office Equipment	12,316	7,747	1,681	-	996	1,681	(684)	-40.7%	1,681
<b>Machinery and Equipment</b>	6,749	5,983	7,384	-	6,057	7,384	(1,327)	-18.0%	7,384
Machinery and Equipment	6,749	5,983	7,384	-	6,057	7,384	(1,327)	-18.0%	7,384
<b>Transport Assets</b>	23,455	17,145	36,473	-	32,285	36,473	(4,188)	-11.5%	36,473
Transport Assets	23,455	17,145	36,473	-	32,285	36,473	(4,188)	-11.5%	36,473
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	280,465	295,774	323,098	-	300,689	323,098	22,410	6.9%	323,098

## Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q4 Fourth Quarter

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>125,238</b>	<b>132,242</b>	<b>132,242</b>	<b>-</b>	<b>132,242</b>	<b>132,242</b>	<b>-</b>		<b>132,242</b>
Roads Infrastructure	40,379	46,014	46,014	-	46,014	46,014	-		46,014
Roads	40,379	46,014	46,014	-	46,014	46,014	-		46,014
Storm water Infrastructure	8,695	8,725	8,725	-	8,725	8,725	-		8,725
Drainage Collection	8,695	8,725	8,725	-	8,725	8,725	-		8,725
Electrical Infrastructure	27,567	27,643	27,643	-	27,643	27,643	-		27,643
LV Networks	26,988	27,643	27,643	-	27,643	27,643	-		27,643
Capital Spares	579	-	-	-	-	-	-		-
Water Supply Infrastructure	23,198	25,050	25,050	-	25,050	25,050	-		25,050
Distribution	22,699	25,050	25,050	-	25,050	25,050	-		25,050
Capital Spares	499	-	-	-	-	-	-		-
Sanitation Infrastructure	22,730	21,502	21,502	-	21,502	21,502	-		21,502
Waste Water Treatment Works	21,049	21,502	21,502	-	21,502	21,502	-		21,502
Capital Spares	1,680	-	-	-	-	-	-		-
Solid Waste Infrastructure	2,668	3,307	3,307	-	3,307	3,307	-		3,307
Landfill Sites	2,661	3,307	3,307	-	3,307	3,307	-		3,307
Capital Spares	8	-	-	-	-	-	-		-
<b>Community Assets</b>	<b>14,232</b>	<b>13,817</b>	<b>13,817</b>	<b>-</b>	<b>13,817</b>	<b>13,817</b>	<b>-</b>		<b>13,817</b>
Community Facilities	14,232	13,817	13,817	-	13,817	13,817	-		13,817
Halls	14,232	13,817	13,817	-	13,817	13,817	-		13,817
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Revenue Generating	-	-	-	-	-	-	-		-
<b>Other assets</b>	<b>3,526</b>	<b>3,538</b>	<b>3,538</b>	<b>-</b>	<b>3,538</b>	<b>3,538</b>	<b>-</b>		<b>3,538</b>
Operational Buildings	3,526	3,538	3,538	-	3,538	3,538	-		3,538
Municipal Offices	3,526	3,538	3,538	-	3,538	3,538	-		3,538
Housing	-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Intangible Assets</b>	<b>708</b>	<b>271</b>	<b>271</b>	<b>-</b>	<b>271</b>	<b>271</b>	<b>-</b>		<b>271</b>
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	708	271	271	-	271	271	-		271
Computer Software and Applications	708	271	271	-	271	271	-		271
<b>Computer Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Furniture and Office Equipment</b>	<b>2,388</b>	<b>2,316</b>	<b>2,316</b>	<b>-</b>	<b>2,316</b>	<b>2,316</b>	<b>-</b>		<b>2,316</b>
Furniture and Office Equipment	2,388	2,316	2,316	-	2,316	2,316	-		2,316
<b>Machinery and Equipment</b>	<b>1,452</b>	<b>1,473</b>	<b>1,473</b>	<b>-</b>	<b>1,473</b>	<b>1,473</b>	<b>-</b>		<b>1,473</b>
Machinery and Equipment	1,452	1,473	1,473	-	1,473	1,473	-		1,473
<b>Transport Assets</b>	<b>6,120</b>	<b>4,716</b>	<b>4,716</b>	<b>-</b>	<b>4,716</b>	<b>4,716</b>	<b>-</b>		<b>4,716</b>
Transport Assets	6,120	4,716	4,716	-	4,716	4,716	-		4,716
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>	<b>127</b>	<b>68</b>	<b>68</b>	<b>-</b>	<b>68</b>	<b>68</b>	<b>-</b>		<b>68</b>
Zoo's, Marine and Non-biological Animals	127	68	68	-	68	68	-		68
<b>Living resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Depreciation</b>	<b>153,790</b>	<b>158,441</b>	<b>158,441</b>	<b>-</b>	<b>158,441</b>	<b>158,441</b>	<b>-</b>		<b>158,441</b>

## Supporting Table SC13e

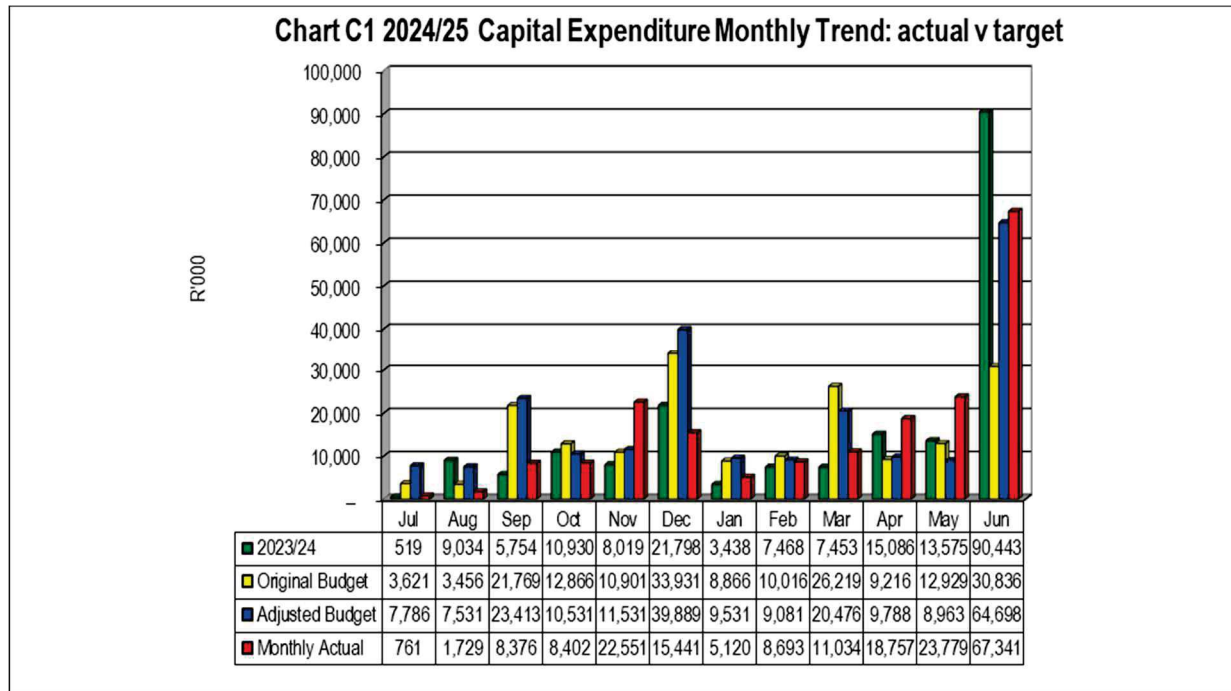
## WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	33,725	41,609	43,738	-	43,535	43,738	(203)	-0.5%	43,738
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	2,767	15,464	15,464	-	15,464	15,464	(0)	0.0%	15,464
MV Networks	2,767	15,464	15,464	-	15,464	15,464	(0)	0.0%	15,464
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	541	500	500	-	500	500	-	-	500
Distribution	541	500	500	-	500	500	-	-	500
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	30,351	25,621	27,750	-	27,571	27,750	(178)	-0.6%	27,750
Pump Station	1,059	11,026	13,522	-	13,501	13,522	(20)	-0.2%	13,522
Reticulation	117	600	600	-	600	600	-	-	600
Waste Water Treatment Works	29,176	13,995	13,628	-	13,470	13,628	(158)	-1.2%	13,628
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	65	25	25	-	-	25	(25)	-100.0%	25
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	65	25	25	-	-	25	(25)	-100.0%	25
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	2,290	9,900	10,190	-	10,190	10,190	(0)	0.0%	10,190
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	2,290	9,900	10,190	-	10,190	10,190	(0)	0.0%	10,190
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	2,290	9,900	10,190	-	10,190	10,190	(0)	0.0%	10,190
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	36,015	51,509	53,929	-	53,726	53,929	203	0.4%	53,929

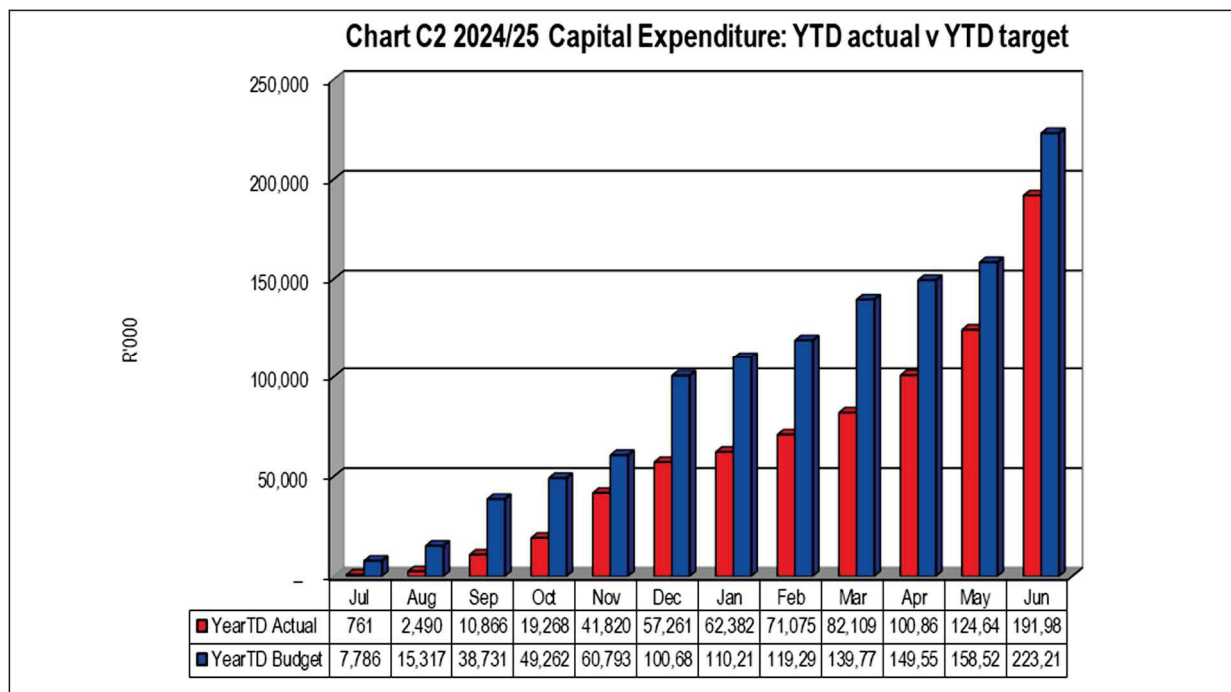
Other supporting documentation

Section 71 charts

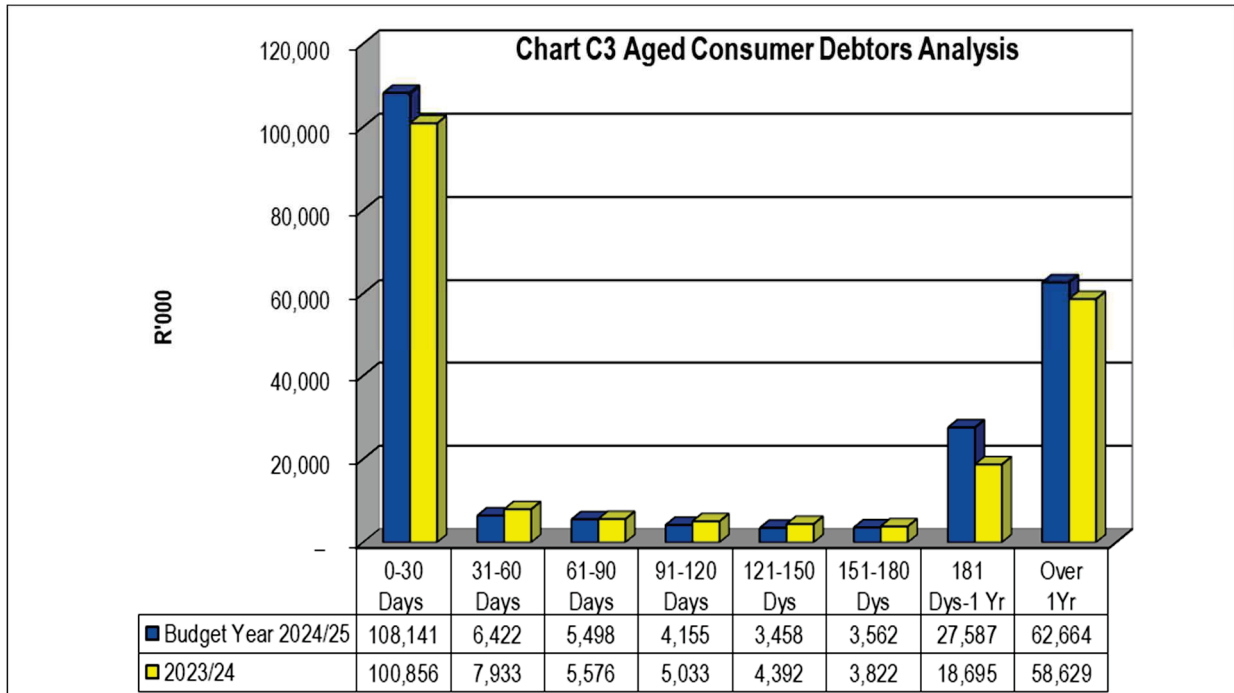
Capital expenditure monthly trend - actual vs target



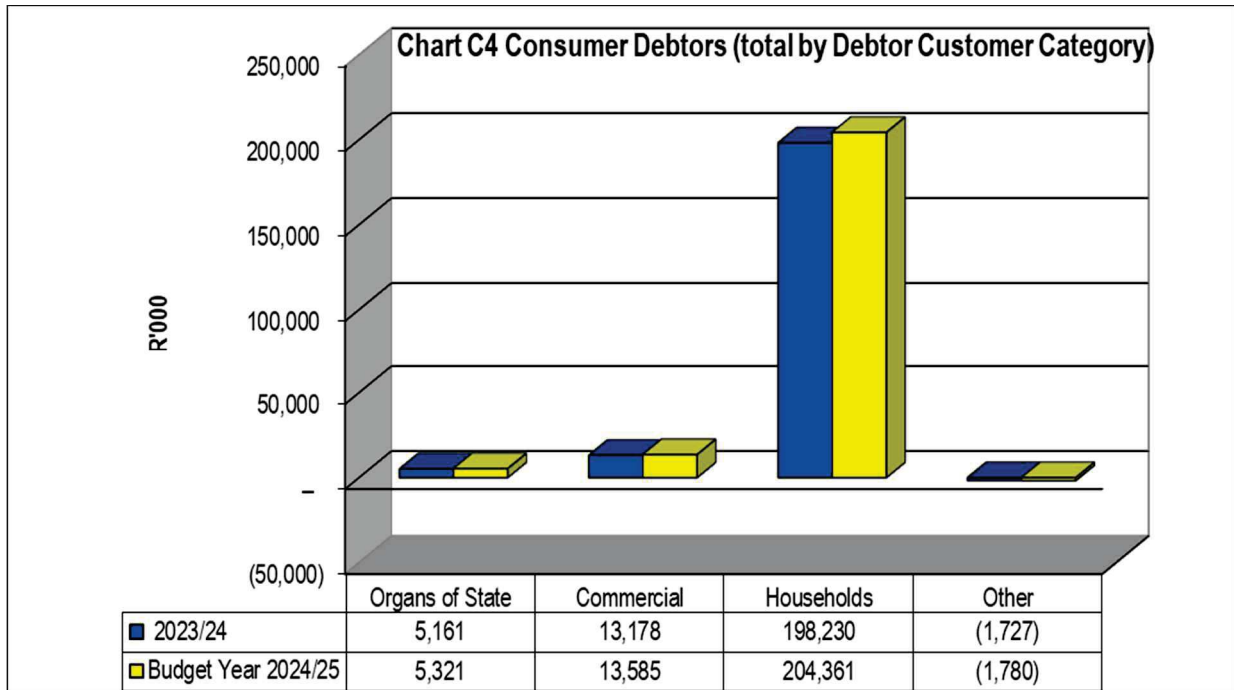
Capital expenditure – YTD actual vs YTD trend



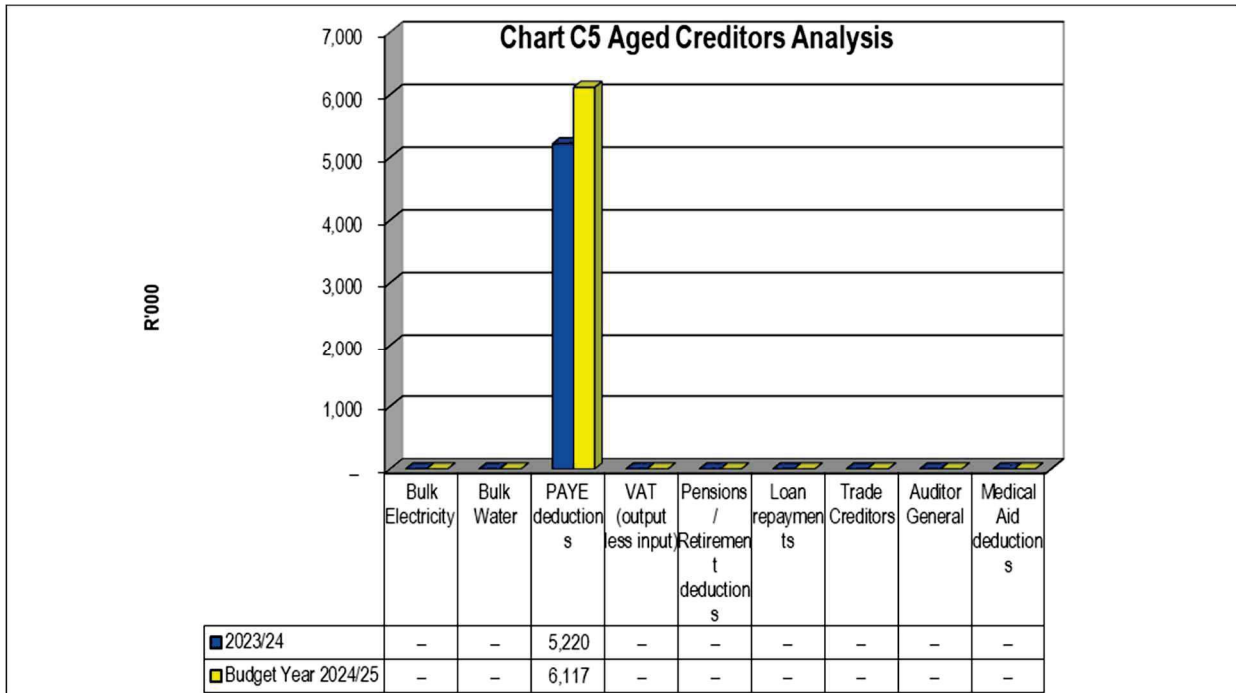
**Debtors Age Analysis**



**Debtors by Type**



**Creditor Payments**



## Municipal manager's quality certification

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

- Quarterly Budget Report

for the period ending June 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: Dr DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature: 

Date: 22 July 2025









---

*Service Delivery and Budget  
Implementation Plan (SDBIP)  
4th Quarterly report:  
01 April – 30 June 2025*

---

The sections below provide an executive summary of service delivery performance in terms of the top level SDBIP for the **fourth quarter of the 2024/25 financial year**, 01 April 2025 to 30 June 2025.

KPI Result Categories

Category	Colour	Explanation
KPI's Not Yet Measured	 N/A	KPIs with no targets or actuals in the selected period.
KPI's Not Met	 R	0% >= Actual/Target < 75%
KPI's Almost Met	 O	75% >= Actual/Target < 100%
KPI's Met	 G	Actual/Target = 100%
KPI's Well Met	 G2	100% > Actual/Target < 150%
KPI's Extremely Well Met	 B	Actual/Target >= 150%

**1.1 STRATEGIC / TOP LAYER SDBIP PERFORMANCE GRAPH FOR 2024/2025 (01 JULY 2024 TO 30 JUNE 2025)**

The graph below displays the overall strategic (top layer SDBIP) per Directorate for the 2024/2025 financial year (1 July 2024 - June 2025).

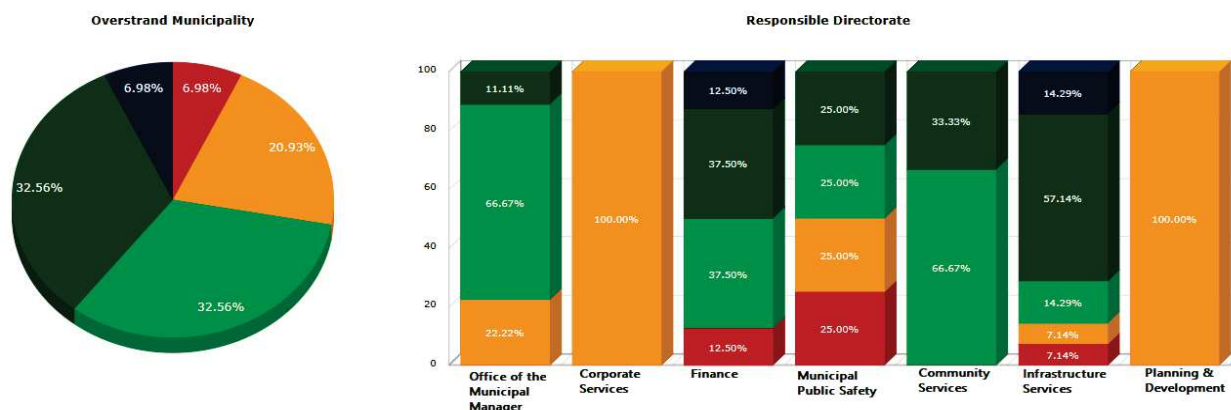


Figure 1: Top layer SDBIP performance for 2024/25 (01 July 2024 – 30 June 2025)

Overstrand Municipality		Responsible Directorate						
		Office of the Municipal Manager	Corporate Service	Finance	Municipal Public Safety	Community Services	Infrastructure Services	Planning and Development
<b>Not Met</b>	3 (6.98%)	-	-	1 (12.50%)	1 (25.00%)	-	1 (7.14%)	-
<b>Almost Met</b>	9 (20.93%)	2 (22.22%)	3 (100.00%)	-	1 (25.00%)	-	1 (7.14%)	2 (100.00%)
<b>Met</b>	14 (32.56%)	6 (66.67%)	-	3 (37.50%)	1 (25.00%)	2 (66.67%)	2 (14.29%)	-
<b>Well Met</b>	14 (32.56%)	1 (11.11%)	-	3 (37.50%)	1 (25.00%)	1 (33.33%)	8 (57.14%)	-
<b>Extremely Well Met</b>	3 (6.98%)	-	-	1 (12.50%)	-	-	2 (14.29%)	-
<b>Total:</b>	<b>43*</b>	<b>9</b>	<b>3</b>	<b>8</b>	<b>4</b>	<b>3</b>	<b>14</b>	<b>2</b>
	<b>100%</b>	<b>20.93%</b>	<b>6.98%</b>	<b>18.60%</b>	<b>9.30%</b>	<b>6.98%</b>	<b>32.56%</b>	<b>4.65%</b>

\* Excludes 0 KPIs which had no targets/actuals for the period selected.

Overall, 40 (93.03%) of the 43 top layer key performance areas (KPI's) were met and almost met for the financial period, 01 July 2024 – 30 June 2025. 3 (6.98%) of the indicators were not met.

*Note: Due to year end, the financial figures cited are preliminary and subject to the draft Annual Financial Statements (AFS) that will be available in the 2<sup>nd</sup> week of August 2025. The draft AFS figures will be verified in the draft unaudited Annual Report at the end of August 2025.*

1.2 TOP LAYER SDBIP REPORT: 01 APRIL – 30 JUNE 2025 (4<sup>th</sup> QUARTER)

Office of the Municipal Manager

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL6	The encouragement of structured community participation in the matters of the municipality	Ward committee meetings held to facilitate consistent and regular communication with residents	Number of ward committee meetings per annum	Municipal Manager	Minutes of the ward committee meetings held	56	14	14	G	[D46] Divisional Manager: Strategic Support Services: Target met. (June 2025)	[D46] Divisional Manager: Strategic Support Services: n/a (June 2025)	56	83	G2
TL7	The provision of democratic, accountable and ethical governance	Submit 4 progress reports on the revision of the top 10 risks as a corrective action to the Top Management Team (1 previous financial year & 3 current financial year)	Number of progress reports submitted	Municipal Manager	TMT minutes where item served	4	1	1	G	[D136] Chief Risk Officer: Target met (April 2025)	[D136] Chief Risk Officer: N/A (April 2025)	4	4	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL30	The provision and maintenance of municipal services	Percentage of a municipality's capital budget actually spent on capital projects identified for the financial year in terms of the municipality's IDP {(Actual amount spent on projects as identified for the year in the IDP/Total amount budgeted on capital projects)X100} (MPPMR Reg 10 (c))	% of the capital budget spent	Municipal Manager	Expenditure report from SAMRAS	95%	95%	86.01%	O	[D597] Municipal Manager: KPI Almost Met (June 2025)	[D597] Municipal Manager: R 16 796 615 were rolled over to the 25/26 budget and so approved by Council. Taking this into account the actual budget spent would be 93,01%. The difference between this percentage and the 95% target is actual savings on the capital budget. (June 2025)	95%	86.01%	O
TL35	The provision of democratic, accountable	Sign section 56 performance agreements with all directors by	Number of agreements signed	Municipal Manager	Cover page and signature section of	5	0	0	N/A			5	5	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
	and ethical governance	the end of July 2024			the performance agreements.									
TL36	The provision of democratic, accountable and ethical governance	Monitor the implementation of the action plan developed to address all the issues raised in the management letter of the Auditor General and submit 4 progress reports to Executive Mayor	Number of progress reports monitored and submitted to Executive Mayor	Municipal Manager	Copy of e-mail and report submitted to the Executive Mayor by the Municipal Manager	4	1	1	G	[D7] Municipal Manager: KPI Met (June 2025)		4	4	G
TL37	The provision of democratic, accountable and ethical governance	Bi-annual formal performance appraisals of the section 56 appointees for the previous financial period April to June 2024 to be completed by Sept 2024 and the current period -October -	Number of appraisals	Municipal Manager	Signed appraisals	10	0	0	N/A	Target almost met	Target could not be reached as a result of vacancies. Vacancies to be filled in the new financial year.	10	8	O

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
		December 2024 to be completed by February 2025												
TL38	The provision of democratic, accountable and ethical governance	Draft the annual report and submit to the Auditor-General by end August 2024	Draft Annual report submitted	Municipal Manager	Confirmation of receipt of the report	1	0	0	N/A			1	1	G
TL41	The provision of democratic, accountable and ethical governance	Prepare the final IDP for submission to Council by the end of May 2025	Final IDP submitted	Municipal Manager	Council resolution of the approved IDP	1	1	1	G	[D36] Divisional Manager: Strategic Support Services: Target met. 29 May 2025 (May 2025)		1	1	G
TL42	The provision of democratic, accountable and ethical governance	Submit the Final MTREF Budget by the end of May 2025	Final Budget submitted	Municipal Manager	Minutes of the meeting where the MTREF was tabled	1	1	1	G	[D154] CFO: KPI met (May 2025)		1	1	G

Corporate Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL17	The provision of democratic, accountable and ethical governance	The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan (Actual expenditure divided by the budget allocated) (MPPMR Reg 10 (f))	% of the training budget spent on implementation of the WSP	Director: Corporate Services	Expenditure reports from SAMRAS system	100%	100%	99.92%	O	[D125] Director: Corporate Services: Target almost met. (June 2025)	[D125] Director: Corporate Services: The budget was not fully spent due to unforeseen circumstances, specifically, one student was unable to attend the training, resulting in a reduced expenditure. (June 2025)	100%	99.92%	O

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL18	The provision of democratic, accountable and ethical governance	92% of the approved and funded organogram filled {(actual number of posts filled divided by the funded posts budgeted) x100}	% filled	Director: Corporate Services	HR statistics on filled and vacant posts	92%	92%	82.19%	○	[D127] Director: Corporate Services: Target almost met. (June 2025)	[D127] Director: Corporate Services: This figure cannot be controlled as it is affected either by resignations, pension, disability, death etc. If Managers do not motivate vacancies, vacant posts cannot be filled. Vacant posts will be advertised and filled in the coming months. Organisational redesign has also been the factor as many job descriptions had to be evaluated affecting the target not met. (June 2025)	92%	82.19%	○

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL19	The provision of democratic, accountable and ethical governance	The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan (MPPMR Reg 10 (e))	The number of people from EE target groups employed based on staff mobility	Director: Corporate Services	Monthly report to respective Directors. Extract from Payday	75	75	62	○	[D86] Divisional Manager: Human Resources Management: Target almost met. (April 2025) [D86] Divisional Manager: Human Resources Management: Target almost met. (May 2025) [D86] Divisional Manager: Human Resources Management: Target almost met. (June 2025)	[D86] Divisional Manager: Human Resources Management: Employment equity target groups employed in the three highest levels of management will differ due to Resignations, retirements, medically disabled, organizational restructuring (April 2025) [D86] Divisional Manager: Human Resources Management: Employment equity target groups employed in the three highest levels of management will differ due to Resignations, retirements, medically disabled, organizational	75	62	○

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
											restructuring (May 2025) [D86] Divisional Manager: Human Resources Management: Employment equity target groups employed in the three highest levels of management will differ due to Resignations, retirements, medically disabled, organizational restructuring (June 2025)			

Finance

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL9	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure) (MPPMR Reg 10 (g))	Ratio achieved	CFO	Latest actual ratio available	4.60	4.60	6.40	G2	[D243] CFO: Target well met (June 2025)		4.60	6.40	G2
TL10	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue- operating grants received)/debt	Ratio achieved	CFO	Latest actual ratio available	16	16	37.08	B	[D244] CFO: Target extremely well met (June 2025)		16	37.08	B

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
		service payments due within the year) (MPPMR Reg 10 (g))												
TL11	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPMR Reg 10 (g))	% achieved	CFO	Latest actual ratio available	11%	11%	14.78%	R	[D245] CFO: Target not met. (June 2025)	[D245] CFO: Implementation of an electronic indigent management system will free up capacity to focus on debt collection to decrease the outstanding debtors. An investigation will be conducted into the systems, processes, procedures and capacity of the credit control and debt collection section to improve management of	11%	14.78%	R

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL12	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by end August 2024	Financial statements submitted	CFO	AFS submitted to the AG	1	0	0	N/A		outstanding debtors. Funding for this purpose will be obtained from Provincial Treasury. (June 2025)	1	1	G
TL13	The provision of democratic, accountable and ethical governance	Submit a reviewed long term financial plan to the CFO by end of October 2024	Reviewed long term financial plan submitted	CFO	Reviewed long term financial plan	1	0	0	N/A			1	1	G
TL14	The provision of democratic, accountable and ethical governance	Report monthly to the MM on the status of 30/60/90 days debtor payments	Number of reports submitted	CFO	Email sent to MM	12	3	3	G	[D201] Divisional Manager: Revenue Management: Target met (April 2025) [D201]	[D201] Divisional Manager: Revenue Management: n/a (April 2025) [D201] Divisional Manager: Revenue	12	12	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)			
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R	
											Divisional Manager: Revenue Management: Target met. Report submitted. (May 2025) [D201] Divisional Manager: Revenue Management: Target met (June 2025)	Management: n/a (May 2025) [D201] Divisional Manager: Revenue Management: n/a (June 2025)			
TL29	The provision and maintenance of municipal services	Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements (MPPMR Reg 10 (b))	Number of Indigent households	CFO	Monthly summary from the indigent register	4 800	4 800	5 646	G2	[D203] Divisional Manager: Revenue Management: Target well met. (April 2025) [D203] Divisional Manager: Revenue Management: Target well met. 5752	[D203] Divisional Manager: Revenue Management: n/a (April 2025) [D203] Divisional Manager: Revenue Management: n/a (May 2025)	4 800	5 646	G2	

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL34	The provision of democratic, accountable and ethical governance	Achieve a debt recovery rate not less than 98% (Receipts/total billed for the 12 month period x 100)	% Recovered	CFO	Calculation of 12 month rolling average	98%	98%	98.11%	G2	[D246] CFO: KPI well met. (April 2025) [D246] CFO: KPI well met for May 2025. (May 2025) [D246] CFO: KPI well met for June 2025. (June 2025)		98%	98.11%	G2

**Municipal Public Safety**

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL20	The creation and maintenance of a safe and healthy environment	Annually review and submit the draft Disaster Management Plan to Council by the end of March	Reviewed plan submitted	Director: Municipal Public Safety	Council minutes noting the draft Reviewed Disaster Management Plan	1	0	0	N/A			1	1	G
TL21	The creation and maintenance of a safe and healthy environment	Annually arrange public awareness sessions on Municipal Public Safety by 30 June	Number of sessions held	Director: Municipal Public Safety	Quarterly statistical report	130	48	50	G2	[D311] Director: Municipal Public Safety: Target well met. (June 2025)	[D311] Director: Municipal Public Safety: None (June 2025)	130	158	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL22	The creation and maintenance of a safe and healthy environment	Collect R20,000,000 Public Safety Income by 30 June 2025 (Actual revenue, excluding the fine impairment amount)	R-value of public safety collected income	Director: Municipal Public Safety	SAMRAS report and Journal for fines impairment	R20 000 000	R5 000 000	R4 110 727	O	[D312] Director: Municipal Public Safety: Target almost met (June 2025)	[D312] Director: Municipal Public Safety: June performance impacted by the fines not issued and changes in the system which resulted in a backlog. A new service provider was appointed and still dealing with backlogs. Representations received from the public resulted in some cases being withdrawn or reduced by the Court which influenced revenue collection. (June 2025)	R20 000 000	R19 496 735	O
TL23	The creation and maintenance of a safe and healthy environment	Review Community Safety Plan in three year cycle by end of June 2025	Plan reviewed	Director: Municipal Public Safety	Reviewed Community Safety Plan	1	1	0	R	[D309] Director: Municipal Public Safety: Target not	[D309] Director: Municipal Public Safety: Plan to be reviewed by November 2025, CSF functionality in	1	0	R

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
		in conjunction with the Department of Community Safety								met. (June 2025)	progress. (June 2025)			

Community Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL1	The provision of democratic, accountable and ethical governance	100% of the operational conditional grant (Libraries & CDW's) spent (Actual expenditure	% of total conditional operational grants spent (Libraries & CDW's)	Director: Community Services	Year to date expenses (SAMRAS report)	100%	100%	100%	G	[D392] Director: Community Services: KPI MET (June 2025)		100%	100%	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
		divided by the total grant received)												
TL26	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all formal households at least once a week (A household is defined as a residential unit billed for the particular services rendered by way of the financial system (SAMRAS)) (MPPMR Reg 10 (a))	Number of formal households for which refuse is removed at least once a week	Director: Community Services	Yearly statistics provided by finance department (SAMRAS)	36 313	36 313	37 594	G2	[D363] Manager: Parks, Recreation Refuse Removal & Cemeteries: Target well met. (June 2025)		36 313	37 594	G2
TL27	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week	Number of weekly removal of refuse in informal households (Once per week = 52 weeks per annum	Director: Community Services	Bi- annual eMIS report on the weekly refuse removal.	52	52	52	G	[D364] Manager: Parks, Recreation Refuse Removal & Cemeteries:		52	52	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
		(MPPMR Reg 10 (a))												

**Infrastructure Services**

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL2	The provision and maintenance of municipal services	m <sup>2</sup> of roads patched and resealed according to Pavement Management System within available budget	m <sup>2</sup> of roads patched and resealed	Chief Engineer: Infrastructure Services	Consultants resealed statistical report	110 000	110 000	114 813	G2	[D461] Principal Engineer: Civil Engineering Services: KPI Well Met (June 2025)	[D461] Principal Engineer: Civil Engineering Services: None (June 2025)	110 000	114 813	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL3	The provision and maintenance of municipal services	Quality of effluent comply 75% with general or special limit in terms of the Water Act (Act 36 of 1998)	% compliance	Chief Engineer: Infrastructure Services	Report from Directorate Infrastructure (WSA) compiled from independent laboratory test results	75%	75%	74.30%	O	[D442] Principal Engineer: Civil Infrastructure Planning: Target almost met (June 2025)	[D442] Principal Engineer: Civil Infrastructure Planning: Action plan is being implemented for optimisation of treatment at the upgraded Kleinmond WWTW. Budget provided in 2025/26 for improvements at specific other WWTW's. (June 2025)	75%	78.30%	G2
TL4	The provision and maintenance of municipal services	Quality of potable water comply 95% with SANS 241	% compliance with SANS 241	Chief Engineer: Infrastructure Services	Independent Laboratory test result	95%	95%	99.01%	G2	[D443] Principal Engineer: Civil Infrastructure Planning: Target well		95%	98.29%	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
										met. (June 2025)				
TL5	The provision and maintenance of municipal services	Limit unaccounted water to less than 26% {{(Number of kilolitre water purified - Number of kilolitre water sold)/Number of kilolitre purified x 100}}	% of water unaccounted for	Chief Engineer: Infrastructure Services	Consolidated report_ SAMRAS (DB4) GFS and Infrastructure (water purified)	25%	25%	31.21%	R	[D448] Principal Engineer: Civil Infrastructure Planning: Target not met. (June 2025)	[D448] Principal Engineer: Civil Infrastructure Planning: Several water loss reduction projects will continue in 2025/2026 and be intensified where possible, e.g. water pipe replacement, new PRV installation, meter replacement, raising awareness, etc. Refurbishment of Bulk Water Infrastructure, Replacement	25%	31.21%	R

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL15	The provision and maintenance of municipal services	Limit electricity losses to 7.5% or less $\{(Number\ of\ Electricity\ Units\ Purchased - Number\ of\ Electricity\ Units\ Sold) / Number\ of\ Electricity\ Units\ Purchased\ and/or\ Generated\} \times 100\}$	% of electricity unaccounted for	Chief Engineer: Infrastructure Services	Electricity losses Excel spreadsheet from Manager: Costing and Reports in Finance Directorate	7.50%	7.50%	7.14%	B	[D445] Chief Engineer: Infrastructure Services: KPI extremely well met (June 2025)		7.50%	7.14%	B
TL16	The provision and maintenance of municipal services	Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	Chief Engineer: Infrastructure Services	Letter of submission of Water Services Audit to DWS	1	0	0	N/A			1	1	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL24	The provision and maintenance of municipal services	Provision of water to informal households (excluding invaded state owned land and private land) based on the standard of 1 water point to 25 households (MPPMR Reg 10 (a))	The number of taps installed in relation to the number of informal households (excluding invaded land unsuitable for housing and private land)	Chief Engineer: Infrastructure Services	Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land). Report on the GPS coordinates on the number of taps to informal households (excluding invaded land unsuitable for housing and private land)	262	262	396	B	[D462] Principal Engineer: Civil Engineering Services: Target extremely well met. (June 2025)		262	396	B
TL25	The provision and maintenance of	Provision of cleaned piped water to all formal households within 200 m from	No of formal households that meet agreed service	Chief Engineer: Infrastructure Services	Yearly statistics provided by finance	32 466	32 466	33 753	G2	[D463] Principal Engineer: Civil Engineering		32 466	33 753	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
	municipal services	households (MPPMR Reg 10 (a))	standards for piped water		department (SAMRAS)						Services: KPI well met. (June 2025)			
TL28	The provision and maintenance of municipal services	Provision of Electricity: Number of metered electrical connections in formal areas (Eskom Areas excluded) (Definition: Refers to residential households (RE) and pensioners (PR) as per Finance departments billed households) (MPPMR Reg 10 (a))	Number of formal households that meet agreed service standards	Chief Engineer: Infrastructure Services	Based on number of households billed by department of finance	22 500	22 500	24 832	G2	[D444] Chief Engineer: Infrastructure Services: Target well met (June 2025)		22 500	24 832	G2
TL31	The provision and maintenance of municipal services	The provision of sanitation services to informal households (excluding invaded state owned land and private land) based on the standard of 1 toilet to 5 households (MPPMR Reg 10 (a))	The number of toilet structures provided in relation to the number of informal households (excluding invaded land unsuitable for housing and private land)	Chief Engineer: Infrastructure Services	Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land). Report on the GPS	785	785	726	O	[D464] Principal Engineer: Civil Engineering Services: KPI almost met (June 2025)	[D464] Principal Engineer: Civil Engineering Services: The actual performance for 2024/2025 is well within the norms and standards of the 1:5 ratio for the provision of sanitation in	785	726	O

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
					coordinates for the number of the toilets to informal households (excluding invaded land unsuitable for housing and private land)						terms of the housing code for informal settlements. The target for 2025/2026 will be adjusted proportional to the rollout of the Upgrading of Informal Settlement Programme (UISP). (June 2025)			
TL32	The provision and maintenance of municipal services	Provision of sanitation services to formal residential households (A household is defined as a residential unit billed for the particular services rendered by way of the financial system (SAMRAS)) (MPPMR Reg 10 (a))	No of formal residential households which are billed for sewerage in accordance to the SAMRAS financial system	Chief Engineer: Infrastructure Services	Yearly statistics provided by the Department of Finance	32 969	32 969	34 685	G2	[D465] Principal Engineer: Civil Engineering Services: KPI well met (June 2025)		32 969	34 685	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL33	The provision and maintenance of municipal services	100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2025 (Actual MIG expenditure/Allocation received)	% expenditure of allocated MIG funds	Chief Engineer: Infrastructure Services	Monthly MIG report	100%	100%	100%	G	[D447] Principal Engineer: Project Management Unit (PMU): Target met. Total 2024/2025 MIG allocation spent (June 2025)		100%	100%	G
TL39	The provision and maintenance of municipal services	Provision of water to informal households on invaded land with available funding  (? "Land Invasion?" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of taps installed for informal households on invaded land with available funding	Chief Engineer: Infrastructure Services	Report on the GPS coordinates on the number of taps installed for informal households on invaded land	80	80	81	G2	[D466] Principal Engineer: Civil Engineering Services: KPI well met (June 2025)		80	81	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL40	The provision and maintenance of municipal services	The provision of sanitation services to informal households on invaded land with available funding  ("Land Invasion?" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of toilets provided for informal households on invaded land with available funding	Chief Engineer: Infrastructure Services	Report on the GPS coordinates for the number of toilets provided for informal households on invaded land	105	105	133	G2	[D467] Principal Engineer: Civil Engineering Services: KPI well met (June 2025)		105	133	G2

Planning & Development

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL8	The promotion of tourism, economic and social development	The number of job opportunities created through the EPWP programme and as per set targets (as per grant agreement - FTE's, translates to 1079 work opportunities) (MPPMR Reg 10 (d))	Number of temporary jobs created	Director: Planning and Development	Internally verified list of beneficiaries appointed	1 079	329	165	R	[D543] Manager: Socio-Economic Services: Target not met for the reporting period. The overall annual target was almost met. (June 2025)	[D543] Manager: Socio-Economic Services: The municipality implemented a reduction in the number of workers assigned to certain projects. This was done in response to the need for improved planning by departments that typically request EPWP workers. The target in the 2025/2026 SDBIP has been set to align with the actual target outlined by the Department of Public Works under the newly initiated EPWP Phase 5 (2024/25 to 2028/29). (June 2025)	1 079	822	O
TL43	The promotion of tourism, economic and social development	Support 180 SMME's in terms of the SMME Development	Number of SMME's supported	Director: Planning and Development	Internally verified list of SMME'S supported	180	90	101	G2	[D541] Manager: Socio-Economic Services: Target well	Overall annual target could not be met due a shortage of staff. More staff will be appointed in the new financial year.	180	176	O

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Annual Target	Quarter 4 (01 April to 30 June 2025)					Overall Performance for the 2024/2025 Financial Year (1 July 2024 to 30 June 2025)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
		Programme by 30 June 2025								met. (June 2025)				

**RECOMMENDATION TO THE COUNCIL:**

that the content of the report for the fourth quarter of the 2024/25 financial year on the top-level Service Delivery and Budget Implementation Plan **be noted**.

That the KPI amendments **be approved**.

Appendix to the SDBIP REPORT in preparation and review of the 4<sup>th</sup> Quarter Report 2024/2025.

OVERSTRAND MUNICIPALITY								
KPI AMENDMENTS TO THE DEPARTMENTAL SDBIP 2024/2025 (30 June 2025 )								
Directorate	KPI Owner	DEPT KPI No.	Current KPI Description	Request made by	Change made	Original	After amendment	Reason
Financial Services	Divisional Manager: Revenue Management	D206	Bi-annual report submitted to Council on irrecoverable debt based on indigence, written off as and when required	Strategic support services	Target - June 2025	95	1	Capturing error
Financial Services	Divisional Manager: Revenue Management	D207	Monthly S71 reports (debtors reports) submitted by the 5th working day of every month to Budget Office	Strategic support services	Target - June 2026	80	1	Capturing error

APPROVAL BY MUNICIPAL MANAGER: D O'Neill



---

DATE: 10/07/2025

---

APPROVAL BY EXECUTIVE MAYOR: A Klaas



---

DATE: 14/07/2025

**EXECUTIVE MAYOR'S SPECIAL FUND****Status report in terms of paragraph 7 of the policy**

The Executive Mayor must report to Council on a quarterly basis in respect of the status of the Fund, including amounts withdrawn, the names of the beneficiaries and any donations received.

**Opening Balance 01/07/2024** **R628 994.62**

**Add: Overstrand Budget Allocation 2024/2025** **R1 790 000.00**

**Donations received:**

Quarter 1	Donations received	0.00	
Quarter 2	Donations received	2 550.00	
Quarter 3	Donations received	150.00	
Quarter 4	Donations received	<u>150.00</u>	<b>R2 850.00</b>

**Amounts withdrawn:**

Quarter 1	FISHERHAVEN ACADEMY	-3 750.00	
	ACMS-ATHLETE COACHING MAN SYS	-6 000.00	
	AGE-IN-ACTION WESTERN CAPE	-3 000.00	
	GRIEKWA NASIONALE KONFERENSIE VAN SA	-12 000.00	
	HAWSTON SEKONDER-30STE BESTAANSJAAR	-20 000.00	
	MOVEMENT CHAMPIONING CHANGE	-5 000.00	
	GRIEKWA YOUTH	-5 000.00	
	VOS COASTAL PATH MANAGEMENT	-15 000.00	
	HERMANUS HACKING GROUP	-8 000.00	
	MZAMOMHLE WOMANS PROJECTS	-10 000.00	
	OVERBERG NETBALL FEDERATION	-14 000.00	
	ZWELIHLE MILKWOOD FESTIVAL	-225 000.00	
	COUNCILLOR CARE PROJECT: SPORTS TOURNAMENT	-10 000.00	
	GANSBAAI ACADEMIA - SOCCER ATTIRE AND TOILETRIES	<u>-15 000.00</u>	-351 750.00
Quarter 2	SILWERJARE DIENSESENTRUM - PAINT & MAINTENANCE	-25 000.00	
	SIYAKHA COMM EDUCARE - EDUCATIONAL SUPPORT	-20 000.00	
	HAWSTON SEA FESTIVAL - E GILLION	-35 000.00	
	PBRA - FYNBOS IN THE CBD - T. ELS	-5 000.00	
	UPGRADING OF FRAIL CARE DEPARTMENT - R DE CONING	-25 000.00	
	SISONKE SINAKO - MANDABA CRECHE CHAIRS BLANKETS	-20 000.00	
	WESTCLIFF NBHOOD WATCH - WATCH OPERATIONS FUEL E	-6 000.00	
	KRAPPIES & KREFIES KLNMD : MAYORAL FUNDING	-5 000.00	
	HERMANUS FESTIVE LIGHTS PROJECT 2024	-10 000.00	
	RELIEF OF POVERTY/INCR FOOD PRICES - PEARLY SHEL	-11 250.00	
	RESOURCES FOR THE DISABLED - POLKA DOTS TRUST	-5 000.00	
	FUND FOR STUDIES S/N15968146: LETJEBAL	-2 000.00	
	ASSISTANCE: A DA COSTA - JUST CARE	-7 500.00	
	FOOD PARCELS - ASSEMBLY OF GOD GANSBAAI	-15 000.00	
	HAWSTON SEK SKOOL - BIRTHDAY CELEBRATION	<u>-5 000.00</u>	-196 750.00
Quarter 3	SISONKE SINAKO - SHOES FOR LEARNERS	-15 000.00	
	SISONKE SINAKO - DRIVERS LICENCE ASSISTANCE	-5 000.00	
	MAYORAL CARE PROJECT FUNDS -1 LIFE RESCUE TRUST	-5 000.00	
	MAYORAL CARE PROJECT FUNDS-OVERSTRAND ASSOCIATION	-5 000.00	
	KLEINMOND ROLBALKLUB - DEVELOPMENT DAY TOURNAMENT	-4 000.00	
	RAISING UP GENERATION - UNIFORMS AND STATIONARY	-20 000.00	
	MOUNT PLEASANT PRIMARY	-8 000.00	
	LAERSKOOL KLEINMOND	-15 510.00	
	MZAMOMHLE WOMANS PROJECT	-40 000.00	
	SA SEA CADETS TS BIRKENHEAD - UNIFORMS	-6 500.00	
	REGENESYS EDUCATION - ANDRIES A TERTIARY STUDIES	-1 000.00	
	LABOUR FOR THE INSTALLATION OF FIRE EQUIPMENT	-13 600.00	
	MOVEMENT CHAMPIONING CHANGE NPO - PAD ME UP CAMP	-10 000.00	
	ASSIST THE CLUB WITH THEIR 80TH ANNIVERSARY	-10 000.00	
	TO ASSIST WITH SOCCER DEVELOPMENT FOR THE YOUTH	-3 000.00	
	SUPPORT PARTICIPANTS INTO THE SPORT AND ASSIST F	-3 000.00	
	STANFORD CONSERV TRUST - PURCH OF WEATHER STATIO	-40 000.00	
	WALKERBAY WOMENS RUGBY - PROMOTE WOMENS RUGBY	-6 000.00	
	SUSTAINABLE FUTURES - HOLIDAY PROGRAMME FOR GIRLS	-6 000.00	
	WE CARE WELFARE - PROGRAMME ON GBV	-10 000.00	
	RENOVATIONS/IMPROVEMENTS AT YOMELELANI	-47 000.00	
	ROAD HOUSE CINEMA - SUPPORT OF LIVE EVENTS/UPLIFT	-10 000.00	
	REMOVAL OF INDIGENOUS PLANTS ON BEACH AREA	-10 000.00	
	FITTING OF ELECTRICAL SUPPLY AT OLD HABOUR MUSEUM	-5 319.00	
	VOS COASTAL PATH MNG - REPAIR OF COASTAL TILES	-20 000.00	
	MAYORS PROJECT FUNDS-AIM AND FIRE	-2 700.00	

	DELETEK -MAYORS PROJECT FUNDS	-3 540.00	
	REPAIR OF SIDEWALK-VILLAGE OF GOLDEN HARVEST	-40 000.00	-365 169.00
Quarter 4	ESMERALDA RONELL PIENAAR - CULTURE CELEBRATION	-3 750.00	
	WHAT A USEFUL GUY PTY LTD - RESTORE ELECTRICITY	-6 171.71	
	KLEINMOND PRIMER - WALKING BUS PROJECT	-10 000.00	
	MASS STERILIZATION	-35 000.00	
	MASS STERILISATION	-25 000.00	
	PURCHASE OF LAND TO BUILD COMMUNITY CHURCH	-10 000.00	
	HERMANUS KALFIEFEES ARTS FESTIVAL 2025	-50 000.00	
	MAYORAL PROJECT FUNDS-MOVEMENT CHAMPIONING CHANG	-15 000.00	
	HAWSTON RUGBY CLUB	-15 000.00	
	BLACK LEAVES RUGBY CLUB	-30 000.00	
	KLEINMOND RUGBY LEGENDS MAYORAL FUNDING	-10 000.00	
	KLEINMOND BOXING CLUB MAYORAL FUNDING	-6 500.00	
	HAWSTON KRIEKET KLUB MAYORAL FUNDING	-10 000.00	
	MAYORAL PROJECT FUNDS-HERMANUS CHILD & FAMILY SE	-10 000.00	
	OVERSTRAND APD - UPGRADING OUTDOOR AREA	-10 000.00	
	APOSTOLIC FAITH MISSION - WELFARE ESTABLISHMENT	-5 000.00	
	PEARLY BEACH CONSERV - ALIEN CLEARING AND MAINTEN	-10 000.00	
	SITHONGA M - HELLENIC PORTUGAL TOUR 2025	-5 000.00	
	KLEINMOND PRIM - NETBALL EQUIPMENT NEEDED	-5 000.00	
	KIDSCAN - 2 FIRE EXTINGUISHERS NEEDED	-2 000.00	
	FRANSKRAAL RATEP & RES. - RESTORATION PROJECT	-20 000.00	
	ECCLESIA SENDELINGE-INT BI-ANNUAL EASTER CONF	-5 000.00	
	MORAVIAN CHURCH - CHURCH SAFETY AND SECURITY	-6 083.51	
	MOVEMENT CHAMPION CHANGE - FEEDING SCHEME	-15 000.00	
	CHRIST GEN KLEINMOND - HELPING HANDS KLEINMOND	-6 490.00	
	VOLVERTROUW DIENSSSENTRUM - MAINTENANCE OF KITCH&	-10 000.00	
	SIYAKHA EDUCARE - NUTRITION PROGRAMME	-10 000.00	
	THE APOSTOLIC FAITH - SUPPORT FOR HOMELESS AND C	-3 000.00	
	RIVER MOUNT HOPE CENTRE - WIDOWS APPRECIATION EV	-6 500.00	
	LUQA SERVICES - BUILDING MAT FOR CHURCH TAFU-NWO	-20 000.00	
	WESTCLIFF NEIGHBOURHOOD WATCH-FUNDING MAYORAL PR	-10 000.00	
	HERMANUS HACKING GROUP-FUNDING MAYORAL PROJECT	-10 000.00	
	HERMANUS FYNARTS FESTIVAL 5-16 JUNE 2025	-30 000.00	
	KLEINMOND RFC:TRAINING CAMP - ELS T	-25 000.00	
	CUSTOM DEN:CLIFF PATH REPAIR - BRIZE K	-40 000.00	
	STRANDVELD BOEREVER:PPE FIRE BRIGADE - FOURIE S	-20 000.00	
	ELS T: NSRI OF SA NPC - REPLACEMENT PINK RESCUE	-20 000.00	
	GRIMBEEK M:KOGELBERG BIO - REHABILITATION SERVIC	-20 000.00	
	GILLION E:OVERBERG NETBALL - HUNTER L NATIONALS	-5 000.00	
	WILLIAMS S:JUST SQUASH - PROMOTE TO SPORT CODE	-2 000.00	
	NUTT R: OVERBERG LAERSKOLE NETBAL - REGIONAL EVE	-3 700.00	
	KLAAS A: ROAD HOUSE CINEMA - EDUCATIONAL SCREENI	-10 000.00	
	GRIMBEEK M-NG KERK KLEINMOND MAYOR PROJECT FUND	-15 000.00	
	GRIMBEEK M-LAKESIDE CHAPEL MAYORAL PROJECT FUND	-15 000.00	
	NUTT R: BOLAND HS HOCKEY - LEARNER PROVINCIAL TE	-10 000.00	
	LERM C: OVERBERG KARATE - ANNUAL TEAM EVENT	-10 000.00	
	KLAAS A: THE CHAIRMAN HERM - UNIFORM KITS FOR RE	-10 000.00	
	KLAAS A: PEARLY SHELL SERV - ELDERLY DOMINOE COM	-15 000.00	
	KLASS A -BRASSBAND EQUIPMENT-W MBIKO MAYORAL PR	-15 000.00	
			-661 195.22
			<b>-R1 574 864.22</b>

Closing Balance 30 June 2025

**R846 980.40**

**OVERSTRAND MUNICIPALITY - REPORTING ON THE MUNICIPAL COST CONTAINMENT REGULATIONS, 2019**

**JUNE 2025**

**Council is herewith informed of the status regarding implementation of the Cost Containment Regulations**

The Municipal Cost Containment Regulations were published on 07 June 2019, with effective date 01 July 2019.

The previous reports to Council (June 2019) addressed the administrative process in anticipation of the regulations. These considerations were based on MFMA Circular No. 82 Cost Containment Measures (Updated November 2016).

Subsequent to the regulations being gazetted, National Treasury issued MFMA Circular No 97 - Cost Containment Measures on 31 July 2019. This circular advises regarding proposed formats for reporting on budgets, expenditure and savings as addressed in the regulations.

Save for revised input pertaining to the consideration of Public Transport in Regulation 7(6)(b), included in changes as approved by council to the Overstrand Travel & Subsistence Policy in consideration of Public Transport, the bulk of the cost containment measures have been captured in various of our Budget related Council Policies. The before-mentioned been considered and updated with the annual revision of policies. The Overstrand Cost Containment Policy was approved by Council on 27 May 2020.

Of importance to note is that the Budget Steering Committee gave effect to stringent cost containment restrictions over the past three years, in terms of the budget policy guidance, to advise Council in this regard.

Templates have furthermore been implemented to guide decision making regarding use of consultants and feasibility considerations.

The administration gave further effect in implementing the regulations and this is being attended to on a continuous basis, applying the stipulations of Budget directives and Budget related policies.

---

## ANNEXURE C 2/3

**Cost Containment In-Year Report (\*\* IMPORTANT - Please note that the unspent amounts will be indicated under savings for the year after Q4, in view of the comments relating to Q1, Q2 and Q3, which state as follows (refer below):**

*“Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented”*)

	<b>Budget</b>	<b>Q1 (Actual)</b>	<b>Q2 (Actual)</b>	<b>Q3 (Actual)</b>	<b>Q4 (Actual)</b>	<b>Savings</b>
<b>Measures</b>	<b><u>R</u></b>	<b><u>R</u></b>	<b><u>R</u></b>	<b><u>R</u></b>	<b><u>R</u></b>	<b><u>R</u></b>
Use of Consultants	<b>39 204 819</b>	5 492 873	7 696 997	6 154 891	12 935 211	6 924 847
Vehicles used for political office-bearers	<b>0</b>	0	0	0	0	0
Travel & subsistence: (Please note that deviations from Budgeted amounts also relate to the new normal in terms of scaled down traveling due to virtual meetings, inclusive of a decrease in accommodation costs, Registration Fees w.r.t. conferences, etc.)	<b>951 341</b>	194 936	168 925	148 077	292 825	146 578
Domestic accommodation: (Please note that deviations from Budgeted amounts also relate to the new normal in terms of scaled down traveling due to virtual meetings, inclusive of a decrease in accommodation costs, Registration Fees w.r.t. conferences, etc.)	<b>430,212</b>	54 386	40 868	57 269	106 661	171 028

## ANNEXURE C 3/3

Sponsorships, events and catering	<b>1 256 197</b>	71 999	282 691	226 477	246 295	428 735
Communication	<b>5 756 539</b>	946 172	881 356	1 128 674	1 317 417	1 482 920
Other related expenditure items	<b>0</b>	0	0	0	0	0
<b>Total</b>	<b>47 599 108</b>	6 760 366	9 070 837	7 715 388	14 898 409	9 154 108

## MUNICIPAL REGULATIONS ON A STANDARD CHART OF ACCOUNTS (mSCOA): POST IMPLEMENTATION STATUS OF mSCOA PROJECT – JUNE 2025

---

### 1. Executive Summary

#### The purpose of this submission to Council is to:

1. Inform Council on specific initiatives to date by National Treasury to enable a full and complete understanding of the scope and extent of the SCOA implementation as applicable to all municipalities and municipal entities;
2. Report to Council on progress made to date with the implementation of mSCOA at the Overstrand Municipality since the previous report to Council.
3. Maintain an on-going awareness of specific mSCOA initiatives in the Overstrand Municipality; and
4. Considerations on the way forward with the core financial system, being Samras Classic, currently in use by the Overstrand Municipality.

A comprehensive supplementary report in this regard, providing the necessary detail with regard to background and historic information over the past number of years for this National Treasury project, was also included previously (up to 31 December 2019), as part of the reporting to Council.

### 2. Updated status 2024/2025: June 2025 (Quarter 4)

During this quarter, Overstrand officials attended various workshops regarding the mSCOA business processes that are set to be regulated in the future. A sub-committee, apart from the mSCOA working committee, under the leadership of the Business Architecture unit has been established to investigate service offerings from other service providers to test the market.

Solvem has also provided a template for the draft roadmap for the implementation of the new Platinum system for information. See attachment at the end of this report.

#### Status (Quarter 1-3)

The latest developments with regard to the phasing-out of the current SAMRAS Classic version of the financial system was reported at the end of December 2024 (Quarter 2), the following details are highlighted, inclusive of feedback on the SAMRAS Platinum Demonstration at Goudini Spa on 11 & 12 February 2025 –

At the most recent User group meeting (11 December 2024) Solvem, as the current Service provider of the SAMRAS financial system, announced that the SAMRAS Web development would be discontinued and replaced by the SAMRAS Platinum version, due to the following reasons –

- o The SAMRAS Classic version of the system is old technology – thus presenting numerous challenges.

- The SAMRAS Web Development (2016) intended to upgrade the Classic version, has a slow uptake, with less than half of customers not yet moved over.
- Furthermore, with the Billing Module not ready to roll out, full implementation of this version will be a lengthy and time-consuming process taking too long.
- This status also posed major challenges for municipalities who has already migrated to the Budget Module and attempted to implement some of the other modules in the web environment, with daily obstacles to manage on both the municipality's side and for Solvem.
- These issues related to the current hybrid approach, referring to some modules of the system running in the Classic environment whilst a few modules in the Web environment also cater for transactions and processes. Before-mentioned scenario is undesirable and administratively painful for all parties to ensure compliance, also in view of day-to-day operational requirements.

The Solvem presentation at this Usergroup furthermore also include confirmation of a relationship between sister companies, being R Data with their Promun system, Solvem with the SAMRAS system and lastly Inzalo, with their system, referred to as EMS (enterprise Management System). The service offering thus referenced as the best of three top systems in the SA LG market, which would allow the following -

- Allocation of resources between 3 companies;
- Customer support in an enhanced and expanded manner;
- An ERP with additional benefits, stated as fully functioning; and
- A Hosted cloud environment.

Solvem explained that before-mentioned will result in cost savings for all clients.


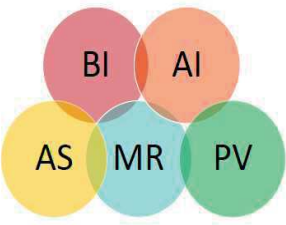


Feedback shared regarding financial systems evaluation done by the National Treasury-

- On-site visits at multiple municipalities - these exercises included all system vendors.
- Assessments entailed testing of ERP financial systems functionality in terms of compliance with the key business processes (Annexure B of MFMA Circular No 80).
- It was confirmed to the meeting that the SAMRAS Platinum version of Solvem was presented as a demo to National Treasury, with a positive response received from them.

The presentation was concluded with introduction of the *Solvem Upgrade Roadmap*, listing the following areas –

- Client engagements
- Demonstrations
- Proposal
- Implementation plan
- Upgrade to platinum
- Roll out of enhanced services
- Replacement of run-out 3rd party contracts

\*\*\* Solvem: SAMRAS Financial System - Platinum Upgrade Roadmap:

<p><b>MODULES OF PLATINUM</b></p> <ul style="list-style-type: none"> <li>• General Ledger</li> <li>• Supply Chain Management</li> <li>• Planning and Budget</li> <li>• Revenue and Property Management</li> <li>• HR and Payroll</li> <li>• Assets</li> <li>• Inventory</li> <li>• Performance Management</li> </ul>  <p>SAMRAS   A DIVISION OF SOLVEM</p>	<p><b>ADDITIONAL MODULES OF PLATINUM</b></p>  <ul style="list-style-type: none"> <li>• BI reporting</li> <li>• AI for management decisions</li> <li>• Meter reading</li> <li>• Prepaid vending</li> </ul> <p>SAMRAS   A DIVISION OF SOLVEM</p>
<p><b>UPGRADE ROADMAP</b></p>  <ul style="list-style-type: none"> <li>• Client engagements</li> <li>• Demonstrations</li> <li>• Proposal</li> <li>• Implementation plan</li> <li>• Upgrade to platinum</li> <li>• Roll out of enhanced services</li> <li>• Replacement of run-out 3<sup>rd</sup> party contracts</li> </ul> <p>SAMRAS   A DIVISION OF SOLVEM</p>	<p><b>CURRENT UPGRADE STATUS</b></p> <ul style="list-style-type: none"> <li>• Three client visits</li> <li>• Three client demo's</li> <li>• Upgrade process to date:             <ol style="list-style-type: none"> <li>1. Planning 1%</li> <li>2. Analysis 2%</li> <li>3. Design 9% (billing 60%)</li> <li>4. Implementation 36% (billing 67%)</li> <li>5. Testing &amp; Integration 0%</li> <li>6. Maintenance 0%</li> </ol> </li> </ul>  <p>SAMRAS   A DIVISION OF SOLVEM</p>

Solvem also hosted a SAMRAS Platinum Demonstration on 11 - 13 February 2025 at Goudini Spa. These sessions were attended by an Overstrand delegation, inclusive of representation of mSCOA Implementation Steercom members. Before-mentioned however provided limited understanding of the functionality of the new Platinum version.

**Overstrand Considerations and Position**

IMPORTANT TO NOTE - Although the budget module in the WEB PORTAL does provide improved capabilities regarding mSCOA, the SAMRAS CLASSIC financial system, where the budget will reside in the transacting environment, poses certain challenges. These challenges relate to mSCOA segmentation, which cannot be accommodated on a multi-dimensional level. This leads to errors when validating monthly closes and inaccurate datastrings being extracted from the financial system, this is also applicable with regard to the budgeting cycle as well as all reporting cycles. The datastring extracts for revenue, expenditure and capital budgets and transactions are usually accurate, but information for the main ledger and cash flows are incorrect in many instances, as explained above. This situation will persist while on the SAMRAS CLASSIC version.

Future system User group meetings, as well as any other platforms will serve as vehicle to gain insight and obtain more detail in assisting the municipality to navigate through this transition period as well.

For Overstrand Municipality the current status will be maintained in further considerations with regard to a financial system implementation for Overstrand Municipality, pending the outcome of a written response from National Treasury, taking into account before-mentioned developments, inclusive of their intended transversal tender on a national level, and any other considerations as might be relevant, in the best interest of the municipality, in ensuring final conclusion of the successful implementation of the mSCOA Regulations.

The mSCOA committee still follows a process of monthly monitoring with regard to before mentioned. Assurance of successful implementation of mSCOA in compliance with the regulations, are regarded as a pre-requisite for good governance practices. Further developments will be closely monitored and any important matters impacting on the current contract with the service provider, will be reported to Council, with the continuation of quarterly reports to Council.

The mSCOA Regulations are not yet fully implemented by municipalities, and the promulgation of the final mSCOA Regulations by National Treasury are only due on a future date, thus not enabling conclusion and presenting Council with a close-out report in this regard.

---

Project name Name municipality - draft roadmap plan  
 Plan owner  
 Project start date  
 Project finish date  
 Duration 250 days  
 % complete  
 Exported on 4/4/2025

Task number	Outline nu	Name	Duration	Start	Finish	Effort completed	Effort remaining
		<b>Name Municipality - Platinum</b>					
<b>1</b>	<b>1</b>	<b>Implementation</b>	<b>250 days</b>	<b>11/5/2024</b>	<b>10/20/2025</b>	<b>267.2 hours</b>	
<b>2</b>	<b>1.1</b>	<b>Project Management - Planning</b>	<b>150 days</b>	<b>11/5/2024</b>	<b>6/2/2025</b>	<b>0 hours</b>	
		Present Implementation proposal to					
3	1.1.1	Name municipality					
		Identify the project Task team and team					
4	1.1.2	leaders of each module	3 days	11/5/2024	11/7/2024	0 hours	24 hours
5	1.1.3	Confirm & Present implementation plan	4 days	11/5/2024	11/8/2024	0 hours	32 hours
6	1.1.4	Project Kick off meetings	1 day	1/20/2025	1/20/2025	0 hours	8 hours
		<b>Conduct Project Steerco Meetings</b>					
<b>7</b>	<b>1.1.5</b>	<b>(Including Preparation)</b>					
8	1.1.5.1	PSC Meeting					
9	1.1.6	Project administration	100 days	11/5/2024	3/24/2025	0 hours	800 hours
10	1.1.7	Project Management	150 days	11/5/2024	6/2/2025	0 hours	1200 hours
<b>11</b>	<b>1.2</b>	<b>Risk plan and register - Planning</b>	<b>12 days</b>	<b>11/5/2024</b>	<b>11/20/2024</b>		
		Identify Risks associated with each					
12	1.2.1	module implementation	1 day	11/5/2024	11/5/2024		
13	1.2.2	Risk Assessment	3 days	11/5/2024	11/7/2024		
14	1.2.3	Risk Mitigation plan	3 days	11/5/2024	11/7/2024		
		Implementation of mitigation of risk factors					
15	1.2.4		5 days	11/5/2024	11/11/2024		
16	1.2.5	Monitoring and review	12 days	11/5/2024	11/20/2024		
<b>17</b>	<b>1.3</b>	<b>Change Management</b>	<b>10 days</b>	<b>11/5/2024</b>	<b>11/18/2024</b>	<b>0 hours</b>	<b>184 hours</b>
		Identify Impacted staff for the					
18	1.3.1	implementation	5 days	11/5/2024	11/11/2024	0 hours	40 hours
		Establish change resistance levels for					
19	1.3.2	staff and areas	10 days	11/5/2024	11/18/2024	0 hours	80 hours
		Run Awareness campaigns - Product					
20	1.3.3	awareness sessions	3 days	11/5/2024	11/7/2024	0 hours	24 hours

Task number	Outline nu	Name	Duration	Start	Finish	Effort completed	Effort remaining
21	1.3.4	Run Awareness meetings	5 days	11/5/2024	11/11/2024	0 hours	40 hours
22	1.3.5	Awareness to the public	2 days	11/5/2024	11/6/2024		
<b>23</b>	<b>1.4</b>	<b>2025-26 Budget</b>	<b>10 days</b>	<b>6/3/2025</b>	<b>6/16/2025</b>	<b>91.2 hours</b>	<b>164.8 hours</b>
24	1.4.1	Confirm department and divisions Budget assessment accross all modules	3 days	6/3/2025	6/5/2025	19.2 hours	4.8 hours
25	1.4.2	Confirm Funding segment and budget being funded	10 days	6/3/2025	6/16/2025	48 hours	32 hours
26	1.4.3	Build take-on templates for import	3 days	6/3/2025	6/5/2025	0 hours	24 hours
27	1.4.4	Confirmation of project names	4 days	6/3/2025	6/6/2025	16 hours	16 hours
28	1.4.5	Load and reconcile A-schedule	2 days	6/3/2025	6/4/2025	8 hours	8 hours
29	1.4.6	Work session with customer on the training on the TABB and ORGB budget Submission or TABB and ORGB strings	3 days	6/3/2025	6/5/2025	0 hours	24 hours
30	1.4.7		1 day	6/3/2025	6/3/2025	0 hours	8 hours
31	1.4.8		2 days	6/3/2025	6/4/2025	0 hours	16 hours
32	1.4.9	NT Assessments and roadmap planning	4 days	6/3/2025	6/6/2025	0 hours	32 hours
<b>33</b>	<b>1.5</b>	<b>Product Gap analysis and awareness</b>	<b>47 days</b>	<b>11/5/2024</b>	<b>1/8/2025</b>	<b>12 hours</b>	<b>646 hours</b>
34	1.5.1	Performance Management	5 days	1/2/2025	1/8/2025	0 hours	40 hours
35	1.5.2	Budget and Planning	5 days	11/5/2024	11/11/2024	3 hours	37 hours
36	1.5.3	Ledger (Journal, Investments, VAT)	5 days	11/5/2024	11/11/2024	3 hours	111 hours
37	1.5.4	Cashbooks	5 days	11/5/2024	11/11/2024	3 hours	37 hours
38	1.5.5	Investments	3 days	11/5/2024	11/7/2024	0 hours	24 hours
39	1.5.6	Billing (Properties, GRV, Accounts, Meters/services, Credit Control, Receipting, ATTP, Repayment Plans) Supply chain (Informal Tenders/Tenders - Requisition to payment)	10 days	11/5/2024	11/18/2024	3 hours	77 hours
40	1.5.7	Supply Chain (deviation requisition - Requisition to payments)	4 days	11/5/2024	11/8/2024	0 hours	32 hours
41	1.5.8	Supply Chain (Operational - Requisition to Payment)	2 days	11/5/2024	11/6/2024	0 hours	16 hours
42	1.5.9	Supply Chain - contract management (Contract maintenance, roll-over, budget alignment to CSI and payments)	4 days	11/5/2024	11/8/2024	0 hours	32 hours
43	1.5.10	Invenory (Requisition to payment and issueing of stock)	3 days	11/5/2024	11/7/2024	0 hours	24 hours
44	1.5.11	Inventory maintenance	2 days	11/5/2024	11/6/2024	0 hours	16 hours
45	1.5.12	Grants, reporting and transacting	2 days	11/5/2024	11/6/2024	0 hours	16 hours
46	1.5.13		2 days	11/5/2024	11/6/2024	0 hours	16 hours

Task number	Outline nu	Name	Duration	Start	Finish	Effort completed	Effort remaining
47	1.5.14	User configuration and maintenance	2 days	11/5/2024	11/6/2024	0 hours	16 hours
48	1.5.15	Human Resources & Leave	10 days	11/5/2024	11/18/2024	0 hours	80 hours
49	1.5.16	Payroll	3 days	11/5/2024	11/7/2024	0 hours	24 hours
<b>50</b>	<b>1.5.17</b>	<b>Review all stationary</b> Billing(Statements/Rates Certificate/Clearance cert/Credit Control/ATTP/Consumer Agreement/Repayment Plans)	<b>3 days</b>	<b>11/5/2024</b>	<b>11/7/2024</b>	<b>0 hours</b>	<b>48 hours</b>
51	1.5.17.1	Agreement/Repayment Plans)	3 days	11/5/2024	11/7/2024	0 hours	24 hours
52	1.5.17.2	SCM Documents	1 day	11/5/2024	11/5/2024	0 hours	8 hours
53	1.5.17.3	Inventory	1 day	11/5/2024	11/5/2024	0 hours	8 hours
54	1.5.17.4	Budget and Planning	1 day	11/5/2024	11/5/2024	0 hours	8 hours
<b>55</b>	<b>1.6</b>	<b>Project build and design</b>	<b>10 days</b>	<b>6/17/2025</b>	<b>6/30/2025</b>	<b>144 hours</b>	<b>696 hours</b>
56	1.6.1	Performance Management	4 days	6/17/2025	6/20/2025	0 hours	32 hours
57	1.6.2	General configurations	2 days	6/17/2025	6/18/2025	0 hours	16 hours
58	1.6.3	Budget and planning	2 days	6/17/2025	6/18/2025	0 hours	16 hours
59	1.6.4	Ledger (Journal, Investments, VAT)	4 days	6/17/2025	6/20/2025	0 hours	96 hours
60	1.6.5	Cashbooks	5 days	6/17/2025	6/23/2025	0 hours	40 hours
61	1.6.6	Investments	4 days	6/17/2025	6/20/2025	0 hours	32 hours
62	1.6.7	Billing (Properties, GRV, Accounts, Meters/services, Credit Control, Receipting, ATTP, Repayment Plans)	10 days	6/17/2025	6/30/2025	144 hours	96 hours
63	1.6.8	Supply chain (Informal Tenders/Tenders - Requisition to payment)	2 days	6/17/2025	6/18/2025	0 hours	16 hours
64	1.6.9	Supply Chain (deviation requisition - Requisition to payments)	2 days	6/17/2025	6/18/2025	0 hours	16 hours
65	1.6.10	Supply Chain (Operational - Requisition to Payment)	2 days	6/17/2025	6/18/2025	0 hours	16 hours
66	1.6.11	Supply Chain - contract management (Contract maintenance, roll-over, budget alignment to CSI and payments)	2 days	6/17/2025	6/18/2025	0 hours	16 hours
67	1.6.12	Invenory (Requisition to payment and issueing of stock)	2 days	6/17/2025	6/18/2025	0 hours	16 hours
68	1.6.13	Inventory maintenance	2 days	6/17/2025	6/18/2025	0 hours	16 hours
69	1.6.14	Grants, reporting and transacting	2 days	6/17/2025	6/18/2025	0 hours	16 hours
70	1.6.15	User configuration and maintenance	2 days	6/17/2025	6/18/2025	0 hours	16 hours
71	1.6.16	Human Resources & Leave	5 days	6/17/2025	6/23/2025	0 hours	40 hours
72	1.6.17	Payroll	5 days	6/17/2025	6/23/2025	0 hours	40 hours
73	1.6.18	Business Intelligence Reporting	10 days	6/17/2025	6/30/2025	0 hours	160 hours

Task number	Outline nu	Name	Duration	Start	Finish	Effort completed	Effort remaining
<b>74</b>	<b>1.7</b>	<b>Data Migration</b>	<b>182 days</b>	<b>11/5/2024</b>	<b>7/16/2025</b>	<b>17.6 hours</b>	<b>1376 hours</b>
75	1.7.1	Performance Management	5 days	7/1/2025	7/7/2025	0 hours	40 hours
76	1.7.2	Budget and planning	10 days	11/5/2024	11/18/2024	1.6 hours	78.4 hours
77	1.7.3	Ledger - Opening Balances	5 days	7/1/2025	7/7/2025	0 hours	80 hours
78	1.7.4	Ledger (Hybrids)	10 days	11/5/2024	11/18/2024	1.6 hours	78.4 hours
79	1.7.5	Cashbooks	3 days	11/5/2024	11/7/2024	1.6 hours	22.4 hours
80	1.7.6	Investments	3 days	11/5/2024	11/7/2024	1.6 hours	22.4 hours
		<b>Billing (Properties, GRV, Accounts, Meters/services, Credit Control, Receipting, ATTP, Repayment Plans)</b>					
<b>81</b>	<b>1.7.7</b>	<b>Batch 1 Migration - Configurations and</b>	<b>1 day</b>	<b>7/1/2025</b>	<b>7/1/2025</b>		
82	1.7.7.1	Name/Unit migrations	1 day	7/1/2025	7/1/2025		
83	1.7.7.2	Batch 2 Migration - Meters, Tariffs and readings/services	1 day	7/1/2025	7/1/2025		
84	1.7.7.3	Batch 3 Migration - Balances and deposits					
85	1.7.7.4	Batch 4 Migration - Repayment plans					
<b>86</b>	<b>1.7.7.5</b>	<b>Data migration testing - 200 accounts</b>					
87	1.7.7.5.1	Check the old key for easy lookup on customer side - property old code					
88	1.7.7.5.2	Data cleansing - Property type of use and property category descriptions					
89	1.7.7.5.3	Data Cleansing - WARD clean-up					
90	1.7.7.5.4	Sectional titles - confirm how client address sectional titles					
<b>93</b>	<b>1.7.8</b>	<b>Supply chain &amp; Inventory</b>	<b>10 days</b>	<b>11/5/2024</b>	<b>11/18/2024</b>	<b>9.6 hours</b>	<b>409.6 hours</b>
94	1.7.8.1	Supply Chain - Vendors	5 days	11/5/2024	11/11/2024	1.6 hours	38.4 hours
95	1.7.8.2	Supply Chain - outstanding orders	5 days	11/5/2024	11/11/2024	1.6 hours	76.8 hours
96	1.7.8.3	Supply Chain - Outstanding invoices	5 days	11/5/2024	11/11/2024	1.6 hours	76.8 hours
97	1.7.8.4	Supply Chain - contracts	10 days	11/5/2024	11/18/2024	1.6 hours	156.8 hours
98	1.7.8.5	Inventory - Stores/commodities	5 days	11/5/2024	11/11/2024	1.6 hours	38.4 hours
99	1.7.8.6	Inventory - stock take levels	3 days	11/5/2024	11/7/2024	1.6 hours	22.4 hours
100	1.7.9	Grants - rolled over unspent grants	1 day	11/5/2024	11/5/2024	1.6 hours	12.8 hours
101	1.7.10	User configuration - users	3 days	7/1/2025	7/3/2025	0 hours	24 hours
102	1.7.11	Human resources	12 days	7/1/2025	7/16/2025	0 hours	288 hours
103	1.7.12	Leave	5 days	7/1/2025	7/7/2025	0 hours	80 hours
104	1.7.13	Payroll information	10 days	7/1/2025	7/14/2025	0 hours	240 hours

Task number	Outline nu	Name	Duration	Start	Finish	Effort completed	Effort remaining
<b>105</b>	<b>1.8</b>	<b>Parallel Testing - Testing and Integration - With Customer</b>	<b>15 days</b>	<b>7/1/2025</b>	<b>7/21/2025</b>	<b>0 hours</b>	<b>912 hours</b>
<b>106</b>	<b>1.8.1</b>	<b>Billing - Parallel runs</b>	<b>3 days</b>	<b>7/1/2025</b>	<b>7/3/2025</b>	<b>0 hours</b>	<b>64 hours</b>
<b>107</b>	<b>1.8.1.1</b>	<b>Migrate Month 1</b>					
108	1.8.1.1.1	Billing run on only basic services					
109	1.8.1.1.2	Parallel testing and sign-off					
110	1.8.1.1.3	M1 - migration sign-off - recon on master data + financials					
<b>111</b>	<b>1.8.1.2</b>	<b>Migrate Month2</b>	<b>3 days</b>	<b>7/1/2025</b>	<b>7/3/2025</b>	<b>0 hours</b>	<b>64 hours</b>
112	1.8.1.2.1	Capture Key account readings					
113	1.8.1.2.2	Capture Key account receipts					
114	1.8.1.2.3	Parallel billing and compile recon - M2	3 days	7/1/2025	7/3/2025	0 hours	24 hours
115	1.8.1.2.4	M2 - Migration sign-off - recon on master data + financials	1 day	7/1/2025	7/1/2025	0 hours	16 hours
116	1.8.1.2.5	Confirmation on billing reports and recon to the GL and Ageing	3 days	7/1/2025	7/3/2025	0 hours	24 hours
<b>117</b>	<b>1.8.2</b>	<b>Billing other functionality testing</b>	<b>15 days</b>	<b>7/1/2025</b>	<b>7/21/2025</b>	<b>0 hours</b>	<b>608 hours</b>
118	1.8.2.1	Properties and Valuations including SV	2 days	7/1/2025	7/2/2025	0 hours	16 hours
119	1.8.2.2	Account Management - includes ATTP	2 days	7/1/2025	7/2/2025	0 hours	16 hours
120	1.8.2.3	Consumption Management - including importing and exporting of readings	2 days	7/1/2025	7/2/2025	0 hours	32 hours
121	1.8.2.4	Debt Management - includes - Repayment plans and credit control	2 days	7/1/2025	7/2/2025	0 hours	32 hours
122	1.8.2.5	Journals	3 days	7/1/2025	7/3/2025	0 hours	24 hours
123	1.8.2.6	POS - includes 3rd party receipting and bulk allocation	5 days	7/1/2025	7/7/2025	0 hours	80 hours
124	1.8.2.7	Enquiries - Includes to make sure old account nr work and align to CB	3 days	7/1/2025	7/3/2025	0 hours	96 hours
125	1.8.2.8	Budget and planning	3 days	7/1/2025	7/3/2025	0 hours	24 hours
126	1.8.2.9	Ledger (Investments, Journals, VAT_	5 days	7/1/2025	7/7/2025	0 hours	120 hours
127	1.8.2.10	Cashbooks	15 days	7/1/2025	7/21/2025	0 hours	120 hours
128	1.8.2.11	Supply Chain (Operational, Informal, contracts,Tenders)	3 days	7/1/2025	7/3/2025	0 hours	48 hours
129	1.8.2.12	Assets					
<b>130</b>	<b>1.8.3</b>	<b>Payroll parallel runs</b>	<b>15 days</b>	<b>7/1/2025</b>	<b>7/21/2025</b>	<b>0 hours</b>	<b>240 hours</b>
131	1.8.3.1	Parallel Run	15 days	7/1/2025	7/21/2025	0 hours	120 hours
132	1.8.3.2	Go Live Run	10 days	7/1/2025	7/14/2025	0 hours	80 hours
133	1.8.3.3	Payroll parallel run and sign-off	5 days	7/1/2025	7/7/2025	0 hours	40 hours

Task number	Outline nu	Name	Duration	Start	Finish	Effort completed	Effort remaining
<b>134</b>	<b>1.9</b>	<b>Receipting Pay points and 3rd parties</b>	<b>5 days</b>	<b>7/22/2025</b>	<b>7/28/2025</b>	<b>0 hours</b>	<b>200 hours</b>
135	1.9.1	Identify payments and cashierS( users) as well the supervisors	1 day	7/22/2025	7/22/2025	0 hours	16 hours
136	1.9.2	Determine an process flow the cashier day-ends and banking	2 days	7/22/2025	7/23/2025	0 hours	32 hours
137	1.9.3	Prepaid vending	1 day	7/22/2025	7/22/2025	0 hours	8 hours
138	1.9.4	Testing of Receipts at all cashier points	5 days	7/22/2025	7/28/2025	0 hours	40 hours
139	1.9.5	Cashier cut-over plan - That include migrated receipts and handholding	3 days	7/22/2025	7/24/2025	0 hours	72 hours
140	1.9.6	Cashier Workshop/Training - training plan	2 days	7/22/2025	7/23/2025	0 hours	32 hours
<b>141</b>	<b>1.10</b>	<b>Training preparation</b>	<b>10 days</b>	<b>6/3/2025</b>	<b>6/16/2025</b>	<b>0 hours</b>	<b>136 hours</b>
142	1.10.1	Identify training sessions and compile schedule	5 days	6/3/2025	6/9/2025	0 hours	40 hours
143	1.10.2	Establish training facility	2 days	6/3/2025	6/4/2025	0 hours	16 hours
144	1.10.3	Establish training plan, feedback and assessments	10 days	6/3/2025	6/16/2025	0 hours	80 hours
<b>145</b>	<b>1.11</b>	<b>End-User training- Training workshop</b>	<b>30 days</b>	<b>7/22/2025</b>	<b>9/1/2025</b>	<b>0 hours</b>	<b>1968 hours</b>
146	1.11.1	Budget	10 days	7/22/2025	8/4/2025	0 hours	80 hours
147	1.11.2	Performance Management	10 days	7/22/2025	8/4/2025	0 hours	80 hours
148	1.11.3	Supply Chain	15 days	7/22/2025	8/11/2025	0 hours	120 hours
149	1.11.4	Inventory	10 days	7/22/2025	8/4/2025	0 hours	80 hours
150	1.11.5	Billing	30 days	7/22/2025	9/1/2025	0 hours	1200 hours
151	1.11.6	Contract Management	5 days	7/22/2025	7/28/2025	0 hours	40 hours
152	1.11.7	Payroll	2 days	7/22/2025	7/23/2025	0 hours	16 hours
153	1.11.8	Human Resource	3 days	7/22/2025	7/24/2025	0 hours	24 hours
154	1.11.9	Leave	3 days	7/22/2025	7/24/2025	0 hours	24 hours
155	1.11.10	Asset Management	20 days	7/22/2025	8/18/2025	0 hours	160 hours
156	1.11.11	Business Intelligence reporting	15 days	7/22/2025	8/11/2025	0 hours	120 hours
157	1.11.12	General training - user maintenance and user access - audit trails	3 days	7/22/2025	7/24/2025	0 hours	24 hours
<b>158</b>	<b>1.12</b>	<b>Cut over preparation and support - Implementation</b>	<b>10 days</b>	<b>9/2/2025</b>	<b>9/15/2025</b>	<b>0 hours</b>	<b>808 hours</b>
159	1.12.1	Clear Master and transaction tables in Billing & other modules	5 days	9/2/2025	9/8/2025	0 hours	40 hours
160	1.12.2	Determine cut-off dates for each module to go live and align Project plan	2 days	9/2/2025	9/3/2025	0 hours	16 hours

Task number	Outline nu	Name	Duration	Start	Finish	Effort completed	Effort remaining
161	1.12.3	Classic receipting - during billing migration (Optional)					
162	1.12.4	IT - Ensure all users has access to the hosting environment	5 days	9/2/2025	9/8/2025	0 hours	40 hours
163	1.12.5	Test all special stationary (Receipts, statements)	2 days	9/2/2025	9/3/2025	0 hours	32 hours
164	1.12.6	Manage user environments and user login and access	10 days	9/2/2025	9/15/2025	0 hours	560 hours
165	1.12.7	Confirm integration to 3rd parties	5 days	9/2/2025	9/8/2025	0 hours	120 hours
<b>166</b>	<b>1.13</b>	<b>Post live support and hand-holding - Maintenance</b>	<b>20 days</b>	<b>9/16/2025</b>	<b>10/13/2025</b>	<b>0 hours</b>	<b>320 hours</b>
167	1.13.1	On-site support from go-live	20 days	9/16/2025	10/13/2025	0 hours	320 hours
<b>168</b>	<b>1.14</b>	<b>IT environment and assessment Analysis</b>	<b>153 days</b>	<b>11/5/2024</b>	<b>6/5/2025</b>	<b>2.4 hours</b>	<b>109.6 hours</b>
169	1.14.1	On-site assessment	5 days	11/5/2024	11/11/2024	0.8 hours	39.2 hours
170	1.14.2	Hardware assessment	3 days	11/5/2024	11/7/2024	0.8 hours	23.2 hours
171	1.14.3	Software assessment	3 days	11/5/2024	11/7/2024	0.8 hours	23.2 hours
172	1.14.4	Compile feedback session and way forward	3 days	6/3/2025	6/5/2025	0 hours	24 hours
<b>173</b>	<b>1.15</b>	<b>Training - Reconciliation between submodule and GL</b>	<b>5 days</b>	<b>10/14/2025</b>	<b>10/20/2025</b>	<b>0 hours</b>	<b>168 hours</b>
174	1.15.1	Budget and Planning	2 days	10/14/2025	10/15/2025	0 hours	16 hours
175	1.15.2	Billing (Monthly ad daily recons)	5 days	10/14/2025	10/20/2025	0 hours	40 hours
176	1.15.3	SCM - Payables recon	1 day	10/14/2025	10/14/2025	0 hours	8 hours
177	1.15.4	SCM - Grant recon	1 day	10/14/2025	10/14/2025	0 hours	8 hours
178	1.15.5	SCM - Contract Recon	1 day	10/14/2025	10/14/2025	0 hours	8 hours
179	1.15.6	Investment and borrowings	1 day	10/14/2025	10/14/2025	0 hours	8 hours
180	1.15.7	Inventory	1 day	10/14/2025	10/14/2025	0 hours	8 hours
181	1.15.8	Cashbook	2 days	10/14/2025	10/15/2025	0 hours	32 hours
182	1.15.9	Payroll	5 days	10/14/2025	10/20/2025	0 hours	40 hours
<b>183</b>	<b>1.16</b>	<b>General</b>					
184	1.16.1	Confirm test environment for training and testing purposes					
185	1.16.2	Functionality GAPS					