



# QUARTERLY BUDGET REPORT AND SDBIP MARCH 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



**ORDINARY MEETING OF THE COUNCIL**  
**GEWONE VERGADERING VAN DIE RAAD**  
**INTLANGANISO YESIQHELO YEBHUNGA**  
**MINUTES / NOTULE /**  
**IMIZUZU**

**DATE / DATUM / UMHLA : 30 APRIL / APRELI 2025**  
**VENUE / PLEK / INDAWO : BANQUETING HALL /**  
**BANKETSAAL**  
**CIVIC CENTRE / BURGERSENTRUM / IZIKO LOLUNTU**  
**HERMANUS**  
**TIME / TYD / IXESHA: 10:00**

# OVERSTRAND

MUNICIPALITY / MUNISIPALITEIT / U-MASIPALA

**MINUTES OF AN ORDINARY COUNCIL MEETING  
HELD IN THE BANQUETING HALL, CIVIC CENTRE,  
HERMANUS, ON 30 APRIL 2025 AT 10:00**

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






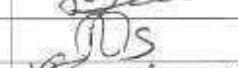
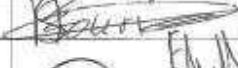




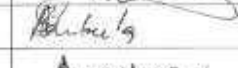
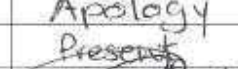

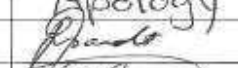

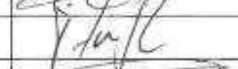







**OFFICIALS PRESENT:** Dr D O'Neill, Municipal Manager  
Ms S Reyneke-Naudé, Acting CFO  
Mr S Müller, Chief Engineer : Infrastructure Services  
Ms A Le Roux, Divisional Manager : Property Management  
Mr R Kuchar, Divisional Manager : Town & Spatial Planning  
Mr B King, Divisional Manager : Financial Accounting  
Mr A Gcotyelwa, Manager: Integrated Human Settlements and Development  
Mr R Fraser, Chief: Traffic  
Mr J du Toit, Chief : Law Enforcement  
Mr P Marais, Regional Inspector : K9 Unit  
Ms R Steenekamp, Assistant Media and Social Media Liaison Officer  
Mr A Lekay, Senior Clerk  
Ms G Erasmus, Facilities Administrator  
Ms S Swart, Senior Committee Officer

**ALSO PRESENT:** Members of the Public

**MINUTES/....**

OVERSTRAND MUNICIPALITY  
ATTENDANCE REGISTER

COUNCIL MEETING  
30 APRIL 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	
KOMANI, AS	
LERM, CH	
LOMBARD, H	
NGQANDANA, K	
NOMATITI, M	
NOMBULA, BG	
NQINATA, NNT	Apology
NTSABO, L	Present
NUTT, R	
RABIE, AL	Apology
RESANDT, CT	
SIHLAHLA, M	
TAFU-NWONKWO, CC	
VAN STADEN, JA	
WILLIAMS, SH	

## 7.6

**BUDGET REPORT AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) FOR THE QUARTER ENDED MARCH 2025****BA King**  
**22 April 2025****Divisional Manager: Financial Accounting****(028) 313 8154**

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**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 25 COUNCILLORS):**

1. that the budget report and service delivery and budget implementation plan for the quarter ended March 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 3<sup>rd</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 MARCH 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.



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## Glossary

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

**Budget** – The financial plan of the Municipality.

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

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

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

**FMG** – Financial Management Grant.

**GFS** – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities.

**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 third quarter ended 31 March 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 31 March 2025. It is however important to note that as a country we face economic challenges that have been slightly eased by the inflation rate that is back within the Reserve Bank's 3 – 6% target range and the recent Repo Rate decision by the Monetary Policy Committee to cut the repo rate with 25 basis points.

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

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

YTD Actual operating revenue at the end of the third quarter for 2024/2025 is at 78.51% of the budgeted revenue of R1.947bn. The expenditure reflects spending of 65.48% against the budgeted expenditure of R2.043bn.

The YTD Capital expenditure amounts to R82.1m or 36.49% of the amended budget of R225m. 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 the midyear review and various adjustments identified on the operating and capital budgets

The debt collection rate stood at 98,61% at the end of March 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 March 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

### Revenue by Source

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

### Borrowings

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

### Operating expenditure by vote & type

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

### Capital expenditure

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

Capital projects were funded from the following sources:

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
<b>Funded by:</b>									
National Government	59,150	52,299	55,951	3,144	30,188	35,881	(5,693)	-16%	55,951
Provincial Government	33,827	13,129	32,560	1,817	9,267	23,583	(14,316)	-61%	32,560
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	21,282	105	3,763	-	-	53	(53)	-100%	3,763
<b>Transfers recognised - capital</b>	<b>114,260</b>	<b>65,533</b>	<b>92,274</b>	<b>4,961</b>	<b>39,455</b>	<b>59,516</b>	<b>(20,061)</b>	<b>-34%</b>	<b>92,274</b>
<b>Borrowing</b>	<b>66,513</b>	<b>93,010</b>	<b>89,511</b>	<b>5,116</b>	<b>34,248</b>	<b>61,946</b>	<b>(27,697)</b>	<b>-45%</b>	<b>89,511</b>
<b>Internally generated funds</b>	<b>12,745</b>	<b>26,085</b>	<b>43,209</b>	<b>956</b>	<b>8,405</b>	<b>18,308</b>	<b>(9,903)</b>	<b>-54%</b>	<b>43,209</b>
<b>Total Capital Funding</b>	<b>193,518</b>	<b>184,628</b>	<b>224,994</b>	<b>11,034</b>	<b>82,109</b>	<b>139,770</b>	<b>(57,661)</b>	<b>-41%</b>	<b>224,994</b>

### Financial Position

In terms of the Statement of Financial Position, the current ratio at the end of March 2025 is at 3.08: 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 March closing balance is R929.9 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 March 2025:**

Cash and cash equivalents	929,981,221
Commitments against cash:	
Unspent external loans	-2,882,107
Unspent rollover cash committed	1,874,298
Unspent conditional receipts	-35,262,636
Unspent conditional receipts (DBSA)	-105,087
Surplus cash committed for Capital Budget	-14,406,038
Creditors/suppliers	-6,063,983
Housing development fund	-3,228,164
Consumer deposits	-65,758,631
Retentions	-8,906,901
Self insurance fund	-24,554,093
External loan repayments (only for current year)	-99,827,540
Cash	<u>670,860,339</u>

**Debt Collection**

The collection rate gained traction during the Quarter 3 for the 2024/2025 financial year and at the end of March 2025 this stood at 98,61%, 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 5634 in March 2025.

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

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

**Spending on Grants**

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

**Material variances**

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M09 March			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue</b>	0.93%		
Operational Revenue	34.31%	Additional revenues for debt collection charges, development charges and Insurance refund	None required
<b>Expenditure By Type</b>	-2.88%		
<b>Capital Expenditure</b>	-41.25%	Capital Commitments=R86.1m	
<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	2,039,177	1,567,897	76.89%
Expenditure	2,042,734	1,337,495	65.48%
Surplus / (Deficit)	<b>(3,557)</b>	<b>230,402</b>	
Capital	224,994	82,109	36.49%

#### Total Revenue (excluding capital grants)

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

#### 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 - M09 March

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

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

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

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>Revenue - Functional</b>								%	
<i>Governance and administration</i>	564,280	534,699	546,469	53,195	427,025	424,070	2,955	1%	546,469
Executive and council	106,420	91,905	77,625	8,735	77,540	77,542	(2)	0%	77,625
Finance and administration	457,860	442,794	468,844	44,460	349,484	346,527	2,957	1%	468,844
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	159,424	193,553	218,751	17,230	158,772	155,595	3,177	2%	218,751
Community and social services	9,474	9,154	9,293	846	8,303	6,970	1,333	19%	9,293
Sport and recreation	18,510	24,504	27,744	1,696	19,562	17,524	2,038	12%	27,744
Public safety	(7,188)	61,852	70,323	5,878	53,548	53,742	(194)	0%	70,323
Housing	138,628	98,043	111,391	8,810	77,360	77,360	-	-	111,391
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	36,468	14,207	26,117	9,145	22,134	22,069	65	0%	26,117
Planning and development	21,179	12,358	15,389	1,722	11,983	12,542	(558)	-4%	15,389
Road transport	15,248	1,802	9,990	7,423	10,151	9,493	658	7%	9,990
Environmental protection	40	46	738	-	0	35	(35)	-100%	738
<i>Trading services</i>	1,121,669	1,160,336	1,247,841	131,133	959,966	952,080	7,885	1%	1,247,841
Energy sources	661,409	689,348	739,445	71,399	564,494	561,584	2,910	1%	739,445
Water management	206,017	204,493	227,242	27,667	176,883	174,431	2,452	1%	227,242
Waste water management	145,524	142,748	154,476	16,503	119,505	117,857	1,648	1%	154,476
Waste management	108,719	123,746	126,678	15,564	99,084	98,208	876	1%	126,678
<i>Other</i>	0	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>1,881,841</b>	<b>1,902,794</b>	<b>2,039,177</b>	<b>210,703</b>	<b>1,567,897</b>	<b>1,553,814</b>	<b>14,083</b>	<b>1%</b>	<b>2,039,177</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	290,826	357,794	348,951	21,930	225,014	237,341	(12,327)	-5%	349,220
Executive and council	68,349	88,511	77,158	5,091	51,948	52,864	(917)	-2%	76,822
Finance and administration	219,138	264,137	267,277	16,527	170,118	181,085	(10,967)	-6%	267,882
Internal audit	3,339	5,145	4,517	312	2,948	3,391	(443)	-13%	4,517
<i>Community and public safety</i>	296,230	356,028	382,063	26,581	261,941	272,527	(10,585)	-4%	382,086
Community and social services	36,149	25,282	27,405	1,838	17,886	19,553	(1,668)	-9%	27,245
Sport and recreation	57,556	69,335	68,154	4,405	44,662	49,171	(4,509)	-9%	67,801
Public safety	92,802	169,928	199,781	13,065	128,427	132,835	(4,408)	-3%	200,216
Housing	109,723	91,482	86,724	7,272	70,967	70,967	-	-	86,824
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	204,094	223,838	227,637	16,342	154,645	158,555	(3,909)	-2%	227,345
Planning and development	48,212	58,410	57,083	3,409	36,642	39,117	(2,475)	-6%	56,781
Road transport	131,258	140,211	138,671	10,867	98,222	98,928	(706)	-1%	138,682
Environmental protection	24,623	25,218	31,882	2,066	19,781	20,509	(728)	-4%	31,882
<i>Trading services</i>	958,821	1,002,626	1,078,148	71,335	694,159	706,069	(11,910)	-2%	1,078,148
Energy sources	553,664	585,410	617,567	39,451	392,136	396,665	(4,530)	-1%	617,567
Water management	160,902	160,282	172,423	13,351	116,068	118,506	(2,438)	-2%	172,243
Waste water management	147,196	144,301	168,085	10,546	107,190	110,194	(3,004)	-3%	168,265
Waste management	97,059	112,633	120,073	7,987	78,766	80,704	(1,938)	-2%	120,073
<i>Other</i>	2,830	3,923	5,935	220	1,735	2,701	(966)	-36%	5,935
<b>Total Expenditure - Functional</b>	<b>1,752,801</b>	<b>1,944,209</b>	<b>2,042,734</b>	<b>136,408</b>	<b>1,337,495</b>	<b>1,377,192</b>	<b>(39,697)</b>	<b>-3%</b>	<b>2,042,734</b>
<b>Surplus/ (Deficit) for the year</b>	<b>129,040</b>	<b>(41,415)</b>	<b>(3,557)</b>	<b>74,295</b>	<b>230,402</b>	<b>176,622</b>	<b>53,780</b>	<b>30%</b>	<b>(3,557)</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) - M09 March

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

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

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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

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

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

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

**WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March**

Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<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	1,081	6	613	812	(199)	-25%	1,081
Vote 4 - Financial Services	10	1,560	2,175	21	1,035	1,381	(346)	-25%	2,175
Vote 5 - Infrastructure Services	170,843	154,385	174,773	10,086	67,675	121,283	(53,608)	-44%	174,773
Vote 6 - Community Services	-	735	335	-	123	251	(128)	-51%	335
Vote 7 - Municipal Public Safety	161	1,300	1,300	-	918	900	18	2%	1,300
Vote 8 - Planning and Development	6,170	30	30	-	19	23	(3)	-14%	30
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>177,772</b>	<b>158,775</b>	<b>179,694</b>	<b>10,113</b>	<b>70,383</b>	<b>124,650</b>	<b>(54,267)</b>	<b>-44%</b>	<b>179,694</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	7	465	15	-	-	11	(11)	-100%	15
Vote 3 - Corporate Services	6,362	2,200	1,884	-	1,884	1,413	471	33%	1,884
Vote 4 - Financial Services	-	5,650	19,816	-	1,129	3,650	(2,521)	-36%	19,816
Vote 5 - Infrastructure Services	115	14,689	17,361	654	8,445	8,421	24	0%	17,361
Vote 6 - Community Services	7,112	1,000	4,674	-	-	750	(750)	-100%	4,674
Vote 7 - Municipal Public Safety	2,150	1,850	1,550	268	268	875	(607)	-69%	1,550
Vote 8 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>15,746</b>	<b>25,854</b>	<b>45,299</b>	<b>921</b>	<b>11,725</b>	<b>15,120</b>	<b>(3,394)</b>	<b>-22%</b>	<b>45,299</b>
<b>Total Capital Expenditure</b>	<b>193,518</b>	<b>184,628</b>	<b>224,994</b>	<b>11,034</b>	<b>82,109</b>	<b>139,770</b>	<b>(57,661)</b>	<b>-41%</b>	<b>224,994</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>6,967</b>	<b>3,490</b>	<b>3,155</b>	<b>26</b>	<b>2,538</b>	<b>2,367</b>	<b>171</b>	<b>7%</b>	<b>3,155</b>
Executive and council	7	520	70	-	-	39	(39)	-100%	70
Finance and administration	6,960	2,970	3,085	26	2,538	2,329	209	9%	3,085
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>43,100</b>	<b>32,711</b>	<b>56,954</b>	<b>2,634</b>	<b>16,272</b>	<b>34,965</b>	<b>(18,693)</b>	<b>-53%</b>	<b>56,954</b>
Community and social services	1,371	2,235	1,351	-	123	1,001	(878)	-88%	1,351
Sport and recreation	5,741	13,397	17,509	549	5,064	7,806	(2,741)	-35%	17,509
Public safety	2,310	3,950	6,650	268	1,818	2,575	(757)	-29%	6,650
Housing	33,678	13,129	31,444	1,817	9,267	23,583	(14,316)	-61%	31,444
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>17,926</b>	<b>3,277</b>	<b>7,475</b>	<b>214</b>	<b>2,938</b>	<b>3,469</b>	<b>(531)</b>	<b>-15%</b>	<b>7,475</b>
Planning and development	6,170	975	2,875	139	276	1,181	(906)	-77%	2,875
Road transport	11,755	2,302	4,600	75	2,663	2,288	375	16%	4,600
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>125,525</b>	<b>145,151</b>	<b>157,410</b>	<b>8,159</b>	<b>60,360</b>	<b>98,969</b>	<b>(38,609)</b>	<b>-39%</b>	<b>157,410</b>
Energy sources	49,583	53,461	51,031	1,128	19,216	36,086	(16,870)	-47%	51,031
Water management	29,092	43,575	42,775	3,820	13,573	26,782	(13,209)	-49%	42,775
Waste water management	46,735	45,534	58,723	3,212	27,549	35,555	(8,007)	-23%	58,723
Waste management	115	2,580	4,880	-	22	546	(524)	-96%	4,880
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>193,518</b>	<b>184,628</b>	<b>224,994</b>	<b>11,034</b>	<b>82,109</b>	<b>139,770</b>	<b>(57,661)</b>	<b>-41%</b>	<b>224,994</b>
<b>Funded by:</b>									
National Government	59,150	52,299	55,951	3,144	30,188	35,881	(5,693)	-16%	55,951
Provincial Government	33,827	13,129	32,560	1,817	9,267	23,583	(14,316)	-61%	32,560
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm.Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)	21,282	105	3,763	-	-	53	(53)	-100%	3,763
<b>Transfers recognised - capital</b>	<b>114,260</b>	<b>65,533</b>	<b>92,274</b>	<b>4,961</b>	<b>39,455</b>	<b>59,516</b>	<b>(20,061)</b>	<b>-34%</b>	<b>92,274</b>
Borrowing	66,513	93,010	89,511	5,116	34,248	61,946	(27,697)	-45%	89,511
Internally generated funds	12,745	26,085	43,209	956	8,405	18,308	(9,903)	-54%	43,209
<b>Total Capital Funding</b>	<b>193,518</b>	<b>184,628</b>	<b>224,994</b>	<b>11,034</b>	<b>82,109</b>	<b>139,770</b>	<b>(57,661)</b>	<b>-41%</b>	<b>224,994</b>

Capital expenditure is 41.25% 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 - M09 March

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	929,981	676,391
Trade and other receivables from exchange transactions	153,598	76,747	123,982	113,080	123,982
Receivables from non-exchange transactions	52,959	33,832	41,105	24,892	41,105
Current portion of non-current receivables	-	-	-	-	-
Inventory	15,711	11,199	11,199	12,713	11,199
VAT	14,019	1,783	1,783	(9,514)	1,783
Other current assets	46,375	45,087	45,087	43,532	45,087
<b>Total current assets</b>	<b>959,320</b>	<b>829,027</b>	<b>899,548</b>	<b>1,114,684</b>	<b>899,548</b>
<b>Non current assets</b>					
Investments	31,415	84,471	84,471	85,766	84,471
Investment property	164,436	150,336	150,336	164,436	150,336
Property, plant and equipment	3,713,687	3,880,112	3,918,559	3,676,965	3,918,959
Biological assets	415	-	-	-	-
Living and non-living resources	-	1,106	806	415	406
Heritage assets	109,625	114,055	114,055	109,625	114,055
Intangible assets	8,050	7,637	7,637	8,050	7,637
Trade and other receivables from exchange transactions	-	-	-	-	-
Non-current receivables from non-exchange transactions	-	-	-	-	-
Other non-current assets	-	-	-	-	-
<b>Total non current assets</b>	<b>4,027,628</b>	<b>4,237,717</b>	<b>4,275,864</b>	<b>4,045,257</b>	<b>4,275,864</b>
<b>TOTAL ASSETS</b>	<b>4,986,948</b>	<b>5,066,744</b>	<b>5,175,412</b>	<b>5,159,941</b>	<b>5,175,412</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Financial liabilities	50,444	154,566	154,566	154,566	154,566
Consumer deposits	69,338	58,712	58,712	65,759	58,712
Trade and other payables from exchange transactions	133,784	158,403	158,403	50,625	158,403
Trade and other payables from non-exchange transactions	5,342	-	-	35,368	-
Provision	45,659	53,093	53,093	42,720	59,736
VAT	-	3,365	3,365	10,665	3,365
Other current liabilities	6,683	6,643	6,643	1,794	-
<b>Total current liabilities</b>	<b>311,250</b>	<b>434,783</b>	<b>434,783</b>	<b>361,496</b>	<b>434,783</b>
<b>Non current liabilities</b>					
Financial liabilities	421,513	331,786	331,786	287,812	331,786
Provision	172,518	188,240	188,240	187,688	188,240
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	119,837	141,167	141,167	134,860	141,167
<b>Total non current liabilities</b>	<b>713,869</b>	<b>661,193</b>	<b>661,193</b>	<b>610,361</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>971,857</b>	<b>1,095,976</b>
<b>NET ASSETS</b>	<b>3,961,830</b>	<b>3,970,769</b>	<b>4,079,436</b>	<b>4,188,085</b>	<b>4,079,436</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	3,958,602	3,967,539	4,076,207	4,184,857	4,076,207
Reserves and funds	3,228	3,230	3,230	3,228	3,230
Other	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3,961,830</b>	<b>3,970,769</b>	<b>4,079,436</b>	<b>4,188,085</b>	<b>4,079,436</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 - M09 March

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	35,125	287,172	286,817	355	0%	362,295
Service charges	933,715	1,032,355	1,102,689	102,692	843,887	843,557	329	0%	1,102,689
Other revenue	148,838	120,379	120,379	11,698	173,399	173,399	-		120,379
Transfers and Subsidies - Operational	186,843	190,368	201,918	50,241	199,116	199,116	-		201,918
Transfers and Subsidies - Capital	96,616	65,533	92,274	13,351	64,252	64,252	-		92,274
Interest	81,119	51,250	51,250	11,587	58,384	58,384	-		51,250
Dividends	-	-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees	(1,501,927)	(1,609,408)	(1,656,924)	(122,599)	(1,214,926)	(1,215,078)	(152)	0%	(1,656,924)
Interest	(48,571)	(49,814)	(49,814)	(1,040)	(25,949)	(25,949)	-		(49,814)
Transfers and Subsidies	(16,590)	(17,417)	(17,417)	(1,274)	(13,009)	(13,009)	-		(17,417)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>211,450</b>	<b>141,341</b>	<b>206,650</b>	<b>99,781</b>	<b>372,326</b>	<b>371,489</b>	<b>(837)</b>	<b>0%</b>	<b>206,650</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	302	-	13,043	-	-	-	-		13,043
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	(4,980)	(4,980)	(4,980)	(415)	(3,735)	(3,735)	-		(4,980)
<b>Payments</b>									
Capital assets	(172,235)	(184,628)	(222,775)	(11,034)	(82,109)	(82,109)	-		(222,775)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(176,913)</b>	<b>(189,608)</b>	<b>(214,712)</b>	<b>(11,449)</b>	<b>(85,844)</b>	<b>(85,844)</b>	<b>-</b>		<b>(214,712)</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
Increase (decrease) in consumer deposits	3,535	(6,600)	(6,600)	(3,638)	(3,580)	(3,580)	-		(6,600)
<b>Payments</b>									
Repayment of borrowing	(57,949)	(50,605)	(50,605)	(1,698)	(29,579)	(29,579)	-		(50,605)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(4,414)</b>	<b>7,795</b>	<b>7,795</b>	<b>(5,336)</b>	<b>(33,159)</b>	<b>(33,159)</b>	<b>-</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>82,996</b>	<b>253,324</b>	<b>252,487</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		929,981	929,145			676,391

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

The municipality started the year with a positive cash balance of R676.7 million. The March closing balance is R929.9 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousands</b>															
<b>Cash Receipts By Source</b>															
Property rates	32,529	28,890	35,059	33,198	30,727	27,422	36,525	27,697	35,125	-	-	-	358,095	379,864	402,353
Service charges - electricity revenue	55,412	58,426	57,562	57,278	59,935	55,217	57,709	53,024	55,900	-	-	-	635,836	674,809	715,297
Service charges - water revenue	15,630	13,316	12,722	4,910	24,018	15,715	19,591	18,556	24,996	-	-	-	173,408	184,131	195,179
Service charges - Waste Water Management	9,962	8,975	8,915	15,812	11,233	10,154	13,497	10,689	12,138	-	-	-	116,232	122,943	130,351
Service charges - Waste Management	8,416	8,217	8,915	9,448	9,846	9,524	10,732	7,840	9,658	-	-	-	106,878	113,970	120,777
Rental of facilities and equipment	476	772	540	834	663	717	803	851	798	-	-	-	7,565	8,016	8,494
Interest earned - external investments	2,972	2,098	7,966	4,654	2,191	2,707	12,355	2,588	10,429	-	-	-	51,250	51,915	52,593
Interest earned - outstanding debtors	1,006	1,171	1,270	1,319	1,167	1,047	1,146	1,143	1,158	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3,658	3,746	3,871	3,737	3,813	3,781	8,386	4,389	4,652	-	-	-	2,489	39	(2,558)
Licences and permits	203	249	233	250	216	241	360	268	252	-	-	-	2,779	2,946	3,122
Agency services	549	567	705	661	634	480	677	577	549	-	-	-	7,103	7,529	7,981
Transfers and Subsidies - Operational	81,355	2,174	0	2,869	1,069	56,265	2,869	2,274	50,241	-	-	-	190,368	199,421	210,978
Other revenue	30,828	25,424	6,697	20,592	16,503	14,569	(2,182)	7,337	6,342	-	-	-	100,443	72,811	39,409
<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>-</b>	<b>-</b>	<b>-</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	-	-	-	65,533	47,910	46,734
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	65,000	90,000	70,000
Increase (decrease) in consumer deposits	862	1,499	1,024	168	(656)	42	238	(3,126)	(3,638)	-	-	-	(6,600)	(2,000)	(2,000)
VAT Control (receipts)	-	-	-	-	-	-	-	(4,157)	(895)	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	(4,980)	87,782	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>248,348</b>	<b>160,108</b>	<b>145,063</b>	<b>161,551</b>	<b>175,898</b>	<b>207,585</b>	<b>162,291</b>	<b>139,223</b>	<b>220,640</b>	<b>-</b>	<b>-</b>	<b>-</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	-	-	-	571,607	595,175	634,879
Remuneration of councillors	1,061	1,061	1,061	2,081	1,092	1,242	1,116	291	1,080	-	-	-	13,912	14,488	15,086
Interest	-	350	686	-	473	22,482	-	918	1,040	-	-	-	49,814	51,810	46,707
Bulk purchases - Electricity	18	62,864	44,941	35,577	35,480	34,136	36,076	35,998	32,855	-	-	-	484,477	523,235	565,093
Acquisitions - water & other inventory	897	3,395	5,253	4,817	4,038	6,379	1,725	5,427	2,338	-	-	-	61,092	73,043	73,524
Contracted services	938	22,237	20,620	24,577	21,642	34,398	24,431	28,877	24,481	-	-	-	316,348	334,743	351,451
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	1,236	1,239	3,022	1,236	1,112	1,359	1,236	1,297	1,274	-	-	-	17,417	16,650	17,309
Other expenditure	83,224	56,686	837	13,323	50,195	20,279	2,087	8,792	21,153	-	-	-	161,974	122,680	109,445
<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>-</b>	<b>-</b>	<b>-</b>	<b>1,676,639</b>	<b>1,731,825</b>	<b>1,813,493</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	761	1,729	8,376	8,402	22,551	15,441	5,120	8,693	11,034	-	-	-	184,628	137,910	116,734
Repayment of borrowing	-	1,244	6,007	-	1,368	17,919	-	1,343	1,698	-	-	-	50,605	154,566	61,170
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<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>-</b>	<b>-</b>	<b>-</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>-</b>	<b>-</b>	<b>-</b>	<b>(40,473)</b>	<b>17,787</b>	<b>7,313</b>
Cash/cash equivalents at the monthly year beginning:	676,658	802,960	764,094	775,713	806,458	782,255	794,727	840,439	846,985	929,981	929,981	929,981	676,658	636,185	653,971
Cash/cash equivalents at the monthly year end:	802,960	764,094	775,713	806,458	782,255	794,727	840,439	846,985	929,981	929,981	929,981	929,981	636,185	653,971	661,284

This supporting table gives 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 - M09 March

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	29,971	1,812	1,265	962	6,180	775	3,613	7,491	52,070	19,022	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	35,408	2,557	1,967	1,642	1,579	1,238	5,343	11,079	60,813	20,880	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	28,015	760	531	458	408	378	2,145	6,998	39,692	10,387	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	14,388	934	734	627	577	495	2,109	4,873	24,737	8,680	-	-
Receivables from Exchange Transactions - Waste Management	1600	11,981	851	735	646	571	486	2,277	5,107	22,654	9,087	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	841	82	76	72	22	18	81	307	1,501	501	-	-
Interest on Arrear Debtor Accounts	1810	978	198	191	196	239	227	1,608	16,988	20,624	19,257	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(21,556)	484	528	597	589	612	3,587	6,714	(8,444)	12,099	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>100,027</b>	<b>7,678</b>	<b>6,027</b>	<b>5,201</b>	<b>10,164</b>	<b>4,228</b>	<b>20,764</b>	<b>59,558</b>	<b>213,647</b>	<b>99,915</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>16,695</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	1,094	80	53	56	82	73	702	2,792	4,933	3,706	-	-
Commercial	2300	3,825	136	53	73	69	72	912	2,647	7,786	3,772	-	-
Households	2400	96,646	7,460	5,914	5,067	10,008	4,078	19,126	53,819	202,121	92,101	-	-
Other	2500	(1,538)	2	7	5	5	5	21	300	(1,193)	337	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>100,027</b>	<b>7,678</b>	<b>6,027</b>	<b>5,201</b>	<b>10,164</b>	<b>4,228</b>	<b>20,764</b>	<b>59,558</b>	<b>213,647</b>	<b>99,915</b>	-	-

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

## Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
5634			10KL	5634	0	5634	waterborne
Free Basic Electricity				Free Basic Refuse Removal			
Beneficiaries provided by Eskom	Beneficiaries provided by Municipality	Non-grid energy Beneficiaries	level of Service (e.g. 50 Kwh per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
83	5551		70kWh	5634	0	5634	Total monthly levy

**Summary of Debtors Age Analysis**

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>											
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 31/03/2025	Total Debt	Services	Rates	Other
Department Responsible for the Debt				
NPW 2227	3,906,493	1,845,792	2,060,701	0
WCED 2251	250,348	250,348	0	0
OTHER 2255	67,199	67,199	0	0
HEALTH 2252	137,464	137,464	0	0
TPW 2256	456,640	-71,265	527,905	0
HUMAN SETTLE 2215	84,881	84,881	0	0
HOUSING 2253	5,133	5,133	0	0
OTHER MUNICIPALITIES 2276	5,413	5,413	0	0
<b>TOTAL OUTSTANDING</b>	<b>4,913,570</b>	<b>2,324,964</b>	<b>2,588,606</b>	<b>0</b>

**Creditors' analysis**

**Supporting Table SC4**

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

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

Supporting Table SC4 reflects current creditors at the end of March 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 - M09 March

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commissi on Paid (Rands)	Commissi on 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	27,833	138		125	28,097
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	50,305	256		260	50,820
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	6,878	(58)		30	6,850
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,269	60	-54485		10,275
ABSA 2081333826	182 days	FIXED DEP	Yes	Yes	Yes	No	No	31/03/2025	100,000	4,413	-104412876		-
Nedbank 03/7881534451 ref: 278	182 days	FIXED DEP	Yes	Yes	Yes	No	No	31/03/2025	100,000	4,413	-104412876		-
ABSA 2081694232	181 days	FIXED DEP	Yes	Yes	Yes	No	No	23/07/2025	100,000				100,000
Standard Bank 288434005-037	151 days	FIXED DEP	Yes	Yes	Yes	No	No	23/06/2025	100,000				100,000
ABSA 2081186184	181 days	FIXED DEP	Yes	Yes	Yes	No	No	31/07/2025	100,000				100,000
Standard Bank 288434005-038	150 days	FIXED DEP	Yes	Yes	Yes	No	No	30/06/2025	100,000				100,000
ABSA 2081333826		FIXED DEP	Yes	Yes	Yes	No	No	30/09/2025				100,000	100,000
Standard Bank 288434005-039		FIXED DEP	Yes	Yes	Yes	No	No	27/06/2025				100,000	100,000
<b>Municipality sub-total</b>									<b>695,285</b>	<b>9,222</b>		<b>200,415</b>	<b>696,042</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>									<b>695,285</b>	<b>9,222</b>		<b>200,415</b>	<b>696,042</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, with the outcome, a conservative approach in remaining with the initial investment as a proven strategy during turbulent market cycles. In the instance of any severe market fluctuations possibly negatively impacting on the maturity value of the contract investments, the necessary recommendation will be tabled in Council with the draft budget for 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 - M09 March

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	168,770	172,592	172,592	42,199	172,592	172,592	-		172,592
Operational Revenue:General Revenue:Equitable Share	157,935	168,794	168,794	42,199	168,794	168,794	-		168,794
Energy Efficiency and Demand-side [Schedule 5B]	4,200	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	3,366	1,898	1,898	-	1,898	1,898	-		1,898
Local Government Financial Management Grant [Schedule 5B]	1,550	1,700	1,700	-	1,700	1,700	-		1,700
Municipal Disaster Grant [Schedule 5B]	1,719	-	-	-	-	-	-		-
Municipal Human Settlement Capacity Grant [Schedule 5B]	-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	-	200	200	-	200	200	-		200
<b>Provincial Government:</b>	126,129	101,886	104,409	7,614	78,074	78,074	-		104,409
Community Library Services Grant	8,398	8,608	8,608	-	8,608	8,608	-		8,608
Resource funding for the establish & support of K9 Unit	3,345	3,772	4,172	-	4,172	4,172	-		4,172
Community Development Workers	76	76	76	-	76	76	-		76
Maintenance & Construction of Transport Infrastructure	400	450	7,440	7,440	7,440	7,440	-		7,440
Financial Management Capability Grant	200	160	260	-	260	260	-		260
Resource funding for the est of Law Enforcement Rural Safety Unit	4,065	4,223	4,223	-	4,223	4,223	-		4,223
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	108,411	84,410	79,443	-	53,121	53,121	-		79,443
Title Deeds Resrtration Grant	362	187	187	174	174	174	-		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>	-	-	692	-	1,204	1,204	-		692
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	692	-	1,204	1,204	-		692
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	<b>294,899</b>	<b>274,478</b>	<b>277,693</b>	<b>49,813</b>	<b>251,870</b>	<b>251,870</b>	<b>-</b>		<b>277,693</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	63,488	52,299	52,266	8,302	50,191	50,191	-		52,266
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	24,380	19,334	19,334	-	19,334	19,334	-		19,334
Municipal Infrastructure Grant [Schedule 5B]	23,855	24,965	24,932	5,677	24,932	24,932	-		24,932
Water Services Infrastructure Grant [Schedule 5B]	4,500	8,000	8,000	2,625	5,925	5,925	-		8,000
Municipal Disaster Grant [Schedule 5B]	10,753	-	-	-	-	-	-		-
Integrated Urban Development Grant	-	-	-	-	-	-	-		-
<b>Provincial Government:</b>	33,650	13,129	32,544	5,714	14,727	14,727	-		32,544
Non-Motorised Transport Infrastructure	-	-	1,100	1,100	1,100	1,100	-		1,100
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	33,650	13,129	31,444	4,614	13,627	13,627	-		31,444
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	-	-	-	-	-	-		-
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>97,137</b>	<b>65,428</b>	<b>84,810</b>	<b>14,016</b>	<b>64,918</b>	<b>64,918</b>	<b>-</b>		<b>84,810</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>392,037</b>	<b>339,906</b>	<b>362,503</b>	<b>63,829</b>	<b>316,787</b>	<b>316,787</b>	<b>-</b>		<b>362,503</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 - M09 March

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	11,261	3,798	3,798	234	2,234	2,234	-		3,798
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]	4,401	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	3,366	1,898	1,898	144	1,423	1,423	-		1,898
Local Government Financial Management Grant [Schedule 5B]	1,550	1,700	1,700	74	664	664	-		1,700
Municipal Disaster Grant [Schedule 5B]	1,292	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	652	200	200	16	147	147	-		200
<b>Provincial Government:</b>	126,439	101,886	104,409	15,521	90,224	90,224	-		104,409
Community Library Services Grant	8,398	8,608	8,608	782	7,697	7,697	-		8,608
Resource funding for the establish & support of K9 Unit	3,345	3,772	4,172	407	3,671	3,671	-		4,172
Community Development Workers	76	76	76	-	19	19	-		76
Maintenance & Construction of Transport Infrastructure	400	450	7,440	6,954	7,404	7,404	-		7,440
Financial Management Capability Grant	139	160	260	38	99	99	-		260
Resource funding for the est of Law Enforcement Rural Safety Unit	4,282	4,223	4,223	372	3,479	3,479	-		4,223
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	104,289	84,410	79,443	6,962	67,792	67,792	-		79,443
Title Deeds Resrtration Grant	362	187	187	6	62	62	-		187
Municipal Service Delivery & Capacity Building Grant	179	-	-	-	-	-	-		-
Thusong Servie Centre Grant	90	-	-	-	-	-	-		-
Library Service Replacement Funding	219	-	-	-	-	-	-		-
Emergency Loadshedding Relief Grant	4,658	-	-	-	-	-	-		-
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	692	-	-	-	-		692
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	692	-	-	-	-		692
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>	137,699	105,684	108,899	15,754	92,458	92,458	-		108,899
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	59,150	52,299	52,266	2,461	28,523	28,523	-		52,266
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	24,380	19,334	19,334	680	10,354	10,354	-		19,334
Municipal Infrastructure Grant [Schedule 5B]	19,518	24,965	24,932	990	16,192	16,192	-		24,932
Water Services Infrastructure Grant [Schedule 5B]	4,500	8,000	8,000	791	1,977	1,977	-		8,000
Municipal Disaster Grant [Schedule 5B]	10,753	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-	-	-	-	-		-
<b>Provincial Government:</b>	33,827	13,129	32,544	1,817	9,267	9,267	-		32,544
Non-Motorised Transport Infrastructure	-	-	1,100	-	-	-	-		1,100
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	33,678	13,129	31,444	1,817	9,267	9,267	-		31,444
Municipal Service Delivery & Capacity Building Grant	56	-	-	-	-	-	-		-
Library Service Replacement Funding	14	-	-	-	-	-	-		-
Municipal Interventions Grant	79	-	-	-	-	-	-		-
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	105	-	-	-	-		105
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	-	-	-	-	-	-		-
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	105	-	-	-	-		105
<b>Total capital expenditure of Transfers and Grants</b>	92,977	65,428	84,915	4,278	37,790	37,790	-		84,915
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	230,677	171,112	193,814	20,033	130,247	130,247	-		193,814

Grant expenditure is monitored against grant receipts.

**Supporting Table SC7(2) – Expenditure against approved rollovers**

WC032 Overstrand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

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

A roll-over application was submitted to Provincial and National Treasury in August 2024 for unspent grant funds. Most of the unspent grants relating to the 2023/20234 financial year were granted except for the Financial Management Capability Grant (FMCG). Unspent grants relating to the (FMCG) must be returned to the transferring department. The unspent grants will reflect in Table SC7(2) after the tabling of the MYR/Adjustments Budget in January 2025.

## Expenditure on councillor allowances and employee benefits

### Supporting Table SC8

#### WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

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

**SDBIP**

The results of the SDBIP for the third quarter ended 31 March 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 - M09 March

Description of financial indicator	Basis of calculation	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.5%	10.7%	10.2%	10.8%	10.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	34.4%	50.4%	39.8%	41.7%	39.8%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.7%	11.4%	11.1%	8.1%	11.1%
Gearing	Long Term Borrowing/ Funds & Reserves	13058.0%	10273.6%	10273.6%	8915.7%	10273.6%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	308.2%	190.7%	206.9%	308.4%	206.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	217.4%	151.9%	155.6%	257.3%	155.6%
<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%	10.8%	11.9%	10.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<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%	Annual Indicator	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%	Annual Indicator	6.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	30.6%	25.0%	25.0%	Annual Indicator	25.0%
Employee costs	Employee costs/Total Revenue - capital revenue	29.6%	31.9%	30.4%	26.1%	30.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	15.9%	16.1%	16.3%	13.6%	16.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.4%	11.3%	10.7%	9.5%	10.7%
<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	Annual Indicator	7.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.2%	3.9%	3.9%	Annual Indicator	3.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.14	4.3	4.3	Annual Indicator	4.3

## Capital programme performance

### Supporting Table SC12

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

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

## Top 10 Capital Projects

Rank	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	22,334,000	22,334,000	10,354,147	Construction phase.	Work is underway in Stanford, Masakhane and Marikana.	None.	Not applicable.
2	Overstrand	Overstrand	LOW COST HOUSING SERVICES	13,129,000	31,443,720	9,266,664	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP Phase A6 - Completed ; Masakhane Intersection - Completed; Mnt Pleasant	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP Phase A6 - Completed ; Masakhane Intersection - Completed; Mnt Pleasant	Not applicable.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS & RISING MAINS	11,025,510	13,025,510	7,775,655	Construction & planning phase.	Construction of sewer improvements in Zweilhe is in progress (Contract SC2452/2023). Planning of new sewerage pumpstations at Zwingler's Corner and Onrus River (Main) is in progress (Contract SC2296/2023).	Informal electricity connections near existing pumpstation were potential causes for delays. Private land owner not willing to avail land for new Zwingers pumpstation on private property.	Community Liaison Officer appointed. Investigating alternative location options for replacement of Zwingler's Corner
4	Kleinmond	Multi-ward KM Area	KLEINMOND WWTW REFURBISH UPGRADE	10,795,320	10,795,320	10,262,263	Construction phase.	Construction is 99% completed (Contract SC2318/2022).	None.	Not applicable.
5	Hermanus	Multi-ward HM Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	10,100,000	12,600,000	1,977,105	Construction.	Contract SC2504/2024 for equipping, connecting and commissioning 2 new production boreholes in the Hemelen-Aarde Valley was awarded and contract commenced.	Amendment of environmental authorization required for larger pipe diameter at one borehole.	Application was submitted to DEADP for amendment of environmental authorization.
6	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	9,900,000	10,190,353	4,382,295	Under construction.	Under construction. Tender SC2500/2024. Progress 40%	Not applicable.	Not applicable.
7	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	8,875,470	8,875,470	4,237,273	Construction.	Contract SC2490/2024 construction in progress.	None.	Not applicable.
8	Overstrand	Overstrand	NEW DISINFECTION SYSTEM	8,000,000	6,000,000	911,597	Construction phase.	Tender SC 2525/2024 was awarded on 18 Febr 2025. Contract commenced.	None.	Not applicable.
9	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE REPLACEMENT	7,692,213	7,692,213	3,157,426	Construction phase.	Construction is 65% completed (Contract SC2437/2023).	None.	Not applicable.
10	Proteadorp	Ward 09	UPGRADE STORMWATER INFRASTRUCTURE- PROTEADORP, MOUNTAIN VIEW, EXT 6 & OVERHILLS	6,963,000	10,286,360	5,632,482	Under construction.	Under construction. Tender SC2499/2024- Progress 72%	N/A	N/A
<b>Totals</b>				<b>108,814,513</b>	<b>133,242,946</b>	<b>57,956,907</b>				

## Supporting Table SC13a

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

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

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<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	19,375	2,808	6,663	13,157	(6,493)	-49.4%	19,375
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1,500	1,500	1,500	-	1,310	1,500	(190)	-12.7%	1,500
MV Switching Stations	1,500	1,500	1,500	-	1,310	1,500	(190)	-12.7%	1,500
Water Supply Infrastructure	12,448	17,175	17,175	2,588	4,782	10,957	(6,175)	-56.4%	17,175
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	403	500	500	-	500	-	500	-	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	12,045	16,675	16,675	2,588	4,282	10,957	(6,675)	-60.9%	16,675
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	1,287	700	700	219	571	700	(129)	-18.4%	700
Pump Station	1,287	700	700	219	571	700	(129)	-18.4%	700
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	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
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>	-	-	-	-	-	-	-	-	-
<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>	15,235	19,375	19,375	2,808	6,663	13,157	6,493	49.4%	19,375

## Supporting Table SC13c

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

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

## Supporting Table SC13d

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

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

## Supporting Table SC13e

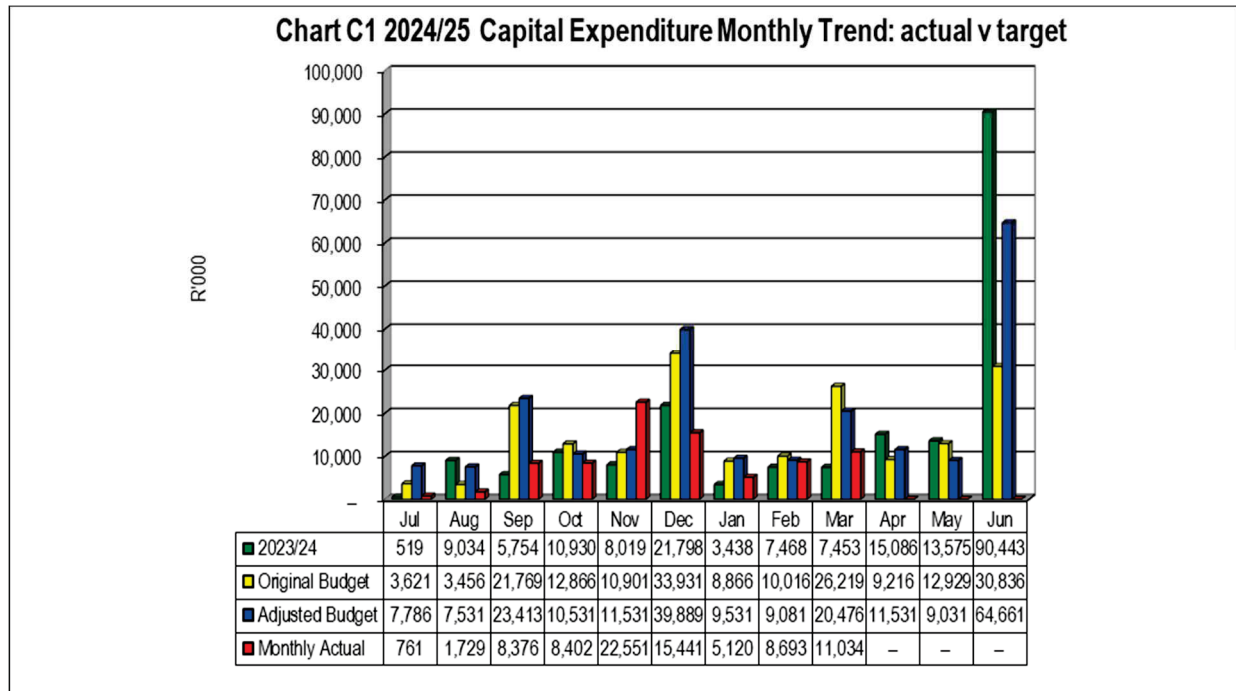
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<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	43,609	2,309	26,040	31,632	(5,592)	-17.7%	43,609
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	2,767	15,464	15,464	-	5,680	11,598	(5,918)	-51.0%	15,464
MV Networks	2,767	15,464	15,464	-	5,680	11,598	(5,918)	-51.0%	15,464
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	541	500	500	-	500	-	500	-	500
Distribution	541	500	500	-	500	-	500	-	500
Sanitation Infrastructure	30,351	25,621	27,621	2,309	19,861	20,016	(155)	-0.8%	27,621
Pump Station	1,059	11,026	13,026	960	7,776	9,769	(1,993)	-20.4%	13,026
Reticulation	117	600	600	40	600	450	150	33.3%	600
Waste Water Treatment Works	29,176	13,995	13,995	1,308	11,485	9,796	1,688	17.2%	13,995
Solid Waste Infrastructure	65	25	25	-	-	19	(19)	-100.0%	25
Waste Drop-off Points	65	25	25	-	-	19	(19)	-100.0%	25
<b>Community Assets</b>	2,290	9,900	10,190	549	4,382	5,410	(1,028)	-19.0%	10,190
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	2,290	9,900	10,190	549	4,382	5,410	(1,028)	-19.0%	10,190
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	2,290	9,900	10,190	549	4,382	5,410	(1,028)	-19.0%	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	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>36,015</b>	<b>51,509</b>	<b>53,800</b>	<b>2,858</b>	<b>30,423</b>	<b>37,042</b>	<b>6,619</b>	<b>17.9%</b>	<b>53,800</b>

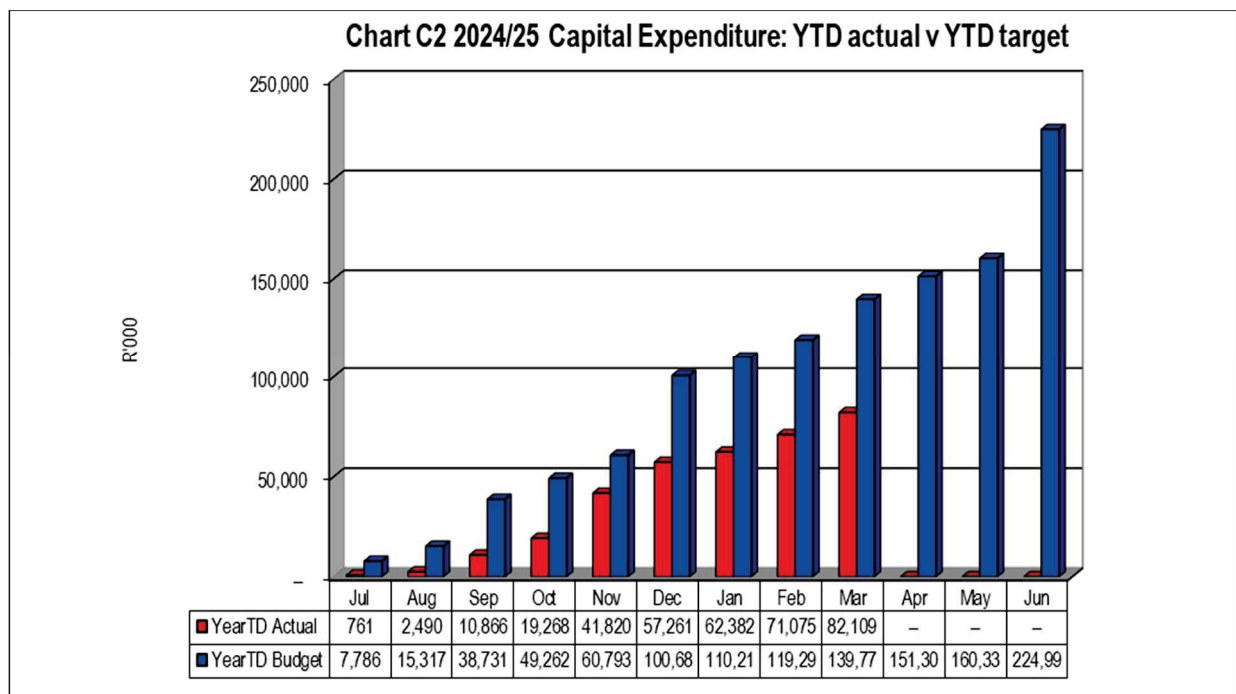
Other supporting documentation

Section 71 charts

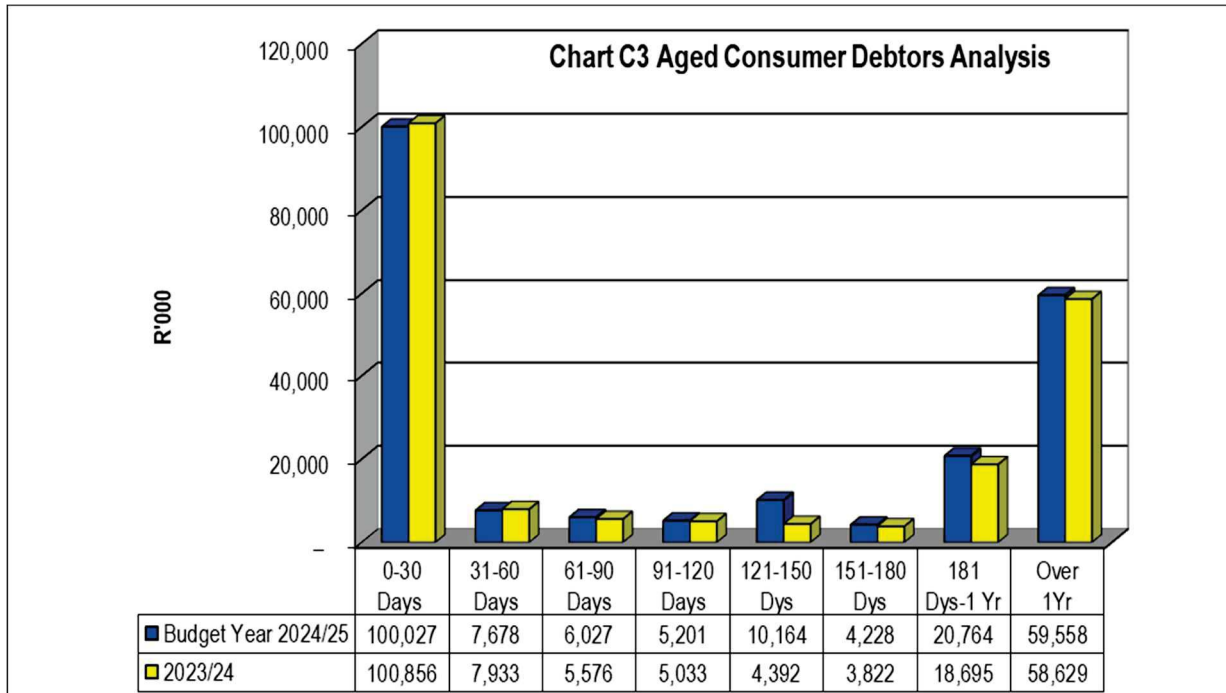
Capital expenditure monthly trend - actual vs target



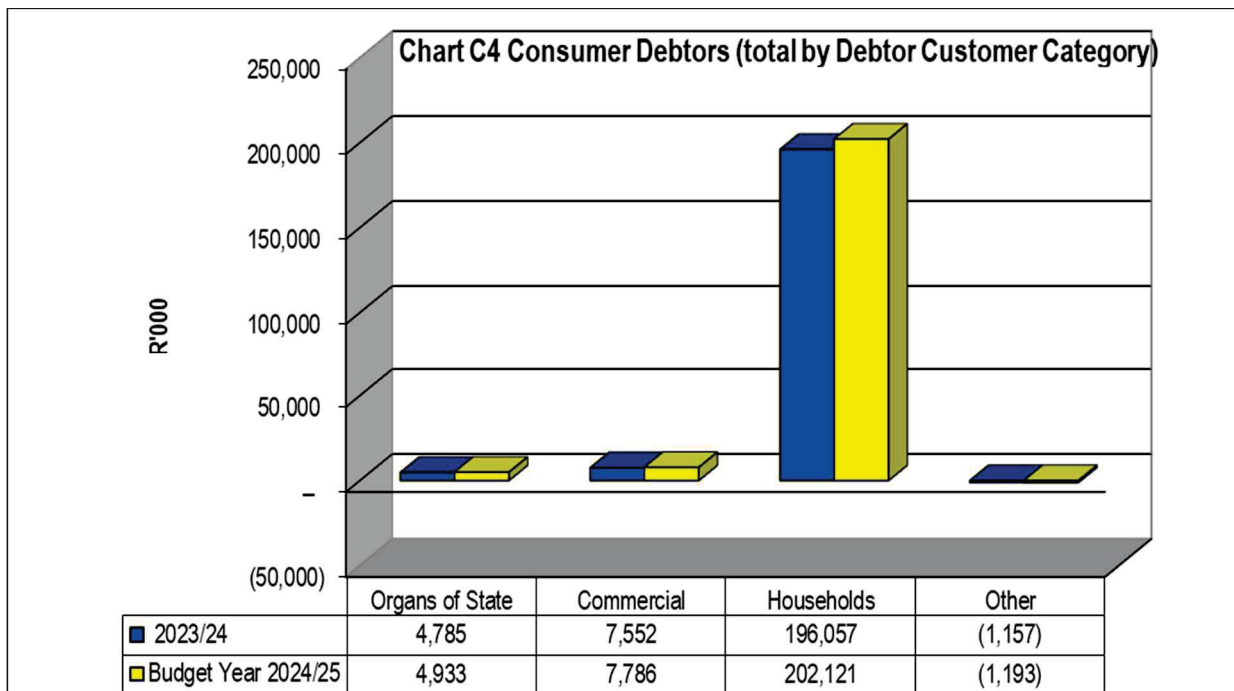
Capital expenditure – YTD actual vs YTD trend



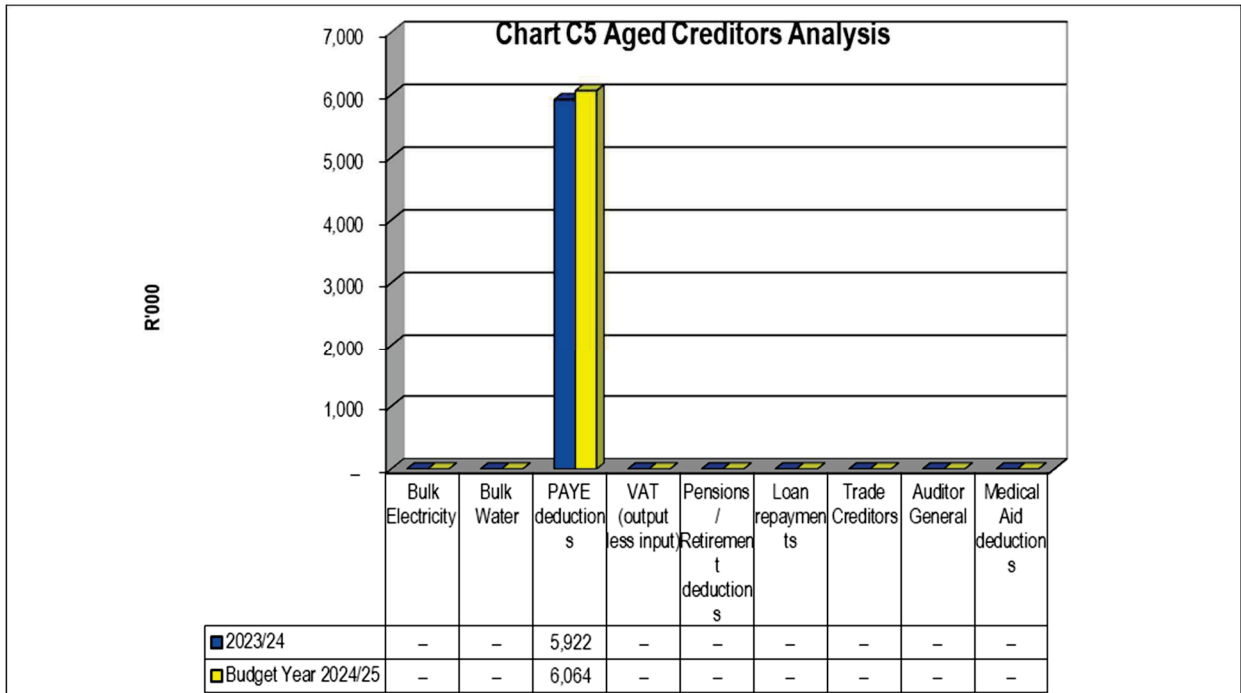
**Debtors Age Analysis**



**Debtors by Type**



Creditor Payments



**Municipal manager's quality certification**

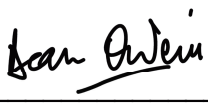
I, DGI O'Neill, the Municipal Manager of Overstrand Municipality, hereby certify that the –

- **Quarterly Budget Report**

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

**Print name:** DGI O'Neill

**Municipal Manager of Overstrand Municipality (WC032)**

**Signature:** 

**Date:** 22 April 2025









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*Service Delivery and Budget  
Implementation Plan (SDBIP)  
3rd Quarterly report:  
01 January – 31 March 2025*

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The sections below provide an executive summary of service delivery performance in terms of the top level SDBIP for the **third quarter of the 2024/25 financial year**, 01 January 2025 to 31 March 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 CURRENT QUARTER

The graph below displays the overall strategic (top layer SDBIP) per Directorate for the third quarter (January - March 2025).

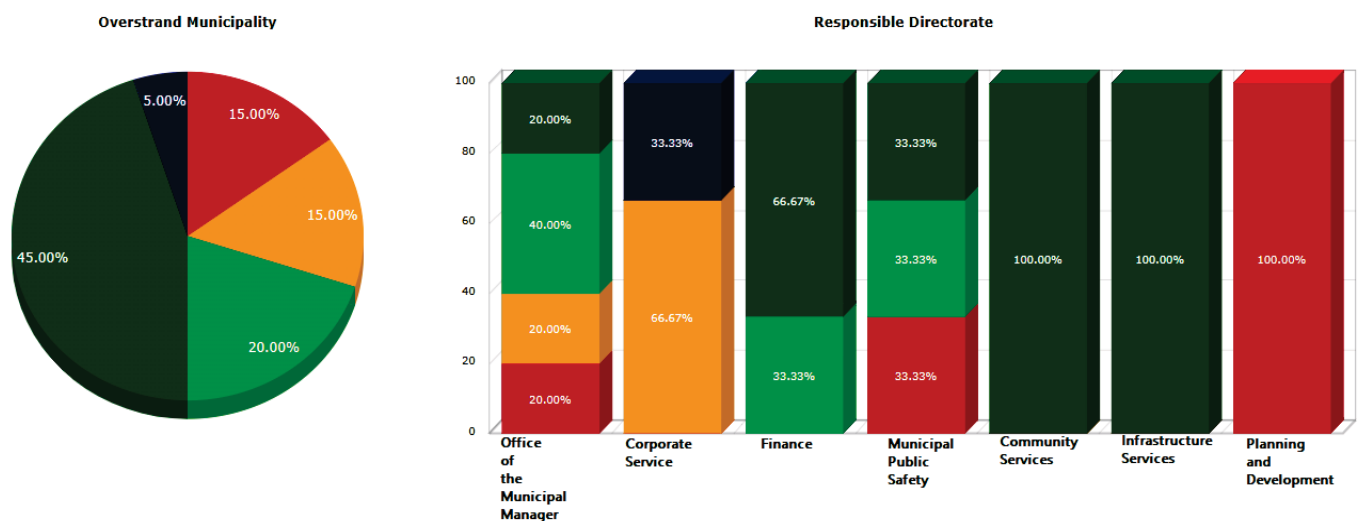







Figure 1: Top layer SDBIP performance for 3<sup>rd</sup> quarter of 2024/25 (1 January - 31 March 2025)

Overstrand Municipality		Responsible Directorate						
		Office of the Municipal Manager	Corporate Service	Finance	Municipal Public Safety	Community Services	Infrastructure Services	Planning and Development
 Not Met	<b>3</b> (15.00%)	1 (20.00%)	-	-	1 (33.33%)	-	-	1 (100.00%)
 Almost Met	<b>3</b> (15.00%)	1 (20.00%)	2 (66.67%)	-	-	-	-	-
 Met	<b>4</b> (20.00%)	2 (40.00%)	-	1 (33.33%)	1 (33.33%)	-	-	-
 Well Met	<b>9</b> (45.00%)	1 (20.00%)	-	2 (66.67%)	1 (33.33%)	1 (100.00%)	4 (100.00%)	-
 Extremely Well Met	<b>1</b> (5.00%)	-	1 (33.33%)	-	-	-	-	-
<b>Total:</b>	<b>20*</b>	<b>5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>4</b>	<b>1</b>
	<b>100%</b>	<b>25.00%</b>	<b>15.00%</b>	<b>15.00%</b>	<b>15.00%</b>	<b>5.00%</b>	<b>20.00%</b>	<b>5.00%</b>

\* Excludes 23 KPIs which had no targets/actuals for the period selected.

Overall, the municipality met **14 (70%)** of a total number of **20** Top Layer key performance indicators (KPIs) that were measured for the period, 01 January 2025 – 31 March 2025. 3 (15%) of KPIs were almost met and 3 (15%) of the indicators were not met. 23 KPIs had no targets or actuals for the reporting period.

1.2 TOP LAYER SDBIP REPORT: 1 JANUARY – 31 MARCH 2025.

Office of the Municipal Manager

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	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	112	Minutes of the ward committee meetings held	56	14	16	G2	[D46] Divisional Manager: Strategic Support Services: 2 ward committee meetings that couldn't be held in December 2024, were postponed and held in January 2025. (January 2025) [D46] Divisional Manager: Strategic	[D46] Divisional Manager: Strategic Support Services: n/a (January 2025) [D46] Divisional Manager: Strategic Support Services: n/a (March 2025)	14	16	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											Support Services: Target met (March 2025)				
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	3	TMT minutes where item served	4	1	1	G	[D136] Chief Risk Officer: Performance for the reporting period was achieved. (January 2025)	[D136] Chief Risk Officer: N/A (January 2025)	1	1	G
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	% of the capital budget spent	Municipal Manager	89.21%	Expenditure report from SAMRAS	95%	55%	36.49%	R	[D597] Municipal Manager: KPI Not Met. Actual including shadow = 74,75% (March 2025)	[D597] Municipal Manager: Weekly checking of expenditure reports and instructing of budget holders to	55%	36.49%	R

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		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))										monitor and stick to expenditure targets. (March 2025)			
TL35	The provision of democratic, accountable and ethical governance	Sign section 56 performance agreements with all directors by the end of July 2024	Number of agreements signed	Municipal Manager	6	Cover page and signature section of the performance agreements.	5	0	0	N/A			0	0	N/A
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	Number of progress reports monitored and submitted to Executive Mayor	Municipal Manager	3	Copy of e-mail and report submitted to the Executive Mayor by the	4	1	1	G	[D7] Municipal Manager: KPI Met (March 2025)		1	1	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)			
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
		letter of the Auditor General and submit 4 progress reports to Executive Mayor				Municipal Manager										
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 - December 2024 to be completed by February 2025	Number of appraisals	Municipal Manager	11	Signed appraisals	10	5	4	○	[D8] Municipal Manager: KPI Almost Met (February 2025)	[D8] Municipal Manager: Target could not be reached as a result of vacancies. (February 2025)	5	4	○	

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	1	Confirmation of receipt of the report	1	0	0	N/A			0	0	N/A
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	1	Council resolution of the approved IDP	1	0	0	N/A			0	0	N/A
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	1	Minutes of the meeting where the MTREF was tabled	1	0	0	N/A			0	0	N/A

Corporate Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	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	99.99%	Expenditure reports from SAMRAS system	100%	60%	94.38%	B	[D125] Director: Corporate Services: Target extremely well met. (March 2025)		60%	94.38%	B
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	91%	HR statistics on filled and vacant posts	92%	92%	83.47%	O	[D127] Director: Corporate Services: Target almost met. (March 2025)	[D127] Director: Corporate Services: Due to the Organisational redesign undergone by the municipality, new posts were identified in all the directorates. Motivations to advertise and fill these vacancies are	92%	83.47%	O

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)					
								Target	Actual	R	Performance Comment	Corrective Measures	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	69	Monthly report to respective Directors. Extract from Payday	75	75	63	○	[D86] Divisional Manager: Human Resources Management: Target almost met. 63 people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment	[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	75	63	○			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											equity plan (January 2025) [D86] Divisional Manager: Human Resources Management: Target almost met. 65 people from employment equity target groups employed in the three highest levels of management (February 2025) [D86] Divisional Manager: Human Resources Management: Target almost	(January 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, retirements (February 2025) [D86] Divisional Manager: Human Resources			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											met. (March 2025)	Management: Employment equity target groups employed in the three highest levels of management will differ due to Resignations, retirements, medically disabled, retirements (March 2025)			

Finance

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	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	5.70	Latest actual ratio available	4.60	0	0	N/A			0	0	N/A
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	28.63	Latest actual ratio available	16	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	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	13.61%	Latest actual ratio available	11%	0%	0%	N/A			0%	0%	N/A
TL12	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by end August 2024	Financial statements submitted	CFO	1	AFS submitted to the AG	1	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	1	Reviewed long term financial plan	1	0	0	N/A			0	0	N/A
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	0	Email sent to MM	12	3	3	G	[D201] Divisional Manager: Revenue Management: Target met. Submitted the report to the MM on 4 February 2025. (January 2025) [D201] Divisional Manager: Revenue Management: Target met. Submit to MM	[D201] Divisional Manager: Revenue Management: n/a (February 2025) [D201] Divisional Manager: Revenue Management: n/a (March 2025)	3	3	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)					
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	1 491	Monthly summary from the indigent register	4 800	4 800	5 634	G2	[D203] Divisional Manager: Revenue Management: Target well met. 5608 Indigent households of 38974 households (January 2025) [D203] Divisional Manager: Revenue Management: 5 880 of 39 254 households (February 2025) [D203] Divisional Manager: Revenue Management: 5634 of 39 264	[D203] Divisional Manager: Revenue Management: n/a (January 2025) [D203] Divisional Manager: Revenue Management: n/a (February 2025) [D203] Divisional Manager: Revenue Management: n/a (March 2025)	4 800	5 634	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)				
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R		
											households (March 2025)						
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	98.96%	Calculation of 12 month rolling average	98%	98%	98.61%	G2	[D246] CFO: KPI met for January 2025. (January 2025) [D246] CFO: KPI well met. (February 2025) [D246] CFO: KPI well met. (March 2025)		98%	98.61%	G2		

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	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	1	Council minutes noting the draft Reviewed Disaster Management Plan	1	1	1	G	[D310] Chief Fire: Target met (March 2025)		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	132	Quarterly statistical report	130	45	24	R	[D311] Director: Municipal Public Safety: Target not met. (March 2025)	[D311] Director: Municipal Public Safety: Between the months of February to March 2025, Overstrand Law Enforcement was utilized to assist with the taxi violence that occurred in the	45	24	R

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												jurisdiction. The number of public awareness sessions will increase in the 4th quarter of 2024/2025. (March 2025)			
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	R0	SAMRAS report and Journal for fines impairment	R20 000 000	R5 000 000	R5 500 146	G2	[D312] Director: Municipal Public Safety: Target well met (March 2025)		R5 000 000	R5 500 146	G2
TL23	The creation and maintenance of a safe	Review Community Safety Plan in three-year cycle by end of	Plan reviewed	Director: Municipal Public Safety	1	Reviewed Community Safety Plan	1	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
	and healthy environment	June 2025 in conjunction with the Department of Community Safety													

**Community Services**

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL1	The provision of democratic, accountable and ethical governance	100% of the operational conditional grant (Libraries & CDW's) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries & CDW's)	Director: Community Services	100%	Year to date expenses (SAMRAS report)	100%	75%	88.86%	G2	[D392] Director: Community Services: KPI WELL MET (March 2025)		75%	88.86%	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	35 601	Yearly statistics provided by finance department (SAMRAS)	36 313	0	0	N/A			0	0	N/A
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 (MPPMR Reg 10 (a))	Number of weekly removal of refuse in informal households (Once per week = 52 weeks per annum)	Director: Community Services	52	Bi- annual eMIS report on the weekly refuse removal.	52	0	0	N/A			0	0	N/A

Infrastructure Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	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	77 662	Consultant's resealed statistical report	110000	65 000	90 009	G2	[D461] Principal Engineer : Civil Engineering Services: KPI Well Met (March 2025)	[D461] Principal Engineer: Civil Engineering Services: None (March 2025)	65 000	90 009	G2
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	75.54%	Report from Directorate Infrastructure (WSA) compiled from independent laboratory test results	75%	75%	75.65%	G2	[D442] Principal Engineer : Civil Infrastructure Planning: Target well met. Quality of effluent complied 75.65% with		75%	75.65%	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)				
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R		
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	96.99%	Independent Laboratory test result	95%	95%	98.55%	G2	[D443] Principal Engineer : Civil Infrastructure Planning: Target well met. Quality of potable water complied 98.55%		95%	98.55%	G2		

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											with SANS 241 drinking water quality standards for the quarter. (March 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	24.48%	Consolidated report_SAMRAS (DB4) GFS and Infrastructure (water purified)	25%	0%	0%	N/A			0%	0%	N/A
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	% of electricity unaccounted for	Chief Engineer: Infrastructure Services	6.42%	Electricity losses Excel spreadsheet from Manager: Costing and Reports in	7.50%	0%	0%	N/A			0%	0%	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		Purchased and/or Generated) × 100}				Finance Directorate									
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	1	Letter of submission of Water Services Audit to DWS	1	0	0	N/A			0	0	N/A
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	658	Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land).	262	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
						Report on the GPS coordinates on the number of taps to informal households (excluding invaded land unsuitable for housing and private land)									
TL25	The provision and maintenance of municipal services	Provision of cleaned piped water to all formal households within 200 m from households (MPPMR Reg 10 (a))	No of formal households that meet agreed service standards for piped water	Chief Engineer: Infrastructure Services	31 829	Yearly statistics provided by finance department (SAMRAS)	32 466	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	23 163	Based on number of households billed by department of finance	22 500	0	0	N/A			0	0	N/A
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	1 107	Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing	785	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
						and private land). Report on the GPS coordinates for the number of the toilets to informal households (excluding invaded land unsuitable for housing and private land)									
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 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	32 323	Yearly statistics provided by the Department of Finance	32 969	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	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	100%	Monthly MIG report	100%	62.40%	80.70%	G2	[D447] Principal Engineer : Project Management Unit (PMU): Target well met. MIG expenditure 80.7% (March 2025)		62.40%	80.70%	G2
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	The number of taps installed for informal households on invaded land with available funding	Chief Engineer: Infrastructure Services	99	Report on the GPS coordinates on the number of taps installed for informal households on invaded land	80	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		by one individual or by hundreds of households).													
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	171	Report on the GPS coordinates for the number of toilets provided for informal households on invaded land	105	0	0	N/A			0	0	N/A

Planning & Development

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	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	1 059	Internally verified list of beneficiaries appointed	1 079	450	274	R	[D543] Manager: Socio-Economic Services: Target not met. (January 2025)	[D543] Manager: Socio-Economic Services: The target could not be reached due to less seasonal workers appointed during the reporting period. Seasonal workers will be appointed in the last stretch of the current financial year. The overall target	450	274	R

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												should be achieved by the end of June 2025. An error was detected in the Quarter 2 reported actual. The job opportunities for October 2024 were not taken into consideration when the report was compiled. The figure for October 2024 will be changed from 261 to 383. (January 2025)			
TL43	The promotion of tourism, economic	Support 180 SMME's in terms of the SMME	Number of SMME's supported	Director: Planning and Development	185	Internally verified list of SMME'S supported	180	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2025					Overall Performance for Quarter ending March 2025 (3 <sup>rd</sup> Quarter)				
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R		
	and social development	Development Programme by 30 June 2025															

**RECOMMENDATION TO THE COUNCIL:**

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

that the adjusted actual for TL8 for quarter 2 **be approved**.

Appendix to SDBIP Report in preparation and review of the 3<sup>rd</sup> Quarter report 2024/2025.

**KPI AMENDMENTS TO THE TOP LAYER SDBIP 2024/2025**  
**April 2025**

Directorate	TOP LAYER KPI NO.	DEPT KPI No.	Current KPI Description	Request made by	Change made	Original	After amendment	Reason
Planning & Development	TL8	D543	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))	Manager: Socio-Economic Services	Actual performance for Quarter 2	<b>261</b>	<b>383</b>	Error detected in the Quarter 2 reported actual. The job opportunities for October 2024 were not taken into consideration when the report was compiled.

APPROVAL BY MUNICIPAL MANAGER: D O'Neill

*Deau O'Neill*

DATE:

*17/04/2025*

APPROVAL BY ACTING EXECUTIVE MAYOR: L Ntsabo

*L Ntsabo*

DATE:

*17/4/2025*

## ANNEXURE B

### 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		
			<b>R2 700.00</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	-15 000.00	-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	-5 000.00	-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-OVERTRAND 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 HARBOUR 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 **-R913 669.00**

**Closing Balance 31 March 2025**

**R1 508 025.62**

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

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## 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>38 619 092</b>	5 492 873	7 696 997	6 154 891		
Vehicles used for political office-bearers	<b>0</b>	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>933 741</b>	194 936	168 925	148 077		
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>434 412</b>	54 386	40 868	57 269		

**ANNEXURE C 3/3**

Sponsorships, events and catering	<b>1 264 524</b>	71 999	282 691	226 477		
Communication	<b>5 817 525</b>	946 172	881 356	1 128 674		
Other related expenditure items	<b>0</b>	0	0	0		
<u>Total</u>	<b>47 069 294</b>	6 760 366	9 070 837	7 715 388		

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

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### **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: March 2025 (Quarter 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 though highlighted again, 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 –

- 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 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.

**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.


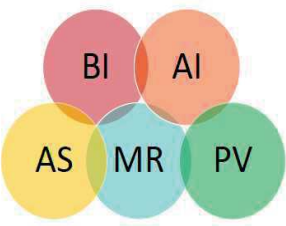


Future system User group meetings, as well as any other platforms will serve as vehicle to gain insight and obtain more detail in assisting the municipality to navigate through this transition period as well.

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 as part of the Budget Report 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.

### \*\*\* 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>