



**FINANCIAL YEAR 2024/25**

**SECTION 52**

**QUARTERLY REPORT BY EXECUTIVE  
MAYOR**

**for the period ending**

**31 March 2025**

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## **1) Legislative Framework**

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium-term planning and policy choices on service delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – No.56 of 2003, Section 71 and
- The Municipal Budget and Reporting Regulations

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability, and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

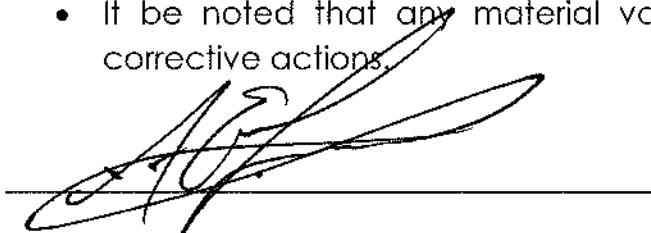
## Report to the Executive Mayor

In accordance with Section 52(d) of the Municipal Finance Management Act, I submit the required statement on implementation of the budget and the financial state of affairs of the municipality as at **31 March 2025**.

Service Delivery and Budget Implementation Plan (non-financial performance) for the **third** quarter, **January 2024 – March 2025** is also included.

## Recommendations

- The content of this report and supporting documentation for the **third quarter** ended **March 2025** is noted.
- It be noted that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the budget.
- It be noted that any material variances will receive remedial and corrective actions.



Ald A Franken  
Executive Mayor

Date: 25/04/2025

2) Municipal Manager's Quality Certificate

**QUALITY CERTIFICATE**

I, RG Bosman, Municipal Manager of Overberg District Municipality, hereby certify that –

(mark as appropriate)

- ☐ The monthly budget statement
- ☒ Quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ Mid- year budget and performance assessment

for the quarter ending **31 March 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. RG Bosman**

Municipal Manager of **Overberg District Municipality DC3**

Signature  \_\_\_\_\_

Date 23/04/2025

## **PART 1**

### **3) EXECUTIVE SUMMARY**

Section 71 (1) of the Municipal Finance Management Act (MFMA) requires the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

#### **Consolidated Performance**

The following table summarises the overall position on the capital and operating budgets.

|                               | Capital Expenditure | Operating Expenditure | Operating Revenue |
|-------------------------------|---------------------|-----------------------|-------------------|
| <b>Budget</b>                 | R 13 869 700        | R309 818 042          | R309 818 042      |
| <b>Budget to date (BTD)</b>   | R 6 638 813         | R226 743 607          | R251 265 422      |
| <b>Year to date (YTD)</b>     | R 4 802 774         | R223 846 095          | R242 006 066      |
| <b>Variance to SDBIP</b>      | -R 1 836 039        | -R 2 897 512.61       | -R 9 259 356      |
| <b>YTD% Variance to SDBIP</b> | -28%                | -2%                   | -4%               |
| <b>% of Annual Budget</b>     | 35%                 | 72%                   | 78%               |

#### **Capital expenditures**

- Capital expenditures is lower than budgeted with a variance of **28%**. Year to date capital expenditures reflects at 35% of budget. These capital spending excludes the commitments, and the performance significantly improved from the previous reporting period.

The **Capital Programme Budget Report** provide more details and further information relating to the above.

- Year to date capital expenditure amounts to **34.63%** of total adjusted budgeted for the financial year but should adjusted to **76.28%** if all the committed capital cost are also taken into consideration.

#### **Operational expenditures**

- Actual expenditure is **lower** than expected with a variance of **2%**.
- Year to date operating expenditure amounts to **72%** of the total budgeted for the financial.

- More details relating to the revenue explanations below.

### **Operational Revenues**

- Revenue to date is lower than anticipated with a variance of 4%.
- Year to date benchmark for the 9th month period ending 31 March 2025 is 66.67% if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to 78% of the total budgeted for the financial year.
- More details relating to the expenditure explanations below.

#### 4) Capital Programme Budget Report 2024/2025

| DEPARTMENT                           | DESCRIPTION                                       | FUNDING TYPE | BUDGET 2024/25 | ADJUSTMENT Sep 2024 | ADJUSTMENT Dec 2024 | ADJUSTMENT T/FEB 2025 | ADJUSTMENT MAR 2025 | TOTAL ADJUSTED BUDGET 2024/25 | SPENDING YTD AS PER TB Mar 2025 | VAT Retention | TOTAL SPENDING UP TO Feb 2025 | % SPENDING | COMMITMENTS Mar 2025 | TOTAL YTD INCL COMMIT | BALANCE UNSPEND |
|--------------------------------------|---|--------------|----------------|---------------------|---------------------|-----------------------|---------------------|-------------------------------|---------------------------------|---------------|-------------------------------|------------|----------------------|-----------------------|-----------------|
| 1 COMMITTEE RECORDS, COUNCIL SUPPORT | DC3 Furniture and Office equipment                | 1            | R35 000.00     | R0.00               | R0.00               | R0.00                 | R0.00               | R35 000.00                    | R31 045.86                      | R0.00         | R165 850.02                   | 88.70%     | R0.00                | R3 045.86             | R3 954.14       |
| 2 CORPORATE SERVICES : SUPPORT SERV  | DC3 Alarm System Replacement                      | 1            | R200 000.00    | R0.00               | R0.00               | -R34 100.00           | R0.00               | R165 900.00                   | R165 850.02                     | R0.00         | R165 850.02                   | 99.97%     | R0.00                | R165 850.02           | R48.98          |
| 3 CORPORATE SERVICES : SUPPORT SERV  | DC3 Head Office Fencing project                   | 1            | R250 000.00    | R0.00               | R0.00               | R0.00                 | R0.00               | R250 000.00                   | R19 080.00                      | R0.00         | R0.00                         | 0.00%      | R81 969.13           | R81 969.13            | R168 030.87     |
| 4 CORPORATE SERVICES : SUPPORT SERV  | DC3 Furniture and Office equipment                | 1            | R30 000.00     | R0.00               | R0.00               | R0.00                 | R0.00               | R30 000.00                    | R0.00                           | R0.00         | R0.00                         | 0.00%      | R4 497.00            | R4 497.00             | R6 423.00       |
| 5 CORPORATE SERVICES : SUPPORT SERV  | DC3 Aircons                                       | 1            | R90 000.00     | R0.00               | R0.00               | R100 000.00           | R0.00               | R190 000.00                   | R69 565.22                      | R0.00         | R69 565.22                    | 36.61%     | R92 133.19           | R161 698.41           | R28 301.59      |
| 6 EMERGENCY SERVICES                 | DC3 Vehicle Replacement                           | 1            | R1 800 000.00  | R0.00               | R0.00               | -R108 000.00          | R0.00               | R1 692 000.00                 | R46 849.13                      | R0.00         | R46 849.13                    | 2.77%      | R1 639 675.28        | R1 686 524.41         | R5 475.59       |
| 7 EMERGENCY SERVICES                 | DC3 Bunker Gear (PPE)                             | 1            | R600 000.00    | R840 000.00         | R0.00               | R0.00                 | R0.00               | R1 440 000.00                 | R1 009 708.35                   | R0.00         | R1 009 708.35                 | 70.12%     | R0.00                | R1 009 708.35         | R430 291.65     |
| 8 EMERGENCY SERVICES                 | DC3 Machinery and Equipment Rescue equipment      | 1            | R100 000.00    | R0.00               | R0.00               | R0.00                 | R0.00               | R100 000.00                   | R45 426.75                      | R0.00         | R45 426.75                    | 45.43%     | R0.00                | R45 426.75            | R54 573.25      |
| 9 EMERGENCY SERVICES                 | DC3 Vehicle Refurbishment                         | 1            | R400 000.00    | R0.00               | R0.00               | R108 000.00           | R0.00               | R508 000.00                   | R98 945.78                      | R0.00         | R98 945.78                    | 19.48%     | R324 652.25          | R425 598.03           | R84 401.97      |
| 10 EMERGENCY SERVICES                | DC3 Water Truck                                   | 4            | R1 200 000.00  | R0.00               | R600 000.00         | R0.00                 | R0.00               | R1 800 000.00                 | R272 650.28                     | R0.00         | R272 650.28                   | 0.00%      | R1 527 349.72        | R1 800 000.00         | R0.00           |
| 11 EMERGENCY SERVICES                | DC3 Fire Service Capacity Grant                   | 4            | R1 500 000.00  | R0.00               | R0.00               | R0.00                 | R0.00               | R1 500 000.00                 | R352 335.73                     | R0.00         | R352 335.73                   | 5.12%      | R1 147 664.27        | R1 500 000.00         | R0.00           |
| 12 ENVIRONMENTAL MANAGEMENT SERVICES | DC3 Furniture and Office equipment                | 1            | R16 000.00     | R0.00               | R0.00               | R0.00                 | -R2 000.00          | R14 000.00                    | R13 247.82                      | R0.00         | R13 247.82                    | 94.61%     | R0.00                | R13 247.82            | R752.18         |
| 13 ENVIRONMENTAL MANAGEMENT SERVICES | DC3 Machinery and Equipment                       | 1            | R5 000.00      | R0.00               | R0.00               | R0.00                 | R0.00               | R5 000.00                     | R0.00                           | R0.00         | R0.00                         | 0.00%      | R0.00                | R0.00                 | R7 000.00       |
| 14 ENVIRONMENTAL MANAGEMENT SERVICES | DC3 Vehicles                                      | 1            | R460 000.00    | R0.00               | R64 114.00          | R75 886.00            | R0.00               | R600 000.00                   | R455 751.00                     | R0.00         | R455 751.00                   | 75.96%     | R0.00                | R455 751.00           | R144 249.00     |
| 15 FINANCIAL SERVICES                | DC3 Furniture and Office Equipment                | 1            | R25 000.00     | R0.00               | R0.00               | R0.00                 | R0.00               | R25 000.00                    | R24 210.52                      | R0.00         | R24 210.52                    | 96.84%     | R0.00                | R24 210.52            | R789.48         |
| 16 FINANCIAL SERVICES:EXECUTIVE      | DC3 Furniture and Office Equipment                | 1            | R5 000.00      | R0.00               | R0.00               | R0.00                 | R0.00               | R5 000.00                     | R2 436.52                       | R0.00         | R2 436.52                     | 48.73%     | R0.00                | R2 436.52             | R2 563.48       |
| 17 HUMAN RESOURCES                   | DC3 Furniture and Office Equipment                | 1            | R18 500.00     | R0.00               | R0.00               | R0.00                 | R11 270.00          | R29 770.00                    | R16 603.82                      | R0.00         | R16 603.82                    | 55.77%     | R0.00                | R16 603.82            | R13 166.18      |
| 18 ICT SERVICES                      | DC3 Anti Virus Software                           | 1            | R150 000.00    | R0.00               | R100 000.00         | -R100 000.00          | -R15 425.00         | R134 575.00                   | R0.00                           | R0.00         | R0.00                         | 0.00%      | R134 575.00          | R134 575.00           | R0.00           |
| 19 ICT SERVICES                      | DC3 Computers and Computer Equipment              | 1            | R250 000.00    | R0.00               | R900 000.00         | R0.00                 | R4 155.00           | R1 164 155.00                 | R614 470.00                     | R0.00         | R614 470.00                   | 52.78%     | R171 942.19          | R786 412.19           | R377 742.81     |
| 20 ICT SERVICES                      | DC3 Security Hardware                             | 1            | R1 000 000.00  | R0.00               | -R1 000 000.00      | R0.00                 | R0.00               | R0.00                         | R0.00                           | R0.00         | R0.00                         | 0.00%      | R0.00                | R0.00                 | R0.00           |
| 21 DP AND COMMUNICATION              | DC3 Furniture and Office Equipment                | 1            | R15 000.00     | R0.00               | R0.00               | R0.00                 | R0.00               | R15 000.00                    | R11 543.49                      | R0.00         | R11 543.49                    | 76.98%     | R0.00                | R11 543.49            | R3 456.51       |
| 22 LED, TOURISM, RESORTS AND EPWP    | DC3 Furniture and Office Equipment                | 1            | R100 000.00    | R0.00               | R0.00               | R4 600.00             | R0.00               | R104 600.00                   | R97 451.53                      | R0.00         | R97 451.53                    | 93.17%     | R0.00                | R97 451.53            | R7 148.47       |
| 23 LED, TOURISM, RESORTS AND EPWP    | DC3 Access control - Die Dam                      | 1            | R100 000.00    | R0.00               | R0.00               | R0.00                 | R0.00               | R100 000.00                   | R0.00                           | R0.00         | R0.00                         | 0.00%      | R0.00                | R0.00                 | R100 000.00     |
| 24 LED, TOURISM, RESORTS AND EPWP    | DC3 Land and Buildings - Security Structure       | 1            | R30 000.00     | R0.00               | R0.00               | -R4 600.00            | R0.00               | R25 400.00                    | R25 345.74                      | R0.00         | R25 345.74                    | 99.79%     | R0.00                | R25 345.74            | R54.26          |
| 25 LED, TOURISM, RESORTS AND EPWP    | DC3 Infrastructure - Electrical DB Boxes          | 1            | R150 000.00    | R0.00               | R0.00               | R0.00                 | R0.00               | R150 000.00                   | R0.00                           | R0.00         | R0.00                         | 0.00%      | R0.00                | R0.00                 | R150 000.00     |
| 26 LED, TOURISM, RESORTS AND EPWP    | DC3 Upgrade Chalets                               | 1            | R250 000.00    | R0.00               | R0.00               | R0.00                 | R0.00               | R250 000.00                   | R20 086.96                      | R0.00         | R20 086.96                    | 8.03%      | R0.00                | R20 086.96            | R20 000.00      |
| 27 LED, TOURISM, RESORTS AND EPWP    | DC3 Machinery and Equipment-Electricity Back-up   | 1            | R70 000.00     | R0.00               | R0.00               | R0.00                 | R0.00               | R70 000.00                    | R0.00                           | R0.00         | R0.00                         | 0.00%      | R0.00                | R0.00                 | R70 000.00      |
| 28 LED, TOURISM, RESORTS AND EPWP    | DC3 Machinery and Equipment                       | 1            | R15 000.00     | R0.00               | R0.00               | R0.00                 | R0.00               | R15 000.00                    | R12 023.86                      | R0.00         | R12 023.86                    | 80.16%     | R0.00                | R12 023.86            | R2 976.14       |
| 29 LED, TOURISM, RESORTS AND EPWP    | DC3 Access control - Uitenhalsmond                | 1            | R100 000.00    | R0.00               | R0.00               | R0.00                 | R0.00               | R100 000.00                   | R0.00                           | R0.00         | R0.00                         | 0.00%      | R0.00                | R0.00                 | R100 000.00     |
| 30 LED, TOURISM, RESORTS AND EPWP    | DC3 Vehicles - People Carrier                     | 1            | R500 000.00    | R0.00               | R23 975.00          | R76 025.00            | R0.00               | R600 000.00                   | R523 974.50                     | R76 025.50    | R600 000.00                   | 87.33%     | R0.00                | R600 000.00           | R0.00           |
| 31 MUNICIPAL HEALTH SERVICES         | DC3 Furniture and Office Equipment                | 1            | R100 000.00    | R0.00               | R0.00               | R78 000.00            | R0.00               | R178 000.00                   | R25 501.09                      | R0.00         | R25 501.09                    | 14.33%     | R0.00                | R25 501.09            | R152 498.91     |
| 32 MUNICIPAL HEALTH SERVICES         | DC3 Tablets                                       | 1            | R180 000.00    | R0.00               | R0.00               | -R78 000.00           | R0.00               | R102 000.00                   | R89 228.50                      | R0.00         | R89 228.50                    | 87.48%     | R0.00                | R89 228.50            | R12 771.50      |
| 33 MUNICIPAL HEALTH SERVICES         | DC3 ESRI MMS system software                      | 1            | R250 000.00    | R0.00               | R0.00               | -R250 000.00          | R0.00               | R0.00                         | R0.00                           | R0.00         | R0.00                         | 0.00%      | R0.00                | R0.00                 | R0.00           |
| 34 SOLID WASTE MANAGEMENT            | DC3 Construction of Cell 5A                       | 3            | R1 500 000.00  | R0.00               | R0.00               | R0.00                 | R0.00               | R1 500 000.00                 | R59 400.39                      | R0.00         | R59 400.39                    | 3.96%      | R0.00                | R59 400.39            | R960 599.61     |
| 35 CORPORATE SERVICES : SUPPORT SERV | DC3 Septic tank                                   | 1            | R0.00          | R150 000.00         | R0.00               | R0.00                 | R0.00               | R150 000.00                   | R1 450.00                       | R0.00         | R1 450.00                     | 0.91%      | R0.00                | R1 450.00             | R158 550.00     |
| 36 EMERGENCY SERVICES                | DC3 Training Center (furniture and office equipme | 1            | R0.00          | R114 000.00         | R0.00               | R0.00                 | R0.00               | R114 000.00                   | R99 539.89                      | R0.00         | R99 539.89                    | 87.32%     | R0.00                | R99 539.89            | R14 460.11      |
| 37 LED, TOURISM, RESORTS AND EPWP    | DC3 Gas Installation at ablation facilities       | 1            | R0.00          | R195 300.00         | R0.00               | R0.00                 | R0.00               | R195 300.00                   | R195 300.00                     | R0.00         | R195 300.00                   | 100.00%    | R0.00                | R195 300.00           | R0.00           |
| 38 EMERGENCY SERVICES                | DC3 Capacity Project                              | 4            | R11 504 500.00 | R0.00               | R1 108 089.00       | -R132 189.00          | R0.00               | R11 480 390.00                | R4 302 773.84                   | R852 374.41   | R5 485 018.25                 | 4.70%      | R5 124 458.03        | R10 579 966.28        | R3 230 193.72   |
|                                      |   |              |                |                     |                     |                       |                     |                               |                                 |               |                               | 36.95%     | 76.28%               | 75.00%                |                 |

| Funding Sources             |  | Type | Budget          |
|-----------------------------|--|------|-----------------|
| Capital Replacement Reserve |  | 1    | R 8 569 700.00  |
| Revenue                     |  | 2    | R -             |
| External Loans              |  | 3    | R 1 500 000.00  |
| Grants                      |  | 4    | R 3 800 000.00  |
| Private Contributions       |  | 5    | R -             |
| TOTAL                       |  |      | R 13 869 700.00 |

| FUNDING SOURCES             | Type | BUDGET<br>2024/25 | ADJUSTMENT<br>Sep 2024 | ADJUSTMENT<br>DEC 2024 | ADJUSTMENT<br>Feb 2025 | ADJUSTMENT<br>2024/25 | TOTAL          | SPENDING YTD<br>Mar 2025 | %<br>SPENDING | VAT AND<br>RETENTIONS | COMMITMENTS<br>Mar 2025 | TOTAL YTD<br>INCL COMMIT | BALANCE<br>UNSPEND | Budget-<br>Spending |
|-----------------------------|------|-------------------|------------------------|------------------------|------------------------|-----------------------|----------------|--------------------------|---------------|-----------------------|-------------------------|--------------------------|--------------------|---------------------|
| Capital Replacement Reserve | 1    | R 7 304 500.00    | R 1 309 300.00         | R 88 089.00            | -R 132 189.00          | R 8 569 700.00        | R 3 714 636.35 | R 3 714 636.35           | 43.35%        | R 76 025.50           | R 2 449 444.04          | R 6 240 105.89           | R 2 329 594.11     | R 6 240 105.89      |
| Revenue                     | 2    | R 0.00            | R 0.00                 | R 0.00                 | R 0.00                 | R 0.00                | R 0.00         | R 0.00                   | 0.00%         | R 0.00                | R 0.00                  | R 0.00                   | R 0.00             | R 0.00              |
| External Loans              | 3    | R 1 500 000.00    | R 0.00                 | R 0.00                 | R 0.00                 | R 1 500 000.00        | R 539 400.39   | R 539 400.39             | 35.96%        | R 0.00                | R 0.00                  | R 539 400.39             | R 960 599.61       | R 539 400.39        |
| Grants                      | 4    | R 2 700 000.00    | R 0.00                 | R 1 100 000.00         | R 0.00                 | R 3 800 000.00        | R 548 737.10   | R 548 737.10             | 14.44%        | R 576 248.91          | R 2 675 013.99          | R 3 300 000.00           | R 0.00             | R 3 300 000.00      |
| Private Contributions       | 5    | R 0.00            | R 0.00                 | R 0.00                 | R 0.00                 | R 0.00                | R 0.00         | R 0.00                   | 0.00%         | R 0.00                | R 0.00                  | R 0.00                   | R 0.00             | R 0.00              |
| TOTAL                       |      | R 11 504 500.00   | R 1 309 300.00         | R 1 188 089.00         | -R 132 189.00          | R 13 869 700.00       | R 4 802 773.84 | R 4 802 773.84           | 34.63%        | R 652 274.41          | R 5 124 458.03          | R 10 079 506.28          | R 3 290 193.72     | R 10 079 506.28     |

**Discussion:**

Actual spending to date **34.63%** of the budgeted amount. This includes VAT recognitions on grant projects, retentions amounting to **4.70%**. Commitment is **39.33%**, this totals the actual spending and commitment are **76.26%**.

A strategy is implemented by the BTO & SCM departments to assist user departments in expediting expenditure.

The BTO officials is actively following-up with the respective departments where slow spending is recorded. This follow-up in collaboration with the SCM unit is to improve the administrative processes and activities that will contribute to successful implementation of capital projects.

**Key Capital project explanation:**

| <b>Department</b>                | <b>Project description</b>      | <b>Approved Budget</b> | <b>Adjustment Budget</b> | <b>YTD expenditure</b> | <b>Commitments</b> | <b>Explanation</b>   |
|----------------------------------|---------------------------------|------------------------|--------------------------|------------------------|--------------------|--|
| EMERGENCY SERVICES               | DC3_Water Truck                 | R1 200 000.00          | R1 800 000.00            | 0                      | R1 527 349.72      | SCM process complete.<br>Awaiting delivery of Water Truck from Isuzu                         |
| EMERGENCY SERVICES               | DC3_Fire Service Capacity Grant | R1 500 000.00          | R1 500 000.00            | R76 778.60             | R1 147 664.27      | SCM process complete.<br>Vehicles have been received however payment still needs to be made. |
| CORPORATE SERVICES: SUPPORT SERV | DC3_Head Office Fencing project | R250 000.00            | R250 000.00              | 0                      | R81 969.13         | SCM process complete.<br>Service provider has been appointed awaiting then to do the work.   |
| EMERGENCY SERVICES               | DC3_Vehicle Replacement         | R1 800 000.00          | R1 692 000.00            | R46 849.13             | R1 639 675.28      | SCM process complete.<br>Awaiting delivery of Truck from Isuzu                               |
| CORPORATE SERVICES: SUPPORT SERV | DC3_Septic tank                 | 0                      | R160 000.00              | R1 450.00              | No Order           | In process.<br>Plans have been submitted to the Swellendam Municipality.                     |

## 5) Variance analysis – Operational and Capital Budget

### ODM budget – Revenue by source (Excluding Roads)

| Revenue by Source              | Budget               | Month Actual        | YTD Actual           | YTD Budget           | Variance      |
|--------------------------------|----------------------|---------------------|----------------------|----------------------|---------------|
| SERVICES CHARGES - ELECTRICITY | R -                  | R -                 | R -                  | R -                  | 0.00%         |
| SERVICES CHARGES - REFUSE      | R 17 408 938         | R 1 918 924         | R 13 948 910         | R 13 178 336         | 5.85%         |
| SERVICES CHARGES - SEWERAGE    | R 150 000            | R 11 144            | R 95 423             | R 105 970            | -9.95%        |
| SERVICES CHARGES - WATER       | R -                  | R -                 | R -                  | R -                  | 0.00%         |
| SALE OF GOODS AND SERVICES     | R 12 369 761         | R 323 661           | R 8 732 217          | R 9 791 228          | -10.82%       |
| RENT OF FACILITIES&EQUIPMENT   | R 14 722 000         | R 1 203 188         | R 10 990 524         | R 11 027 816         | -0.34%        |
| INTEREST EARNED-EXTERNAL INVES | R 8 600 000          | R 643 342           | R 5 742 950          | R 6 101 790          | -5.88%        |
| INTEREST EARNED-OUTST DEBTORS  | R 300 000            | R 17 996            | R 173 260            | R 204 967            | -15.47%       |
| LICENSES & PERMITS             | R 1 350 000          | R 103 423           | R 956 540            | R 988 784            | -3.26%        |
| INCOME FOR AGENCY SERVICES     | R 13 825 039         | R 1 152 989         | R 10 376 902         | R 10 372 570         | 0.04%         |
| GRANT&SUBSIDIES (OPERATING)    | R 97 147 816         | R 22 142 459        | R 89 140 311         | R 93 528 498         | -4.69%        |
| GRANT&SUBSIDIES (CAPITAL)      | R 3 800 000          | R -                 | R 1 200 000          | R 2 240 000          | -46.43%       |
| OTHER REVENUE                  | R 1 554 533          | R 105 823           | R 1 025 609          | R 1 128 025          | -9.08%        |
| PROFIT ON SALE                 | R 9 900 000          | R -                 | R -                  | R -                  | 0.00%         |
| <b>TOTAL</b>                   | <b>R 181 128 087</b> | <b>R 27 622 949</b> | <b>R 142 382 647</b> | <b>R 148 667 983</b> | <b>-4.23%</b> |

#### **Reasons for variance:**

Total income to date is lower than anticipated with a variance of 4.23%. Year to date revenue reflects at R142,3m of a total budget of R181.1m. This represents almost 79% of budgeted amounts. The municipality is on par to achieve budgeted projections with the biggest risk the budgeted amount for **"Profit on sale"** of R9.9m. **More details below as part of the explanations.**

#### **Services Charges – Refuse**

The main income contributor relating to the income from Refuse services is the Kwyderskraal landfill site facility. The year-to-date performance ending 31 March reflects at 80% of budgeted amounts or R13.98m. The Cape Agulhas municipality also entering into an agreement for the usage of the facility has positively impacted on the revenue recorded.

#### **Services Charges - Sewerage**

Income from sewerage services is mainly attributed to the Resort facilities where the municipality is rendering septic tank facilities and services. The revenue fluctuates based on usage and with the upcoming easter season as well as various holidays improvement may be experienced. The revenue category will be monitored going forward.

#### **Sale Of Goods And Services**

The municipality account for the billing for services rendered by the Emergency fire department under the category of "Sale of good and services". The departmental activities over the fire season of December and January resulted in additional billing of cost to the respective owners of the properties.

### **Interest Earned-External Investments**

Interest received on investment of access funds to date reflects at 66% of budgeted amounts. The current low interest climate in the South African economy transpire in the lower than anticipated budgeted amounts.

### **Licenses & Permits**

The fire and health services is mostly responsible for the activities relating to licenses and permits. The total recorded end 31 March 2025 reflects at 70% of budgeted amounts. The finance department will monitor the movements going forward towards the end of the financial year and implement any corrective measures if needed.

### **Grant & Subsidies (Operating)**

Grants and subsidies reflects to operational transfers received from National and Provincial departments. These allocations is mostly based on project plans submitted as well as recurring grants on a yearly basis. On receipt of the funds the grants is recorded as Liability and revenue recognised as the grant expenditures in incurred.

#### **The following grants reflect low spending to date –**

- **RRAMS R1,189,600** - This grant is managed by the Roads department. The project is currently in implementation phase and no spending to date reflected.
- **Western Cape Capability grant R2,587,620** – These grants records slow spending due to challenging with implementation of the respective business plans. Managers are continuously monitoring the progress and implementation going forward.

### **Grant & Subsidies (Capital)**

Capital grants as per Operational grant is allocations received from National or Provincial budget as funding source of Capital purchase on the municipal capital budget. The current allocation received is mainly for the Emergency Service departments based on business plans submitted. The proposal was to procure

emergency vehicles, and this is subject to the National RT tenders and availability. Implementation of the project will be done before the end of the financial year.

No risk is currently foreseen with the spending of the funds.

### **Profit On Sale**

The municipality budgeted an amount of R9.9m from the sale of investment property assets, not used for municipal service delivery operations. A formal SCM process was initiated and public notices and opportunity for bids via the tender process was advertised.

The finance department appointed a service provider to render external property valuations for all the properties listed for alienation. This is to ensure compliance with the MFMA to value the properties and ensure that optimal values are received for Council to make informed discussions on the possible sale of these properties. The SCM department already evaluated the compliance of the bidders as well as extended the validity period of the bids received. Provincial Treasury inputs on ensuring proper processes are followed was also obtained ensuring compliance to all norms and standards.

Going forward the Budget Steercom and Property committee will now evaluate the offers from the prospective bidder with recommendations to Council going forward.

Due to the technical and extensive nature of the timeous process ensuring the properties are sold at a fair market value, the opportunity does exist that sales may not materialising within the current financial year, or whatsoever if bids are not market related. In addition, objections from Overstrand Municipality on specific properties also contributes to the technicalities on executing sales going forward.

### **ODM budget – Expenditure by type (Excluding Roads)**

| <b>Expenditure by Type</b>    | <b>Budget</b>        | <b>Month Actual</b> | <b>YTD Actual</b>    | <b>YTD Budget</b>    | <b>Variance</b> |
|-------------------------------|----------------------|---------------------|----------------------|----------------------|-----------------|
| EMPLOYEE COSTS-WAGES&SALARIES | R 94 293 727         | R 7 256 354         | R 67 910 372         | R 69 755 458         | -2.65%          |
| REMUNERATION OF COUNCILLORS   | R 6 795 959          | R 569 178           | R 5 192 006          | R 5 151 321          | 0.79%           |
| BAD DEBTS                     | R 100 000            | R -                 | R -                  | R -                  | 0.00%           |
| DEPRECIATION                  | R 3 680 586          | R 294 266           | R 2 648 390          | R 2 708 150          | -2.21%          |
| BULK PURCHASES                | R -                  | R -                 | R -                  | R -                  | 0.00%           |
| OTHER MATERIAL                | R 5 036 089          | R 325 262           | R 3 106 645          | R 3 409 905          | -8.89%          |
| INTEREST EXPENSE - EXTERNAL   | R 2 096 236          | R 34 167            | R 708 867            | R 1 222 814          | -42.03%         |
| CONTRACTED SERVICES           | R 34 694 401         | R 2 975 289         | R 16 861 509         | R 20 459 648         | -17.59%         |
| GRANTS & SUBSIDIES PAID       | R 4 000 000          | R -                 | R 73 604             | R 80 000             | -8.00%          |
| GENERAL EXPENSES - OTHER      | R 26 631 089         | R 3 348 982         | R 20 257 483         | R 19 428 683         | 4.27%           |
| LOSS ON DISPOSAL OF ASSETS    | R -                  | R -                 | R -                  | R -                  | 0.00%           |
| <b>Total</b>                  | <b>R 177 328 087</b> | <b>R 14 803 497</b> | <b>R 116 758 876</b> | <b>R 122 215 979</b> | <b>-4.47%</b>   |

**Expenditure by type:**

Total expenditures of 66% recorded at the end of third quarter 31 March 2025. This is below the straight-line year to date comparisons of 75% but numerous explanations per category below will explain these.

**Reasons for variance:****Employee Costs-Wages & Salaries**

Employee related cost is mainly fluctuating in spending due to numerous processes and activities that impact on the spending. Spending of 72% for period ending 31 March 2025. The impact of vacancies and other statutory spending will affect the performance to date.

Yearend transactions that relates to the non-cash spending also still needs to be accounted for. This will be done as part of the Annual Financial Statements 2024/25 preparations.

**Bad debts**

The municipality do not write-off debts during the financial year. All efforts is taken to ensure that debt due to the municipality is collected. With the compilation of the Annual Financial statements a review of debt needs to be done. The processing of related transactions will this only occurred at that stage and expenditures recorded.

**Interest Expense – External**

The interest expenditures is mainly due to the Karwyderskraal landfill site project (Cell 4). The project was funded with a variable interest rate and the closer the loan is to maturity the more positive the interest payment fluctuates given the low-interest rate environment currently in the economy.

A positive variance at the end of March 2025 and all projections is that the municipality will spend less than budgeted amount to settle interest instalments to the end of June 2025. This will have a positive cashflow effect on the financial affairs of the municipality.

**Contracted Services**

Contracted services expenses totals 48% of budgeted amounts. All contractual obligations, external service providers, cost relating to contractual commitments

(example security services) is reflected under this expenditure category. The cost associated with the appointment of consultants and external specialist is all reflected. Provincial grants received is also expensed under this category.

With only a quarter of the financial year left the financial department will need to ensure that the spending is value for money going forward to prevent a spending spree just to spend the budget. This will be closely monitored and reported if needed.

### **Grants and subsidies paid**

Grant and subsidies paid represent the financial obligations that the municipality paid relating to cash transfers to external parties. These expenses will be monitored by finance going forward to ensure value for money is achieved.

### **General expenditures – Other**

General expenditures reflects all other expenditures not highlighted above. The diverse nature of the category requires all departmental managers to ensure that spending align with budget projections going forward. The performance to date of 76% is on par with budget projections.

Close monitoring will be implemented to ensure no overspending at 30 June with year-end.

## 6) Roads Revenue and expenditure Budget performance

### **SUMMARY INCOME & EXPENDITURE 2024/2025 ROADS AGENCY**

| Revenue by Source            | Budget                  | Month Actual           | YTD Actual              | YTD Budget              | Variance      |
|------------------------------|-------------------------|------------------------|-------------------------|-------------------------|---------------|
| RENT OF FACILITIES&EQUIPMENT | R 132 489 955.00        | R -1 325 757.00        | R 100 822 638.00        | R 104 837 069.00        | 3.98%         |
| GAINS                        |                         |                        |                         |                         | 0.00%         |
| <b>TOTAL</b>                 | <b>R 132 489 955.00</b> | <b>R -1 325 757.00</b> | <b>R 100 822 638.00</b> | <b>R 104 837 069.00</b> | <b>-3.83%</b> |

| Expenditure by Type           | Budget                  | Month Actual           | YTD Actual              | YTD Budget              | Variance      |
|-------------------------------|-------------------------|------------------------|-------------------------|-------------------------|---------------|
| EMPLOYEE COSTS-WAGES&SALARIES | R 66 925 055.00         | R 5 631 233.40         | R 51 756 600.30         | R 51 195 071.53         | -1.08%        |
| OTHER MATERIAL                | R 49 718 496.00         | R 4 811 167.54         | R 46 656 340.31         | R 43 591 724.39         | -6.57%        |
| INTEREST EXPENSE - EXTERNAL   | R 305 000.00            | R 25 417.00            | R 228 753.00            | R 228 751.40            | 0.00%         |
| CONTRACTED SERVICES           | R 3 579 390.00          | R 262 213.81           | R 2 501 285.02          | R 2 645 087.29          | 5.75%         |
| GRANTS & SUBSIDIES PAID       | R -                     | R -                    | R -                     | R -                     |               |
| GENERAL EXPENSES - OTHER      | R 11 686 014.00         | R 2 033 438.72         | R 5 944 239.86          | R 6 866 994.19          | 15.52%        |
| LOSS ON DISPOSAL OF ASSETS    | R 276 000.00            | R -                    | R -                     | R -                     |               |
| <b>TOTAL</b>                  | <b>R 132 489 955.00</b> | <b>R 12 763 470.47</b> | <b>R 107 087 218.49</b> | <b>R 104 527 628.80</b> | <b>-2.39%</b> |

### **Revenue by source**

#### **Reasons for variances:**

Total revenue actual versus budgeted varies 3.83% lower than anticipated to date.

Provincial roads budget is implemented from the period 1 April to 31 March. The municipal budget is implemented from 1 July to 30 June the following year.

This variance is due to the mismatch between the financial years of province and Overberg District Municipality, resulting from invoices paid in the current financial year and played off against the advance received between April and May annually.

### **Expenditure by type**

Total expenditure is 2.45% lower than anticipated .

Other material variance is due to Provincial department year-end spending.

General expenses variance includes R 595 000.00 relating to SALGA payments that only takes place in April as well as R2 095 000.00 relating to equipment rental.

## **7) Section 66 - Expenditure on Staff benefits: 01 January 2025 to 31 March 2025**

### **PURPOSE**

To take note of the Expenditure on Staff Benefits report for the period ended March 2025.

### **BACKGROUND**

Section 66 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) requires the Accounting Officer to report to Council on expenditure incurred by the municipality on staff salaries, wages, allowances, and benefits.

66. The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely—

- (a) salaries and wages;
- (b) contributions for pensions and medical aid;
- (c) travel, motor car, accommodation, subsistence and other allowances;
- (d) housing benefits and allowances;
- (e) overtime payments;
- (f) loans and advances; and
- (g) any other type of benefit or allowance related to staff.

### **Comments**

The main contributors to the overtime and standby cost is associated with the following functions due to service delivery requirements:

- Emergency fire services
- Resorts

| Expenditure on staff benefits - categories                                |  | Original Budget    | YTD Total          | % Spent      | 01 July 2024 to 30 September 2024 | 01 October 2024 to 31 December 2024 | 01 January 2025 to 31 March 2025 | 01 April 2025 to 30 June 2025 |
|---|--|--------------------|--------------------|--------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| Salaries & Wages<br>Section 66(a)   |  | 105 962 971        | 77 881 147         | 73.5%        | 25 556 308                        | 25 814 378                          | 26 510 461                       | -                             |
| Contributions for Pension & Medical Scheme Contributions<br>Section 66(b) |  | 25 752 273         | 17 397 366         | 67.6%        | 5 744 604                         | 5 713 533                           | 5 939 229                        | -                             |
| Transport Allowance   |  |                    |                    |              |                                   |                                     |                                  |                               |
| Section 66(c)   |  | 5 535 742          | 4 752 535          | 85.9%        | 1 616 341                         | 1 599 964                           | 1 536 231                        | -                             |
| Housing Benefits & Allowances<br>Section 66(d)                            |  | 372 691            | 638 062            | 171.2%       | 77 364                            | 75 816                              | 484 882                          | -                             |
| Overtime Payments<br>Section 66(e)  |  | 7 123 918          | 5 377 635          | 75.5%        | 1 496 494                         | 1 795 908                           | 2 085 233                        | -                             |
| *** Fire Services   |  | 5 873 918          | 4 049 154          | 68.9%        | 1 097 478                         | 1 297 690                           | 1 653 987                        |                               |
| *** LED. Tourism/Resorts  |  | 600 000            | 545 324            | 90.9%        | 161 081                           | 176 972                             | 207 271                          |                               |
| *** Roads Services  |  | 650 000            | 783 155            | 120.5%       | 237 936                           | 321 245                             | 223 975                          |                               |
| Loans & Advances<br>Section 66(f)   |  |                    |                    |              |                                   |                                     |                                  |                               |
| Other related staff type of benefits or allowances<br>Section 66(g)       |  | 17 656 032         | 15 977 482         | 90.5%        | 2 949 732                         | 10 365 626                          | 2 662 124                        | -                             |
| *** Operational Allowance   |  | 1 256 871          | 1 334 048          | 106.1%       | 433 309                           | 557 199                             | 343 540                          | -                             |
| *** Annual bonus  |  | 8 954 725          | 7 621 483          | 85.1%        | 1 030 050                         | 7 509 474                           | 8 959                            | -                             |
| *** Bargaining Council  |  | 64 671             | 42 064             | 65.0%        | 13 910                            | 13 946                              | 14 209                           | -                             |
| *** Group Assurance   |  | 5 710 462          | 3 905 394          | 68.4%        | 1 264 623                         | 1 295 708                           | 1 345 064                        | -                             |
| *** Long service bonus  |  | Provision          | 542 057            |              | 179 311                           | 171 561                             | 191 185                          | -                             |
| *** Paid out accumulated leave  |  | Provision          | 698 077            |              | 383 308                           | 153 844                             | 160 925                          | -                             |
| *** SARS - Levies   |  | 766 027            | 1 201 040          | 156.8%       | 366 375                           | 450 402                             | 384 264                          | -                             |
| *** SARS - UIF  |  | 903 276            | 633 318            | 70.1%        | 205 848                           | 213 492                             | 213 979                          | -                             |
| <b>TOTAL EMPLOYEE COST</b>  |  | <b>162 403 627</b> | <b>122 024 227</b> | <b>75.1%</b> | <b>37 440 842</b>                 | <b>45 365 225</b>                   | <b>39 218 160</b>                | <b>-</b>                      |

## 8) Bank reconciliation

Överberg R & C \*\*\*\*1\*\*\*  
Cashbook Reconciliation for March 2025

### CASHBOOK

|                              |              |
|------------------------------|--------------|
| Balance B/fwd ~ 1 March 2025 | 1371506.74   |
| Revenue: 40101010031         | 46599605.50  |
| Expenditure: 40101010032     | 46601745.34- |
| Other:                       |              |

|                                  |            |
|----------------------------------|------------|
| CASHBOOK BALANCE - 31 March 2025 | 1769366.90 |
|----------------------------------|------------|

### BANK STATEMENT

|  |            |            |
|--|------------|------------|
| Balance as per bank statement<br>as at 31 March 2025 | 31/03/2025 | 1769366.90 |
|--|------------|------------|

#### PLUS:

|                              |   |
|------------------------------|---|
| Receipts not cleared in bank |   |
| Other                        | 0 |

#### LESS:

|                             |        |
|-----------------------------|--------|
| Uncleared ACB               |        |
| Outstanding cheques         |        |
| Bank transactions not on GL | 4 0.00 |

|  |              |
|--|--------------|
| Cash Book balance<br>as at 31 March 2025 | 1769366.90 ✓ |
|--|--------------|

|            |      |
|------------|------|
| Difference | 0.00 |
|------------|------|

Verified by: S Zikmann .....

Signature:  ..... On (dd/mm/yyyy) 03/04/2025 .....

## 9) Cash Position and Liquidity

The available cash as of 31 March 2025 is calculated as follows:

| Item Description                       | Amounts            |
|--|--------------------|
| Balance as per CFA                     | R96 207 320        |
| Unspent conditional grants and funds   | -R12 473 283       |
| Consumer and Sundry deposits           | -R8 160            |
| Sinking fund investments               | R0                 |
| External loans unspent                 | R0                 |
| EFF Accumulated Depreciation           | R0                 |
| Provision for bonuses                  | R0                 |
| Capital Replacement reserve            | -R12 430 300       |
| VAT Refund (Roads Expenses prev years) | -R32 803 648       |
| Rehabilitation provision (KWK)         | -R6 436 553        |
| Performance Bonus Provison             | R0                 |
| Set aside for retention                | R0                 |
| Capital Replacement Reserve Fund       | -R2 329 594        |
| Set aside for Creditor payments        | -R4 000 000        |
| Provision for leave Payment            | -R650 000          |
| Capital Funding Required               |                    |
| Loan Repayments                        | -R5 611 160        |
|  |                    |
| <b>Cash Surplus (Deficit)</b>          | <b>R19 464 621</b> |

Based on the above cash position, the liquidity is determined below:

| Description                                     | AMOUNTS             |
|---|---------------------|
| <b>LIQUIDITY REQUIREMENT</b>                    |                     |
| Unspent Conditional Grants                      | R12 473 283         |
| External Loans unspend                          | R0                  |
| 1 (one) Month Operational Expenditure           | R27 411 102         |
| Provisions                                      | R7 086 553          |
| Capital Replacement Reserve                     | R12 430 300         |
| Loan repayments                                 | R1 870 387          |
| Commitments for creditor payments               | R4 008 160          |
| <b>Total Liquidity Requirement</b>              | <b>R65 279 785</b>  |
| <b>ACTUAL LIQUIDITY AVAILABLE</b>               | <b>R53 463 466</b>  |
| Total Investments                               | R95 033 261         |
| Capital Replacement Reserve Fund                | -R2 329 594         |
| VAT Refund (ABSA Deposit plus)                  | -R32 803 648        |
| Rehabilitation provision (KWK)                  | -R6 436 553         |
| <b>Balance of Investments</b>                   | <b>R53 463 466</b>  |
| Cash book - Bank Balance                        | R1 769 367          |
| Equitable share received in advance             | -R21 661 064        |
| Roads Invoice claim 2025                        | R0                  |
| Consumer Debtors (current – 60 days)            | R 4 879 384         |
| <b>Total Liquidity Available</b>                | <b>R38 451 153</b>  |
| <b>Liquidity Shortfall(-)/Liquidity Surplus</b> | <b>-R26 828 631</b> |

**Positive** cash flow, over **R19.46 million**, was calculated and a **Negative R 26.82 million** liquidity as evident as on 31 March 2025.

The actual revenue accounted for should also be measured against the actual expenditure monthly, going forward.

For March 2025, the calculation is as follows:

|                            | <b>Original</b>     | <b>Adjusted</b>     | <b>Adjustment</b> |
|----------------------------|---------------------|---------------------|-------------------|
| Actual Revenue             | R242 006 066        | R220 345 002        | -R21 661 064      |
| Actual Expenditure         | <u>R223 846 095</u> | <u>R23 846 095</u>  |                   |
| <b>Surplus (Shortfall)</b> | <b>R18 159 971</b>  | <b>-R 3 501 093</b> |                   |

The revenue adjustment is calculated as follows:

|   |                     |
|---|---------------------|
| Equitable share received for March 2025       | -R21 661 064        |
| Roads Revenue invoice for March 2025          | <u>R 0</u>          |
| <b>Nett total revenue received in advance</b> | <b>-R21 661 064</b> |

# 10) Debtors Analysis

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

| Description   | NT Code     | Budget Year 2024/25 |              |            |             |             |             |              |              |              |              | Total over 90 days | 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        |              |                    |  |   |
| <b>R thousands</b>  |             |                     |              |            |             |             |             |              |              |              |              |                    |  |   |
| <b>Debtors Age Analysis By Income Source</b>                            |             |                     |              |            |             |             |             |              |              |              |              |                    |  |   |
| Trade and Other Receivables from Exchange Transactions - Water          | 1200        | 11                  | 14           | 4          | 6           | 4           | 3           | 24           | 60           | 125          | 97           |                    |  |   |
| Trade and Other Receivables from Exchange Transactions - Electricity    | 1300        | 92                  | 12           | 6          | 1           | 1           | 1           | 6            | 6            | 124          | 15           |                    |  |   |
| Receivables from Non-exchange Transactions - Property Rates             | 1400        | -                   | -            | -          | -           | -           | -           | -            | -            | -            | -            |                    |  |   |
| Receivables from Exchange Transactions - Waste Water Management         | 1500        | -                   | -            | -          | -           | -           | -           | -            | -            | -            | -            |                    |  |   |
| Receivables from Exchange Transactions - Waste Management               | 1600        | -                   | -            | -          | -           | -           | -           | -            | -            | -            | -            |                    |  |   |
| Receivables from Exchange Transactions - Property Rental Debtors        | 1700        | -                   | -            | -          | -           | -           | -           | -            | 0            | 0            | 0            |                    |  |   |
| Interest on Arrear Debtor Accounts                                      | 1810        | -                   | 11           | 1          | 1           | 1           | 1           | 5            | 70           | 89           | 77           |                    |  |   |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820        | -                   | -            | -          | -           | -           | -           | -            | -            | -            | -            |                    |  |   |
| Other   | 1900        | 2 908               | 1 336        | 89         | 47          | 46          | 24          | 175          | 992          | 5 618        | 1 285        |                    |  |   |
| <b>Total By Income Source</b>   | <b>2000</b> | <b>3 010</b>        | <b>1 372</b> | <b>100</b> | <b>54</b>   | <b>51</b>   | <b>29</b>   | <b>211</b>   | <b>1 129</b> | <b>5 956</b> | <b>1 474</b> | <b>-</b>           | <b>-</b>                                     | <b>-</b>                                    |
| <b>2023/24 - totals only</b>  |             |                     |              |            |             |             |             |              |              |              |              |                    |  |   |
| <b>Debtors Age Analysis By Customer Group</b>                           |             |                     |              |            |             |             |             |              |              |              |              |                    |  |   |
| Organs of State   | 2200        | 1 684               | -            | -          | -           | -           | -           | -            | 91           | 1 775        | 91           |                    |  |   |
| Commercial  | 2300        | 80                  | 1 184        | 6          | 1           | 0           | 0           | 2            | 330          | 1 603        | 333          |                    |  |   |
| Households  | 2400        | 1 246               | 188          | 95         | 53          | 38          | 29          | 209          | 708          | 2 565        | 1 036        |                    |  |   |
| Other   | 2500        | -                   | -            | -          | -           | 14          | -           | -            | -            | 14           | 14           |                    |  |   |
| <b>Total By Customer Group</b>  | <b>2600</b> | <b>3 010</b>        | <b>1 372</b> | <b>100</b> | <b>54</b>   | <b>51</b>   | <b>29</b>   | <b>211</b>   | <b>1 129</b> | <b>5 956</b> | <b>1 474</b> | <b>-</b>           | <b>-</b>                                     | <b>-</b>                                    |

### **Debtors analysis.**

The largest portion on the current 0-30 days consist primarily for landfill billing/invoicing to the three local municipalities accounting for over R1,6 million.

A Fire account to the amount of R1.84 million is still outstanding for a fire being billed to an entity (30 – 60 days).

The collection rate for the month at the resorts amounts to 92.10% for semi-permanent.

Arrears longer than 120 days is handed over to the collection agencies. Some instances where arrears exists like organs of state, there is processes in dealing with the accounts between the municipality and the departments.

Billing is distributed via email and normal mail, the department is also phoning the debtors, to remind them on their arrear accounts.

Interest on arrears also assist in motivating debtors to pay earlier as well as not to incur hand-over costs to collection agencies.

Overall, the debtors book reduced from R7.7 million in February to just below R6 million in March mainly due to Fire Services paid by TWK Municipality and Fire Account from the Department of Public Works.

# 11) Creditors Analysis

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

| Description                             | NT Code | Budget Year 2024/25 |              |              |               |                |                |                   |             | Total | Prior year totals for chart (same |
|---|---------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|-------|-----------------------------------|
|   |         | 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 |       |                                   |
| R thousands                             |         |                     |              |              |               |                |                |                   |             |       |                                   |
| Creditors Age Analysis By Customer Type |         |                     |              |              |               |                |                |                   |             |       |                                   |
| Bulk Electricity                        | 0100    | -                   | -            | -            | -             | -              | -              | -                 | -           | -     | -                                 |
| Bulk Water                              | 0200    | -                   | -            | -            | -             | -              | -              | -                 | -           | -     | -                                 |
| PAYE deductions                         | 0300    | -                   | -            | -            | -             | -              | -              | -                 | -           | -     | -                                 |
| VAT (output less input)                 | 0400    | 933                 | -            | -            | -             | -              | -              | -                 | -           | -     | 933                               |
| Pensions / Retirement deductions        | 0500    | -                   | -            | -            | -             | -              | -              | -                 | -           | -     | -                                 |
| Loan repayments                         | 0600    | -                   | -            | -            | -             | -              | -              | -                 | -           | -     | -                                 |
| Trade Creditors                         | 0700    | 2 887               | 12           | 3            | 12            | 16             | 3              | 135               | -           | -     | 3 068                             |
| Auditor General                         | 0800    | -                   | -            | -            | -             | -              | -              | -                 | -           | -     | -                                 |
| Other                                   | 0900    | -                   | -            | -            | -             | -              | -              | -                 | 1           | -     | 1                                 |
| Medical Aid deductions                  | 950     | -                   | -            | -            | -             | -              | -              | -                 | -           | -     | -                                 |
| Total By Customer Type                  | 1000    | 3 820               | 12           | 3            | 12            | 16             | 3              | 135               | 1           | 4 002 | -                                 |

Municipality fully compliant with respect to creditors payments.

Creditors outstanding only applicable where service / goods not delivered in full or part delivery is in process.

The bulk of the creditors is within the 30 days outstanding period per legislation

12) Grant allocation and spending

| Grants Allocations and spending YTD                    |                  |                  |                |               |                |                 |                     |                |  |
|--|------------------|------------------|----------------|---------------|----------------|-----------------|---------------------|----------------|--|
| Grant  | Allocation 24/25 | Roll- Over 23/24 | Total          | Spend to date | Committed      | Total Committed | % spent inc commitr | Available      |  |
| FMG  | R 1 000 000.00   | R -              | R 1 000 000.00 | R 418 548.65  | R -            | R 418 548.65    | 41.85%              | R 581 451.35   |  |
| EPWP   | R 1 265 000.00   | R -              | R 1 265 000.00 | R 810 511.97  |                | R 810 511.97    | 64.07%              | R 454 488.03   |  |
| CDW  | R 57 000.00      | R 3 078.00       | R 60 078.00    | R 16 260.81   |                | R 16 260.81     | 27.07%              | R 43 817.19    |  |
| RRAMS  | R 2 974 000.00   | R -              | R 2 974 000.00 | R -           | R -            | R -             | 0.00%               | R 2 974 000.00 |  |
| WOSA   | R 1 000 000.00   | R 109 000.00     | R 1 109 000.00 | R 758 636.53  | R -            | R 758 636.53    | 68.41%              | R 350 363.47   |  |
| CAPACITY PROJECT                                       | R -              | R 500 000.00     | R 500 000.00   | R -           | R 434 782.61   | R 434 782.61    | 86.96%              | R 65 217.39    |  |
| WC FMCG (WEB AUTO)                                     | R 500 000.00     | R 366 355.00     | R 866 355.00   | R 264 495.39  | R -            | R 264 495.39    | 30.53%              | R 601 859.61   |  |
| WC FMCG (MUN HEALTH REV)                               | R 1 000 000.00   | R -              | R 1 000 000.00 | R 234 238.27  | R -            | R 234 238.27    | 23.42%              | R 765 761.73   |  |
| WC FMCG (COLLABORATOR)                                 | R 300 000.00     | R -              | R 300 000.00   | R -           | R -            | R -             | 0.00%               | R 300 000.00   |  |
| WC FMCG (CREMATORIUM)                                  | R 200 000.00     | R -              | R 200 000.00   | R -           | R -            | R -             | 0.00%               | R 200 000.00   |  |
| WC FMCG (HOLIDAY HOMES)                                | R 750 000.00     | R -              | R 750 000.00   | R -           | R -            | R -             | 0.00%               | R 750 000.00   |  |
| WC FMCG TOTAL  |                  |                  |                |               |                |                 |                     |                |  |
| Seta   | R 250 000.00     | R -              | R 250 000.00   | R 204 035.91  | R -            | R 204 035.91    | 81.61%              | R 45 964.09    |  |
| Municipal Intervention Grant                           |                  | R 79 128.00      | R 79 128.00    | R 79 128.00   | R -            | R 79 128.00     | 100.00%             | R -            |  |
| Municipal Service Delivery and Capacity Building Grant | R 700 000.00     | R -              | R 700 000.00   | R 14 793.84   | R -            | R 14 793.84     | 2.11%               | R 685 206.16   |  |
| FIRE SERVICE CAPACITY GRANT                            |                  |                  |                |               |                |                 |                     |                |  |
| FIRE SERVICE CAPACITY GRANT                            | R 1 500 000.00   | R -              | R 1 500 000.00 | R 76 778.60   | R 1 147 664.27 | R 1 224 442.87  | 81.63%              | R 275 557.13   |  |
| WCPT Water resilience grant                            | R 1 800 000.00   | R -              | R 1 800 000.00 | R -           | R 1 527 349.72 | R 1 527 349.72  | 84.85%              | R 272 650.28   |  |



# Western Cape Government

## 2024/25 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT (WC FMCG)

### NON-FINANCIAL QUARTERLY RETURN FORM

(January – March 2025)

Overberg District Municipality

#### Expenditure Summary

| Project Description                              | Amount Transferred  | Expenditure as at end December 2024 | Balance             | % Spent   |
|--|---------------------|-------------------------------------|---------------------|-----------|
| Revenue Enhancement:<br>Collaborator Enhancement | R 300 000.00        | R 0                                 | R 300 000.00        | 0%        |
| <b>Total</b>                                     | <b>R 300 000.00</b> | <b>R 0</b>                          | <b>R 300 000.00</b> | <b>0%</b> |

**2024/25 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT  
(WC FMCG)**

**NON-FINANCIAL QUARTERLY RETURN FORM**

**(January – March 2025)**

**REVENUE ENHANCEMENT PROJECT**

Collaborator Enhancement for completeness of revenue.

Planned activities and outputs to date

| Inputs/Activities   | Outputs   | Performance Indicators   | Delivery Date | Achieved (Y/N) |
|---|---|--|---------------|----------------|
| Inspection fees from Building plans – TWK and Swellendam LM's | Install Citizen Portal development.   | Extent current SLA   | 1/7/2024      | Y              |
|   | Collab to develop workflow to report on revenue collected   | Create separate revenue UKEY's for each LM to monitor results.   | 1/7/2024      | N              |
|   |   | Additional revenue collected   | 30/9/2024     | N              |
| Inspection fees from Building plans Overstrand LM and CAM     | Not connected to Collaborator Citizen Portal – Collab to develop workflow to obtain the information.<br><br>Collab to develop workflow to report on revenue collected | Create separate revenue UKEY's for each LM to monitor results. Use the information obtain through Collab workflow to send monthly bills. | 1/7/2024      | N              |
|   |   | Additional revenue collected.  | 30/9/2024     | N              |
|   |   |  | 31/12/2024    | N              |
|   |   |  | Revised       |                |
|   |   |  | 28/2/2025     |                |
| Fire accounts   | Collab to develop workflow to ensure revenue completeness   | Additional revenue collected   | Revised       | N              |
|   |   |  | 31/05/2025    |                |
|   |   |  |               |                |
| KWK Accounts  | Collab to develop workflow to ensure revenue completeness   | Additional revenue collected   | 28/2/2025     | N              |
|   |   |  | Revised       |                |
|   |   |  | 31/05/2025    |                |

The above table must show the planned quarterly activities and outputs as captured in the implementation plan and whether they have been achieved.

### **Challenges**

*If the activities and outputs, as per the implementation plan have not been achieved, challenges that contributed to non-achievement must be captured here.*

The Citizen's portal needs to be installed on ODM's website to enable the development of the building fees payments to be received from third parties. R80 000 was provided on the business plan for this.

### **Measures to address the challenges**

*Indicate the measures that will be taken or implemented to address the challenges highlighted above.*

An urgent workshop needs to be held with the Fire and Building sections of ODM, TWK and Swellendam to activate the workflow on Collaborator. Not necessary for Overstrand LM as they paid their building fees % owed to ODM in May 2024. The new CFO of CAM need to be informed of this project and how he can assist to get the building plan department to co-operate with ODM.

### **Projected expenditure at year end**

*With the challenges, if any, experienced and measures that will be taken to address such challenges you are expected to indicate expenditure that will be achieved by 30 June.*

Any amount not spent, will have to committed at least to enable roll-over to the next financial year.

### **Potential risk(s) and mitigation efforts**

*Indicate the potential risks that can affect the achievement of intended expenditure as capture above, including the risk severity. Indicate the measures will be taken to mitigate the risks identified.*

Acting CFO to discuss with ODM Management to prioritize the project.

### **Results**

*In addition to above stated progress against the project indicators, is the project on track to achieve the overall impact as defined within the implementation plan? Please provide evidence in support of any claims.*

Not yet



# Western Cape Government

## 2024/25 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT (WC FMCG)

### NON-FINANCIAL QUARTERLY RETURN FORM

(January – March 2025)

Overberg District Municipality

#### Expenditure Summary

| Project Description   | Amount Transferred  | Expenditure as at end DECEMBER 2024 | Balance             | % Spent   |
|---|---------------------|-------------------------------------|---------------------|-----------|
| Revenue Enhancement:<br>Feasible study for the establishment of a crematorium | R 200 000.00        | Actual = R0                         | R 200 000.00        | 0%        |
| <b>Total</b>  | <b>R 200 000.00</b> | <b>R0</b>                           | <b>R 200 000.00</b> | <b>0%</b> |

**2024/25 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT  
(WC FMCG)**

**NON-FINANCIAL QUARTERLY RETURN FORM**

**(January – March 2025)**

**REVENUE ENHANCEMENT PROJECT**

**Feasible study for the establishment of a crematorium**

**Planned activities and outputs to date**

| <b>Inputs/Activities</b>                     | <b>Outputs</b>  | <b>Performance Indicators</b>                                   | <b>Revised Delivery Dates</b>     | <b>Achieved (Y/N)</b> |
|--|---|---|-----------------------------------|-----------------------|
| Phase 1 - Feasibility study                  | Compile specification for formal quotation  | Bid specification.  | 31/7/2024                         | Y                     |
|  |   | Advertisement on SCM website                                    | Aug/Sept 2024                     | Y                     |
|  |   | Readvertisement   | Oct/Nov 2024                      |                       |
| Phase 1 - Feasibility study                  | Appoint a consultant  | Appointment letter  | 31/8/2024                         | N                     |
|  |   |   | Rev 31/12/2024                    | N                     |
|  |   |   | Revised<br>28/02/2025             |                       |
| Phase 1 - Feasibility study                  | Facilitate/Host workshops   | Dates and Minutes   | 30/11/2024                        | N                     |
|  |   |   | Rev 31/1/2025                     | N                     |
|  |   |   | Rev 30/4/2025                     |                       |
| Phase 1 - Feasibility study                  | Deliver report with recommendations   | Final draft report  | 31/12/2025                        | N                     |
|  |   |   | Rev 28/2/2025                     | N                     |
|  |   |   | Rev 30/4/2025                     |                       |
| Phase 1 - Feasibility study                  | Report to Council with recommendations  | Item on Council Agenda  | 31/1/2025                         | N                     |
|  |   |   | Rev 31/3/2025                     | N                     |
|  |   |   | Rev 30/4/2025                     |                       |
| Phase 2 – (2025/26)<br>Request for proposals | This will be determined by the report of the consultant and the resolution by Council | Cost to compile RFP specifications and possible revenue streams | 31/3/2025<br><br>Rev<br>30/4/2025 | N                     |

*The above table must show the planned quarterly activities and outputs as captured in the implementation plan and whether they have been achieved.*

### **Challenges**

*If the activities and outputs, as per the implementation plan have not been achieved, challenges that contributed to non-achievement must be captured here.*

#### Tender 13 - 2024

The bid specification was approved on 31 July 2024 and the municipality went out in August 2024 with the tender advert which closed on Wednesday, 25 September 2024. A compulsory virtual briefing meeting was held on Friday, 06 September 2024 where the specifications / terms of reference pertaining to this contract was discussed. Only bids from those who attended the briefing session will be considered.

The session was attended by various interested bidders; however, no tenders were received from these suppliers.

#### Tender 22-2024

Tenders were received for the above tender which needs to be evaluated during January 2025. Discussion needs to be had with SCM regarding the tenders as a phased approach needs to be had as the municipality will be receiving monies over more than one financial year.

### **Measures to address the challenges**

*Indicate the measures that will be taken or implemented to address the challenges highlighted above.*

#### Tender 22-2024

The tender will be readvertised (T22-2024); with closing date **25 November 2024** and the interested bidders that attended the previous briefing session, will be targeted.

### **Projected expenditure at year end**

*With the challenges, if any, experienced and measures that will be taken to address such challenges you are expected to indicate expenditure that will be achieved by 30 June.*

Overberg District municipality is expected to spend R250 000.00 (R200 000.00 Grant funding + R50 000.00 co-funding) by 30 June 2025

### **Potential risk(s) and mitigation efforts**

*Indicate the potential risks that can affect the achievement of intended expenditure as captured above, including the risk severity. Indicate the measures that will be taken to mitigate the risks identified.*

If no interested supplier is appointed with the re advertisement, then the grant will have to be requested to be roll-over.

### **Results**

*In addition to above stated progress against the project indicators, is the project on track to achieve the overall impact as defined within the implementation plan? Please provide evidence in support of any claims.*

Project is a delayed as no supplier was found in the first round on bidding. New tender will be advertised – see Tender 22-2024 on website [https://odm.org.za/download\\_tender/7869](https://odm.org.za/download_tender/7869)

Tender is in the committee process to be evaluated and adjudicated during the 3<sup>rd</sup> Quarter of the financial.



# Western Cape Government

## 2024/25 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT (WC FMCG)

### NON-FINANCIAL QUARTERLY RETURN FORM

(JANUARY – MARCH 2025)

Overberg District Municipality

#### Expenditure Summary

| Project Description   | Amount Transferred    | Expenditure as at end March 2025 | Balance             | % Spent       |
|---|-----------------------|----------------------------------|---------------------|---------------|
| Revenue Enhancement and Optimisation: Municipal Health Services | R 1 000 000.00        | R 234 238.27                     | R 765 761.73        | 23.42%        |
| <b>Total</b>  | <b>R 1 000 000.00</b> | <b>R 234 238.27</b>              | <b>R 765 761.73</b> | <b>23.42%</b> |

**2024/25 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT  
(WC FMCG)**

**NON-FINANCIAL QUARTERLY RETURN FORM**

**(January – March 2025)**

**REVENUE ENHANCEMENT PROJECT**

Revenue Enhancement and Optimisation: Municipal Health Services

**Planned activities and outputs to date**

| Inputs/Activities           | Outputs                             | Performance Indicators                              | Revised Delivery Date                                       | Achieved (Y/N) |
|-----------------------------|-------------------------------------|---|---|----------------|
| 3 x Community Service EHP's | Recruitment and Appointment         | One-year contracts concluded                        | 1/7/ 2024<br><br>Revised 1/11/2024<br><br>Revised 1/01/2025 | Y              |
| Team of EPWP Workers        | Recruitment and Appointment         | 4 months contract ending 30/11/2024                 | 1/7/ 2024<br><br>Revised 1/8/2024                           | Y              |
| Registration of Premises    | New registrations on data base      | Target of additional 1536 premises registered       | 31/12/2025<br><br>Revised 30/6/2025                         | N              |
| Registration of Premises    | New registrations on data base      | Total target of 3072 additional premises registered | 30/6/ 2025  |                |
| Inspection of premises      | Revenue from additional inspections | Target revenue of additional premises inspected     | 30/6/ 2025  |                |
| Inspection of premises      | Revenue from additional inspections | Target revenue of additional premises inspected     | 30/6/2026   |                |

*The above table must show the planned quarterly activities and outputs as captured in the implementation plan and whether they have been achieved.*

## **Challenges**

*If the activities and outputs, as per the implementation plan have not been achieved, challenges that contributed to non-achievement must be captured here.*

The 3 x Community Service EHP's was only appointed on 1 December 2024.

13 x EPWP workers however (to be financed from the co-funding) commenced with the project on 1 August 2024 with their contracts ending on 30 November whilst the CS EHP's who started on 1 January 2025 started the verification process.

## **Measures to address the challenges**

*Indicate the measures that will be taken or implemented to address the challenges highlighted above.*

The project team will endeavour to catch up the work to meet the revised timelines as indicated in the activity schedule above.

## **Projected expenditure at year end**

*With the challenges, if any, experienced and measures that will be taken to address such challenges you are expected to indicate expenditure that will be achieved by 30 June.*

R 468 476.54 is to be expensed by 30 June 2025 because of the Community Service EHP's only being appointed on 1 January 2025. Resulting in R 531 523.46 being required to be rolled over to 2025/26.

## **Potential risk(s) and mitigation efforts**

*Indicate the potential risks that can affect the achievement of intended expenditure as capture above, including the risk severity. Indicate the measures will be taken to mitigate the risks identified.*

None.

## **Results**

*In addition to above stated progress against the project indicators, is the project on track to achieve the overall impact as defined within the implementation plan? Please provide evidence in support of any claims.*

None.



# Western Cape Government

## 2024/25 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT (WC FMCG)

### NON-FINANCIAL QUARTERLY RETURN FORM

(January TO March 2025)

Overberg District Municipality

#### Expenditure Summary

| Project Description   | Amount Transferred  | Expenditure as at end of December 2024 | Balance             | % Spent       |
|---|---------------------|--|---------------------|---------------|
| Financial System Migration towards Web & Automation/ New Financial System | R 866 355.00        | Actual = R 226 495.39                  | R 601 589.61        | 30.53%        |
| <b>Total</b>  | <b>R 866 355.00</b> | <b>R 264 495.39</b>                    | <b>R 641 127.84</b> | <b>30.53%</b> |

**2024/25 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT  
(WC FMCG)**

**NON-FINANCIAL QUARTERLY RETURN FORM**

**(January TO March 2025)**

**FINANCIAL MANAGEMENT PROJECT**

Financial System Migration towards Web & Automation/ New Financial System.

Planned activities and outputs to date.

| Inputs/Activities                               | Outputs   | Performance Indicators  | Delivery Date                                       | Achieved (Y/N) |
|---|---|---|---|----------------|
| Leave system                                    | Implement Payday leave system<br><br>Discontinue SAMRAS leave web system                                  | COMAF received in 2021/22 Audit on leave provisions based on incorrect split between compulsory and non-compulsory leave balances from SAMRAS web version migrated from Classic version | 1 March 2023  | Y              |
|   |   | Perform recalculation of leave provision for 2021/22 on Payday leave system on correct split compulsory and non-compulsory leave balances   | 30 June 2023  | Y              |
| Document Management workflow and Archive system | Proper system control on document flow in the department and revenue enhancement and revenue completeness | Proper complete and accurate record keeping for audit processes.  | 1 April 2023  | Y              |
|   |   | Ensure revenue completeness of third-party billing systems integration.<br><br>Enhancement of revenue through collection of building plans inspection fees i.r.o. fire and health       | Will be covered by new revenue enhancement project. | N/A<br><br>N/A |
| Due Diligence                                   | Perform due diligence in terms of MFMA Circular 80 to comply to   | Current SAMRAS Classic Financial System Solvem access IT Hardware   | 30 April 2024                                       | In progress    |

| Inputs/Activities                      | Outputs   | Performance Indicators   | Delivery Date  | Achieved (Y/N)  |
|--|---|--|--|---|
|  | minimum business processes and system requirements                    | <p>requirements-migrated to new server. Awaiting National Treasury results on functionality review.</p> <p>SAMRAS Web based integrated modules as already implemented at other clients</p> <p>Decision which direction to proceed with (mSCOA Roadmap)</p> <p>Project team to visit Stellenbosch LM together with 7 other municipalities on the SAMRAS system planning to migrate to web version.</p> <p>Presentation on feedback to mSCOA Steercom, ITC Steercom Management, FARMCO &amp; APAC</p> <p>Finance team visit to WCDM</p> <p>WCDM team visit ODM</p> | <p>30 April 2025<br/>(Revised)</p> <p>17 July 2023</p> <p>2 &amp; 3 Oct 2023</p> <p>9 &amp; 10 Oct 2023</p> <p>31 March 2024</p> <p>15 &amp; 16 April 2024</p> <p>19 &amp; 20 September 2024</p> | <p></p> <p>Y</p> <p>Y</p> <p>Y</p> <p>Y</p> <p>Y</p> <p>Y</p> |
| SCM Web Migration/New Financial System | Fully operational transacting functionality for entire SCM department | <p>Contract Management System flow</p> <p>Delegating authorization Live processing and order creation Interlink towards the Budget</p> <p>Bi-weekly Project meetings with Solvem</p>   | <p>30 June 2024<br/>(Phase 2)</p> <p>Planning for implementation</p> <p>Project plan</p> <p>30 April 2025<br/>Revised<br/>(Resulting from the new Platinum system)</p>                           | <p>N/A</p> <p>Y</p> <p>Y</p> <p>N/A</p>                       |
| Expenditure Migration/New              | Fully operational expenditure and creditor transacting                | Integration with bank Creditor reports available   | 30 June 2024<br>(Phase 2)  | N   |

| Inputs/Activities  | Outputs  | Performance Indicators   | Delivery Date             | Achieved (Y/N) |
|--|--|--|---------------------------|----------------|
| Financial System   | department<br>Accurate reporting on creditor management                                  | Payments made from bank accurate and recognised on the system automatically<br>Creditor management workflow from user departments until finalization of transaction request (Expenditure request electronic process)       | Revised<br>30 June 2025   |                |
| Payroll Migration/New Payroll system<br>(Pending outcome of leave Tender process)      | Fully operational payroll that are automatically updated with SARS tables & requirements | <ul style="list-style-type: none"> <li>- Integrate with Expenditure module.</li> <li>- Integrate with HR &amp; Leave modules.</li> </ul> Integrate with Expenditure payments & Bank  | 30 June 2025<br>(Phase 3) |                |
| Asset Management Migration/New Financial System  | Accurate Final Asset Register<br>Effective and efficient verification process            | Automated update of asset register (verification) process<br>Build in functionality for functions e.g., depreciation<br>Accurate record keeping of assets<br>Integrated system to SCM and purchase (acquisition) of assets | 30 June 2025<br>(Phase 2) |                |
| Modernization Billing/New Financial system   | Accurate billing on web-system   | Proper recognition on the financial system according to type of revenue recognized   | 30 June 2025<br>(Phase 3) |                |
| HR Modules SAMRAS Web/New HR System Modules<br>(Pending outcome of SCM Tender process) | Fully functional HR and leave system (currently on Payday and in SCM Tender process)     | Performance-integrate with Ignite<br><br>All modules should align with new Staff regulations   | 30 June 2025<br>(Phase 3) |                |

The above table must show the planned quarterly activities and outputs as captured in the implementation plan and whether they have been achieved.

### Challenges

If the activities and outputs, as per the implementation plan have not been achieved, challenges that contributed to non-achievement must be captured here.

## PAYDAY

The current Payday leave system contract was only valid until 30 June 2023. A SCM process initiated to invite tenders for a fully integrated leave, payroll, and HR system as from 1 July 2023. Unfortunately, the tender process could not be completed in time and the validity time expired. A deviation was approved to extend the Payday leave system contract until 31 December 2023, and a new tender process for the leave system only will now be advertised. Deviation extended until 30 June 2024 – Re tender as functional criteria evaluation was incomplete. Tender 25-2023/24 was allocated to Payday on 28 June 2024 and a 3-year SLA was signed with them which will expire on 30 June 2027.

## COLLABORATOR

Development was done to implement the systems at TWK and Swellendam on the revised tariffs approved by Council for 2023/24

- To enhancement of revenue through collection of building plans inspection fees i.r.o. fire and health
- Training meeting need to be scheduled to discuss the portals developed for Theewaterskloof and Swellendam municipalities.
- Workshop solutions for building plans of Overstrand and Cape Agulhas LM's that are not working on the Collaborator portal.

Development must still be done once sufficient data had been collected.

- To ensure revenue completeness of third-party billing systems integration  
Workshop solutions for further development in workshops scheduled to be held before 30 June 2025

This project will be discontinued under this grant and transferred to the Revenue Enhancement grant allocated for 2024/25.

## DUE DILIGENCE

A mSCOA steering committee was held on 17 July 2023 where the following recommendation were made:

- That the Senior Manager: Finance – W. Crafford, be appointed as the Project Manager for the migration project as well as two deputy Project Managers (SCM and IT)
- That Solvem conduct an assessment, readiness, risks, etc.
- That visits be scheduled to other municipalities already running the migration.
- That a meeting be held with Solvem – project plan and costing.

The next challenge was to conclude the due diligence to move forward with the web migration project.

Finance team performed exchange visits with West Coast DM during the 2023/24 financial year on lessons learned with migration.

The municipality was informed that the financial system will now change to Solvem Platinum. More information will follow.

## **Measures to address the challenges.**

*Indicate the measures that will be taken or implemented to address the challenges highlighted above.*

### PAYDAY

The Payroll and HR system will be held in abeyance pending the outcome of the due diligence and progress on the development of the SAMRAS web payroll system, which is planned to be implemented at West Coast DM. (might be changed now with latest developments)

### DUE DILIGENCE – FINANCIAL SYSTEM

A visit was facilitated by Overstrand LM to Stellenbosch LM together with several other municipalities who are also using SAMRAS and plan to migrate to the web version. These meetings/workshops are scheduled for 2 & 3 October 2023. A mSCOA steering committee had been scheduled for 9 October 2023 to provide feedback to Management on 10 October 2023, regarding the feedback of the due diligence visit. Now a new financial system will be presented during February 2025. Inzalo, PO mun and Solvem joined forces to create Solvem Platinum.

### **Projected expenditure at year end**

*With the challenges, if any, experienced and measures that will be taken to address such challenges you are expected to indicate expenditure that will be achieved by 30 June.*

The previous grant allocated for 2023/24 was not fully spent by 30 June 2024 and was rolled over to 2024/25.

| <b>Project Description</b>                          | <b>Amount Recommended by PT: 2024/25</b> | <b>Co funding ODM 2024/25</b> | <b>TOTAL 2024/25</b> |
|---|--|-------------------------------|----------------------|
| Financial System Migration towards Web & Automation | R 866 355.00                             | R1 011 721.00                 | R 1 878 076.00       |

### **Potential risk(s) and mitigation efforts**

*Indicate the potential risks that can affect the achievement of intended expenditure as capture above, including the risk severity. Indicate the measures will be taken to mitigate the risks identified.*

Due to the current external audit process cycle, the project might be delayed and only implemented as from January 2024. Two biggest risks are the ensure that the IT infrastructure hardware and networks are on standard to be able to handle the expected volume transactions on the web and the planning regarding change management.

A planning meeting was held with Solvem, the service provider, on 21 November 2023. The ICT Hardware and network assessment information was provided to Solvem on 18 December 2023 and feedback is awaited in this regard. New server had to be procured, and the migration was done successfully at the end of March 2024.

Currently all due diligence needs to be revisited with the new system.

### **Results**

In addition to above stated progress against the project indicators, is the project on track to achieve the overall impact as defined within the implementation plan? Please provide evidence in support of any claims.

Yes, but some of the committed grant funding will have to be applied for roll-over if the live SCM & Expenditure implementation is delayed until July/August 2024. Assets and Payroll will be moved towards Phase 3 to be implemented by 30 June 2025.

## **REPORT TO MSCOA STEERCOM ON 26 SEPTEMBER 2024**

### **BACKGROUND**

ODM remains in the process to implement the SCM and expenditure modules on the web-based system. The system is currently on UAT (Testing phase).

### **CURRENT SITUATION**

ODM attended the user group SOLVEM's workshop in Cape Town, with all the other municipalities in the Western Cape using the financial system (SAMRAS). The way forward implementing the asset modules as well as continuing with the preparations and testing on the SCM and expenditure module was discussed.

SOLVEM also had to take note of concerns regarding the functionality and reporting matters identified by those municipalities that converted to the new modules, and areas of improvement.

The APAC of ODM requested a session where the service provider (SOLVEM) should attend their meeting and present to ODM on the way forwards, their progress on the 15 business processes and evaluations thereof based on National Treasury requirements.

SOLVEM also provided training to the SCM and "super users" as well as creditors department to familiarise themselves with the new system, as well as amending/adjusting the system to accommodate ODM's business processes.

### **WAY FORWARD**

- ODM's APAC will engage with Solvem on 26 November 2024.
- ODM will continue with training and setting up the testing platforms to be converted to the live system if everything is running optimally.
- Commence with the asset management module as per implementation plan provided by SOLVEM.
- SOLVEM is attending to SCM and Expenditure module concerns and faults on the system, especially related to reporting and bank reconciliations.

On the 11<sup>th</sup> of December during the final user group meeting of SOLVEM it was stated by SOLVEM that the current web system would be scrapped, and a new system (Platinum) would be brought in to replace it.

The presentation on the new system (platinum) took place from the 11<sup>th</sup> to the 13<sup>th</sup> of February 2025 at Goudini Spa where ODM officials were attending, we are currently awaiting a report from the NT user group on the way forward.



# Western Cape Government

## 2024/25 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT (WC FMCG)

### NON-FINANCIAL QUARTERLY RETURN FORM

(January – March 2025)

Overberg District Municipality

#### Expenditure Summary

| Project Description   | Amount Transferred  | Expenditure as at end March 2025 | Balance             | % Spent   |
|---|---------------------|----------------------------------|---------------------|-----------|
| Feasibility Study & Business Plan for the Uilenkraalsmond Holiday Resort ownership restructuring. | R 750 000.00        | R0                               | R750 000.00         | 0%        |
| <b>Total</b>  | <b>R 750 000.00</b> | <b>R0</b>                        | <b>R 750 000.00</b> | <b>0%</b> |

**2024/25 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT  
(WC FMCG)**

**NON-FINANCIAL QUARTERLY RETURN FORM**

**(OCTOBER – DECEMBER 2024)**

**REVENUE ENHANCEMENT PROJECT**

Feasibility Study & Business Plan for the Uilenkraalsmond Holiday Resort ownership restructuring.

Planned activities and outputs to date:

| Inputs/Activities                   | Outputs                                | Performance Indicators       | Revised Delivery Date | Achieved (Y/N) |
|-------------------------------------|--|------------------------------|-----------------------|----------------|
| Feasibility study and business plan | Compile tender specifications.         | Bid specification.           | 31/7/2024             | Y              |
|                                     |  | Advertisement on SCM website | Aug/Sept 2024         | Y              |
| Feasibility study and business plan | Appoint a consultant.                  | Appointment letter           | 31/8/2024             | N              |
|                                     |  |                              | Revised 31/10/2024    | N              |
|                                     |  |                              | Revised 28/2/2025     | N              |
|                                     |  |                              | Revised 31/05/2025    |                |
| Feasibility study and business plan | Deliver report with recommendations    | Final draft report           | 31/10/2024            | N              |
|                                     |  |                              | Revised 28/2/2025     | N              |
|                                     |  |                              | Revised 31/05/2025    |                |
| Feasibility study and business plan | Report to Council with recommendations | Item on Council Agenda       | 30/11/2024            | N              |
|                                     |  |                              | Revised 31/3/2025     | N              |
|                                     |  |                              | Revised 31/05/2025    |                |

| Inputs/Activities                   | Outputs             | Performance Indicators | Revised Delivery Date                  | Achieved (Y/N) |
|-------------------------------------|---------------------|------------------------|--|----------------|
| Feasibility study and business plan | Final Business plan | Letter to DPW          | 31/12/2024<br><br>Revised<br>31/5/2025 |                |

*The above table must show the planned quarterly activities and outputs as captured in the implementation plan and whether they have been achieved.*

### **Challenges**

*If the activities and outputs, as per the implementation plan have not been achieved, challenges that contributed to non-achievement must be captured here.*

### **Tender 12 - 2024**

The bid specification was approved on 31 July 2024 and the municipality when out in August 2024 with the tender advert which closed on Wednesday, 25 September 2024. A compulsory virtual briefing meeting was held on Friday, 06 September 2024 where the specifications / terms of reference pertaining this contract was discussed. Only bids from those who attended the briefing session will be considered.

The session was attended by various interested bidders; from whom some bids were received. The technical evaluation of the bids had been done and BEC is scheduled to make a recommendation to the BAC on 29 October 2024. The aim is to do finalize the SCM process by the end of October 2024.

A new tender was advertised during April 2025 which is aimed to conclude during May 2025 after which the project will resume.

### **Measures to address the challenges**

*Indicate the measures that will be taken or implemented to address the challenges highlighted above.*

Should a successful bidder not be appointed, then the municipality will have to re advertise.

### **Projected expenditure at year end**

*With the challenges, if any, experienced and measures that will be taken to address such challenges you are expected to indicate expenditure that will be achieved by 30 June.*

Grant funding of R750 000.00 is to be fully expensed by 30 June 2025, subject to a successful bidder appointed.

### **Potential risk(s) and mitigation efforts**

*Indicate the potential risks that can affect the achievement of intended expenditure as capture above, including the risk severity. Indicate the measures will be taken to mitigate the risks identified.*

If the SCM process is delayed, the all the grant funding committed might not be spend before 30 June 2025 and a request for a roll over will have to be submitted.

## **Results**

*In addition to above stated progress against the project indicators, is the project on track to achieve the overall impact as defined within the implementation plan? Please provide evidence in support of any claims.*

The SCM process has not been completed resulting from a non-responsive bidder during the T12-2024 process. The specification was again set out by SCM and is to be advertised in Quarter 4.



# Western Cape Government

## 2024/25 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT (WC FMCG)

### NON-FINANCIAL QUARTERLY RETURN FORM

(January TO March 2025)

### PROGRESS ON PROJECT FUNDING ROLLED OVER

| Project Name  | Financial Capacity Building Grant            |  |        |
|---|--|--|--------|
| Project Development Objective   | To assist learners from a disadvantage grant |  |        |
| Project Performance Indicator(s) and Target(s) for quarter under review   | Target was 1 learner                         |  |        |
| Original Allocation<br>(2024/25)  | Amount rolled over<br>(2024/25)              | Amount spent for<br>quarter ending xxx | % YTD  |
| R200 000  | R0.00  | R73 604                                | 36.80% |
| Progress to date  |  |  |        |
| There are 1 learner currently in their final year that are currently accommodated from the Financial Capacity Building Grant. |  |  |        |

**2024/25 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT  
(WC FMCG)**

**NON-FINANCIAL QUARTERLY RETURN FORM**

**(January TO March 2025)**

**FINANCIAL MANAGEMENT PROJECT**

*Project name, brief project description as per implementation plan, inclusive of impact statement summary.*

**Planned activities and outputs to date**

| Inputs/Activities | Outputs                       | Performance Indicators                      | Delivery Date | Achieved (Y/N) |
|-------------------|-------------------------------|---|---------------|----------------|
| Bursaries         | Certification of the learners | Funding to be spend by end of February 2025 | February 2025 | Y              |

*The above table must show the planned quarterly activities and outputs as captured in the implementation plan and whether they have been achieved.*

**Challenges**

*If the activities and outputs, as per the implementation plan have not been achieved, challenges that contributed to non-achievement must be captured here.*

**Action:** NONE

**Measures to address the challenges.**

*Indicate the measures that will be taken or implemented to address the challenges highlighted above.*

**Action:** NONE

**Projected expenditure at year end**

*With the challenges, if any, experienced and measures that will be taken to address such challenges you are expected to indicate expenditure that will be achieved by 30 June.*

**Action:** NONE

**Potential risk(s) and mitigation efforts**

*Indicate the potential risks that can affect the achievement of intended expenditure as capture above, including the risk severity. Indicate the measures will be taken to mitigate the risks identified.*

**Action:** THE POTENTIAL RISK IS WHEN STUDENTS DROP-OUT. THE RISK SEVERITY IS THAT STUDENTS WILL BE UNEMPLOYED AND NOT ABLE TO BE RECEIVED THE NECESSARY QUALIFICATIONS. TO HAVE REGULARLY QUARTERLY SESSIONS WITH STUDENTS.

**Results**

*In addition to above stated progress against the project indicators, is the project on track to achieve the overall impact as defined within the implementation plan? Please provide evidence in support of any claims.*

WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT  
(WC FMCG)  
NON-FINANCIAL QUARTERLY RETURN FORM  
(January TO March 2025)  
2024/25 EXTERNAL BURSARY PROGRAMME

| No.   | Candidate Name & Surname | ID Number     | Gender | Race | Field of Study | Current Academic Year of Study<br>(1 <sup>st</sup> , 2 <sup>nd</sup> , 3 <sup>rd</sup> , 4 <sup>th</sup> ) | Learning Institution | Previous years' academic performance<br>(Below 50%, 51 – 60%, 61-70%, 71 – 80%, 81 – 90%, 90%+) | Study Fees                      |   |                   |
|---|--------------------------|---------------|--------|------|----------------|--|----------------------|---|---------------------------------|---|-------------------|
|   |                          |               |        |      |                |  |                      |   | Amount Allocated From Grant (R) | Co-Funding Provided By Municipality (R) | Total Course Fees |
| STUDENTS CURRENT BEING SUPPORTED THROUGH THE EXTERNAL BURSARY PROGRAMME   |                          |               |        |      |                |  |                      |   |                                 |   |                   |
| 1.  | Akhiwe Ntantala          | 0406300234084 | F      | A    | Accounting     | 3rd  | Mancosa              |   |                                 | R0.00                                   | 0.00              |
| PROGRESS TO DATE  |                          |               |        |      |                |  |                      |   |                                 |   |                   |
| Currently in process of obtaining previous result for last year to finalize the process. The 2024 results are still to be received. |                          |               |        |      |                |  |                      |   |                                 |   |                   |

### 13) Cost containment report for the period ending 31 MARCH 2025

In accordance with Local Government: Municipal Cost Containment Regulation (MCCR) that were promulgated on 7 June 2019 and came into effect on 1 July 2019, in conjunction with the MFMA Circular No 97, herewith the report released as on **31 March 2025**.

Overberg District Municipality approved a Cost Containment Policy on 27 May 2019 based on the "then" Draft Regulations and in guidance of the MFMA Circular 82 according to which cost containment measures were already introduced even before the Regulations were promulgated. This policy had been reviewed and aligned with the final MCCR and in guidance with MFMA Circular No 97. These was approved by Council on 30 September 2019.

The following table in the prescribed format, is tabled for information:


| MEASURES                                  | COST CONTAINMENT - IN YEAR REPORT |                         |                 |                   |                 |           |                   |
|---|-----------------------------------|-------------------------|-----------------|-------------------|-----------------|-----------|-------------------|
|   | ORIGINAL BUDGET 2024/25           | ADJUSTED BUDGET 2024/25 | Q1              | Q2                | Q3              | Q4        | SAVINGS           |
| Use of Consultants                        | R2 363 003                        | R2 363 003              | R272 752        | R470 128          | R146 993        | R0        | R1 473 130        |
| Vehicles used by political office bearers | R0                                | R0                      | R0              | R0                | R0              | R0        | R0                |
| Travel and Subsistence                    | R1 875 688                        | R1 917 412              | R359 513        | R517 915          | R384 989        | R0        | R654 995          |
| Domestic Accommodation                    | R213 500                          | R600 390                | R6 864          | R192 418          | R194 846        | R0        | R206 261          |
| Sponsorships, Events & Catering           | R317 300                          | R376 900                | R19 392         | R41 900           | R18 861         | R0        | R296 747          |
| Communication                             | R343 400                          | R367 758                | R26 430         | R73 556           | R108 411        | R0        | R159 361          |
| Other related Expenditure Items           | R0                                | R0                      | R0              | R0                | R0              | R0        | R0                |
| <b>TOTAL</b>                              | <b>R5 112 891</b>                 | <b>R5 625 463</b>       | <b>R684 951</b> | <b>R1 295 917</b> | <b>R854 100</b> | <b>R0</b> | <b>R2 790 495</b> |

Below is an additional table which defines what is defined under each measure and indicate the year-to-date expenditure and the projected saving to date.

| MEASURES                                  | NOTES  | ACTUAL YTD 9 MTHS | PROJECTED OVER 12 MNTHS | PROJECTED SAVING TO DATE | NOTES                                       |
|---|--|-------------------|-------------------------|--------------------------|---|
| Use of Consultants                        | Business & Advisory Services   | R889 873          | R1 186 497              | R1 176 506               | Accounting, Business & Financial Management |
| Vehicles used by political office bearers | No Mayoral vehicle-Councillors receive travel allowances                   | R0                | R0                      | R0                       | No Mayoral vehicle-Councillors              |
| Travel and Subsistence                    | Domestic Daily all, Incidental, Food, Air, Transport (own & non employees) | R1 262 417        | R1 683 223              | R234 189                 | Domestic Daily all, Incidental, Food,       |
| Domestic Accommodation                    | Domestic Accommodation resulting from Travel                               | R394 129          | R525 506                | R74 885                  | Travel & Sun - Domestic Accommodation       |
| Sponsorships, Events & Catering           | Including Wshops & Seminars  | R80 153           | R106 870                | R270 030                 | Including Wshops&Seminars                   |
| Communication                             | Advertisements, Publication & Marketing                                    | R208 397          | R277 862                | R89 896                  | Advertisements, Publication & Marketing?    |
| Other related Expenditure Items           | None   | R0                | R0                      | R0                       | None  |
| <b>TOTAL</b>                              |  | <b>R2 834 968</b> | <b>R3 779 957</b>       | <b>R1 845 506</b>        |   |

Cost Containment reports are compiled quarterly for the Municipal Manager's attention, which will discuss progressive actions on each cost containment measure.

# 14) Section 11 (4) MFMA WITHDRAWALS

| <b>PROVINCIAL TREASURY</b><br><b>Withdrawals from Municipal Bank Accounts</b><br><b>In accordance with Section 11, Sub-section 1 (b) to (j)</b>   |   |  |  |
|---|---|--|--|
| <b>NAME OF MUNICIPALITY:</b>  |   | OVERBERG DISTRICT MUNICIPALITY   |  |
| <b>MUNICIPAL DEMARCATION CODE</b>   |   | DC3  |  |
| <b>QUARTER ENDED:</b>   |   | March 2025   |  |
| <b>MFMA section 11. (1) Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer may withdraw money or authorise the withdrawal of money from any of the municipality bank accounts, and may do so only -</b> | <b>Amount</b>   | <b>Reason for withdrawal</b>   |  |
|   | (b) to defray expenditure authorised in terms of section 26(4);   | R 0.00   |  |
|   | (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);   | R 0.00   |  |
|   | (d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section; | R 0.00   |  |
|   | (e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -              | R 0.00   |  |
|   | (i) money collected by the municipality on behalf of that person or organ of state by agreement; or   | R 0.00   |  |
|   | (ii) any insurance or other payments received by the municipality for that person or organ of state;  | R 0.00   |  |
|   | (f) to refund money incorrectly paid into a bank account;   | R 0.00   |  |
|   | (g) to refund guarantees, sureties and security deposits;   | R 0.00   |  |
|   | (h) for cash management and investment purposes in accordance with section 13;  | R 0.00   |  |
|   | (i) to defray increased expenditure in terms of section 31; or  | R 0.00   |  |
|   | (j) for such other purposes as may be prescribed.   | R 0.00   |  |
| (4) The accounting officer must within 30 days after the end of each quarter -  |   | <b>Name and Surname:</b> S Stanley   |  |
| (a) table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and  |   | <b>Rank/Position:</b> CFO  |  |
| (b) submit a copy of the report to the relevant provincial treasury and the Auditor-General.  |   | <b>Signature:</b>  |  |
| <b>Tel number</b>   | <b>Fax number</b>   | <b>Email Address</b>   |  |
| 028 425 1157  | 028 425 1014  | cfo@edm.org.za   |  |

## **15) mSCOA Roadmap for the quarter ending 31 March**

### **1. INTRODUCTION**

In accordance with the Municipal Regulations on a Standard Chart of Accounts (mSCOA), and specifically the requirement for all municipalities to submit quarterly mSCOA implementation progress reports to Council, the attached roadmap is hereby submitted for tabling.

The roadmap provides a structured, milestone-based overview of the municipality's progress towards ensuring full compliance with the latest version of mSCOA as prescribed by National Treasury. The report reflects the current stage of implementation, the review process of the existing financial system, and planned activities toward achieving full system alignment with the prescribed chart of accounts.

### **2. EXECUTIVE SUMMARY**

The municipality is currently in the process of reviewing its core financial management system for compliance with mSCOA. A detailed system assessment is underway to determine whether the current system can meet the prescribed standards, or whether procurement of a new compliant system will be required.

The roadmap presented below sets out key activities, timelines, responsible units, and current status updates. The report highlights that while foundational structures such as the mSCOA Steering Committee have been established, critical activities such as vendor compliance verification, system gap analysis, and configuration/testing are still to be executed in the upcoming quarters.

The municipality remains committed to ensuring that its financial systems and operations are fully aligned with mSCOA, to ensure compliance with the MFMA, enhance transparency, and improve the credibility of financial reporting.

### 3. mSCOA Roadmap for the quarter ending 31 March 2025

| No. | Activity                            | Description   | Responsible Department       | Timeline          | Status      | Comments                                   |
|-----|-------------------------------------|---|------------------------------|-------------------|-------------|--|
| 1   | System Assessment                   | Conduct a formal review of the municipality's current financial system to determine its compliance with the latest mSCOA version. | Finance / ICT                | Q4 2025           | In Progress | Engagement with system vendor underway     |
| 2   | Gap Analysis                        | Identify gaps in current system against mSCOA minimum compliance requirements.  | Finance / ICT                | Q1 2026           | Planned     | To inform upgrade or replacement decision  |
| 3   | Vendor Engagement                   | Obtain formal confirmation from current vendor regarding mSCOA version compatibility and future compliance roadmap.               | SCM / Finance                | Q1 2026           | In Progress | Request for updated compliance certificate |
| 4   | Project Steering Committee          | Establish/strengthen mSCOA Steering Committee to monitor progress and coordinate implementation.                                  | MM's Office / CFO            | Q4 2025           | Ongoing     | Terms of Reference approved                |
| 5   | Data Readiness Review               | Review and cleanse current data structures to align with mSCOA segments and definitions.  | Finance / ICT / Departments  | Q2 – Q3 2026      | Planned     | Must precede migration or upgrade          |
| 6   | System Upgrade/Procurement Decision | Based on assessment, decide to either upgrade current system or initiate procurement of a new compliant system.                   | Finance / SCM                | Q3 2026           | Pending     | Depends on vendor compliance               |
| 7   | Training and Change Management      | Rollout of training sessions for all end-users and affected stakeholders on new chart segments and system usage.                  | Corporate Services / Finance | Q3 – Q4 2026      | Not Started | Will follow once system path is confirmed  |
| 8   | Configuration & Testing             | Configure system with new chart segments, test posting, and run simulations to ensure accurate reporting.                         | ICT / Finance                | Q4 2025 – Q1 2026 | Not Started | Must be finalized before Go-Live           |
| 9   | Go-Live & Parallel Run              | Switch to upgraded/new system with mSCOA compliance; run parallel processes to ensure accuracy.                                   | ICT / Finance                | Q3 2026           | Not Started | Required by National Treasury              |
| 10  | Quarterly Reporting to NT           | Submit regular updates to Council and National  | CFO's Office                 | Quarterly         | Ongoing     | Current report reflects                    |

| No. | Activity                      | Description  | Responsible Department           | Timeline | Status      | Comments                                   |
|-----|-------------------------------|--|----------------------------------|----------|-------------|--|
|     | & Council                     | Treasury on progress, challenges, and milestones.  |                                  |          |             | April 2025 quarter                         |
| 11  | Audit and Post-Go Live Review | Conduct internal audit and external review of system implementation, stability, and reporting. | Internal Audit / Auditor-General | Q3 2026  | Not Started | Ensures alignment with MFMA audit outcomes |

#### 4 Process going forward

1. Notes the progress made to date regarding the implementation of the mSCOA Regulations.
2. Supports the ongoing review of the municipality's financial system for compliance with the mSCOA version requirements.
3. Approves the mSCOA Roadmap as a working document for quarterly reporting and monitoring purposes.
4. Mandates the Municipal Manager and CFO to report on any material delays or deviations from the roadmap at subsequent Council sittings.

16) MFMA Municipal Reg on Financial Misconduct and criminal proceedings

**PURPOSE**

To take note of the quarterly report on Financial Misconduct.

**BACKGROUND**

In terms of the MFMA Municipal Regulations on Financial Misconduct Procedure and Criminal Proceedings, Sub-regulation 3 (1), all allegations of financial misconduct must be investigated.

**ATTACHMENT**

Certificate issued by the CFO for the period ended March 2025.

**RECOMMENDATION**

That the certificate in terms of the MFMA Municipal Regulations on Financial Misconduct Procedure and Criminal Proceedings for the period ended March 2025 be noted.

**CERTIFICATE IN TERMS OF THE MFMA – MUNICIPAL REGULATIONS ON  
FINANCIAL MISCONDUCT PROCEDURES AND CRIMINAL PROCEEDINGS**

(Period ending 31 March 2025)

**1. LEGAL FRAMEWORK**

In terms of the MFMA Municipal Regulations on Financial Misconduct Procedure and Criminal Proceedings, Sub-regulation 3(1), all allegations of financial misconduct must be investigated.

Sub-regulation 3 (2) of the mentioned Regulations provides that: "The mayor, the accounting officer or chairperson of the board of directors, as the case may be, must table an allegation referred to in sub-regulation (1) before the municipal council or, board of directors in the case of municipal entities, not later than seven days after receipt thereof or at the next sitting of the council or the board of directors."

**2. DECLARATION**

I the undersigned in my capacity as Chief Financial Officer hereby declare the following:

No allegations of any financial misconduct were recorded or brought under my attention in terms of Sub-regulation 3(1) of the MFMA Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings for the period ended March 2025.

  
SIGNATURE

## 17) Prevention and Combating of Corrupt Activities report

### **PURPOSE**

To take note of the quarterly report on Fraud and Corrupt activities

### **BACKGROUND**

In terms of Section 3 of the Prevention and Combating of Corrupt Activities, 2004 (No 12 of 2004), the Chief Finance Officer must report the following to the Accounting Officer (Municipal Manager):

- Acts or actions as highlighted and/or classified as potential corrupt activities in terms of the mentioned act; and
- No acts or actions as highlighted and/or classified as potential corrupt activities in terms of the mentioned act.

### **ATTACHMENT**

Certificate issued by the CFO for the period ending March 2025.

Item R-329 (FARMCO) with register attached.

### **RECOMMENDATION**

That the certificate in terms of the Prevention and Combating of Corrupt Activities, 2004 (No 12 of 2004) for the period ending March 2025 be noted.

**CERTIFICATE IN TERMS OF THE PREVENTION OF CORRUPT ACTIVITIES, 2004  
(NO 12 OF 2004) (Period ending March 2025)**

**1. LEGAL FRAMEWORK**

Section 3 of the Prevention of Combating of Corrupt Activities Act, 2004 (No 12 of 2004) provides the following definition of a person performing a corrupt act or activity:

"Any person who, directly or indirectly:

- (a) accepts or agrees or offers to accept any gratification from any other person, whether for the benefit of himself or herself or for the benefit of another person; or
- (b) gives or agrees or offers to give to any other person any gratification, whether for the benefit of that other person or for the benefit of another person, in order to act, personally or by influencing another person so to act, in a manner;
  - (i) that amounts to the:
    - (aa) illegal, dishonest, unauthorised, incomplete, or biased; or
    - (bb) misuse or selling of information or material acquired in the course of the, exercise, carrying out or performance of any powers, duties or functions arising out of a constitutional, statutory, contractual or any other legal obligation.
  - (ii) that amounts to-
    - (aa) the abuse of a position of authority.
    - (bb) a breach of trust; or
    - (cc) the violation of a legal duty or a set of rules.
  - (iii) designed to achieve an unjustified result; or
  - (iv) that amounts to any other unauthorised or improper inducement to do or not to do anything.

is guilty of the offence of corruption."

## 2. DECLARATION

I the undersigned in my capacity as Chief Financial Officer hereby declare the following:

No acts or actions as highlighted and/or classified as a potential corrupt activity as per Section 3 of the Prevention and Combating of Corrupt Activities Act, 2004 (No 12 of 2004), regarding the activities of the Municipality by members of the public, services providers to the Municipality and/or Officials of the Municipality were recorded or brought under my attention for the period ending March 2025.

Please note that the existing cases as per the attached reported to FARMCO.

  
SIGNATURE

S STANLEY

## PART 2 - IN YEAR BUDGET STATEMENT TABLES

DC3 Overberg - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

| Description  | Budget Year 2024/25 |                   |                    |                    |                    |                     |                 |                    |
|--|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
|  | 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   | –                   | –                 | –                  | –                  | –                  | –                   |                 | –                  |
| Service charges  | 15 170              | 17 559            | 1 930              | 14 044             | 13 284             | 760                 | 6%              | 17 559             |
| Investment revenue   | 7 600               | 8 600             | 643                | 5 743              | 6 102              | (359)               | -6%             | 8 600              |
| Transfers and subsidies - Operational                                | 96 796              | 97 148            | 22 142             | 89 140             | 93 528             | (4 388)             | (0)             | 97 148             |
| Other own revenue  | 183 492             | 186 511           | 1 581              | 133 078            | 138 351            | (5 272)             | -4%             | –                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>303 058</b>      | <b>309 818</b>    | <b>26 297</b>      | <b>242 006</b>     | <b>251 265</b>     | <b>(9 259)</b>      | <b>-4%</b>      | <b>309 818</b>     |
| Employee costs   | 168 688             | 161 219           | 12 888             | 119 667            | 120 951            | (1 284)             | -1%             | 161 219            |
| Remuneration of Councillors  | 6 796               | 6 796             | 569                | 5 192              | 5 151              | 41                  | 1%              | 6 796              |
| Depreciation and amortisation  | 3 681               | 3 681             | 294                | 2 648              | 2 708              | (60)                | -2%             | 3 681              |
| Interest   | 2 422               | 2 401             | 60                 | 938                | 1 452              | (514)               | -35%            | 2 401              |
| Inventory consumed and bulk purchases                                | 47 075              | 54 755            | 5 136              | 49 763             | 47 002             | 2 761               | 6%              | 54 755             |
| Transfers and subsidies  | –                   | 4 000             | –                  | 74                 | 80                 | (6)                 | -6%             | 4 000              |
| Other expenditure  | 74 396              | 76 967            | 8 620              | 45 565             | 49 400             | (3 835)             | -8%             | 76 967             |
| <b>Total Expenditure</b>   | <b>303 058</b>      | <b>309 818</b>    | <b>27 567</b>      | <b>223 846</b>     | <b>226 744</b>     | <b>(2 898)</b>      | <b>-1%</b>      | <b>309 818</b>     |
| <b>Surplus/(Deficit)</b>   | <b>–</b>            | <b>–</b>          | <b>(1 270)</b>     | <b>18 160</b>      | <b>24 522</b>      | <b>(6 362)</b>      | <b>-28%</b>     | <b>–</b>           |
| Transfers and subsidies - capital (monetary allocations)             | 2 700               | 3 800             | –                  | 1 200              | 2 240              | (1 040)             | -46%            | 3 800              |
| Transfers and subsidies - capital (in-kind)                          | –                   | –                 | –                  | –                  | –                  | –                   |                 | –                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>2 700</b>        | <b>3 800</b>      | <b>(1 270)</b>     | <b>19 360</b>      | <b>26 762</b>      | <b>(7 402)</b>      | <b>-28%</b>     | <b>3 800</b>       |
| Share of surplus/ (deficit) of associate                             | –                   | –                 | –                  | –                  | –                  | –                   |                 | –                  |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>2 700</b>        | <b>3 800</b>      | <b>(1 270)</b>     | <b>19 360</b>      | <b>26 762</b>      | <b>(7 402)</b>      | <b>-28%</b>     | <b>3 800</b>       |
| <b>Capital expenditure &amp; funds sources</b>                       |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>   | <b>11 505</b>       | <b>13 870</b>     | <b>2 721</b>       | <b>4 803</b>       | <b>6 639</b>       | <b>(1 836)</b>      | <b>-28%</b>     | <b>13 870</b>      |
| Capital transfers recognised   | 2 700               | 3 800             | 472                | 549                | 1 545              | (996)               | -64%            | 3 800              |
| Borrowing  | 1 500               | 1 500             | –                  | 539                | 878                | (339)               | -39%            | 1 500              |
| Internally generated funds   | 7 305               | 8 570             | 2 250              | 3 715              | 4 216              | (501)               | -12%            | 8 570              |
| <b>Total sources of capital funds</b>                                | <b>11 505</b>       | <b>13 870</b>     | <b>2 721</b>       | <b>4 803</b>       | <b>6 639</b>       | <b>(1 836)</b>      | <b>-28%</b>     | <b>13 870</b>      |
| <b>Financial position</b>  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets   | 76 587              | 85 626            |                    | 111 509            |                    |                     |                 | 85 626             |
| Total non current assets   | 129 546             | 126 426           |                    | 117 466            |                    |                     |                 | 126 426            |
| Total current liabilities  | 43 569              | 35 597            |                    | 35 468             |                    |                     |                 | 35 597             |
| Total non current liabilities  | 59 047              | 55 623            |                    | 59 013             |                    |                     |                 | 55 623             |
| Community wealth/Equity  | 103 519             | 120 833           |                    | 134 494            |                    |                     |                 | 120 833            |
| <b>Cash flows</b>  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                       | (425)               | 1 331             | 1 458              | 27 232             | 30 762             | 3 529               | 11%             | 1 331              |
| Net cash from (used) investing                                       | (1 605)             | (3 970)           | (2 721)            | (4 803)            | (6 639)            | (1 836)             | 28%             | (3 970)            |
| Net cash from (used) financing                                       | (3 206)             | (3 204)           | (468)              | (3 807)            | (3 605)            | 202                 | -6%             | (3 204)            |
| <b>Cash/cash equivalents at the month/year end</b>                   | <b>66 290</b>       | <b>71 742</b>     | <b>96 207</b>      | <b>96 207</b>      | <b>98 103</b>      | <b>1 896</b>        | <b>2%</b>       | <b>71 742</b>      |
| <b>Debtors &amp; creditors analysis</b>                              | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source   | 1 372               | 100               | 54                 | 51                 | 29                 | 211                 | 1 129           | 5 956              |
| <b>Creditors Age Analysis</b>  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors  | 12                  | 3                 | 12                 | 16                 | 3                  | 135                 | 1               | 4 002              |

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

| Description                                | Ref | 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                                | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Revenue - Functional</b>                |     |                 |                     |                 |                |               |               |              |                |                    |
| <i>Governance and administration</i>       |     | -               | 119 436             | 121 805         | 23 874         | 102 416       | 102 155       | 261          | 0%             | 121 805            |
| Executive and council                      |     | -               | 42 938              | 42 938          | 1 153          | 18 382        | 29 586        | (11 203)     | -38%           | 42 938             |
| Finance and administration                 |     | -               | 76 498              | 78 867          | 22 721         | 84 034        | 72 570        | 11 464       | 16%            | 78 867             |
| Internal audit                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <i>Community and public safety</i>         |     | -               | 38 752              | 41 784          | 1 887          | 26 518        | 33 514        | (6 997)      | -21%           | 41 784             |
| Community and social services              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sport and recreation                       |     | -               | 21 133              | 22 025          | 1 725          | 17 054        | 16 945        | 109          | 1%             | 22 025             |
| Public safety                              |     | -               | 13 358              | 15 398          | 42             | 7 197         | 12 623        | (5 426)      | -43%           | 15 398             |
| Housing                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Health                                     |     | -               | 4 262               | 4 362           | 120            | 2 266         | 3 946         | (1 680)      | -43%           | 4 362              |
| <i>Economic and environmental services</i> |     | -               | 132 620             | 132 620         | (1 326)        | 100 832       | 104 894       | (4 063)      | -4%            | 132 620            |
| Planning and development                   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Road transport                             |     | -               | 132 490             | 132 490         | (1 326)        | 100 823       | 104 837       | (4 014)      | -4%            | 132 490            |
| Environmental protection                   |     | -               | 130                 | 130             | -              | 8             | 57            | (49)         | -86%           | 130                |
| <i>Trading services</i>                    |     | -               | 14 950              | 17 409          | 1 862          | 13 440        | 12 941        | 499          | 4%             | 17 409             |
| Energy sources                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water management                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste water management                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste management                           |     | -               | 14 950              | 17 409          | 1 862          | 13 440        | 12 941        | 499          | 4%             | 17 409             |
| <i>Other</i>                               | 4   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Revenue - Functional</b>          | 2   | -               | 305 758             | 313 618         | 26 297         | 243 206       | 253 505       | (10 299)     | -4%            | 313 618            |
| <b>Expenditure - Functional</b>            |     |                 |                     |                 |                |               |               |              |                |                    |
| <i>Governance and administration</i>       |     | -               | 66 666              | 72 577          | 5 954          | 46 413        | 48 175        | (1 762)      | -4%            | 72 577             |
| Executive and council                      |     | -               | 11 383              | 11 442          | 811            | 7 656         | 8 196         | (540)        | -7%            | 11 442             |
| Finance and administration                 |     | -               | 53 082              | 58 931          | 4 978          | 37 210        | 38 369        | (1 159)      | -3%            | 58 931             |
| Internal audit                             |     | -               | 2 201               | 2 204           | 165            | 1 547         | 1 609         | (63)         | -4%            | 2 204              |
| <i>Community and public safety</i>         |     | -               | 89 089              | 90 033          | 7 890          | 61 540        | 63 965        | (2 425)      | -4%            | 90 033             |
| Community and social services              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sport and recreation                       |     | -               | 21 829              | 23 780          | 1 725          | 15 034        | 16 847        | (1 813)      | -11%           | 23 780             |
| Public safety                              |     | -               | 44 963              | 45 067          | 4 630          | 32 841        | 32 285        | 556          | 2%             | 45 067             |
| Housing                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Health                                     |     | -               | 22 298              | 21 187          | 1 536          | 13 665        | 14 833        | (1 168)      | -8%            | 21 187             |
| <i>Economic and environmental services</i> |     | -               | 138 015             | 138 026         | 13 209         | 110 951       | 108 554       | 2 398        | 2%             | 138 026            |
| Planning and development                   |     | -               | 1 766               | 1 766           | 142            | 1 308         | 1 324         | (16)         | -1%            | 1 766              |
| Road transport                             |     | -               | 132 490             | 132 490         | 12 763         | 107 087       | 104 528       | 2 560        | 2%             | 132 490            |
| Environmental protection                   |     | -               | 3 769               | 3 769           | 303            | 2 556         | 2 703         | (146)        | -5%            | 3 769              |
| <i>Trading services</i>                    |     | -               | 9 287               | 9 182           | 513            | 4 942         | 6 050         | (1 108)      | -18%           | 9 182              |
| Energy sources                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water management                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste water management                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste management                           |     | -               | 9 287               | 9 182           | 513            | 4 942         | 6 050         | (1 108)      | -18%           | 9 182              |
| <i>Other</i>                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Expenditure - Functional</b>      | 3   | -               | 303 058             | 309 818         | 27 567         | 223 846       | 226 744       | (2 898)      | -1%            | 309 818            |
| <b>Surplus/ (Deficit) for the year</b>     |     | -               | 2 700               | 3 800           | (1 270)        | 19 360        | 26 762        | (7 402)      | -0.276582      | 3 800              |

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter

| Vote Description                | Ref | 2023/24         | Budget Year 2024/25 |                 |                |               |               |              |                |                    |
|---------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                 |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                     |     |                 |                     |                 |                |               |               |              |                |                    |
| Revenue by Vote                 | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Municipal Manager      |     | -               | 42 938              | 42 938          | 1 153          | 18 382        | 29 586        | (11 203)     | -37.9%         | 42 938             |
| Vote 2 - Management Services    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 3 - Corporate Services     |     | -               | 42                  | 44              | 4              | 31            | 32            | (1)          | -2.1%          | 44                 |
| Vote 4 - Finance                |     | -               | 76 456              | 78 823          | 22 718         | 84 003        | 72 538        | 11 465       | 15.8%          | 78 823             |
| Vote 5 - Community Services     |     | -               | 186 322             | 191 813         | 2 423          | 140 790       | 151 350       | (10 560)     | -7.0%          | 191 813            |
| Total Revenue by Vote           | 2   | -               | 305 758             | 313 618         | 26 297         | 243 206       | 253 585       | (10 299)     | -4.1%          | 313 618            |
| Expenditure by Vote             | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Municipal Manager      |     | -               | 17 235              | 17 253          | 1 311          | 11 759        | 12 403        | (644)        | -5.2%          | 17 253             |
| Vote 2 - Management Services    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 3 - Corporate Services     |     | -               | 20 035              | 20 495          | 1 469          | 14 358        | 14 924        | (565)        | -3.8%          | 20 495             |
| Vote 4 - Finance                |     | -               | 28 948              | 34 337          | 3 275          | 20 334        | 20 616        | (282)        | -1.4%          | 34 337             |
| Vote 5 - Community Services     |     | -               | 236 840             | 237 733         | 21 513         | 177 395       | 178 802       | (1 407)      | -0.8%          | 237 733            |
| Total Expenditure by Vote       | 2   | -               | 303 058             | 309 818         | 27 567         | 223 846       | 226 744       | (2 898)      | -1.3%          | 309 818            |
| Surplus/ (Deficit) for the year | 2   | -               | 2 700               | 3 800           | (1 270)        | 19 360        | 26 762        | (7 402)      | -27.7%         | 3 800              |

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

| Description   |  | Ref | 2023/24         | Budget Year 2024/25 |                 |                |               |               |              |                |                    |
|---|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|   |  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands   |  |     |                 |                     |                 |                |               |               |              |                |                    |
| Revenue   |  |     |                 |                     |                 |                |               |               |              |                |                    |
| Exchange Revenue  |  |     |                 |                     |                 |                |               |               |              |                |                    |
| Service charges - Electricity                                 |  |     | -               | -                   | -               | -              | -             | -             | -            | -              |                    |
| Service charges - Water                                       |  |     | -               | -                   | -               | -              | -             | -             | -            | -              |                    |
| Service charges - Waste Water Management                      |  |     | 220             | 150                 | 11              | 95             | 106           | (11)          | -10%         | 150            |                    |
| Service charges - Waste management                            |  |     | 14 950          | 17 409              | 1 919           | 13 949         | 13 178        | 771           | 6%           | 17 409         |                    |
| Sale of Goods and Rendering of Services                       |  |     | 142 994         | 144 860             | (1 002)         | 109 555        | 114 628       | (5 073)       | -4%          | 144 860        |                    |
| Agency services   |  |     | 13 825          | 13 825              | 1 153           | 10 377         | 10 373        | 4             | 0%           | 13 825         |                    |
| Interest  |  |     | -               | -                   | -               | -              | -             | -             | -            | -              |                    |
| Interest earned from Receivables                              |  |     | 300             | 300                 | 18              | 173            | 205           | (32)          | -15%         | 300            |                    |
| Interest earned from Current and Non Current Assets           |  |     | 7 600           | 8 600               | 643             | 5 743          | 6 102         | (359)         | -6%          | 8 600          |                    |
| Dividends   |  |     | -               | -                   | -               | -              | -             | -             | -            | -              |                    |
| Rent on Land  |  |     | -               | -                   | -               | -              | -             | -             | -            | -              |                    |
| Rental from Fixed Assets                                      |  |     | 14 062          | 14 722              | 1 203           | 10 991         | 11 028        | (37)          | 0%           | 14 722         |                    |
| Licence and permits   |  |     | 1 250           | 1 350               | 103             | 957            | 989           | (32)          | -3%          | 1 350          |                    |
| Operational Revenue   |  |     | 1 161           | 1 555               | 106             | 1 026          | 1 128         | (102)         | -9%          | 1 555          |                    |
| Non-Exchange Revenue  |  |     |                 |                     |                 |                |               |               |              |                |                    |
| Property rates  |  |     | -               | -                   | -               | -              | -             | -             | -            | -              |                    |
| Surcharges and Taxes  |  |     | -               | -                   | -               | -              | -             | -             | -            | -              |                    |
| Fines, penalties and forfeits                                 |  |     | -               | -                   | -               | -              | -             | -             | -            | -              |                    |
| Licence and permits   |  |     | -               | -                   | -               | -              | -             | -             | -            | -              |                    |
| Transfers and subsidies - Operational                         |  |     | 96 796          | 97 148              | 22 142          | 89 140         | 93 528        | (4 388)       | -5%          | 97 148         |                    |
| Interest  |  |     | -               | -                   | -               | -              | -             | -             | -            | -              |                    |
| Fuel Levy   |  |     | -               | -                   | -               | -              | -             | -             | -            | -              |                    |
| Operational Revenue   |  |     | -               | -                   | -               | -              | -             | -             | -            | -              |                    |
| Gains on disposal of Assets                                   |  |     | 9 900           | 9 900               | -               | -              | -             | -             | -            | 9 900          |                    |
| Other Gains   |  |     | -               | -                   | -               | -              | -             | -             | -            | -              |                    |
| Discontinued Operations                                       |  |     | -               | -                   | -               | -              | -             | -             | -            | -              |                    |
| Total Revenue (excluding capital transfers and contributions) |  |     | -               | 303 058             | 309 818         | 26 297         | 242 006       | 251 265       | (9 259)      | -4%            | 309 818            |
| Expenditure By Type   |  |     |                 |                     |                 |                |               |               |              |                |                    |
| Employee related costs  |  |     | 168 688         | 161 219             | 12 888          | 119 667        | 120 951       | (1 284)       | -1%          | 161 219        |                    |
| Remuneration of councillors                                   |  |     | 6 796           | 6 796               | 569             | 5 192          | 5 151         | 41            | 1%           | 6 796          |                    |
| Bulk purchases - electricity                                  |  |     | -               | -                   | -               | -              | -             | -             | -            | -              |                    |
| Inventory consumed  |  |     | 47 075          | 54 755              | 5 136           | 49 763         | 47 002        | 2 761         | 6%           | 54 755         |                    |
| Debt impairment   |  |     | -               | 100                 | -               | -              | -             | -             | -            | 100            |                    |
| Depreciation and amortisation                                 |  |     | 3 681           | 3 681               | 294             | 2 648          | 2 708         | (60)          | -2%          | 3 681          |                    |
| Interest  |  |     | 2 422           | 2 401               | 60              | 938            | 1 452         | (514)         | -35%         | 2 401          |                    |
| Contracted services   |  |     | 38 158          | 38 274              | 3 238           | 19 363         | 23 105        | (3 742)       | -16%         | 38 274         |                    |
| Transfers and subsidies                                       |  |     | -               | 4 000               | -               | 74             | 80            | (6)           | -8%          | 4 000          |                    |
| Irrecoverable debts written off                               |  |     | -               | -                   | -               | -              | -             | -             | -            | -              |                    |
| Operational costs   |  |     | 35 962          | 38 317              | 5 382           | 26 202         | 26 296        | (94)          | 0%           | 38 317         |                    |
| Losses on Disposal of Assets                                  |  |     | -               | -                   | -               | -              | -             | -             | -            | -              |                    |
| Other Losses  |  |     | 276             | 276                 | -               | -              | -             | -             | -            | 276            |                    |
| Total Expenditure   |  |     | -               | 303 058             | 309 818         | 27 567         | 223 846       | 226 744       | (2 898)      | -1%            | 309 818            |
| Surplus/(Deficit)   |  |     | -               | -                   | -               | (1 270)        | 18 160        | 24 522        | (6 362)      | (0)            | -                  |
| Transfers and subsidies - capital (monetary allocations)      |  |     |                 |                     |                 |                |               |               |              |                |                    |
|   |  |     |                 | 2 700               | 3 800           | -              | 1 200         | 2 240         | (1 040)      | (0)            | 3 800              |
| Transfers and subsidies - capital (in-kind)                   |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Surplus/(Deficit) after capital transfers & contributions     |  |     | -               | 2 700               | 3 800           | (1 270)        | 19 360        | 26 762        | (7 402)      | (0)            | 3 800              |
| Income Tax  |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Surplus/(Deficit) after income tax                            |  |     | -               | 2 700               | 3 800           | (1 270)        | 19 360        | 26 762        | (7 402)      | (0)            | 3 800              |
| Share of Surplus/Deficit attributable to Joint Venture        |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Share of Surplus/Deficit attributable to Minorities           |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Surplus/(Deficit) attributable to municipality                |  |     | -               | 2 700               | 3 800           | (1 270)        | 19 360        | 26 762        | (7 402)      | (0)            | 3 800              |
| Share of Surplus/Deficit attributable to Associate            |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Intercompany/Parent subsidiary transactions                   |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Surplus/ (Deficit) for the year                               |  |     | -               | 2 700               | 3 800           | (1 270)        | 19 360        | 26 762        | (7 402)      | (0)            | 3 800              |

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter

| Vote Description  | Ref        | Budget Year 2024/25 |                 |                 |                |               |               |              |                |
|---|------------|---------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|
|   |            | Audited Outcome     | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| <b>R thousands</b>  | <b>1</b>   |                     |                 |                 |                |               |               |              |                |
| <b>Multi-Year expenditure appropriation</b>                                 | <b>2</b>   |                     |                 |                 |                |               |               |              |                |
| Vote 1 - Municipal Manager  |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| Vote 2 - Management Services  |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| Vote 3 - Corporate Services   |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| Vote 4 - Finance  |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| Vote 5 - Community Services   |            | -                   | 1 750           | 1 750           | -              | 559           | 991           | (431)        | -44%           |
| <b>Total Capital Multi-year expenditure</b>                                 | <b>4,7</b> | -                   | 1 750           | 1 750           | -              | 559           | 991           | (431)        | -44%           |
| <b>Single Year expenditure appropriation</b>                                | <b>2</b>   |                     |                 |                 |                |               |               |              |                |
| Vote 1 - Municipal Manager  |            | -                   | 15              | 15              | -              | 12            | 13            | (1)          | -11%           |
| Vote 2 - Management Services  |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| Vote 3 - Corporate Services   |            | -                   | 2 034           | 2 159           | 391            | 918           | 1 150         | (232)        | -20%           |
| Vote 4 - Finance  |            | -                   | 30              | 30              | 2              | 27            | 27            | 0            | 0%             |
| Vote 5 - Community Services   |            | -                   | 7 676           | 9 915           | 2 328          | 3 287         | 4 459         | (1 172)      | -28%           |
| <b>Total Capital single-year expenditure</b>                                | <b>4</b>   | -                   | 9 755           | 12 120          | 2 721          | 4 243         | 5 648         | (1 405)      | -25%           |
| <b>Total Capital Expenditure</b>  |            | -                   | 11 505          | 13 870          | 2 721          | 4 803         | 6 639         | (1 836)      | -28%           |
| <b>Capital Expenditure - Functional Classification</b>                      |            |                     |                 |                 |                |               |               |              |                |
| <b>Governance and administration</b>  |            | -                   | 2 064           | 2 189           | 393            | 945           | 1 176         | (232)        | -20%           |
| Executive and council   |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| Finance and administration  |            | -                   | 2 064           | 2 189           | 393            | 945           | 1 176         | (232)        | -20%           |
| Internal audit  |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| <b>Community and public safety</b>  |            | -                   | 7 445           | 9 544           | 1 865          | 2 838         | 4 319         | (1 481)      | -34%           |
| Community and social services   |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| Sport and recreation  |            | -                   | 1 315           | 1 610           | 524            | 874           | 793           | 81           | 10%            |
| Public safety   |            | -                   | 5 600           | 7 654           | 1 341          | 1 849         | 3 345         | (1 496)      | -45%           |
| Housing   |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| Health  |            | -                   | 530             | 280             | -              | 115           | 181           | (66)         | -37%           |
| <b>Economic and environmental services</b>                                  |            | -                   | 496             | 636             | 463            | 481           | 265           | 215          | 81%            |
| Planning and development  |            | -                   | 15              | 15              | -              | 12            | 13            | (1)          | -11%           |
| Road transport  |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| Environmental protection  |            | -                   | 481             | 621             | 463            | 469           | 252           | 217          | 86%            |
| <b>Trading services</b>   |            | -                   | 1 500           | 1 500           | -              | 539           | 878           | (339)        | -39%           |
| Energy sources  |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| Water management  |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| Waste water management  |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| Waste management  |            | -                   | 1 500           | 1 500           | -              | 539           | 878           | (339)        | -39%           |
| <b>Other</b>  |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| <b>Total Capital Expenditure - Functional Classification</b>                | <b>3</b>   | -                   | 11 505          | 13 870          | 2 721          | 4 803         | 6 639         | (1 836)      | -28%           |
| <b>Funded by:</b>   |            |                     |                 |                 |                |               |               |              |                |
| National Government   |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| Provincial Government   |            | -                   | 2 700           | 3 800           | 472            | 549           | 1 545         | (996)        | -64%           |
| District Municipality   |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov        |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| Departm Agencies, Households, Non-profit Institutions, Private Enterprises, |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| Public Corporations, Higher Educ Institutions)                              |            | -                   | -               | -               | -              | -             | -             | -            | -              |
| <b>Transfers recognised - capital</b>                                       |            | -                   | 2 700           | 3 800           | 472            | 549           | 1 545         | (996)        | -64%           |
| <b>Borrowing</b>  | <b>6</b>   | -                   | 1 500           | 1 500           | -              | 539           | 878           | (339)        | -39%           |
| <b>Internally generated funds</b>   |            | -                   | 7 305           | 8 570           | 2 250          | 3 715         | 4 216         | (501)        | -12%           |
| <b>Total Capital Funding</b>  |            | -                   | 11 505          | 13 870          | 2 721          | 4 803         | 6 639         | (1 836)      | -28%           |

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

| Description   | Ref | 2023/24         | Budget Year 2024/25 |                 |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|--------------------|
|   |     | Audited Outcome | Original Budget     | Adjusted Budget | YearTD actual  | Full Year Forecast |
| R thousands   | 1   |                 |                     |                 |                |                    |
| <b>ASSETS</b>   |     |                 |                     |                 |                |                    |
| <b>Current assets</b>                                   |     |                 |                     |                 |                |                    |
| Cash and cash equivalents                               |     | 77 585          | 66 290              | 71 742          | 96 207         | 71 742             |
| Trade and other receivables from exchange transactions  |     | 9 503           | 5 485               | 9 403           | 7 433          | 9 403              |
| Receivables from non-exchange transactions              |     | 560             | 548                 | 560             | 3 756          | 560                |
| Current portion of non-current receivables              |     | 2 040           | 2 168               | 2 154           | 2 040          | 2 154              |
| Inventory   |     | 1 767           | 1 571               | 1 767           | 2 073          | 1 767              |
| VAT   |     | —               | 526                 | —               | —              | —                  |
| Other current assets                                    |     | —               | —                   | —               | —              | —                  |
| <b>Total current assets</b>                             |     | <b>91 455</b>   | <b>76 587</b>       | <b>85 626</b>   | <b>111 509</b> | <b>85 626</b>      |
| <b>Non current assets</b>                               |     |                 |                     |                 |                |                    |
| Investments   |     | —               | —                   | —               | —              | —                  |
| Investment property                                     |     | 12 797          | 12 769              | 12 797          | 12 797         | 12 797             |
| Property, plant and equipment                           |     | 81 620          | 93 981              | 91 689          | 83 775         | 91 689             |
| Biological assets                                       |     | —               | —                   | —               | —              | —                  |
| Living and non-living resources                         |     | —               | —                   | —               | —              | —                  |
| Heritage assets   |     | —               | —                   | —               | —              | —                  |
| Intangible assets                                       |     | 74              | 373                 | 195             | 74             | 195                |
| Trade and other receivables from exchange transactions  |     | —               | —                   | —               | —              | —                  |
| Non-current receivables from non-exchange transactions  |     | 20 820          | 22 424              | 21 746          | 20 820         | 21 746             |
| Other non-current assets                                |     | —               | —                   | —               | —              | —                  |
| <b>Total non current assets</b>                         |     | <b>115 311</b>  | <b>129 546</b>      | <b>126 426</b>  | <b>117 466</b> | <b>126 426</b>     |
| <b>TOTAL ASSETS</b>                                     |     | <b>206 766</b>  | <b>206 134</b>      | <b>212 052</b>  | <b>228 975</b> | <b>212 052</b>     |
| <b>LIABILITIES</b>                                      |     |                 |                     |                 |                |                    |
| <b>Current liabilities</b>                              |     |                 |                     |                 |                |                    |
| Bank overdraft  |     | —               | —                   | —               | —              | —                  |
| Financial liabilities                                   |     | 4 704           | 5 291               | 5 291           | 897            | 5 291              |
| Consumer deposits                                       |     | 8               | 8                   | 8               | 8              | 8                  |
| Trade and other payables from exchange transactions     |     | 5 407           | 6 736               | 6 940           | 2 798          | 6 940              |
| Trade and other payables from non-exchange transactions |     | 5 118           | 13 478              | 4 327           | 14 006         | 4 327              |
| Provision   |     | 17 591          | 18 055              | 18 646          | 17 591         | 18 646             |
| VAT   |     | 317             | —                   | 384             | 168            | 384                |
| Other current liabilities                               |     | —               | —                   | —               | —              | —                  |
| <b>Total current liabilities</b>                        |     | <b>33 144</b>   | <b>43 569</b>       | <b>35 597</b>   | <b>35 468</b>  | <b>35 597</b>      |
| <b>Non current liabilities</b>                          |     |                 |                     |                 |                |                    |
| Financial liabilities                                   |     | 6 519           | 2 727               | 2 727           | 6 519          | 2 727              |
| Provision   |     | 50 003          | 56 319              | 52 896          | 52 494         | 52 896             |
| Long term portion of trade payables                     |     | —               | —                   | —               | —              | —                  |
| Other non-current liabilities                           |     | —               | —                   | —               | —              | —                  |
| <b>Total non current liabilities</b>                    |     | <b>56 522</b>   | <b>59 047</b>       | <b>55 623</b>   | <b>59 013</b>  | <b>55 623</b>      |
| <b>TOTAL LIABILITIES</b>                                |     | <b>89 666</b>   | <b>102 615</b>      | <b>91 220</b>   | <b>94 481</b>  | <b>91 220</b>      |
| <b>NET ASSETS</b>                                       | 2   | <b>117 100</b>  | <b>103 519</b>      | <b>120 833</b>  | <b>134 494</b> | <b>120 833</b>     |
| <b>COMMUNITY WEALTH/EQUITY</b>                          |     |                 |                     |                 |                |                    |
| Accumulated surplus/(deficit)                           |     | 96 100          | 82 519              | 99 833          | 113 494        | 99 833             |
| Reserves and funds                                      |     | 21 000          | 21 000              | 21 000          | 21 000         | 21 000             |
| Other   |     | —               | —                   | —               | —              | —                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                    | 2   | <b>117 100</b>  | <b>103 519</b>      | <b>120 833</b>  | <b>134 494</b> | <b>120 833</b>     |

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

| Description                                      | Ref | 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                                      | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Receipts</b>                                  |     |                 |                     |                 |                |               |               |              |                |                    |
| Property rates                                   |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| Service charges                                  |     |                 | 15 170              | 17 559          | 1 930          | 16 045        | 14 485        | 1 560        | 11%            | 17 559             |
| Other revenue                                    |     |                 | 173 292             | 176 311         | 4 103          | 132 893       | 135 060       | (2 167)      | -2%            | 176 311            |
| Transfers and Subsidies - Operational            |     |                 | 96 796              | 96 590          | 22 501         | 95 811        | 96 590        | (779)        | -1%            | 96 590             |
| Transfers and Subsidies - Capital                |     |                 | 2 700               | 3 300           | 600            | 4 300         | 3 700         | 600          | 16%            | 3 300              |
| Interest   |     |                 | 7 900               | 8 900           | 661            | 5 817         | 6 245         | (429)        | -7%            | 8 900              |
| Dividends  |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Payments</b>                                  |     |                 |                     |                 |                |               |               |              |                |                    |
| Suppliers and employees                          |     |                 | (294 783)           | (297 630)       | (28 279)       | (226 623)     | (224 228)     | 2 395        | -1%            | (297 630)          |
| Interest   |     |                 | (1 500)             | (1 500)         | (60)           | (938)         | (1 091)       | (153)        | 14%            | (1 500)            |
| Transfers and Subsidies                          |     |                 | -                   | (2 200)         | -              | (74)          | -             | 74           | #DIV/0!        | (2 200)            |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |     | -               | (425)               | 1 331           | 1 458          | 27 232        | 30 762        | 3 529        | 11%            | 1 331              |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Receipts</b>                                  |     |                 |                     |                 |                |               |               |              |                |                    |
| Proceeds on disposal of PPE                      |     |                 | 9 900               | 9 900           | -              | -             | -             | -            |                | 9 900              |
| Decrease (increase) in non-current receivables   |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| Decrease (increase) in non-current investments   |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Payments</b>                                  |     |                 |                     |                 |                |               |               |              |                |                    |
| Capital assets                                   |     |                 | (11 505)            | (13 870)        | (2 721)        | (4 803)       | (6 639)       | (1 836)      | 28%            | (13 870)           |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |     | -               | (1 605)             | (3 970)         | (2 721)        | (4 803)       | (6 639)       | (1 836)      | 28%            | (3 970)            |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Receipts</b>                                  |     |                 |                     |                 |                |               |               |              |                |                    |
| Short term loans                                 |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| Borrowing long term/refinancing                  |     |                 | 1 500               | 1 500           | -              | -             | -             | -            |                | 1 500              |
| Increase (decrease) in consumer deposits         |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Payments</b>                                  |     |                 |                     |                 |                |               |               |              |                |                    |
| Repayment of borrowing                           |     |                 | (4 706)             | (4 704)         | (468)          | (3 807)       | (3 605)       | 202          | -6%            | (4 704)            |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |     | -               | (3 206)             | (3 204)         | (468)          | (3 807)       | (3 605)       | 202          | -6%            | (3 204)            |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     |     | -               | (5 235)             | (5 843)         | (1 731)        | 18 622        | 20 518        |              |                | (5 843)            |
| Cash/cash equivalents at beginning:              |     |                 | 71 525              | 77 585          | 97 939         | 77 585        | 77 585        |              |                | 77 585             |
| Cash/cash equivalents at month/year end:         |     | -               | 66 290              | 71 742          | 96 207         | 96 207        | 98 103        |              |                | 71 742             |

## PART 3 – SUPPORTING DOCUMENTATION

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

| Description   | NT Code | Budget Year 2024/25 |            |            |             |             |             |              |          |       |                    | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.Lo Council Policy |
|---|---------|---------------------|------------|------------|-------------|-------------|-------------|--------------|----------|-------|--------------------|--|--|
|   |         | 0-30 Days           | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days |  |  |
| R thousands   |         |                     |            |            |             |             |             |              |          |       |                    |  |  |
| Debtors Age Analysis By Income Source                                   |         |                     |            |            |             |             |             |              |          |       |                    |  |  |
| Trade and Other Receivables from Exchange Transactions - Water          | 1200    | 11                  | 14         | 4          | 6           | 4           | 3           | 24           | 60       | 125   | 97                 |  |  |
| Trade and Other Receivables from Exchange Transactions - Electricity    | 1300    | 92                  | 12         | 6          | 1           | 1           | 1           | 6            | 6        | 124   | 15                 |  |  |
| Receivables from Non-exchange Transactions - Property Rates             | 1400    | -                   | -          | -          | -           | -           | -           | -            | -        | -     | -                  |  |  |
| Receivables from Exchange Transactions - Waste Water Management         | 1500    | -                   | -          | -          | -           | -           | -           | -            | -        | -     | -                  |  |  |
| Receivables from Exchange Transactions - Waste Management               | 1600    | -                   | -          | -          | -           | -           | -           | -            | -        | -     | -                  |  |  |
| Receivables from Exchange Transactions - Property Rental Debtors        | 1700    | -                   | -          | -          | -           | -           | -           | -            | 0        | 0     | 0                  |  |  |
| Interest on Arrear Debtor Accounts                                      | 1810    | -                   | 11         | 1          | 1           | 1           | 1           | 5            | 70       | 89    | 77                 |  |  |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820    | -                   | -          | -          | -           | -           | -           | -            | -        | -     | -                  |  |  |
| Other   | 1900    | 2 908               | 1 336      | 89         | 47          | 46          | 24          | 175          | 992      | 5 618 | 1 285              |  |  |
| Total By Income Source  | 2000    | 3 010               | 1 372      | 100        | 54          | 51          | 29          | 211          | 1 129    | 5 956 | 1 474              | -  | -  |
| 2023/24 - totals only   |         |                     |            |            |             |             |             |              |          |       |                    |  |  |
| Debtors Age Analysis By Customer Group                                  |         |                     |            |            |             |             |             |              |          |       |                    |  |  |
| Organs of State   | 2200    | 1 684               | -          | -          | -           | -           | -           | -            | 91       | 1 775 | 91                 |  |  |
| Commercial  | 2300    | 80                  | 1 184      | 6          | 1           | 0           | 0           | 2            | 330      | 1 603 | 333                |  |  |
| Households  | 2400    | 1 246               | 188        | 95         | 53          | 38          | 29          | 209          | 708      | 2 565 | 1 036              |  |  |
| Other   | 2500    | -                   | -          | -          | -           | 14          | -           | -            | -        | 14    | 14                 |  |  |
| Total By Customer Group   | 2600    | 3 010               | 1 372      | 100        | 54          | 51          | 29          | 211          | 1 129    | 5 956 | 1 474              | -  | -  |

DC3 Overberg - Supporting Table SC5 Monthly Budget Statement - invest

| Investments by maturity<br>Name of institution & investment ID | Ref      | Type of Investment           | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|--|----------|------------------------------|-----------------|-------------------------|------------------------------------|-------------------|-----------------|
| <b>R thousands</b>   |          |                              |                 |                         |                                    |                   |                 |
| <b>Municipality</b>  |          |                              |                 |                         |                                    |                   |                 |
| Nedbank - 037881714042   |          | Call Account                 | 2 187           | 172                     | (52 300)                           | 54 200            | 4 259           |
| Nedbank - 037881183454   |          | Call Account (KWK Rehab)     | 5 984           | 113                     | -                                  | 339               | 6 437           |
| Nedbank - 037881185767   |          | Call Account (CRRF)          | 916             | 17                      | -                                  | -                 | 934             |
| Absa Bank - 9358892970   |          | Investment Tracker (Main)    | 45 316          | 935                     | -                                  | 4 350             | 50 601          |
| Absa Bank - 9374585345   |          | Investment Tracker (Special) | 32 140          | 664                     | -                                  | -                 | 32 804          |
|  |          |                              |                 |                         |                                    |                   | -               |
|  |          |                              |                 |                         |                                    |                   | -               |
| <b>Municipality sub-total</b>                                  |          |                              | <b>86 543</b>   | <b>1 901</b>            | <b>(52 300)</b>                    | <b>58 889</b>     | <b>95 033</b>   |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                          | <b>2</b> |                              | <b>86 543</b>   | <b>1 901</b>            | <b>(52 300)</b>                    | <b>58 889</b>     | <b>95 033</b>   |

## DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter

| Description                                     | Ref | 2023/24         | Budget Year 2024/25 |                 |                |               |               |              |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                     |     |                 |                     |                 |                |               |               |              |                |                    |
| RECEIPTS:                                       | 1,2 |                 |                     |                 |                |               |               |              |                |                    |
| Operating Transfers and Grants                  |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                            |     | -               | 92 989              | 91 883          | 21 661         | 90 964        | 91 883        | (919)        | -1.0%          | 91 883             |
| Local Government Equitable Share                |     |                 | 86 644              | 86 644          | 21 661         | 86 617        | 86 644        | (27)         | 0.0%           | 86 644             |
| Finance Management                              |     |                 | 1 000               | 1 000           | -              | 1 000         | 1 000         | -            |                | 1 000              |
| EPWP Incentive                                  |     |                 | 1 265               | 1 265           | -              | 1 265         | 1 265         | -            |                | 1 265              |
| Rural Roads Asset Management Grant              |     |                 | 2 974               | 2 974           | -              | 2 082         | 2 974         | (892)        | -30.0%         | 2 974              |
| Municipal Systems Improvement Grant (MSIG)      |     |                 | 1 106               | -               | -              | -             | -             | -            |                | -                  |
| Other transfers and grants [insert description] | 3   |                 |                     |                 |                |               |               | -            |                |                    |
| Provincial Government:                          |     | -               | 3 807               | 4 707           | 840            | 4 895         | 4 707         | 188          | 4.0%           | 4 707              |
| CDW Operational Support Grant                   |     |                 | 57                  | 57              | -              | 57            | 57            | -            |                | 57                 |
| Human Capacity Building Grant                   |     |                 | 1 000               | 1 700           | 700            | 1 700         | 1 700         | -            |                | 1 700              |
| Fire Safety Plan                                |     |                 | 2 750               | 2 950           | -              | 2 950         | 2 950         | -            |                | 2 950              |
| Seta  | 4   |                 |                     |                 | 140            | 188           |               | 188          | #DIV/0!        |                    |
| Other transfers and grants [insert description] |     |                 |                     |                 |                |               |               | -            |                |                    |
| District Municipality:                          |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]                            |     |                 |                     |                 |                |               |               | -            |                |                    |
| Other grant providers:                          |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]                            |     |                 |                     |                 |                |               |               | -            |                |                    |
| Total Operating Transfers and Grants            | 5   | -               | 96 796              | 96 590          | 22 501         | 95 859        | 96 590        | (732)        | -0.8%          | 96 590             |
| Capital Transfers and Grants                    |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                            |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Other capital transfers [insert description]    |     |                 |                     |                 |                |               |               | -            |                |                    |
| Provincial Government:                          |     | -               | 2 700               | 3 300           | 600            | 4 300         | 3 700         | 600          | 16.2%          | 3 300              |
| Fire Service Capacity Building Grant            |     |                 | 1 500               | 1 500           | -              | 2 500         | 2 500         | -            |                | 1 500              |
| MUNICIPAL WATER RESILANCE GRANT                 |     |                 | 1 200               | 1 800           | 600            | 1 800         | 1 200         | 600          | 50.0%          | 1 800              |
| District Municipality:                          |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]                            |     |                 |                     |                 |                |               |               | -            |                |                    |
| Other grant providers:                          |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]                            |     |                 |                     |                 |                |               |               | -            |                |                    |
| Total Capital Transfers and Grants              | 5   | -               | 2 700               | 3 300           | 600            | 4 300         | 3 700         | 600          | 16.2%          | 3 300              |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS            | 5   | -               | 99 496              | 99 890          | 23 101         | 100 159       | 100 290       | (132)        | -0.1%          | 99 890             |

## DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter

| Description  | Ref | 2023/24         | Budget Year 2024/25 |                 |                |               |               |              |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands  |     |                 |                     |                 |                |               |               |              |                |                    |
| EXPENDITURE  |     |                 |                     |                 |                |               |               |              |                |                    |
| Operating expenditure of Transfers and Grants        |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                                 |     | –               | 92 989              | 91 883          | 21 787         | 87 846        | 89 287        | (1 441)      | -1.6%          | 91 883             |
| Local Government Equitable Share                     |     |                 | 86 644              | 86 644          | 21 661         | 86 617        | 86 644        | (27)         | 0.0%           | 86 644             |
| Finance Management                                   |     |                 | 1 000               | 1 000           | 25             | 419           | 599           | (180)        | -30.1%         | 1 000              |
| EPWP Incentive                                       |     |                 | 1 265               | 1 265           | 101            | 811           | 854           | (44)         | -5.1%          | 1 265              |
| Rural Roads Asset Management Grant                   |     |                 | 2 974               | 2 974           | –              | –             | 1 190         | (1 190)      | -100.0%        | 2 974              |
| Municipal Systems Improvement Grant (MSIG)           |     |                 | 1 106               | –               | –              | –             | –             | –            | –              | –                  |
| Other transfers and grants [insert description]      |     |                 |                     |                 |                |               |               | –            | –              | –                  |
| Provincial Government:                               |     | –               | 3 807               | 5 265           | 355            | 1 294         | 4 242         | (2 948)      | -69.5%         | 5 185              |
| CDW Operational Support Grant                        |     |                 | 57                  | 60              | 7              | 12            | 27            | (15)         | -56.7%         | 60                 |
| Human Capacity Building Grant                        |     |                 | 1 000               | 1 700           | 75             | 759           | 1 072         | (313)        | -29.2%         | 1 700              |
| Fire Safety Plan                                     |     |                 | 2 750               | 3 425           | 274            | 524           | 3 112         | (2 588)      | -83.2%         | 3 425              |
| Municipal Interventions                              |     |                 |                     | 79              |                |               | 32            | (32)         | -100.0%        |                    |
| Other transfers and grants [insert description]      |     |                 |                     |                 |                |               |               | –            | –              | –                  |
| District Municipality:                               |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| [insert description]                                 |     |                 |                     |                 |                |               |               | –            | –              | –                  |
| Other grant providers:                               |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| [insert description]                                 |     |                 |                     |                 |                |               |               | –            | –              | –                  |
| Total operating expenditure of Transfers and Grants: |     | –               | 96 796              | 97 148          | 22 142         | 89 140        | 93 528        | (4 388)      | -4.7%          | 97 069             |
| Capital expenditure of Transfers and Grants          |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                                 |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
|  |     |                 |                     |                 |                |               |               | –            | –              | –                  |
|  |     |                 |                     |                 |                |               |               | –            | –              | –                  |
|  |     |                 |                     |                 |                |               |               | –            | –              | –                  |
| Other capital transfers [insert description]         |     |                 |                     |                 |                |               |               | –            | –              | –                  |
| Provincial Government:                               |     | –               | 2 700               | 3 800           | –              | 1 200         | 2 240         | (1 040)      | -46.4%         | 3 800              |
| Fire Service Capacity Building Grant                 |     |                 | 1 500               | 2 000           | –              | –             | 800           | (800)        | -100.0%        | 2 000              |
| MUNICIPAL WATER RESILIANC GRANT                      |     |                 | 1 200               | 1 800           | –              | 1 200         | 1 440         | (240)        | -16.7%         | 1 800              |
| District Municipality:                               |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
|  |     |                 |                     |                 |                |               |               | –            | –              | –                  |
|  |     |                 |                     |                 |                |               |               | –            | –              | –                  |
| Other grant providers:                               |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
|  |     |                 |                     |                 |                |               |               | –            | –              | –                  |
| Total capital expenditure of Transfers and Grants    |     | –               | 2 700               | 3 800           | –              | 1 200         | 2 240         | (1 040)      | -46.4%         | 3 800              |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS            |     | –               | 99 496              | 100 948         | 22 142         | 90 340        | 95 768        | (5 428)      | -5.7%          | 100 869            |

## DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter

| Summary of Employee and Councillor remuneration          |  | Ref | 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  |  |     |                 |                     |                 |                |               |               |              |                |                    |
|  |  | 1   | A               | B                   | C               |                |               |               |              | D              |                    |
| <b>Councillors (Political Office Bearers plus Other)</b> |  |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                 |  |     |                 | 4 811               | 4 811           | 396            | 3 643         | 3 636         | 7            | 0%             | 4 811              |
| Pension and UIF Contributions                            |  |     |                 | 62                  | 62              | 8              | 61            | 52            | 9            | 17%            | 62                 |
| Medical Aid Contributions                                |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Motor Vehicle Allowance                                  |  |     |                 | 1 453               | 1 453           | 126            | 1 139         | 1 113         | 26           | 2%             | 1 453              |
| Cellphone Allowance                                      |  |     |                 | 470                 | 470             | 39             | 349           | 350           | (1)          | 0%             | 470                |
| Housing Allowances                                       |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other benefits and allowances                            |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sub Total - Councillors                                  |  |     | -               | 6 796               | 6 796           | 569            | 5 192         | 5 151         | 41           | 1%             | 6 796              |
| % increase   |  | 4   |                 | #DIV/0!             | #DIV/0!         |                |               |               |              |                | #DIV/0!            |
| <b>Senior Managers of the Municipality</b>               |  |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                 |  |     |                 | 4 545               | 4 545           | 71             | 2 348         | 3 039         | (691)        | -23%           | 4 545              |
| Pension and UIF Contributions                            |  |     |                 | 491                 | 491             | 28             | 353           | 367           | (14)         | -4%            | 491                |
| Medical Aid Contributions                                |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Overtime   |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Performance Bonus  |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Motor Vehicle Allowance                                  |  |     |                 | 258                 | 258             | 1              | 144           | 181           | (36)         | -20%           | 258                |
| Cellphone Allowance                                      |  |     |                 | 78                  | 78              | 4              | 48            | 55            | (7)          | -12%           | 78                 |
| Housing Allowances                                       |  |     |                 | 2                   | 2               | (1)            | 2             | 2             | (0)          | -16%           | 2                  |
| Other benefits and allowances                            |  |     |                 | -                   | -               | 4              | 4             | -             | 4            | #DIV/0!        | -                  |
| Payments in lieu of leave                                |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Long service awards                                      |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Post-retirement benefit obligations                      |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Entertainment  |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Scarcity   |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Acting and post related allowance                        |  |     |                 | 76                  | 76              | -              | 19            | 42            | (23)         | -54%           | 76                 |
| In kind benefits   |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sub Total - Senior Managers of Municipality              |  |     | -               | 5 451               | 5 451           | 106            | 2 919         | 3 687         | (767)        | -21%           | 5 451              |
| % increase   |  | 4   |                 | #DIV/0!             | #DIV/0!         |                |               |               |              |                | #DIV/0!            |
| <b>Other Municipal Staff</b>                             |  |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                 |  |     |                 | 114 656             | 105 088         | 8 384          | 79 127        | 79 641        | (514)        | -1%            | 105 088            |
| Pension and UIF Contributions                            |  |     |                 | 19 258              | 18 918          | 1 519          | 13 180        | 13 664        | (484)        | -4%            | 18 918             |
| Medical Aid Contributions                                |  |     |                 | 6 910               | 6 305           | 532            | 4 581         | 4 632         | (51)         | -1%            | 6 305              |
| Overtime   |  |     |                 | 1 850               | 2 130           | 318            | 2 073         | 1 741         | 332          | 19%            | 2 130              |
| Performance Bonus  |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Motor Vehicle Allowance                                  |  |     |                 | 5 277               | 5 127           | 445            | 3 685         | 3 751         | (66)         | -2%            | 5 127              |
| Cellphone Allowance                                      |  |     |                 | 538                 | 458             | 39             | 329           | 334           | (5)          | -1%            | 458                |
| Housing Allowances                                       |  |     |                 | 370                 | 350             | 26             | 226           | 246           | (20)         | -8%            | 350                |
| Other benefits and allowances                            |  |     |                 | 10 344              | 10 259          | 835            | 7 249         | 7 435         | (187)        | -3%            | 10 259             |
| Payments in lieu of leave                                |  |     |                 | 200                 | 200             | 86             | 698           | 404           | 294          | 73%            | 200                |
| Long service awards                                      |  |     |                 | 250                 | 565             | 48             | 434           | 429           | 5            | 1%             | 565                |
| Post-retirement benefit obligations                      |  |     |                 | 3 018               | 5 801           | 503            | 4 525         | 4 432         | 93           | 2%             | 5 801              |
| Entertainment  |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Scarcity   |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Acting and post related allowance                        |  |     |                 | 565                 | 565             | 46             | 641           | 555           | 86           | 15%            | 565                |
| In kind benefits   |  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sub Total - Other Municipal Staff                        |  |     | -               | 163 237             | 155 768         | 12 781         | 116 748       | 117 264       | (516)        | 0%             | 155 768            |
| % increase   |  | 4   |                 | #DIV/0!             | #DIV/0!         |                |               |               |              |                | #DIV/0!            |
| Total Parent Municipality                                |  |     | -               | 175 484             | 168 015         | 13 457         | 124 859       | 126 102       | (1 243)      | -1%            | 168 015            |
| Unpaid salary, allowances & benefits in arrears:         |  |     |                 |                     |                 |                |               |               |              |                |                    |
|  |  |     |                 |                     |                 |                |               |               |              |                |                    |
| TOTAL SALARY, ALLOWANCES & BENEFITS                      |  |     | -               | 175 484             | 168 015         | 13 457         | 124 859       | 126 102       | (1 243)      | -1%            | 168 015            |
| % increase   |  | 4   |                 | #DIV/0!             | #DIV/0!         |                |               |               |              |                | #DIV/0!            |
| TOTAL MANAGERS AND STAFF                                 |  |     | -               | 168 688             | 161 219         | 12 888         | 119 667       | 120 951       | (1 284)      | -1%            | 161 219            |

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter

| Month  | 2023/24         | Budget Year 2024/25 |                 |                |               |               |              |                |                            |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
|  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands                                  |                 |                     |                 |                |               |               |              |                |                            |
| <u>Monthly expenditure performance trend</u> |                 |                     |                 |                |               |               |              |                |                            |
| July   |                 | -                   | -               | -              | -             | -             | -            |                | 0%                         |
| August                                       |                 | -                   | -               | -              | 0             | -             | (0)          | #DIV/0!        | 0%                         |
| September                                    |                 | 320                 | 331             | 331            | 331           | 331           | (0)          | 0.0%           | 3%                         |
| October                                      |                 | 1 260               | 683             | 683            | 1 014         | 1 014         | (0)          | 0.0%           | 9%                         |
| November                                     |                 | 1 400               | 186             | 186            | 1 200         | 1 200         | (0)          | 0.0%           | 10%                        |
| December                                     |                 | 4 240               | 450             | 450            | 1 650         | 1 650         | (0)          | 0.0%           | 14%                        |
| January                                      |                 | 1 194               | 169             | 169            | 1 818         | 1 818         | (0)          | 0.0%           | 16%                        |
| February                                     |                 | 1 831               | 2 410           | 263            | 2 081         | 4 229         | 2 147        | 50.8%          | 18%                        |
| March  |                 | 525                 | 2 410           | 2 721          | 4 803         | 6 639         | 1 836        | 27.7%          | 42%                        |
| April  |                 | 735                 | 2 410           |                |               | 9 049         | -            |                |                            |
| May  |                 | -                   | 2 410           |                |               | 11 459        | -            |                |                            |
| June   |                 | -                   | 2 410           |                |               | 13 870        | -            |                |                            |
| Total Capital expenditure                    | -               | 11 505              | 13 870          | 4 803          |               |               |              |                |                            |

## PART 4 – TOP LAYER SDBIP

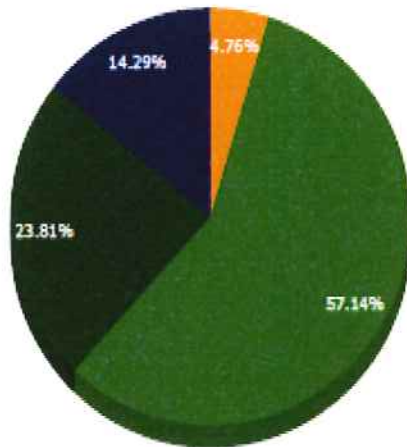
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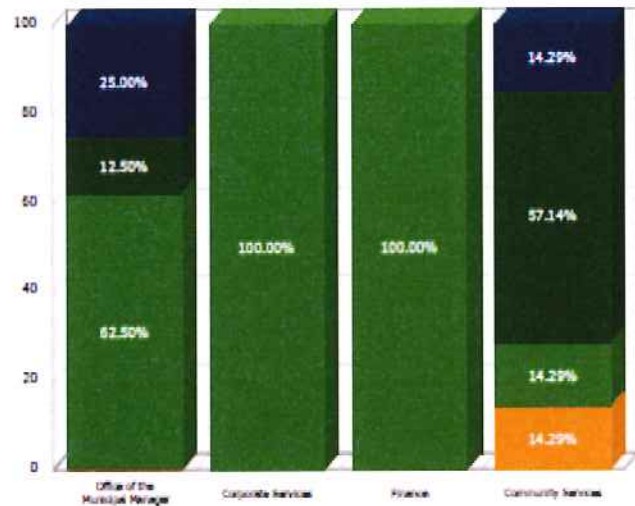
### Top Layer KPI Report

Report drawn on 22 April 2025 at 09:36  
for the months of Quarter ending September 2024 to Quarter ending March 2025.

Overberg District Municipality



Responsible Directorate



|                    | Overberg District Municipality | Responsible Directorate |                                 |                    |              |                    |               |
|--------------------|--------------------------------|-------------------------|---------------------------------|--------------------|--------------|--------------------|---------------|
|                    |                                | Council                 | Office of the Municipal Manager | Corporate Services | Finance      | Community Services | [Unspecified] |
| Not Met            | -                              | -                       | -                               | -                  | -            | -                  | -             |
| Almost Met         | 1 (4.76%)                      | -                       | -                               | -                  | -            | 1 (14.29%)         | -             |
| Met                | 12 (57.14%)                    | -                       | 5 (62.50%)                      | 5 (100.00%)        | 1 (100.00%)  | 1 (14.29%)         | -             |
| Well Met           | 5 (23.81%)                     | -                       | 1 (12.50%)                      | -                  | -            | 4 (57.14%)         | -             |
| Extremely Well Met | 3 (14.29%)                     | -                       | 2 (25.00%)                      | -                  | -            | 1 (14.29%)         | -             |
| Did Not Occur      | -                              | -                       | -                               | -                  | -            | -                  | -             |
| <b>Total:</b>      | <b>21*</b>                     | -                       | <b>8</b>                        | <b>5</b>           | <b>1</b>     | <b>7</b>           | -             |
|                    | <b>100%</b>                    | -                       | <b>38.10%</b>                   | <b>23.81%</b>      | <b>4.76%</b> | <b>33.33%</b>      | -             |

\* Excludes 16 KPIs which had no targets/actuals for the period selected.

## Overberg District Municipality

### 2024/2025: Top Layer KPI Report - Quarter 3 ending March 2025

| Ref | Responsible Directorate         | KPI Name  | Description of Unit of Measurement   | Original Annual Target | Revised Annual Target | Quarter ending March 2025 |                    |        |     |  |                     | Overall Performance for Quarter ending September 2024 to Quarter ending March 2025 |        |     | Comments  |
|-----|---------------------------------|---|--|------------------------|-----------------------|---------------------------|--------------------|--------|-----|--|---------------------|--|--------|-----|---|
|     |                                 |   |  |                        |                       | Original Target           | Target Adjustments | Actual | R   | Performance Comment  | Corrective Measures | Original Target  | Actual | R   |   |
| TL1 | Office of the Municipal Manager | People from employment equity target groups employed in the three highest levels of management in compliance with the approved Employment Equity Plan for the financial year. (Reg) | Number of people from employment equity target groups employed in the three highest levels of management that arise in the three highest levels of management per annum. | 2                      | 2                     | 1                         | 0                  | 2      | 8   | Senior Manager Roads appointed with effect from February 2025.<br>Chief Financial Officer appointed with effect from March 2025.   |                     | 2  | 4      | B   | Overperformance was due to the retirement of staff and filling of vacant positions. |
| TL2 | Office of the Municipal Manager | Percentage Capital budget actually spent on capital projects by 30 June (Reg)   | % of capital budget actually spent on capital projects for the annum (Actual spent on capital projects/Total capital budget)   | 80%                    | 80%                   | 0%                        | 0%                 | 0%     | N/A |  |                     | 0%   | 0%     | N/A |   |
| TL3 | Office of the Municipal Manager | Coordinate the functioning of the Audit & Performance Audit Committee during the financial year   | Number of quarterly meetings held per annum  | 4                      | 4                     | 1                         | 0                  | 1      | 6   | Meeting held on 26/03/2025   |                     | 3  | 3      | G   |   |
| TL4 | Office of the Municipal Manager | Develop a Risk-based Audit Plan for the next financial year and table to the Audit & Performance Audit Committee by 30 June   | Risk-based audit plan developed and tabled   | 1                      | 1                     | 0                         | 0                  | 0      | N/A |  |                     | 0  | 0      | N/A |   |
| TL5 | Office of the Municipal Manager | Execute audit projects in terms of the Risk Base Audit Plan (RBAP)  | Number of audits executed per annum  | 16                     | 22                    | 4                         | 1                  | 7      | G2  | Fuel card management<br>Sec 57 Bonus calculations<br>Procurement process not started within 6 months<br>SCM panel of service providers<br>Revenue resorts follow up<br>Financial sustainability<br>PMS 2nd quarter |                     | 12   | 19     | G2  | Overperformance was due to ad hoc requests and follow ups on OFCAR.                 |

| TL6  | Office of the Municipal Manager | Facilitate IDP Awareness Initiatives in the district  | Number of IDP awareness initiatives facilitated per annum   | 2     |       | 2  | 0  | 0  | 0  | 0  | 0  | N/A |   |  | 1  | 2  | B   | An additional awareness were held during the ODM Career Open day held on 21 August 2024. |
|------|---------------------------------|---|---|-------|-------|----|----|----|----|----|----|-----|---|--|----|----|-----|--|
| TL7  | Office of the Municipal Manager | Facilitate District IGR (IDP Managers & PPComm) engagement with Local Municipalities  | Number engagements facilitated per annum  | 8     | 8     | 2  | 0  | 0  | 0  | 2  | 2  | G   | District IDP Managers Forum - 28 February 2025<br>District PPComm - 26 March 2025 |  | 6  | 6  | G   |  |
| TL8  | Office of the Municipal Manager | Publishing quarterly External Newsletter to stakeholders.   | Number External Newsletters published per annum.  | 4     | 4     | 1  | 0  | 0  | 0  | 1  | 1  | G   | Newsletters distributed on 31 March 2025  |  | 3  | 3  | G   |  |
| TL9  | Office of the Municipal Manager | Prepare Top Layer Service Delivery budget (implementation plan for approval by the Mayor within 28 days after the adoption of the Budget. | Top Layer SDBIP Submitted to the Mayor for approval.  | 1     | 1     | 0  | 0  | 0  | 0  | 0  | 0  | N/A |   |  | 0  | 0  | N/A |  |
| TL10 | Office of the Municipal Manager | Review annually the TL SDBIP to inform Council should a revised TL SDBIP be necessary and table the report to Council                     | Report (Sec 72) tabled to Council by January  | 1     | 1     | 1  | 0  | 0  | 0  | 1  | 1  | G   | Tabled to Council on 27/01/2025, Item A36   |  | 1  | 1  | G   |  |
| TL11 | Office of the Municipal Manager | Compilation and submission of Draft Annual Performance Report to the AG by 31 August  | Annual Performance Report submitted   | 1     | 1     | 0  | 0  | 0  | 0  | 0  | 0  | N/A |   |  | 1  | 1  | G   |  |
| TL12 | Corporate Services              | Review and update the Staff Establishment as per the MSR and table to Council by 31 May   | Number of reviewed staff establishment tabled per annum   | 1     | 1     | 1  | -1 | 0  | 0  | 0  | 0  | N/A |   |  | 1  | 0  | N/A |  |
| TL13 | Corporate Services              | Interact quarterly with staff on strategic HR-related matters   | Number of staff interactions held per annum   | 4     | 4     | 1  | 0  | 0  | 0  | 1  | 1  | G   | Roadshow was conducted during the month March 2025                                |  | 3  | 3  | G   |  |
| TL14 | Corporate Services              | Percentage of Municipal budget to be spent on the implementation of the Workplace Skills Plan by 30 June (Reg).                           | % of Municipal Budget spent per annum on the WSP (Actual spent on Training/Total Expenditure Budget). | 0.41% | 0.38% | 0% | 0% | 0% | 0% | 0% | 0% | N/A |   |  | 0% | 0% | N/A |  |

|      |                    |   |  |     |     |    |    |    |    |     |   |    |    |     |  |
|------|--------------------|---|--|-----|-----|----|----|----|----|-----|---|----|----|-----|--|
| TL15 | Corporate Services | Create temporary work opportunities through the municipality's EPWP programme by 30 June  | Number of temporary EPWP work opportunities created per annum  | 122 | 131 | 0  | 0  | 0  | 0  | N/A |   | 0  | 0  | N/A |  |
| TL16 | Corporate Services | Conduct annual sexual harassment awareness campaigns with staff   | Number of awareness campaigns per annum  | 1   | 1   | 0  | 0  | 0  | 0  | N/A |   | 1  | 1  | G   |  |
| TL17 | Corporate Services | Table quarterly progress report on Electronic Document Management System to Corporate Services Portfolio Committee.                       | Number of progress reports tabled per annum.   | 4   | 4   | 1  | 0  | 0  | 1  | G   | Quarterly progress report on Electronic Document Management System to Corporate Services Portfolio Committee on 10 March 2025. (Item 6.2.2) | 3  | 3  | G   |  |
| TL18 | Corporate Services | Bi-annual submission of updated Remedial Action Plan to WC Archives & Record Services.  | Number of updated plans submitted per annum to WCARS.  | 2   | 2   | 0  | 0  | 0  | 0  | N/A |   | 1  | 1  | G   |  |
| TL19 | Corporate Services | Percentage Capital budget actually spend on building maintenance capital projects by 30 June  | % of building maintenance capital budget actually spent on capital projects. (Actual spend on capital projects/Total building capital budget)                          | 80% | 80% | 0% | 0% | 0% | 0% | N/A |   | 0% | 0% | N/A |  |
| TL20 | Corporate Services | Review and quarterly table ICT Remediation Plan to ICT Steering Committee.  | Number of reviewed plans tabled per annum.   | 4   | 4   | 1  | 0  | 0  | 1  | G   | Revised ICT Remediation Plan tabled to ICT SC on 12 March 2025. (Item 7.5)  | 3  | 3  | G   |  |
| TL21 | Finance            | Measured financial viability in terms of the municipality's ability to meet its service debt obligations by 30 June (Debt coverage) (Reg) | The number of times the municipality was able to meet its Debt obligation ((Total operating revenue received - operating grants)/debt service payments))               | 7   | 7   | 0  | 0  | 0  | 0  | N/A |   | 0  | 0  | N/A |  |
| TL22 | Finance            | Measured financial viability in terms of the available cash to cover fixed operating expenditure by 30 June (Cost coverage) (Reg)         | Number of months cash were available to cover fixed operating expenditure (All available cash at a particular time + investments)/monthly fixed operating expenditure) | 15  | 15  | 0  | 0  | 0  | 0  | N/A |   | 0  | 0  | N/A |  |

|      |                    |   |  |       |       |     |    |     |     |  |     |  |  |  |     |     |     |
|------|--------------------|---|--|-------|-------|-----|----|-----|-----|--|-----|--|--|--|-----|-----|-----|
| TL23 | Finance            | Measured financial viability in terms of percentage outstanding service debtors by 30 June (Service Debtors) (Reg)                              | % Outstanding service debtors per annum (Total debtors/annual revenue received for services) | 20%   | 20%   | 0%  | 0% | 0%  | 0%  | 0%   | N/A |  |  |  | 0%  | N/A |     |
| TL24 | Finance            | Report bi-annually to Council on the performance of service providers for quotations and tenders above R300000                                  | Number of reports submitted to Council per annum   | 2     | 2     | 0   | 0  | 0   | 0   | 0  | N/A |  |  |  | 1   | 1   | G   |
| TL25 | Finance            | Invite service providers to register on the suppliers database by 30 June   | Invitation placed on ODM website and in external media                                       | 1     | 1     | 0   | 0  | 0   | 0   | 0  | N/A |  |  |  | 0   | 0   | N/A |
| TL26 | Community Services | Take domestic drinking water samples in towns and communities to monitor water quality  | Number of samples taken per annum  | 1 056 | 1 056 | 264 | 0  | 265 | G2  | Samples taken Jan - 89 Feb - 88 March - 88   |     |  |  |  | 792 | 797 | G2  |
| TL27 | Community Services | Take food samples to monitor the quality of Food for the FCD Act and legislative requirements   | Number of samples taken per annum  | 576   | 576   | 144 | 0  | 158 | G2  | Samples taken Jan - 53 Feb - 52 March - 53 Additional samples were taken due to a private request for a food sample (applicant). |     |  |  |  | 432 | 456 | G2  |
| TL28 | Community Services | Take water sample at Sewerage Final Outflow to monitor water quality  | Number of samples taken per annum  | 284   | 284   | 71  | 0  | 76  | G2  | Samples taken Jan - 28 Feb - 23 March - 25 Additional samples taken to address backlog   |     |  |  |  | 213 | 214 | G2  |
| TL29 | Community Services | Report annually to the Community Services Portfolio Committee on the outcome of Karwyderskraal Landfill site adherence to the permit conditions | Report submitted to the Community Portfolio Committee per annum                              | 1     | 1     | 1   | 0  | 1   | G   |  |     |  |  |  | 1   | 1   | G   |
| TL30 | Community Services | Submit inception report on a feasibility study for a crematorium at Karwyderskraal to Council by June.  | Number of reports submitted per annum  | 1     | 1     | 1   | -1 | 0   | N/A |  |     |  |  |  | 1   | 0   | N/A |
| TL31 | Community Services | Table Disaster Risk Management Plan review to Council by June   | Reviewed Disaster Risk Management plan tabled to Council                                     | 1     | 1     | 0   | 0  | 0   | N/A |  |     |  |  |  | 0   | 0   | N/A |

|      |                    |   |  |       |       |       |      |          |     |  |   |  |          |       |   |  |
|------|--------------------|---|--|-------|-------|-------|------|----------|-----|--|---|--|----------|-------|---|--|
| TL32 | Community Services | Table Disaster Management Framework review to Council by June                           | Reviewed Disaster Management Framework tabled to Council | 1     | 1     | 0     | 0    | 0        | 0   | N/A  |   |  | 0        | 0     | N/A   |  |
| TL33 | Community Services | Upgrade roads to permanent surface by 30 June (DR 1206)                                 | Number of Kilometres road upgraded per annum             | 3.4   | 3.4   | 0     | 0    | 0        | 3.4 | B  | Technical Completion Certificate Obtained 31 March 2025. Minor ancillary works outstanding and due for completion June 31 June 2025.                  |  | 0        | 3.4   | B   | Technical completions completed before target date of 30 June 2025 |
| TL34 | Community Services | Kilometres of gravel roads to be regravelled  | Number of Kilometres road regravelled per annum          | 42    | 30.8  | 11    | -4.5 | 5.3      | 5.3 | O  | 5.30 km regravelled Under performance was due to:<br>- Unplanned Plant breakdowns.<br>- Staff annual leave during January resulted in low production. | - Hired in additional plant to supplement operations<br>- Redeployed additional resources to increase production<br>- Outstanding 1.2 km to be made up in next quarter | 30       | 19.99 | O   | Underperformance due to unplanned plant breakdowns.                |
| TL35 | Community Services | Kilometres of gravel roads to be bladed   | Number of Kilometres roads bladed per annum              | 6 500 | 6 500 | 1 300 | 0    | 1 616.58 | G2  | 1616.58 kms of road bladed. Overperformance due to the availability of essential plant and ideal weather conditions. |   | 4 700  | 5 252.02 | G2    | More kms of roads bladed due to the availability of plant and ideal weather conditions. |  |
| TL36 | Community Services | Review the Regional Economic Development (RED) Strategy and table to Council by 30 June | Reviewed RED Strategy tabled to Council                  | 1     | 1     | 0     | 0    | 0        | 0   | N/A  | Engagement with Overberg Tourism stakeholders on 20 Feb 2025 in Overstrand. Engagement with SALGA, NDT, DEDAT on 18 & 19 Feb. Document drafted.       |  | 0        | 0     | N/A   |  |
| TL37 | Community Services | Submit inception report on a feasibility study on the resort function to Council        | Number of reports tabled per annum                       | 1     | 1     | 1     | -1   | 0        | 0   | N/A  |   |  | 1        | 0     | N/A   |  |

## General summary: KPI's met within directorate (Top Layer)

### Expenditure per Vote (Ref. Table C3) – '000

- Vote 1 – Municipal Manager

Underspending due to Municipal Managers performance bonuses still needing to be paid and underspending on legal costs.

6 KPI's were measured during the quarter of which 1 KPI (TL1) was extremely well met and 1 KPI (TL5) was well met. The overperformance on TL1 was due to the retirement of staff and filling of vacant positions.

|                     |                  |                 |
|---------------------|------------------|-----------------|
| YTD Budget: R12 403 | Actual: R 11 759 | Variance: -5.0% |
|---------------------|------------------|-----------------|

- Vote 3 – Corporate Service

Underspending is predominantly due to employee vacancies in the Corporate Support section that was filled during the second quarter. Underspending in the Committee, Records & Councillor support department could be mainly due to online meetings, less printing costs.

3 KPI's were measured during the quarter of which all were met.

|                      |                  |                 |
|----------------------|------------------|-----------------|
| YTD Budget: R 14 924 | Actual: R 14 358 | Variance: -4.0% |
|----------------------|------------------|-----------------|

- Vote 4 – Finance

The directorate's expenditure is in line with the projected budget for the period to date.

No TL KPI targets were set for the quarter in the directorate.

|                      |                  |                 |
|----------------------|------------------|-----------------|
| YTD Budget: R 20 616 | Actual: R 20 334 | Variance: -1.0% |
|----------------------|------------------|-----------------|

- Vote 5 – Community Services

7 KPI's were measure during the quarter.

The following findings for the directorate was identified:

Roads Services – 2 KPI's were set for the period, of which 1 KPI was well met during the quarter and one extremely well met - TL33 (Upgrading of roads to permanent

surface) was completed earlier than planned. TL 34 was almost met – underperformance was mainly due to the breakdown of plant. The overperformance of TL35 was due to the availability of essential plant and ideal weather conditions.

Municipal Health Services – 3 KPI's were measured. All KPI's were well met during the quarter. Overperformance on KPI 27 (food samples) was due to additional samples that were taken on private requests.

Underspending in the section is predominantly from the vacancy of the Community Services Director. Roads services overspending results from expenditure for roads projects.

Overall, all departments underspend for the period to date.

|                       |                  |                 |
|-----------------------|------------------|-----------------|
| YTD Budget: R 178 802 | Actual: R177 395 | Variance: -1.0% |
|-----------------------|------------------|-----------------|

#### Conclusion

Overall, the YTD Operating Expenditure amounts to 72% of the annual budget.