



FINANCIAL YEAR 2024/25

SECTION 52

**QUARTERLY REPORT BY EXECUTIVE
MAYOR**

for the period ending

30 June 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 **30 June 2025**.

Service Delivery and Budget Implementation Plan (non-financial performance) for the **fourth** quarter, **April 2025 – June 2025** is also included.

Recommendations

- The content of this report and supporting documentation for the **fourth quarter** ended **June 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: 28/07/2025

2) Municipal Manager's 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 **June 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 _____

2025/07/20

NGIS
Please SIGN



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. The information for the period 30 June 2025 is preliminary, this is due to the year-end processes.

Numerous transactions as part of the finalisation of the Annual financial statements still needs to be processed.

	Capital Expenditure	Operating Expenditure	Operating Revenue
Budget	R 15 748 171	R310 768 120	R317 029 565
Budget to date (BTD)	R 15 748 171	R310 768 120	R317 029 565
Year to date (YTD)	R 13 228 531	R294 330 014	R277 253 006
Variance to SDBIP	-R 2 519 640	-R 13 977 844	-R 39 776 559
YTD% Variance to SDBIP	-16%	-5%	-13%
% of Annual Budget	84%	95%	87%

Capital expenditures

- Capital expenditures is lower than budgeted with a variance of **16%**. Year to date capital expenditures reflects at **84%** 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.

- The municipal capital budget projections based on the SDBIP was set at 80% of budgeted amounts. With the preliminary information reported projections is that the targeted budget will be achieved.

Operational expenditures

- Actual expenditure is **lower** than expected with a variance of **5%**.
- Year to date operating expenditure amounts to **95%** of the total budgeted for the financial.

Operational Revenues

- Revenue to date is lower than anticipated with a variance of **13%**.
- Year to date operating revenue amounts to **87%** of the total budgeted for the financial year.
- The deviation from budgeted amounts is mostly due to the **Sale of properties** that didn't materialise as well as the **Roads Agency function** – June transactions that still needs to be accounted for.

4) Capital Programme Budget Report 2024/2025

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2024/25	TOTAL ADJUSTED BUDGET 2024/25	SPENDING YTD AS PER TB June 2025	VAT, Retention	TOTAL SPENDING UP TO June 2025	% SPENDING	COMMITMENTS June 2025	TOTAL YTD INCL COMMIT	BALANCE UNSPEND
1 COMMITTEE, RECORDS, COUNCIL SUPPORT	DC3 Furniture and Office equipment	1	R35 000.00	R35 000.00	R33 905.51	R0.00	R33 905.51	96.87%	R0.00	R33 905.51	R1 094.49
2 CORPORATE SERVICES : SUPPORT SERV	DC3 Alarm System Replacement	1	R200 000.00	R165 850.02	R165 850.02	R0.00	R165 850.02	99.97%	R0.00	R165 850.02	R49.98
3 CORPORATE SERVICES : SUPPORT SERV	DC3 Head Office Fencing project	1	R250 000.00	R241 900.00	R42 093.60	R0.00	R42 093.60	17.41%	R0.00	R42 093.60	R199 706.40
4 CORPORATE SERVICES : SUPPORT SERV	DC3 Furniture and Office equipment	1	R30 000.00	R34 000.00	R23 079.00	R0.00	R23 079.00	67.88%	R0.00	R23 079.00	R10 921.00
5 CORPORATE SERVICES : SUPPORT SERV	DC3 Aircons	1	R90 000.00	R198 200.00	R191 624.08	R0.00	R191 624.08	96.68%	R0.00	R191 624.08	R6 575.92
6 EMERGENCY SERVICES	DC3 Vehicle Replacement	1	R1 800 000.00	R1 692 000.00	R1 600 769.34	R0.00	R1 600 769.34	94.61%	R0.00	R1 600 769.34	R91 230.66
7 EMERGENCY SERVICES	DC3 Bunker Gear (PPE)	1	R600 000.00	R1 440 000.00	R1 298 668.35	R0.00	R1 298 668.35	90.19%	R0.00	R1 298 668.35	R141 331.65
8 EMERGENCY SERVICES	DC3 Machinery and Equipment Rescue equipment	1	R100 000.00	R100 000.00	R65 422.75	R0.00	R65 422.75	65.42%	R0.00	R65 422.75	R34 577.25
9 EMERGENCY SERVICES	DC3 Vehicle Refurbishment	1	R400 000.00	R508 000.00	R98 945.78	R0.00	R98 945.78	19.48%	R0.00	R98 945.78	R409 054.22
10 EMERGENCY SERVICES	DC3 Water Truck	4	R1 500 000.00	R1 800 000.00	R1 175 667.26	R176 350.09	R1 352 017.35	65.31%	R0.00	R1 352 017.35	R447 982.65
11 EMERGENCY SERVICES	DC3 Fire Service Capacity Grant	4	R16 000.00	R14 000.00	R13 247.82	R24 093.24	R1 407 559.25	92.23%	R0.00	R1 407 559.25	R92 440.75
12 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Furniture and Office equipment	1	R5 000.00	R7 000.00	R5 798.00	R0.00	R5 798.00	82.83%	R0.00	R5 798.00	R1 202.00
13 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Machinery and Equipment	1	R460 000.00	R455 751.00	R455 751.00	R0.00	R455 751.00	100.00%	R0.00	R455 751.00	R0.00
14 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Vehicles	1	R25 000.00	R25 000.00	R24 896.60	R0.00	R24 896.60	99.59%	R0.00	R24 896.60	R103.40
15 FINANCIAL SERVICES	DC3 Furniture and Office Equipment	1	R5 000.00	R5 000.00	R4 665.22	R0.00	R4 665.22	93.30%	R0.00	R4 665.22	R334.78
16 FINANCIAL SERVICES:EXECUTIVE	DC3 Furniture and Office Equipment	1	R18 500.00	R32 570.00	R30 199.82	R0.00	R30 199.82	92.72%	R0.00	R30 199.82	R2 370.18
17 HUMAN RESOURCES	DC3 Anti Virus Software	1	R150 000.00	R134 575.00	R134 575.00	R0.00	R134 575.00	100.00%	R0.00	R134 575.00	R0.00
18 ICT SERVICES	DC3 Computers and Computer Equipment	1	R260 000.00	R806 606.02	R806 606.02	R0.00	R806 606.02	99.99%	R0.00	R806 606.02	R48.98
19 ICT SERVICES	DC3 Security Hardware	1	R1 000 000.00	R0.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R0.00
20 ICT SERVICES	DC3 Furniture and Office Equipment	1	R15 000.00	R15 000.00	R12 278.27	R0.00	R12 278.27	81.86%	R0.00	R12 278.27	R2 721.73
21 IDP AND COMMUNICATION	DC3 Furniture and Office Equipment	1	R100 000.00	R129 600.00	R125 456.58	R0.00	R125 456.58	96.80%	R0.00	R125 456.58	R4 143.42
22 LED, TOURISM, RESORTS AND EPWP	DC3 Access control - Die Dam	1	R100 000.00	R100 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R100 000.00
23 LED, TOURISM, RESORTS AND EPWP	DC3 Land and Buildings - Security Structure	1	R30 000.00	R25 400.00	R25 345.74	R0.00	R25 345.74	99.79%	R0.00	R25 345.74	R54.26
24 LED, TOURISM, RESORTS AND EPWP	DC3 Infrastructure - Electrical DB Boxes	1	R150 000.00	R125 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R125 000.00
25 LED, TOURISM, RESORTS AND EPWP	DC3 Upgrade Chalets	1	R250 000.00	R243 700.00	R48 626.09	R0.00	R48 626.09	19.95%	R0.00	R48 626.09	R195 073.91
26 LED, TOURISM, RESORTS AND EPWP	DC3 Machinery and Equipment-Electricity Back-up	1	R70 000.00	R76 300.00	R76 253.00	R0.00	R76 253.00	0.00%	R0.00	R76 253.00	R47.00
27 LED, TOURISM, RESORTS AND EPWP	DC3 Machinery and Equipment	1	R15 000.00	R15 000.00	R13 337.05	R0.00	R13 337.05	88.91%	R0.00	R13 337.05	R1 662.95
28 LED, TOURISM, RESORTS AND EPWP	DC3 Access control - Uitenkransmond	1	R100 000.00	R100 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R100 000.00
29 LED, TOURISM, RESORTS AND EPWP	DC3 Vehicles - People Carrier	1	R500 000.00	R523 975.00	R523 974.50	R0.00	R523 974.50	100.00%	R0.00	R523 974.50	R0.50
30 LED, TOURISM, RESORTS AND EPWP	DC3 Furniture and Office Equipment	1	R100 000.00	R178 000.00	R25 501.09	R0.00	R25 501.09	14.33%	R0.00	R25 501.09	R152 498.91
31 MUNICIPAL HEALTH SERVICES	DC3 Tablets	1	R180 000.00	R90 000.00	R89 228.50	R0.00	R89 228.50	99.14%	R0.00	R89 228.50	R771.50
32 MUNICIPAL HEALTH SERVICES	DC3 ESRI MHS system software	1	R250 000.00	R0.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R0.00
33 MUNICIPAL HEALTH SERVICES	DC3 Construction of Cell 5A	3	R1 500 000.00	R1 500 000.00	R1 498 765.43	R0.00	R1 498 765.43	99.92%	R0.00	R1 498 765.43	R1 234.57
34 SOLID WASTE MANAGEMENT	DC3 Septic tank	1	R0.00	R160 000.00	R6 290.00	R0.00	R6 290.00	3.93%	R0.00	R6 290.00	R153 710.00
35 CORPORATE SERVICES : SUPPORT SERV	DC3 Training Center (furniture and office equipme	1	R0.00	R114 000.00	R99 539.89	R0.00	R99 539.89	87.32%	R0.00	R99 539.89	R14 460.11
36 EMERGENCY SERVICES	DC3 Gas Installation at ablation facilities	1	R0.00	R195 300.00	R195 300.00	R0.00	R195 300.00	100.00%	R0.00	R195 300.00	R0.00
37 LED, TOURISM, RESORTS AND EPWP	DC3 Capacity Project	4	R0.00	R500 000.00	R471 958.50	R28 041.50	R500 000.00	94.39%	R0.00	R500 000.00	R0.00
38 EMERGENCY SERVICES	DC3 Donated Vehicles	6	R0.00	R2 461 445.00	R2 461 445.00	R0.00	R2 461 445.00	100.00%	R0.00	R2 461 445.00	R0.00
39 EMERGENCY SERVICES			R11 504 600.00	R15 748 171.00	R13 228 530.82	R228 484.83	R13 457 015.65		R0.00	R13 457 015.65	R2 291 155.35
					84.00%	1.45%	85.45%		0.00%	85.45%	
										100.00%	

Funding Sources		Type	Budget
Capital Replacement Reserve		1	R 7 986 726.00
Revenue		2	R -
External Loans		3	R 1 500 000.00
Grants		4	R 3 800 000.00
Private Contributions		5	R -
Inter-Governmental Donations		6	R 2 461 445.00
TOTAL			R 15 748 171.00

FUNDING SOURCES	Type	BUDGET 2024/25	ADJUSTMENT Sep 2024	ADJUSTMENT DEC 2024	ADJUSTMENT Feb 2025	Adjustment Apr 2025	ADJUSTMENT 2024/25	SPENDING YTD June 2025	% SPENDING	VAT AND RETENTIONS	TOTAL Spending	% SPENDING
Capital Replacement Reserve	1	R 7 304 500.00	R 1 309 300.00	R 88 089.00	-R 132 189.00	-R 582 974.00	R 7 986 726.00	R 6 237 228.62	78.09%	R 0.00	R 6 237 228.62	78.09%
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	0.00%
External Loans	3	R 1 500 000.00	R 0.00	R 0.00	R 0.00	R 0.00	R 1 500 000.00	R 1 498 765.43	99.92%	R 0.00	R 1 498 765.43	99.92%
Grants	4	R 2 700 000.00	R 0.00	R 1 100 000.00	R 0.00	R 0.00	R 3 800 000.00	R 3 031 091.77	79.77%	R 228 484.83	R 3 259 576.60	85.78%
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	0.00%
Inter-Governmental Donations	6	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 2 461 445.00	R 2 461 445.00	100.00%	R 0.00	R 2 461 445.00	100.00%
TOTAL		R 11 504 500.00	R 1 309 300.00	R 1 188 089.00	-R 132 189.00	-R 582 974.00	R 15 748 171.00	R 13 228 530.82	84.00%	R 228 484.83	R 13 457 015.65	85.45%

Discussion:

Actual spending to date 84% of the budgeted amount. This includes VAT recognitions on grant projects, retentions amounting to 1.45%.

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

Month on month progress on actual spending improved from 56.79 % to 84% and total VAT inclusive 81.91% to 85.45%.

Please note that adjustment on capital can still be transacted with invoices due on 30 June 2025 due to commitment successfully completed, however not reflected as on 30 June 2025.

Key Capital project explanation:

Department	Project description	Approved Budget	Adjustment Budget	YTD expenditure	Commitments
EMERGENCY SERVICES	DC3_Water Truck	R1 200 000.00	R1 800 000.00	R1 352 017.35	R0.00
The truck was procured on the RT tender. The projected delivery date as communicated by the supplier was the 26 th of June 2025. The delivery was delayed, and the order was cancelled. The administration is in process of applying for roll-over of the unspent funds and with successful completion the truck will be procured as part of the 25/26 roll-over Adjustment budget to be tabled.					
Department	Project description	Approved Budget	Adjustment Budget	YTD expenditure	Commitments
CORPORATE SERVICES: SUPPORT SERV	DC3_Septic tank	R0.00	R160 000.00	R2 790.00	R0.00
This project was delayed numerously due to circumstances outside the control of the administration. Swellendam municipality delayed the approval of the building plan, and the project changes was required to achieve the desired outcome. These delays resulted in the department not being able to complete the project at year-end. Budget provision was made in the 25/26 financial year, and the process will be embarked on earlier to limit the delays of completion of project.					

Department	Project description	Approved Budget	Adjustment Budget	YTD expenditure	Commitments
EMERGENCY SERVICES	DC3_Vehicle Refurbishment	R 400 000.00	R 508 000.00	R98 945.78	R0.00
The project was completed and vehicle delivered as per SCM RT tender specifications. The invoice dated 25 June 2025 was received for R324 562.25. The transaction will be accounted for as Trade creditors on 30 June and paid as per MFMA requirements. No risk associated with project.					
Department	Project description	Approved Budget	Adjustment Budget	YTD expenditure	Commitments
LED, TOURISM, RESORTS AND EPWP	DC3_Upgrade Chalets	R250 000.00	R243 700.00	R48 626.09	R0.00
Due to the late implementation by the user department the project could not be finalised on 30 June. Project implementation challenges by user department result in delays and risk of projects not being complete. An order was raised on 30 June for renovation work. The work was however not complete, and the order cancelled.					

5) Variance analysis – Operational and Capital Budget

ODM budget – Revenue by source (Excluding Roads)

SUMMARY INCOME & EXPENDITURE 2024/2025 EXCLUDING ROADS AGENCY					
Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	Variance
SERVICES CHARGES - REFUSE	R 17 408 938.00	R 1 198 918.80	R 18 617 393.02	R 17 408 938.00	6.94%
SERVICES CHARGES - SEWERAGE	R 150 000.00	R 8 358.24	R 120 497.98	R 150 000.00	-19.67%
SALE OF GOODS AND SERVICES	R 12 126 662.00	R 125 180.12	R 11 928 591.87	R 12 126 662.00	-1.63%
RENT OF FACILITIES&EQUIPMENT	R 14 722 000.00	R 1 222 400.38	R 14 676 883.93	R 14 722 000.00	-0.31%
INTEREST EARNED-EXTERNAL INVES	R 8 600 000.00	R 588 073.36	R 7 620 647.97	R 8 600 000.00	-11.39%
INTEREST EARNED-OUTST DEBTORS	R 300 000.00	R 24 374.48	R 211 685.33	R 300 000.00	-29.44%
LICENSES & PERMITS	R 1 350 000.00	R 112 347.64	R 1 250 616.73	R 1 350 000.00	-7.36%
INCOME FOR AGENCY SERVICES	R 13 825 352.00	R 1 149 378.88	R 13 825 038.81	R 13 825 352.00	0.00%
GRANT&SUBSIDIES (OPERATING)	R 96 255 816.00	R 1 151 962.64	R 91 034 519.58	R 96 255 816.00	-5.42%
GRANT&SUBSIDIES (CAPITAL)	R 3 800 000.00	R 2 059 576.60	R 3 259 576.60	R 3 800 000.00	-14.22%
DONATED ASSETS	R 2 461 445.00	R 2 461 445.00	R 2 461 445.00	R 2 461 445.00	0.00%
OTHER REVENUE	R 1 633 757.00	R 62 549.81	R 1 241 643.53	R 1 633 757.00	-24.00%
PROFIT ON SALE	R 9 900 000.00	R -	R -	R 9 900 000.00	-100.00%
	R 182 533 970.00	R 10 164 565.95	R 166 248 540.35	R 182 533 970.00	-8.92%

Reasons for variance:

Total income to date is lower than anticipated with a variance of 8.92%. Year to date revenue reflects at R166.0m of a total budget of R182.53m. This represents almost 87% of budgeted amounts. With the end of the financial year the biggest contributors to the non-achievement of revenue projections can be attributed to the **Profit on Sale, Operational grand and subsidies** not spent.

More analysis below.

Services Charges – Refuse

The main income contributor relating to the income from Refuse services is the Kawyderskraal landfill site facility. The year-to-date performance ending 30 June reflects more than the budgeted amount of R17.4m. Year to date totals of R18.6m reflects on 30 June 2025. Although the municipality is overperforming on the revenue category this is not as a result of collecting more funds from the respective B-municipality as part of the SLA agreement. The additional revenues is mostly attributable to higher private sector dumping volumes. The local municipalities is also being charged a fixed dumping fee per tonne.

Services Charges - Sewerage

Income from sewerage services is mainly attributed to the Resort facilities where the municipality is rendering (honey sucker) septic tank services. Actuals reported for the period ending 30 June 2025 reflects at 80% of

budget. Although this revenue category is not a significant category more prudent budgeting should be implemented going forward.

Interest Earned-External Investments

Interest received on investment of access funds to date reflects at 88.61% of budgeted amounts. Year to date totals of R7.6m reported for 30 June 2025 and interest for the period of June 2025 still needs to be taken into account. The total amount of R508,941 reflected currently for June 2025 not included in the above actuals. Taking into account this amount the total interest received for the financial year will be close to 95% of adjusted budgeted amounts of R8.6m. The prudent cash management and investment strategy being implemented by the administration resulted in an improved collection from approved budgeted amounts. This is achieved despite the low-interest rate environment currently in the economy.

Interest Earned-Outstanding Debtors

Interest on outstanding debtors has decreased due to debt collection initiatives resulting in less interest being charged.

Licenses & Permits

The fire and health services are mostly responsible for the activities relating to licenses and permits. The total recorded end 30 June 2025 reflects at 92% of budgeted amounts.

Grant & Subsidies (Operating)

Grants and subsidies are 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 R2 082 000.00** - This grant is managed by the Roads department. The department was required to appoint a service provider to manage

the project on behalf of the municipality. The SCM tender process was conclude and the successful tenderer appointed. No spending was incurred to date and the administration will apply for roll-over of unspent grants as part of the National and Provincial grant process. Low risks are anticipated for roll-over application. This is also a recurring grant allocated by National Government and the municipality will also receive funds for 2025/26. With the appointed service provider on a three-year basis, this re-occurring of not spending funds should be small in 2025/26 budget cycle.

- **Western Cape Capability grant R 2 281 680.68** – These grants record slow spending due to challenging with implementation of the respective business plans. More details relating to the business plan implementation is provided further in the document on page 30. These Grants received have not been recognised as revenue hence total revenue under budget.

- Web Automation/Migration	R 576 951.43
- Municipal Health revenue enhancement	R 527 165.25
- Crematorium Feasibility Study	R 127 564.00
- Revenue Enhancement Holiday Homes	R 750 000.00

Project implementation challenges experience resulted in these projects not being finalised at the end of the financial year.

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.

The municipality received additional funding in April. The funds was utilized for the procurement of a water truck. The order was placed and the projected delivery date as communicated by the supplier was 26 June 2025. The

delivery date was however not achieved and the order cancelled at year-end.

The administrative intent to apply for the roll-over project. No challenges is currently foreseen with the application due to all required processes complete and the timing was the only challenge with the implementation of the project. This will be included in the 2025/26 financial year once approved.

Profit On Sale

The biggest contributing factor to the under-performance in terms of the revenue budget is the Profit on sale that didn't materialise for the financial year. A projected budget of R9.9m was targeted and planned to be collected. The details relating to the non-achievement was communicated to all relevant stakeholders.

The administration as a mitigation measurement developed a Key performance indicator (KPI) as part of the 2025/26 performance monitoring.

ODM budget – Expenditure by type (Excluding Roads)

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance
EMPLOYEE COSTS-WAGES&SALARIES	R 93 293 727.00	R 7 551 541.88	R 90 727 332.46	R 93 293 727.00	-2.75%
REMUNERATION OF COUNCILLORS	R 6 795 959.00	R 576 649.35	R 6 883 323.85	R 6 795 959.00	1.29%
BAD DEBTS	R 100 000.00	R -	R -	R 100 000.00	-100.00%
DEPRECIATION	R 3 680 586.00	R 294 265.50	R 3 531 186.07	R 3 680 586.00	-4.06%
OTHER MATERIAL	R 4 861 800.00	R 386 936.53	R 4 126 043.21	R 4 861 800.00	-15.13%
INTEREST EXPENSE - EXTERNAL	R 2 096 236.00	R 34 167.00	R 1 216 999.14	R 2 096 236.00	-41.94%
CONTRACTED SERVICES	R 33 293 225.00	R 2 651 713.72	R 23 503 802.39	R 33 293 225.00	-29.40%
GRANTS & SUBSIDIES PAID	R 4 000 000.00	R 2 884 336.87	R 2 957 940.87	R 4 000 000.00	-26.05%
GENERAL EXPENSES - OTHER	R 28 150 992.00	R 2 862 011.12	R 26 084 615.52	R 28 150 992.00	-7.34%
	R 176 272 525.00	R 17 241 621.97	R 159 031 243.51	R 176 272 525.00	-9.78%

Expenditure by type:

Total expenditures of 90.22% recorded at the end of fourth quarter 30 June 2025. The total expenditure budget of R176,m with actual at the end of June 2025 of R159m.

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 97.25% for period ending 30 June 2025. The impact of vacancies and other statutory spending will affect the performance to date.

Year-end transactions that relate to the non-cash spending will be accounted for. This will be done as part of the Annual Financial Statements 2024/25 preparations after year end.

Bad debts

The transactions relating to the write-off of bad debts is mostly accounted for as part of the Annual financial statements compilation. All efforts is made to ensure that debt is collected with only write-off done in exceptional circumstances. This will be reported to council if implemented. The above result in year-to-date expenditures not being recorded to date.

Interest Expense – External

The bulk of the interest expense related to the Kawyderskraal landfill site project (Cell 4). The project was funded with a variable interest rate. Total interest allocated for repayments in the 2024/25 financial year was R1,5m. Only R806,776 was recorded for the year-end as actuals. This is mostly due to the decreasing capital outstanding on the loan as well as the lower interest. The other interest cost budgeted for mostly accounts for the interest components relating to the provisions. These transactions is processed as part of the annual financial statement compilation.

Contracted Services

Contracted services expenses total 70.4% 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.

The grants projects funding received from Provincial governments is also expenses under the contracted services categories depending on the grant conditions. The poor performance with the implementation of the grants contributes significantly to the low spending on contracted services.

This low figure is also affected by the grants as discussed due to the classification of grant expenditures.

Grants and subsidies paid

Grant and subsidies paid represent the financial obligations that the municipality paid relating to cash transfers to external parties (TASK arbitration Award). Final year-end allocation still to be reflected. The transactions for 30 June has been processed and needs to be allocated.

General expenditures – Other

General expenditures reflect all other expenditures not highlighted above. The diverse nature of the category requires all departmental managers to ensure that spending align with budget projections. The performance to date is 92.64%.

Roads Revenue and expenditure Budget performance

SUMMARY INCOME & EXPENDITURE 2024/2025 ROADS AGENCY						
Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	Variance	
SALE OF GOODS AND SERVICES	R 134 495 595.00	R 12 824 132.03	R 111 003 603.88	R 134 495 595.00	-17.47%	
	R 134 495 595.00	R 12 824 156.98	R 111 004 465.77	R 134 495 595.00	-17.47%	
Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance	
EMPLOYEE COSTS-WAGES&SALARIES	R 66 417 651.00	R 5 452 468.20	R 68 103 859.67	R 66 417 651.00	2.54%	
OTHER MATERIAL	R 55 021 044.00	R 2 522 916.67	R 54 386 875.64	R 55 021 044.00	-1.15%	
INTEREST EXPENSE - EXTERNAL	R 305 000.00	R 25 417.00	R 305 004.00	R 305 000.00	0.00%	
CONTRACTED SERVICES	R 3 179 390.00	R 180 975.96	R 2 877 877.40	R 3 179 390.00	-9.48%	
GENERAL EXPENSES - OTHER	R 9 572 510.00	R 1 341 012.43	R 9 625 153.38	R 9 572 510.00	0.55%	
	R 134 495 595.00	R 9 522 790.26	R 135 298 770.09	R 134 495 595.00	0.60%	
Total	R -	R 3 301 366.72	R -24 294 304.32	R -		

Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 17.47% 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.

Revenue of R24 673 000.00 for the financial year was recorded after closing of the month causing the variance, this will shift the revenue on year to date actual to a positive net effect for the period.

Expenditure by type

Total expenditure is 0.6% higher than anticipated. With respect to the roads department. This is a function fully funded from Provincial department of infrastructure. No risk is currently being experienced and all cost associated with the function is accounted for as part of the agreement.

The municipality received an agency fee to perform the function on behalf of the department.

6) Investment register 30 June 2025

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: June 2025

INSTITUTION	Account Type	Account number	Actual date	Balance as at		Movements for the month		Interest capitalised	Costs & Fees	Actual date	Balance as at 30 Jun 25	Interest earned	Rate
				01 Jun 25		Call Investments							
						made	withdrawn						
Investments													
Nedbank	Call Account	037881714042		17 371 528.60		10 500 000.00	-	53 086.06			8 924 512.68	53 086.08	7.15%
Nedbank	Call Account (KWIK Rehab)	037881183454		6 765 583.70		104 829.34		42 074.34			6 912 487.46	42 074.34	7.15%
Nedbank	Call Account (CRRF)	037881185767		945 092.57				5 928.95			951 019.52	5 928.95	7.15%
Abisa Bank	Investment Tracker (Main)	9358892970		21 731 591.24				178 165.15			21 909 756.39	178 165.15	7.70%
Abisa Bank	Investment Tracker (Special)	9374586345		37 615 816.18				229 688.49			37 845 504.67	229 688.49	7.70%
Total for Investments				R 84 429 610.37	R 10 604 829.34	R -19 000 000.00	R	508 941.01	R		R 76 543 380.72	R 508 941.01	
Current Accounts													
Nedbank	Primary Bank Account	1176524486		2 357 994.77		-	-	417 303.44			1 940 691.33		0.00%
Abisa Bank	Cheque Account	1780000082		210 951.30		131 086.55					342 036.85		0.00%
Total for Bank Accounts				R 2 568 946.07	R 131 086.55	R -417 303.44	R	-	R		R 2 282 728.18	R	
TOTAL				R 86 998 556.44	R 10 735 914.09	R -19 417 303.44	R	508 941.01	R		R 78 826 108.90	R 508 941.01	

DATE 09-07-2025

CHIEF FINANCIAL OFFICER 

CASH FLOW REPORT IN TERMS OF PROVINCIAL CIRCULAR 10 & 50							
Name of municipality		Overberg District Municipality					
SUMMARY OF EXTERNAL LOANS FOR MONTH							
Lending Institution	Balance 01/06/2025	Interest Capitalised June 2025	Repayments June 2025	Balance 30/06/2025	Percentage	Sinking Funds	Loan Draw Downs
Standard Bank	R 6 920 672.62	R 65 655.38	R 400 383.39	R 6 518 731.30	11.17%		R -
Total		65 655.38	400 383.39	6 518 731.30		-	-

8) Section 66 - Expenditure on Staff benefits: 01 April 2025 to 30 June 2025

PURPOSE

To take note of the Expenditure on Staff Benefits report for the period ended June 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		Budget 2024/2025	YTD Total 30 Jun 25	% Spent	01 July to 30 September 2024	01 October to 31 December 2024	01 January to 31 March 2025	01 April to 30 June 2025
Salaries & Wages Section 66(a)		110 246 371	104 622 723	94.9%	25 556 308	25 814 378	26 510 461	26 741 576
Contributions for Pension & Medical Scheme Section 66(b)		25 752 273	23 385 139	90.8%	5 744 604	5 713 533	5 939 229	5 987 773
Transport Allowance Section 66(c)		5 535 742	5 166 489	93.3%	1 323 950	1 229 224	1 276 196	1 337 119
Housing Benefits & Allowances Section 66(d)		372 691	716 874	192.4%	77 364	75 816	484 882	78 812
Overtime, Shifts & Standby Payments Section 66(e)		6 418 051	7 345 921	114.5%	1 496 494	1 795 908	2 085 233	1 968 286
*** Fire Services		5 118 051	5 706 417	111.5%	1 097 478	1 297 690	1 653 987	1 657 262
*** LED Tourism/Resorts		600 000	756 221	126.0%	161 081	176 972	207 271	210 897
*** Roads Services		650 000	883 282	135.9%	237 936	321 245	223 975	100 127
Loans & Advances Section 66(f)		-	-	-	-	-	-	-
Other related staff benefits or allowances Section 66(g)		18 236 581	17 605 048	96.5%	2 949 732	10 365 626	2 662 124	3 277 324
*** Operational Allowance		1 256 871	1 711 776	136.2%	433 309	557 199	343 541	377 728
*** Annual bonus		8 954 725	8 121 633	90.7%	103 050	7 509 474	8 959	500 151
*** Bargaining Council		64 671	56 309	87.1%	13 910	13 946	14 209	14 244
*** Group Assurance		5 710 462	5 280 747	92.5%	1 264 623	1 295 708	1 345 064	1 375 352
*** Long service bonus		Provision	735 975		179 311	171 561	191 185	193 917
*** Paid out accumulated leave		Provision	913 783		383 308	153 844	160 925	215 706
*** SARS - Levies		1 346 576	1 590 625	118.1%	366 375	450 402	384 264	389 585
*** SARS - UIF		903 276	843 958	93.4%	205 848	213 492	213 979	210 639
		166 561 709	158 842 194	95.4%	37 148 451	44 994 485	38 958 126	39 390 889

9) Bank reconciliation

Overberg R S C ***L***
Cashbook Reconciliation for June 2025

CASHBOOK

Balance B/fwd - 1 June 2025	2568946.07
Revenue: 40101010031	37451678.08
Expenditure: 40101010032	37737895.97-

Other:

CASHBOOK BALANCE - 30 June 2025	2282728.18
---------------------------------	------------

BANK STATEMENT

Balance as per bank statement as at 30 June 2025	30/06/2025	2282728.18✓
---	------------	-------------

PLUS:
Receipts not cleared in bank
Other

0

LESS:
Uncleared A/CB
Outstanding cheques
Bank transactions not on CL

0

0.00

Cash Book balance
as at 30 June 2025

2282728.18✓

Difference

0.00

Verified by: S Zikmann

Signature: 

On (dd/mm/ccyy) 07/07/2025

10) Cash Position and Liquidity

The available cash as of 30 June 2025 is calculated as follows:

Item Description	Amounts
Balance as per CFA	R78 317 768
Unspent conditional grants and funds	-R5 186 604
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	-R13 013 274
VAT Refund (Roads Expenses prev years)	-R37 845 505
Rehabilitation provision (KWK)	-R6 912 487
Performance Bonus Provison	R0
Set aside for retention	R0
Capital Replacement Reserve Fund	-R1 749 497
Set aside for Creditor payments	-R2 500 000
Provision for leave Payment	-R650 000
Capital Funding Required	
Loan Repayments	-R5 611 160
Cash Surplus (Deficit)	R4 841 080

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R5 186 604
External Loans unspent	R0
1 (one) Month Operational Expenditure	R26 608 547
Provisions	R7 562 487
Capital Replacement Reserve	R14 762 771
Loan repayments	R1 870 387
Commitments for creditor payments	R2 508 160
Total Liquidity Requirement	R58 498 957
ACTUAL LIQUIDITY AVAILABLE	R30 035 891
Total Investments	R76 543 381
Capital Replacement Reserve Fund	-R1 749 497
VAT Refund (ABSA Deposit plus)	-R37 845 505
Rehabilitation provision (KWK)	-R6 912 487
Balance of Investments	R30 035 891
Cash book - Bank Balance	R2 282 728
Equitable share received in advance	R0
Roads Invoice claim May and June 2025	R24 673 000
Consumer Debtors (current – 60 days)	R 6 193 336
Total Liquidity Available	R63 184 955

Positive cash flow, over **R4.84 million** was calculated and total liquidity available of **R63.17 million** liquidity as evident as on 30 June 2025.

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

For June 2025, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R277 253 006	R301 926 006	R24 673 000
Actual Expenditure	<u>R294 330 014</u>	<u>R294 330 014</u>	
Surplus (Shortfall)	-R 17 077 007	R 7 595 992	

The revenue adjustment is calculated as follows:

Equitable share received for June 2025	R0
Roads Revenue invoice for May and June 2025	<u>R 24 673 000</u>
Nett total revenue received in advance	R 24 673 000

11) Debtors Analysis

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	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	12	6	5	5	13	4	25	72	143	119		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	85	13	7	4	4	2	4	10	128	24		
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	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	12	1	1	37	1	3	77	133	120		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	2 648	2 869	71	56	1 197	46	149	1 001	8 037	2 449		
Total By Income Source	2000	2 745	2 899	84	67	1 252	52	181	1 161	8 441	2 713	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 490	1 203	-	0	-	-	-	93	2 787	93		
Commercial	2300	118	41	4	2	1 188	5	3	330	1 691	1 528		
Households	2400	1 136	148	80	65	64	48	165	737	2 442	1 078		
Other	2500	-	1 508	-	-	-	-	14	-	1 521	14		
Total By Customer Group	2600	2 745	2 899	84	67	1 252	52	181	1 161	8 441	2 713	-	-

Debtors analysis.

Debtors analysis.

The largest portion on the current 0-30 days consist primarily for the bi-annual billing for fire services rendered to the three local municipalities (R4.05 million). These invoices are payable on or by 30 June 2025. Unfortunately, 2 Municipalities have still not paid their accounts to date.

A Fire account to the amount of R1.174 million is still outstanding for a fire being billed to an entity over 120 days.

The collection rate for the month at the resorts amounts to 93.5% 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 as well as interest portions which requests needs to be submitted to Council for approval. Historical debt will also need to be assessed as per policy for possible debt write-off at year end.

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.

12) Creditors Analysis

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

Description		NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type												
	Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
	Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
	PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
	Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
	Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-
	Other	0900	-	-	-	-	-	-	-	-	1	-
	Medical Aid deductions	950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type		1000	-	-	-	-	-	-	-	-	1	-

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

13) 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 commit	Available	
FMG	R 1 000 000.00	R	R 1 000 000.00	R 1 000 000.00	R -	R 1 000 000.00	100.00%	R -	
EPWP	R 1 265 000.00	R	R 1 265 000.00	R 1 265 000.00		R 1 265 000.00	100.00%	R -	
CDW	R 57 000.00	R	R 60 078.00	R 60 222.73	R -	R 60 222.73	100.24%	R 144.73	
RRAMS	R 2 974 000.00	R	R 892 000.00	R -	R -	R -	0.00%	R 2 082 000.00	
WOSA	R 1 000 000.00	R	R 1 109 000.00	R 1 035 597.50	R -	R 1 035 597.50	93.38%	R 73 402.50	
CAPACITY PROJECT	R -	R	R 500 000.00	R 500 000.00	R -	R 500 000.00	100.00%	R -	
WC FMCG (WEB AUTO)	R 500 000.00	R	R 866 355.00	R 289 403.57	R -	R 289 403.57	33.40%	R 576 951.43	
WC FMCG (MUN HEALTH REV)	R 1 000 000.00	R	R 1 000 000.00	R 472 834.75	R -	R 472 834.75	47.28%	R 527 165.25	
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 72 436.00	R -	R 72 436.00	36.22%	R 127 564.00	
WC FMCG (HOLIDAY HOMES)	R 750 000.00	R	R 750 000.00	R -	R -	R -	0.00%	R 750 000.00	
WC FMCG (Bursaries)	R 200 000.00	R	R 200 000.00	R 72 436.00	R -	R 72 436.00	36.22%	R 127 564.00	
WC FMCG TOTAL									
Seta	R 250 000.00	R	R 3 316 355.00	R 834 674.32	R -	R 762 238.32	22.98%	R 2 409 244.68	
Municipal Intervention Grant		R	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 175 823.81	R -	R 175 823.81	25.12%	R 524 176.19	
FIRE SERVICE CAPACITY GRANT	R 1 500 000.00	R	R 1 500 000.00	R 1 407 559.25	R -	R 1 407 559.25	93.84%	R 92 440.75	
WCPT Water resilience grant	R 1 800 000.00	R	R 1 800 000.00	R 1 352 017.35	R -	R 1 352 017.35	75.11%	R 447 982.65	



**Western Cape
Government**

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

NON-FINANCIAL QUARTERLY RETURN FORM

(April – June 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%
Total	R 750 000.00	R0	R 750 000.00	0%

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

NON-FINANCIAL QUARTERLY RETURN FORM

(April – June 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. Advertisement on SCM website	31/7/2024	Y
			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	N
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	N
Feasibility study and business plan	Report to Council with recommendations	Item on Council Agenda	30/11/2024	N
			Revised	N

Inputs/Activities	Outputs	Performance Indicators	Revised Delivery Date	Achieved (Y/N)
			31/3/2025 Revised 31/05/2025	N
Feasibility study and business plan	Final Business plan	Letter to DPW	31/12/2024 Revised 31/5/2025	N 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 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 aims 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.

Tender is still in process goals to be revised in second year of business plan.



**Western Cape
Government**

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

NON-FINANCIAL QUARTERLY RETURN FORM

(April to June 2025)

Overberg District Municipality

Expenditure Summary

Project Description	Amount Transferred	Expenditure as at end of June 2025	Balance	% Spent
Financial System Migration towards Web & Automation/ New Financial System	R 866 355.00	Actual = R 301 844.00	R 564 511.00	35%
Total	R 866 355.00	R 301 844.00	R 564 511.00	35%

**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	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
	Discontinue SAMRAS leave web system	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. 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 N/A
Due Diligence	Perform due diligence in terms	Current SAMRAS Classic Financial System	30 April 2024	In Progress

Inputs/Activities	Outputs	Performance Indicators	Delivery Date	Achieved (Y/N)
	of MFMA Circular 80 to comply to minimum business processes and system requirements	<p>Solvem access IT Hardware 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 & APAC</p> <p>Finance team visit to WCDM</p> <p>WCDM team visit ODM</p>	<p>30 April 2025 (Revised)</p> <p>17 July 2023</p> <p>2 & 3 Oct 2023</p> <p>9 & 10 Oct 2023</p> <p>31 March 2024</p> <p>15& 16 April 2024</p> <p>19&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 (Phase 2)</p> <p>Planning for implementation Project plan</p> <p>30 April 2025 Revised (Resulting from the new Platinum system)</p>	<p>N/A</p> <p>Y</p> <p>Y</p> <p>N/A</p>

Inputs/Activities	Outputs	Performance Indicators	Delivery Date	Achieved (Y/N)
Expenditure Migration/New Financial System	Fully operational expenditure and creditor transacting department Accurate reporting on creditor management	Integration with bank Creditor reports available Payments made from bank accurate and recognised on the system automatically Creditor management workflow from user departments until finalization of transaction request (Expenditure request electronic process)	30 June 2024 (Phase 2) Revised 30 June 2025	N
Payroll Migration/New Payroll system (Pending outcome of leave Tender process)	Fully operational payroll that are automatically updated with SARS tables & requirements	<ul style="list-style-type: none"> - Integrate with Expenditure module. - Integrate with HR & Leave modules. Integrate with Expenditure payments & Bank	30 June 2025 (Phase 3)	N
Asset Management Migration/New Financial System	Accurate Final Asset Register Effective and efficient verification process	Automated update of asset register (verification) process Build in functionality for functions e.g., depreciation Accurate record keeping of assets Integrated system to SCM and purchase (acquisition) of assets	30 June 2025 (Phase 2)	N
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 (Phase 3)	N
HR Modules SAMRAS Web/New HR System Modules (Pending outcome of SCM Tender process)	Fully functional HR and leave system (currently on Payday and in SCM Tender process)	Performance-integrate with Ignite All modules should align with new Staff regulations	30 June 2025 (Phase 3)	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.

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.

Project Description	Amount Recommended by PT: 2024/25	Co funding ODM 2024/25	TOTAL 2024/25
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 11th 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 11th to the 13th 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.

A team from ODM went on a due diligence exercise to George where SOLVEM Platinum on the 30th of June and we still awaiting the report NT user group on the way forward.



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

NON-FINANCIAL QUARTERLY RETURN FORM

(APRIL – JUNE 2025)

Overberg District Municipality

Expenditure Summary

Project Description	Amount Transferred	Expenditure as at end June 2025	Balance	% Spent
Revenue Enhancement and Optimisation: Municipal Health Services	R 1000 000.00	R 472 834.75	R 527 165.25	47.28%
Total	R 1 000 000.00	R 472 934.75	R 527 165.25	47.28%

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

NON-FINANCIAL QUARTERLY RETURN FORM

(April – June 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 Revised 1/11/2024 Revised 1/01/2025	Y
Team of EPWP Workers	Recruitment and Appointment	4 months contract ending 30/11/2024	1/7/ 2024 Revised 1/8/2024	Y
Registration of Premises	New registrations on data base	Target of additional 1536 premises registered	31/12/2025 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	Target revenue of additional premises	30/6/2026	

Inputs/Activities	Outputs	Performance Indicators	Revised Delivery Date	Achieved (Y/N)
	inspections	inspected		

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 472 834.75 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 527 165.25 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 – March 2025)

Overberg District Municipality

Expenditure Summary

Project Description	Amount Transferred	Expenditure as at end June 2025	Balance	% Spent
Revenue Enhancement: Feasible study for the establishment of a crematorium	R 200 000.00	Actual = R200 000	R 0	100%
Total	R 200 000.00	R 200 000.00	R 0	100%

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

NON-FINANCIAL QUARTERLY RETURN FORM

(April – June 2025)

REVENUE ENHANCEMENT PROJECT

Feasible study for the establishment of a crematorium

Planned activities and outputs to date

Inputs/Activities	Outputs	Performance Indicators	Revised Delivery Dates	Achieved (Y/N)
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 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	N
			Rev 30/6/2025	Y
Phase 1 - Feasibility study	Report to Council with	Item on Council	31/1/2025	N

Inputs/Activities	Outputs	Performance Indicators	Revised Delivery Dates	Achieved (Y/N)
	recommendations	Agenda	Rev 31/3/2025 Rev 30/4/2025 Rev 28/7/2025	N N N
Phase 2 – (2025/26) 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 Rev 30/4/2025 Rev 30/6/2025	N N N 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 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; 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.

New tenderer was appointed during April and the first report during June and the further research to be done during the 2025/26 financial year.

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 capture above, including the risk severity. Indicate the measures will be taken to mitigate the risks identified.

If no interested supplier is appointed with the re advertisement, then the grant will have to 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

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



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

NON-FINANCIAL QUARTERLY RETURN FORM

(April– June 2025)

Overberg District Municipality

Expenditure Summary

Project Description	Amount Transferred	Expenditure as at end December 2024	Balance	% Spent
Revenue Enhancement: Collaborator Enhancement	R 300 000.00	R 0	R 300 000.00	0%
Total	R 300 000.00	R 0	R 300 000.00	0%

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

NON-FINANCIAL QUARTERLY RETURN FORM

(April– June 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. 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. Additional revenue collected.	1/7/2024	N
			30/9/2024	N
			31/12/2024	N
			Revised 28/2/2025	N
			Revised 31/05/2025	N
Fire accounts	Collab to develop workflow to ensure revenue completeness	Additional revenue collected	28/2/2025	N
			Revised 31/05/2025	
KWK Accounts	Collab to develop	Additional revenue	28/2/2025	N

Inputs/Activities	Outputs	Performance Indicators	Delivery Date	Achieved (Y/N)
	workflow to ensure revenue completeness	collected	Revised 31/05/2025	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.

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

NON-FINANCIAL QUARTERLY RETURN FORM

(April To June 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 (2024/25)	Amount rolled over (2024/25)	Amount spent for 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

(April To June 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.

Action:

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 (1 st , 2 nd , 3 rd , 4 th)	Learning Institution	Previous years' academic performance (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.											

14) Cost containment report for the period ending 30 June 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 **30 June 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:

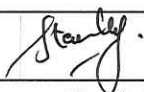
MEASURES	COST CONTAINMENT - IN YEAR REPORT						
	ORIGINAL BUDGET 2024/25	ADJUSTED BUDGET 2024/25	Q1	Q2	Q3	Q4	SAVINGS
Use of Consultants	R2 363 003	R1 946 982	R272 752	R470 128	R134 733	R389 069	R680 300
Vehicles used by political office bearers	R0	R0	R0	R0	R0	R0	R0
Travel and Subsistence	R1 737 188	R2 312 275	R369 018	R690 523	R579 835	R541 276	R131 622
Domestic Accommodation	R213 500	R600 390	R6 864	R192 418	R194 846	R137 082	R69 179
Sponsorships, Events & Catering	R317 300	R376 900	R19 392	R41 900	R18 861	R41 081	R255 667
Communication	R343 400	R367 758	R26 430	R73 556	R108 411	R108 655	R50 706
Other related Expenditure Items	R0	R0	R0	R0	R0	R0	R0
TOTAL	R4 974 391	R5 604 305	R694 456	R1 468 525	R1 036 687	R1 217 163	R1 187 474

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 12 MTHS	Actual SAVING TO DATE	NOTES
Use of Consultants	Business & Advisory Services	R1 266 682	R680 300	Accounting, Business & Financial Management
Vehicles used by political office bearers	No Mayoral vehicle-Councillors receive travel allowances	R0	R0	No Mayoral vehicle-Councillors
Travel and Subsistence	Domestic Daily all, Incidental, Food, Air, Transport (own & non employees)	R2 180 653	R131 622	Domestic Daily all, Incidental, Food,
Domestic Accommodation	Domestic Accommodation resulting from Travel	R531 211	R69 179	Travel & Sun - Domestic Accommodation
Sponsorships, Events & Catering	Including Wshops & Seminars	R121 233	R255 667	Including Wshops&Seminars
Communication	Advertisements, Publication & Marketing	R317 052	R50 706	Advertisements, Publication & Marketing?
Other related Expenditure Items	None	R0	R0	None
TOTAL		R4 416 831	R1 187 474	

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

15) Section 11 (4) MFMA WITHDRAWALS

PROVINCIAL TREASURY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j)		
NAME OF MUNICIPALITY:	OVERBERG DISTRICT MUNICIPALITY	
MUNICIPAL DEMARCATION CODE:	DC3	
QUARTER ENDED:	June 2025	
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i>, or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only -	Amount	Reason for withdrawal
(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 <i>municipality</i> on behalf of that person or organ of state, including -	R 0.00	
(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	R 0.00	
(ii) any insurance or other payments received by the <i>municipality</i> 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 <i>security</i> deposits;	R 0.00	
(h) for cash management and <i>investment</i> 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 <i>prescribed</i> .	R 0.00	
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	Name and Surname:	S Stanley
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	Rank/Position:	CFO
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	Signature:	
Tel number	Fax number	Email Address
028 425 1157	028 425 1014	cfo@odm.org.za

NGIS
Please



16) mSCOA Roadmap for the quarter ending 30 June

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 30 June 2025

No.	Activity	Description	Responsible Department	Timeline	Due date	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
1.1	System engagement	Vendor site visit – George municipality (High level overview of functionality of new system	Finance / ICT		30 June / 01 July 2025	Complete	General assessment of system functionality
	Support contract	New 25/26 Vendor support contract signed	Municipal Manager		31 July 2025		
	Meeting	Internal finance mSCOA engagement to track process	CFO / mSCOA champion		22 July 2025	Complete	Track progress with implementation and engage on requirements
2	Gap Analysis	Identify gaps in current system against mSCOA minimum compliance requirements.	Finance / ICT	Q1 2026		Planned	To inform upgrade or replacement decision
	RT25 Due diligence assessment	Due diligence for all finance related functions as per mSCOA regulation 5	All head of section – Finance		15 Aug 2025		
	RT25 Due diligence	Due diligence for all Other municipal functions as per	Departmental managers		31 Aug 2025		

No.	Activity	Description	Responsible Department	Timeline	Due date	Status	Comments
	assessment	mSCOA regulation 5					
	RT25 Due diligence assessment	Final assessment of due diligence for all finance related functions as per mSCOA regulation 5	mSCOA Steercom		30 Sept 2025		
	Meeting	Internal finance mSCOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
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
	Formal letter to PT mSCOA support unit	Status update on process followed. Assistance and overview of assessment outcome	mSCOA champion		31 Oct 2025		
	Letter to vendor clarifying ICT due diligence assessment	Request vendor to confirm formally relating to the system functionality as per ICT due diligence assessment	Municipal Manager		Nov 2025		
	Meeting	Internal finance mSCOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
4	Project	Establish/strengthen	MM's Office / CFO	Q4 2025		Ongoing	Terms of Reference

No.	Activity	Description	Responsible Department	Timeline	Due date	Status	Comments
	Steering Committee	mSCOA Steering Committee to monitor progress and coordinate implementation.					approved
	System demonstration – Test the market	Invite current vendor to perform system demonstration as per response letter received / ICT due diligence exercise outcome	Finance department / Steercom	Q2 - 2026	Nov / Dec 2025		
	System demonstration – Test the market	Invite competitive vendors (at least 2) to perform system demonstration as per response letter received / ICT due diligence exercise outcome (Detail system functionality finance)	Finance department / Steercom	Q2 - 2026	Nov / Dec 2025		
	Legislative input	Submit letter to Provincial and National Treasury to review the process followed with the compliance assessment for input and comments	Municipal Manager / CFO		Feb 2025		
	Meeting	Internal finance mSCOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
5	System	Based on assessment,	Finance / SCM	Q3 2026		Pending	Depends on vendor

No.	Activity	Description	Responsible Department	Timeline	Due date	Status	Comments
	Upgrade/Procurement Decision	decide to either upgrade current system or initiate procurement of a new compliant system.					compliance
	Preliminary assessment	Review all information – ICT due diligence / Demonstrations	Finance / ICT		March 2026		
	Final assessment	Review all information – ICT due diligence / Demonstrations	mSCOA committee		March 2026		
	Council	Submit report to Council of the outcome of the mSCOA compliance assessment.	Municipal Manager		March 2026		
	SCM procurement	Complete SCM procurement process relating to "Upgrade / New"	CFO		April 2026		
	Meeting	Internal finance mSCOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
6	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
	System implementation	Implement the new upgraded system based on outcome of SCM process	Management		30 April 2026		

No.	Activity	Description	Responsible Department	Timeline	Due date	Status	Comments
	Meeting	Internal finance mSCOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
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	30 April 2026	Not Started	Will follow once system path is confirmed
	Meeting	Internal finance mSCOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
8	Configuration & Testing	Configure system with new chart segments, test posting, and run simulations to ensure accurate reporting.	ICT / Finance	Q3 – Q4 2026	30 April 2026	Not Started	Must be finalized before Go-Live
	Meeting	Internal finance mSCOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
9	Go-Live & Parallel Run	Switch to upgraded/new system with mSCOA compliance; run parallel processes to ensure accuracy.	ICT / Finance	Q4 2026	31 May 2026	Not Started	Required by National Treasury
	Meeting	Internal finance mSCOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
10	Quarterly	Submit regular updates to	CFO's Office	Quarterly		Ongoing	Quarterly as part of S52

No.	Activity	Description	Responsible Department	Timeline	Due date	Status	Comments
	Reporting to NT & Council	Council and National Treasury on progress, challenges, and milestones.					report
	Meeting	Internal finance mSCOA engagement to track process	CFO / mSCOA champion		Monthly	Complete	Track progress with implementation and engage on requirements
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

Legend –

- 0% Not started
- 10% Planned
- 25% Started / Actioned
- 50% Ongoing
- 75% Awaiting approval (Feedback)
- 100% Complete

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.

17) 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 June 2025.

RECOMMENDATION

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

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

(Period ending 31 June 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 June 2025.

18) Prevention and Combating of Corrupt Activities report

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

3. 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.”

4. 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 June 2025.

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

PART 2 - IN YEAR BUDGET STATEMENT TABLES

DC3 Overberg - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-		-
Service charges	-	15 170	17 559	1 207	18 738	17 559	1 179	7%	17 559
Investment revenue	-	7 600	8 600	588	7 621	8 600	(979)	-11%	8 600
Transfers and subsidies - Operational	-	96 796	96 256	1 152	91 035	96 256	(5 221)	(0)	96 256
Other own revenue	-	183 492	188 353	15 520	154 138	188 353	(34 214)	-18%	-
Total Revenue (excluding capital transfers and contributions)	-	303 058	310 768	18 468	271 532	310 768	(39 236)	-13%	310 768
Employee costs	-	168 688	159 711	13 004	158 831	159 711	(880)	-1%	159 711
Remuneration of Councillors	-	6 796	6 796	577	6 883	6 796	87	1%	6 796
Depreciation and amortisation	-	3 681	3 681	294	3 531	3 681	(149)	-4%	3 681
Interest	-	2 422	2 401	60	1 522	2 401	(879)	-37%	2 401
Inventory consumed and bulk purchases	-	47 075	59 883	2 910	58 513	59 883	(1 370)	-2%	59 883
Transfers and subsidies	-	-	4 000	2 884	4 000	(1 042)	-	-26%	4 000
Other expenditure	-	74 396	74 296	7 036	62 091	74 296	(12 205)	-16%	74 296
Total Expenditure	-	303 058	310 768	26 764	294 330	310 768	(16 438)	-5%	310 768
Surplus/(Deficit)	-	-	-	(8 297)	(22 798)	-	(22 798)	#DIV/0!	-
Transfers and subsidies - capital (monetary)	-	2 700	3 800	2 060	3 260	3 800	(540)	-14%	3 800
Transfers and subsidies - capital (in-kind)	-	-	2 461	2 461	2 461	2 461	-	-	2 461
Surplus/(Deficit) after capital transfers & contributions	-	2 700	6 261	(3 776)	(17 077)	6 261	(23 338)	-373%	6 261
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	2 700	6 261	(3 776)	(17 077)	6 261	(23 338)	-373%	6 261
Capital expenditure & funds sources									
Capital expenditure	-	11 505	15 748	5 660	13 229	15 748	(2 520)	-16%	15 748
Capital transfers recognised	-	2 700	3 800	1 176	3 031	3 800	(769)	-20%	3 800
Borrowing	-	1 500	1 500	959	1 499	1 500	(1)	-0%	1 500
Internally generated funds	-	7 305	10 448	3 525	8 699	10 448	(1 749)	-17%	10 448
Total sources of capital funds	-	11 505	15 748	5 660	13 229	15 748	(2 520)	-16%	15 748
Financial position									
Total current assets	91 455	76 587	86 209		95 248				86 209
Total non current assets	115 311	129 546	128 305		125 009				128 305
Total current liabilities	33 144	43 569	35 597		60 535				35 597
Total non current liabilities	56 522	59 047	55 623		59 772				55 623
Community wealth/Equity	117 100	103 519	123 294		99 950				123 294
Cash flows									
Net cash from (used) operating	-	(425)	1 331	(4 426)	16 304	1 331	(14 973)	-1125%	1 331
Net cash from (used) investing	-	(1 605)	(3 387)	(3 199)	(10 767)	(3 387)	7 380	-218%	(3 387)
Net cash from (used) financing	-	(3 206)	(3 204)	(468)	(4 804)	(3 204)	1 600	-50%	(3 204)
Cash/cash equivalents at the month/year end	-	66 290	72 325	78 318	78 318	72 325	(5 993)	-8%	72 325
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	2 745	2 899	84	67	1 252	52	181	1 161	8 441
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	1	1

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth 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									
Revenue - Functional										
<i>Governance and administration</i>		-	119 436	120 927	2 828	109 401	120 927	(11 526)	-10%	120 927
Executive and council		-	42 938	42 938	1 149	21 831	42 938	(21 108)	-49%	42 938
Finance and administration		-	76 498	77 989	1 679	87 570	77 989	9 581	12%	77 989
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	38 752	44 068	6 194	38 900	44 068	(5 168)	-12%	44 068
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 133	21 782	1 671	22 030	21 782	248	1%	21 782
Public safety		-	13 358	17 924	4 395	14 261	17 924	(3 663)	-20%	17 924
Housing		-	-	-	-	-	-	-	-	-
Health		-	4 262	4 362	128	2 609	4 362	(1 753)	-40%	4 362
<i>Economic and environmental services</i>		-	132 620	134 626	12 824	111 013	134 626	(23 613)	-18%	134 626
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	132 490	134 496	12 824	111 004	134 496	(23 491)	-17%	134 496
Environmental protection		-	130	130	-	8	130	(122)	-94%	130
<i>Trading services</i>		-	14 950	17 409	1 142	17 939	17 409	530	3%	17 409
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	14 950	17 409	1 142	17 939	17 409	530	3%	17 409
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	305 758	317 030	22 989	277 253	317 030	(39 777)	-13%	317 030
Expenditure - Functional										
<i>Governance and administration</i>		-	66 666	71 697	9 116	64 200	71 697	(7 497)	-10%	71 697
Executive and council		-	11 383	11 753	2 093	11 559	11 753	(194)	-2%	11 753
Finance and administration		-	53 082	57 735	6 811	50 549	57 735	(7 186)	-12%	57 735
Internal audit		-	2 201	2 209	212	2 093	2 209	(116)	-5%	2 209
<i>Community and public safety</i>		-	89 089	89 851	6 990	82 500	89 851	(7 351)	-8%	89 851
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 829	24 287	1 709	20 424	24 287	(3 864)	-16%	24 287
Public safety		-	44 963	45 067	3 367	43 290	45 067	(1 777)	-4%	45 067
Housing		-	-	-	-	-	-	-	-	-
Health		-	22 298	20 497	1 913	18 787	20 497	(1 711)	-8%	20 497
<i>Economic and environmental services</i>		-	138 015	140 037	9 959	140 496	140 037	459	0%	140 037
Planning and development		-	1 766	1 772	153	1 760	1 772	(12)	-1%	1 772
Road transport		-	132 490	134 496	9 523	135 299	134 496	803	1%	134 496
Environmental protection		-	3 759	3 769	283	3 438	3 769	(332)	-9%	3 769
<i>Trading services</i>		-	9 287	9 182	700	7 133	9 182	(2 049)	-22%	9 182
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 287	9 182	700	7 133	9 182	(2 049)	-22%	9 182
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	303 058	310 768	26 764	294 330	310 768	(16 438)	-5%	310 768
Surplus/ (Deficit) for the year		-	2 700	6 261	(3 776)	(17 077)	6 261	(23 338)	-3.727327	6 261

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth 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	1 149	21 831	42 938	(21 108)	-49.2%	42 938
Vote 2 - Management Services			—	—	—	—	—	—	—	—	—
Vote 3 - Corporate Services			—	42	44	4	42	44	(2)	-4.6%	44
Vote 4 - Finance			—	76 456	77 945	1 675	87 528	77 945	9 584	12.3%	77 945
Vote 5 - Community Services			—	186 322	196 102	20 161	167 852	196 102	(28 250)	-14.4%	196 102
Total Revenue by Vote		2	—	305 758	317 030	22 989	277 253	317 030	(39 777)	-12.5%	317 030
Expenditure by Vote		1									
Vote 1 - Municipal Manager			—	17 235	17 583	2 612	17 144	17 583	(439)	-2.5%	17 583
Vote 2 - Management Services			—	—	—	—	—	—	—	—	—
Vote 3 - Corporate Services			—	20 035	20 576	1 574	18 578	20 576	(1 998)	-9.7%	20 576
Vote 4 - Finance			—	28 948	33 053	4 910	28 641	33 053	(4 412)	-13.3%	33 053
Vote 5 - Community Services			—	236 840	239 556	17 668	229 968	239 556	(9 588)	-4.0%	239 556
Total Expenditure by Vote		2	—	303 058	310 768	26 764	294 330	310 768	(16 438)	-5.3%	310 768
Surplus/ (Deficit) for the year		2	—	2 700	6 261	(3 776)	(17 077)	6 261	(23 338)	-372.7%	6 261

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth 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	8	120	150	(30)	-20%	150	
Service charges - Waste management		14 950	17 409	1 199	18 617	17 409	1 208	7%	17 409	
Sale of Goods and Rendering of Services		142 994	146 622	12 949	122 932	146 622	(23 690)	-16%	146 622	
Agency services		13 825	13 825	1 149	13 825	13 825	(0)	0%	13 825	
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		300	300	24	212	300	(88)	-29%	300	
Interest earned from Current and Non Current Assets		7 600	8 600	588	7 621	8 600	(979)	-11%	8 600	
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		14 062	14 722	1 222	14 677	14 722	(45)	0%	14 722	
Licence and permits		1 250	1 350	112	1 251	1 350	(99)	-7%	1 350	
Operational Revenue		1 161	1 634	63	1 243	1 634	(391)	-24%	1 634	
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		96 796	96 256	1 152	91 035	96 256	(5 221)	-5%	96 256	
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		9 900	9 900	-	-	9 900	(9 900)	-100%	9 900	
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	303 058	310 768	18 468	271 532	310 768	(39 236)	-13%	310 768
Expenditure By Type										
Employee related costs		168 688	159 711	13 004	158 831	159 711	(880)	-1%	159 711	
Remuneration of councillors		6 796	6 796	577	6 883	6 796	87	1%	6 796	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		47 075	59 883	2 910	58 513	59 883	(1 370)	-2%	59 883	
Debt impairment		-	100	-	-	100	(100)	-100%	100	
Depreciation and amortisation		3 681	3 681	294	3 531	3 681	(149)	-4%	3 681	
Interest		2 422	2 401	60	1 522	2 401	(879)	-37%	2 401	
Contracted services		38 158	36 473	2 833	26 382	36 473	(10 091)	-28%	36 473	
Transfers and subsidies		-	4 000	2 884	2 958	4 000	(1 042)	-26%	4 000	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		35 962	37 724	4 203	35 710	37 724	(2 014)	-5%	37 724	
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		276	-	-	-	-	-	-	-	-
Total Expenditure		-	303 058	310 768	26 764	294 330	310 768	(16 438)	-5%	310 768
Surplus/(Deficit)		-	-	-	(8 297)	(22 798)	-	(22 798)	#DIV/0!	-
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind)		2 700	3 800	2 060	3 260	3 800	(540)	(0)	3 800	
		-	2 461	2 461	2 461	2 461	-		2 461	
Surplus/(Deficit) after capital transfers & contributions	-	2 700	6 261	(3 776)	(17 077)	6 261	(23 338)	(0)	6 261	
Income Tax		-	-	-	-	-	-		-	
Surplus/(Deficit) after income tax	-	2 700	6 261	(3 776)	(17 077)	6 261	(23 338)	(0)	6 261	
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-		-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-		-	
Surplus/(Deficit) attributable to municipality	-	2 700	6 261	(3 776)	(17 077)	6 261	(23 338)	(0)	6 261	
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-		-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-		-	
Surplus/ (Deficit) for the year	-	2 700	6 261	(3 776)	(17 077)	6 261	(23 338)	(0)	6 261	

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth 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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	1 750	1 744	959	1 547	1 744	(196)	-11%	1 744
Total Capital Multi-year expenditure	4,7	-	1 750	1 744	959	1 547	1 744	(196)	-11%	1 744
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	15	15	-	12	15	(3)	-18%	15
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	2 034	1 809	86	1 434	1 809	(374)	-21%	1 809
Vote 4 - Finance		-	30	30	3	30	30	(0)	-1%	30
Vote 5 - Community Services		-	7 676	12 151	4 612	10 205	12 151	(1 946)	-16%	12 151
Total Capital single-year expenditure	4	-	9 755	14 004	4 701	11 681	14 004	(2 323)	-17%	14 004
Total Capital Expenditure		-	11 505	15 748	5 660	13 229	15 748	(2 520)	-16%	15 748
Capital Expenditure - Functional Classification										
Governance and administration		-	2 064	1 839	89	1 464	1 839	(375)	-20%	1 839
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2 064	1 839	89	1 464	1 839	(375)	-20%	1 839
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 445	11 918	4 612	9 779	11 918	(2 139)	-18%	11 918
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	1 315	1 534	94	1 008	1 534	(526)	-34%	1 534
Public safety		-	5 600	10 115	4 518	8 656	10 115	(1 460)	-14%	10 115
Housing		-	-	-	-	-	-	-	-	-
Health		-	530	268	-	115	268	(153)	-57%	268
Economic and environmental services		-	496	492	-	487	492	(5)	-1%	492
Planning and development		-	15	15	-	12	15	(3)	-18%	15
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	481	477	-	475	477	(2)	0%	477
Trading services		-	1 500	1 500	959	1 499	1 500	(1)	0%	1 500
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	1 500	1 500	959	1 499	1 500	(1)	0%	1 500
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	11 505	15 748	5 660	13 229	15 748	(2 520)	-16%	15 748
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	2 700	3 800	1 176	3 031	3 800	(769)	-20%	3 800
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises,		-	-	-	-	-	-	-	-	-
Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	2 700	3 800	1 176	3 031	3 800	(769)	-20%	3 800
Borrowing	6	-	1 500	1 500	959	1 499	1 500	(1)	0%	1 500
Internally generated funds		-	7 305	10 448	3 525	8 699	10 448	(1 749)	-17%	10 448
Total Capital Funding		-	11 505	15 748	5 660	13 229	15 748	(2 520)	-16%	15 748

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		77 585	66 290	72 325	78 318	72 325
Trade and other receivables from exchange transactions		9 503	5 485	9 403	9 957	9 403
Receivables from non-exchange transactions		560	548	560	3 171	560
Current portion of non-current receivables		2 040	2 168	2 154	2 040	2 154
Inventory		1 767	1 571	1 767	1 762	1 767
VAT		-	526	-	-	-
Other current assets		-	-	-	-	-
Total current assets		91 455	76 587	86 209	95 248	86 209
Non current assets						
Investments		-	-	-	-	-
Investment property		12 797	12 769	12 797	12 797	12 797
Property, plant and equipment		81 620	93 981	93 583	91 318	93 583
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		74	373	180	74	180
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		-	-	-	-	-
Total non current assets		115 311	129 546	128 305	125 009	128 305
TOTAL ASSETS		206 766	206 134	214 514	220 257	214 514
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		4 704	5 291	5 291	(100)	5 291
Consumer deposits		8	8	8	8	8
Trade and other payables from exchange transactions		5 407	6 736	6 940	26 983	6 940
Trade and other payables from non-exchange transactions		5 118	13 478	4 327	10 256	4 327
Provision		17 591	18 055	18 646	17 591	18 646
VAT		317	-	384	5 798	384
Other current liabilities		-	-	-	-	-
Total current liabilities		33 144	43 569	35 597	60 535	35 597
Non current liabilities						
Financial liabilities		6 519	2 727	2 727	6 519	2 727
Provision		50 003	56 319	52 896	53 253	52 896
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		56 522	59 047	55 623	59 772	55 623
TOTAL LIABILITIES		89 666	102 615	91 220	120 307	91 220
NET ASSETS	2	117 100	103 519	123 294	99 950	123 294
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		96 100	82 519	102 294	78 950	102 294
Reserves and funds		21 000	21 000	21 000	21 000	21 000
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	117 100	103 519	123 294	99 950	123 294

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth 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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			-	-	-	-	-	-		-
Service charges			15 170	17 559	1 207	20 739	17 559	3 180	18%	17 559
Other revenue			173 292	178 153	16 319	180 394	178 153	2 241	1%	178 153
Transfers and Subsidies - Operational			96 796	95 698	-	95 862	95 698	164	0%	95 698
Transfers and Subsidies - Capital			2 700	3 300	-	4 300	3 300	1 000	30%	3 300
Interest			7 900	8 900	612	7 733	8 900	(1 167)	-13%	8 900
Dividends			-	-	-	-	-	-		-
Payments										
Suppliers and employees			(294 783)	(298 580)	(19 623)	(288 244)	(298 580)	(10 336)	3%	(298 580)
Interest			(1 500)	(1 500)	(60)	(1 522)	(1 500)	22	-1%	(1 500)
Transfers and Subsidies			-	(2 200)	(2 884)	(2 958)	(2 200)	758	-34%	(2 200)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	(425)	1 331	(4 428)	16 304	1 331	(14 973)	-1125%	1 331
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			9 900	9 900	-	-	9 900	(9 900)	-100%	9 900
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-
Decrease (increase) in non-current investments			-	-	-	-	-	-		-
Payments										
Capital assets			(11 505)	(13 287)	(3 199)	(10 767)	(13 287)	(2 520)	19%	(13 287)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(1 605)	(3 387)	(3 199)	(10 767)	(3 387)	7 380	-218%	(3 387)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-	-	-	-	-		-
Borrowing long term/refinancing			1 500	1 500	-	-	1 500	(1 500)	-100%	1 500
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-
Payments										
Repayment of borrowing			(4 706)	(4 704)	(468)	(4 804)	(4 704)	100	-2%	(4 704)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(3 206)	(3 204)	(468)	(4 804)	(3 204)	1 600	-50%	(3 204)
NET INCREASE/ (DECREASE) IN CASH HELD		-	(5 235)	(5 260)	(8 095)	733	(5 260)			(5 260)
Cash/cash equivalents at beginning:			71 525	77 585	86 412	77 585	77 585			77 585
Cash/cash equivalents at month/year end:		-	66 290	72 325	78 318	78 318	72 325			72 325

PART 3 – SUPPORTING DOCUMENTATION

DC3 Overberg - Supporting Table SC5 Monthly Budget Statement - investr

Investments by maturity Name of institution & investment ID	Ref	Type of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands							
Municipality							
Nedbank - 037881714042		Call Account	4 259	166	(57 300)	61 800	8 925
Nedbank - 037881183454		Call Account (KWK Rehab)	6 437	122	–	354	6 912
Nedbank - 037881185767		Call Account (CRRF)	934	18	–	–	951
Absa Bank - 9358892970		Investment Tracker (Main)	50 601	809	(40 000)	10 500	21 910
Absa Bank - 9374585345		Investment Tracker (Special)	32 804	674	–	4 368	37 846
							–
Municipality sub-total			95 033	1 788	(97 300)	77 023	76 543
TOTAL INVESTMENTS AND INTEREST	2		95 033	1 788	(97 300)	77 023	76 543

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth 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	90 991	-	90 964	90 991	(27)	0.0%	90 991
Local Government Equitable Share			86 644	86 644	-	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	2 082	-	2 082	2 082	-		2 082
Municipal Systems Improvement Grant (MSG)			1 106	-	-	-	-	-		-
Other transfers and grants [insert description]	3									
Provincial Government:		-	3 807	4 707	-	4 946	4 707	239	5.1%	4 707
CDW Operational Support Grant			57	57	-	57	57	-		57
Human Capacity Building Grant			1 000	1 700	-	1 700	1 700	-		1 700
Fire Safety Plan			2 750	2 950	-	2 950	2 950	-		2 950
Sela	4				-	239	-	239	#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	95 698	-	95 910	95 698	211	0.2%	95 698
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	2 700	3 300	-	4 300	3 300	1 000	30.3%	3 300
Fire Service Capacity Building Grant			1 500	1 500	-	2 500	1 500	1 000	66.7%	1 500
MUNICIPAL WATER RESILIENCE GRANT			1 200	1 800	-	1 800	1 800	-		1 800
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	2 700	3 300	-	4 300	3 300	1 000	30.3%	3 300
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	99 496	98 998	-	100 210	98 998	1 211	1.2%	98 998

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

DCS Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth 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	90 991	643	88 875	90 991	(2 117)	-2.3%	90 991
Local Government Equitable Share			86 644	86 644	-	86 617	86 644	(27)	0.0%	86 644
Finance Management			1 000	1 000	420	993	1 000	(7)	-0.7%	1 000
EPWP Incentive			1 265	1 265	224	1 265	1 265	-		1 265
Rural Roads Asset Management Grant			2 974	2 082	-	-	2 082	(2 082)	-100.0%	2 082
Municipal Systems Improvement Grant (MSIG)			1 106	-	-	-	-	-		-
Other transfers and grants [insert description]								-		
Provincial Government:		-	3 807	5 265	509	2 160	5 265	(3 105)	-89.0%	5 185
CDW Operational Support Grant			57	60	44	56	60	(5)	-7.6%	60
Human Capacity Building Grant			1 000	1 700	231	1 165	1 809	(644)	-35.6%	1 700
Fire Safety Plan			2 750	3 425	154	860	3 316	(2 456)	-74.1%	3 425
Municipal Interventions				79	79	79	79	-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total operating expenditure of Transfers and Grants:		-	96 796	96 256	1 152	91 035	96 256	(5 221)	-5.4%	96 177
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]								-		
Provincial Government:		-	2 700	3 800	2 060	3 260	3 800	(540)	-14.2%	3 800
Fire Service Capacity Building Grant			1 500	2 000	1 908	1 908	2 000	(92)	-4.6%	2 000
MUNICIPAL WATER RESILIANC GRANT			1 200	1 800	152	1 352	1 800	(448)	-24.9%	1 800
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	2 700	3 800	2 060	3 260	3 800	(540)	-14.2%	3 800
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	99 496	100 056	3 212	94 294	100 056	(5 762)	-5.8%	99 977

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

Summary of Employee and Councillor remuneration		Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2024/25				Full Year Forecast
R thousands						YearTD actual	YearTD budget	YTD variance	YTD variance %		
		1	A	B	C					D	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages				4 811	4 811	403	4 823	4 811	13	0%	4 811
Pension and UIF Contributions				62	62	8	84	62	22	34%	62
Medical Aid Contributions				-	-	-	-	-	-	-	-
Motor Vehicle Allowance				1 453	1 453	126	1 510	1 453	57	4%	1 453
Cellphone Allowance				470	470	39	466	470	(4)	-1%	470
Housing Allowances				-	-	-	-	-	-	-	-
Other benefits and allowances				-	-	-	-	-	-	-	-
Sub Total - Councillors			-	6 796	6 796	577	6 883	6 796	87	1%	6 796
% increase		4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality											
Basic Salaries and Wages				4 545	4 497	241	3 529	4 497	(968)	-22%	4 497
Pension and UIF Contributions				491	539	28	438	539	(101)	-19%	539
Medical Aid Contributions				-	-	-	-	-	-	-	-
Overtime				-	-	-	-	-	-	-	-
Performance Bonus				-	-	-	-	-	-	-	-
Motor Vehicle Allowance				258	258	15	189	258	(69)	-27%	258
Cellphone Allowance				78	78	5	63	78	(15)	-19%	78
Housing Allowances				2	2	0	2	2	0	1%	2
Other benefits and allowances				-	-	4	15	-	15	#DIV/0!	-
Payments in lieu of leave				-	-	-	-	-	-	-	-
Long service awards				-	-	-	-	-	-	-	-
Post-retirement benefit obligations				-	-	-	-	-	-	-	-
Entertainment				-	-	-	-	-	-	-	-
Scarcity				-	-	-	-	-	-	-	-
Acting and post related allowance				76	76	-	19	76	(57)	-75%	76
In kind benefits				-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			-	5 451	5 451	293	4 256	5 451	(1 195)	-22%	5 451
% increase		4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff											
Basic Salaries and Wages				114 656	104 188	8 302	103 941	104 188	(248)	0%	104 188
Pension and UIF Contributions				19 258	18 489	1 524	17 754	18 489	(735)	-4%	18 489
Medical Aid Contributions				6 910	6 305	521	6 154	6 305	(151)	-2%	6 305
Overtime				1 850	2 130	215	2 719	2 130	589	28%	2 130
Performance Bonus				-	-	-	-	-	-	-	-
Motor Vehicle Allowance				5 277	5 032	431	4 978	5 032	(55)	-1%	5 032
Cellphone Allowance				538	465	38	444	465	(20)	-4%	465
Housing Allowances				370	337	26	303	337	(35)	-10%	337
Other benefits and allowances				10 344	10 019	874	9 949	10 019	(70)	-1%	10 019
Payments in lieu of leave				200	429	207	914	429	484	113%	429
Long service awards				250	565	48	578	565	13	2%	565
Postretirement benefit obligations				3 018	5 801	503	6 033	5 801	232	4%	5 801
Entertainment				-	-	-	-	-	-	-	-
Scarcity				-	-	-	-	-	-	-	-
Acting and post related allowance				565	499	23	809	499	310	62%	499
In kind benefits				-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			-	163 237	154 260	12 711	154 575	154 260	315	0%	154 260
% increase		4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			-	175 484	166 507	13 581	165 715	166 507	(793)	0%	166 507
Unpaid salary, allowances & benefits in arrears:											
TOTAL SALARY, ALLOWANCES & BENEFITS											
% increase		4	-	175 484	166 507	13 581	165 715	166 507	(793)	0%	166 507
TOTAL MANAGERS AND STAFF			-	168 688	159 711	13 004	158 831	159 711	(880)	-1%	159 711

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<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	263	263	2 081	2 081	(0)	0.0%	18%
March		525	2 721	2 721	4 803	4 803	(0)	0.0%	42%
April		735	1 383	1 383	6 185	6 185	(0)	0.0%	0
May		-	1 383	1 383	7 568	7 568	(0)	0.0%	0
June		-	8 180	5 660	13 229	15 748	2 520	16.0%	0
Total Capital expenditure	-	11 505	15 748	13 229					

PART 4 – TOP LAYER SDBIP

7/23/25, 4:01 PM

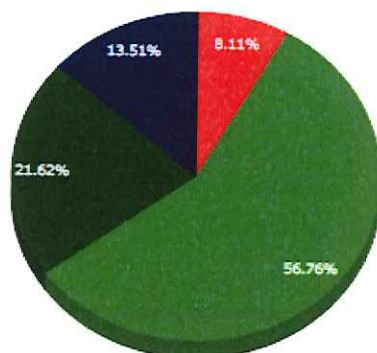
www.Action4u.co.za

Top Layer KPI Report

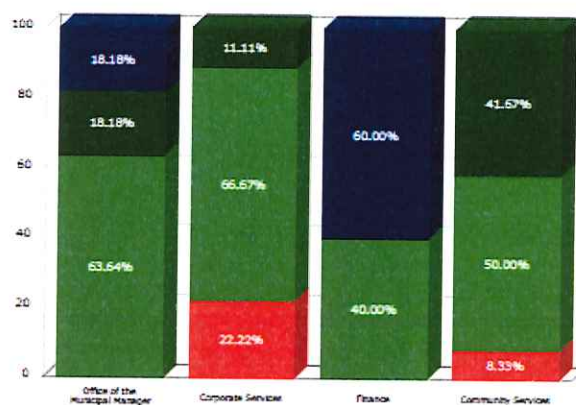
Report drawn on 23 July 2025 at 16:00

for the months of Quarter ending September 2024 to Quarter ending June 2025.

Overberg District Municipality



Responsible Directorate



	Overberg District Municipality	Responsible Directorate					
		Council	Office of the Municipal Manager	Corporate Services	Finance	Community Services	[Unspecified]
Not Yet Applicable	-	-	-	-	-	-	-
Not Met	3 (8.11%)	-	-	2 (22.22%)	-	1 (8.33%)	-
Almost Met	-	-	-	-	-	-	-
Met	21 (56.76%)	-	7 (63.64%)	6 (66.67%)	2 (40.00%)	6 (50.00%)	-
Well Met	8 (21.62%)	-	2 (18.18%)	1 (11.11%)	-	5 (41.67%)	-
Extremely Well Met	5 (13.51%)	-	2 (18.18%)	-	3 (60.00%)	-	-
Did Not Occur	-	-	-	-	-	-	-
Total:	37	-	11	9	5	12	-
	100%	-	29.73%	24.32%	13.51%	32.43%	-

Overberg District Municipality

2024/2025: Top Layer KPI Report - Quarter 4 ending 30 June 2025

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Quarter ending June 2025						Overall Performance for Quarter ending September 2024 to Quarter ending June 2025		
						Original Target	Target Adjustments	Target	Actual	R	Performance Comment	Corrective Measures	Original Target	Revised Target
T1.1	Office of the Municipal Manager	People from employment equity target groups employed in vacancies arise 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 vacancies that arise in the three highest levels of management per annum.	2	2	0	0	0	0	0			2	2
T1.2	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/annual capital budget)	80%	80%	80%	0%	80%	84%	02			80%	84%
T1.3	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	1	0	Meeting held on 25 June 2025		4	4
T1.4	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 28 June	Risk based audit plan developed and tabled	1	1	1	0	1	1	0	RBA-P tabled on 25/06/2025, item 03B to the APAC		1	1
T1.5	Office of the Municipal Manager	Execute audit projects in terms of the Risk Based Audit Plan (RBAP)	Number of audits executed per annum	16	22	4	2	6	6	0	Audits executed: Performance Management Q3 DORA Compliance SCMA Fuel Card Management Complimented Financial Sustainability		16	22
T1.6	Office of the Municipal Manager	Facilitate IDP Awareness Initiatives in the district	Number of IDP awareness initiatives facilitated per annum	2	2	1	0	1	1	0	IDP Awareness was held on 6 June 2025		2	2
T1.7	Office of the Municipal Manager	Facilitate District IDP (IDP Managers & PHU/Comm) engagement with Local Municipalities	Number engagements facilitated per annum	6	8	2	0	2	2	0	Overberg IDP Managers Forum - 24 May 25 PPCOMME - 10 Jun 25		8	8
T1.8	Office of the Municipal Manager	Publishing Quarterly External Newsletter to stakeholders.	Number External Newsletters published per annum.	4	4	1	0	1	1	0	Newsletters distributed on 30 June 2025		4	4
T1.9	Office of the Municipal Manager	Prepare Top Layer Services Delivery Budget Implementation plan for approval by the Mayor within 28 days after the adoption of the Budget.	Top Layer RBAP Submitted to the Mayor for approval.	1	1	1	0	1	1	0	2025/2026 RBAP approved on 26/06/2025		1	1

	Office of the Municipal Manager	Review annually the TL SCBP to inform Council should a revised TL SCBP be necessary and table the report to Council	Report (Sec 72) tabled to Council by January	1	0	0	0	0	N/A	1	1	1	1
T.110	Office of the Municipal Manager	Completion and submission of Draft Annual Performance Report to the AG by 31 August	Annual Performance Report submitted	1	1	0	0	0	0	N/A			
T.111	Corporate Services	Review and update the Staff Establishment as per the M&P and table to Council by 31 May	Number of reviewed staff establishment tabled per annum	1	1	0	1	1	1	0	Staff establishment reviewed and approved by Council on the 29 May 2025, Item A66	1	1
T.112	Corporate Services	Historical quarterly with staff on Strategic HR related matters	Number of staff interactions held per annum	4	4	1	0	1	1	0	Resolution was conducted during the month June 2025.	4	4
T.113	Corporate Services	Percentage of Municipal Budget to be spent on the implementation of the Vision place 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%	0.41%	0.03%	0.38%	0.25% R	R	Preliminary Figure: Training spending: R788 452 Total expenditure budget: R310 768 120	0.41%	0.25% R
T.114	Corporate Services	Create temporary work opportunities through the municipality's EMPW programmes by 30 June	Number of temporary EMPW work opportunities created per annum	122	131	122	9	231	149	G2	149 Work opportunities were created for the 2024/2025 financial year.	122	131
T.115	Corporate Services	Conduct annual sexual harassment awareness campaigns with staff	Number of awareness campaigns per annum	1	1	0	0	0	0	0	N/A	1	1
T.116	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	1	1	0	Report tabled on 23 June 2025, Item 6.2.a	4	4
T.117	Corporate Services	Bi-annual submission of updated Financial Action Plan to WC Archives & Record Services.	Number of updated plans submitted per annum to WCARS.	2	2	1	0	1	1	0	Progress reports finalised on 10 June 2025	2	2

T127	Community Services	Take food samples to monitor the quality of food in the FCM Act and legislative requirements	Number of samples taken per annum	576	576	144	144	0	144	148	148	148	148	576	576	604	604
T128	Community Services	Take water sample at Sewerage Final Outflow to monitor water quality	Number of samples taken per annum	284	284	71	71	0	71	284	284	284	284	284	284	284	284
T129	Community Services	Report annually to the Community Services Portfolio Committee on the outcome of Kanyedakasi landfill site adherence to the permit conditions	Report submitted to the Community Portfolio Committee per annum	1	1	0	0	0	0	1	1	1	1	1	1	1	1
T130	Community Services	Submit inception report on a feasibility study for a crematorium at Kanyedakasi to Council by June	Number of reports submitted per annum	1	1	0	0	1	1	1	1	1	1	1	1	1	1
T131	Community Services	Table Disaster Risk Management Plan review to Council by June	Reviewed Disaster Risk Management plan tabled to Council	1	1	1	1	0	1	1	1	1	1	1	1	1	1
T132	Community Services	Table Disaster Management Framework review to Council by June	Reviewed Disaster Management Framework tabled to Council	1	1	1	1	0	1	1	1	1	1	1	1	1	1
T133	Community Services	Upgrade roads to permanent surface by 30 June (PM1200)	Number of kilometres road upgraded per annum	3.4	3.4	3.4	3.4	0	3.4	0	0	0	0	3.4	3.4	3.4	3.4
T134	Community Services	Kilometres of gravel roads to be repaved	Number of kilometres road repaved per annum	40	40	10	10	0	10	10	10	10	10	40	40	40	40
T135	Community Services	Kilometres of gravel roads to be bladed	Number of kilometres roads bladed per annum	6500	6500	1600	1600	0	1600	1600	1600	1600	1600	6500	6500	6500	6500
T136	Community Services	Review the Regional Economic Development (RED) Strategy and table to Council by 30 June	Reviewed RED Strategy tabled to Council	1	1	1	1	0	1	1	1	1	1	1	1	1	1
T137	Community Services	Submit inception report on a feasibility study on the resort function to Council	Number of reports tabled per annum	1	1	0	0	1	1	0	0	0	0	1	1	0	0

T1.19	Corporate Services	Percentage Capital Budget actually spent on building alterations/capital projects by 30 June	% of building maintenance capital budget actually spent on capital projects (Actual Spend on capital projects/Total building capital budget)	60%	80%	100%	120%	140%	160%	180%	200%	220%	240%	260%	280%	300%	320%	340%	360%	380%	400%	420%	440%	460%	480%	500%	520%	540%	560%	580%	600%	620%	640%	660%	680%	700%	720%	740%	760%	780%	800%	820%	840%	860%	880%	900%	920%	940%	960%	980%	1000%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
T1.20	Corporate Services	Review and quarterly table ICT Remediation Plan to ICT Steering Committee.	Number of reviewed plans tabled per annum.	4	4	7	7	13	13	20	20	27	27	34	34	41	41	48	48	55	55	62	62	69	69	76	76	83	83	90	90	97	97	104	104	111	111	118	118	125	125	132	132	139	139	146	146	153	153	160	160	167	167	174	174	181	181	188	188	195	195	202	202	209	209	216	216	223	223	230	230	237	237	244	244	251	251	258	258	265	265	272	272	279	279	286	286	293	293	300	300	307	307	314	314	321	321	328	328	335	335	342	342	349	349	356	356	363	363	370	370	377	377	384	384	391	391	398	398	405	405	412	412	419	419	426	426	433	433	440	440	447	447	454	454	461	461	468	468	475	475	482	482	489	489	496	496	503	503	510	510	517	517	524	524	531	531	538	538	545	545	552	552	559	559	566	566	573	573	580	580	587	587	594	594	601	601	608	608	615	615	622	622	629	629	636	636	643	643	650	650	657	657	664	664	671	671	678	678	685	685	692	692	699	699	706	706	713	713	720	720	727	727	734	734	741	741	748	748	755	755	762	762	769	769	776	776	783	783	790	790	797	797	804	804	811	811	818	818	825	825	832	832	839	839	846	846	853	853	860	860	867	867	874	874	881	881	888	888	895	895	902	902	909	909	916	916	923	923	930	930	937	937	944	944	951	951	958	958	965	965	972	972	979	979	986	986	993	993	1000	1000	1007	1007	1014	1014	1021	1021	1028	1028	1035	1035	1042	1042	1049	1049	1056	1056	1063	1063	1070	1070	1077	1077	1084	1084	1091	1091	1098	1098	1105	1105	1112	1112	1119	1119	1126	1126	1133	1133	1140	1140	1147	1147	1154	1154	1161	1161	1168	1168	1175	1175	1182	1182	1189	1189	1196	1196	1203	1203	1210	1210	1217	1217	1224	1224	1231	1231	1238	1238	1245	1245	1252	1252	1259	1259	1266	1266	1273	1273	1280	1280	1287	1287	1294	1294	1301	1301	1308	1308	1315	1315	1322	1322	1329	1329	1336	1336	1343	1343	1350	1350	1357	1357	1364	1364	1371	1371	1378	1378	1385	1385	1392	1392	1399	1399	1406	1406	1413	1413	1420	1420	1427	1427	1434	1434	1441	1441	1448	1448	1455	1455	1462	1462	1469	1469	1476	1476	1483	1483	1490	1490	1497	1497	1504	1504	1511	1511	1518	1518	1525	1525	1532	1532	1539	1539	1546	1546	1553	1553	1560	1560	1567	1567	1574	1574	1581	1581	1588	1588	1595	1595	1602	1602	1609	1609	1616	1616	1623	1623	1630	1630	1637	1637	1644	1644	1651	1651	1658	1658	1665	1665	1672	1672	1679	1679	1686	1686	1693	1693	1700	1700	1707	1707	1714	1714	1721	1721	1728	1728	1735	1735	1742	1742	1749	1749	1756	1756	1763	1763	1770	1770	1777	1777	1784	1784	1791	1791	1798	1798	1805	1805	1812	1812	1819	1819	1826	1826	1833	1833	1840	1840	1847	1847	1854	1854	1861	1861	1868	1868	1875	1875	1882	1882	1889	1889	1896	1896	1903	1903	1910	1910	1917	1917	1924	1924	1931	1931	1938	1938	1945	1945	1952	1952	1959	1959	1966	1966	1973	1973	1980	1980	1987	1987	1994	1994	2001	2001	2008	2008	2015	2015	2022	2022	2029	2029	2036	2036	2043	2043	2050	2050	2057	2057	2064	2064	2071	2071	2078	2078	2085	2085	2092	2092	2099	2099	2106	2106	2113	2113	2120	2120	2127	2127	2134	2134	2141	2141	2148	2148	2155	2155	2162	2162	2169	2169	2176	2176	2183	2183	2190	2190	2197	2197	2204	2204	2211	2211	2218	2218	2225	2225	2232	2232	2239	2239	2246	2246	2253	2253	2260	2260	2267	2267	2274	2274	2281	2281	2288	2288	2295	2295	2302	2302	2309	2309	2316	2316	2323	2323	2330	2330	2337	2337	2344	2344	2351	2351	2358	2358	2365	2365	2372	2372	2379	2379	2386	2386	2393	2393	2400	2400	2407	2407	2414	2414	2421	2421	2428	2428	2435	2435	2442	2442	2449	2449	2456	2456	2463	2463	2470	2470	2477	2477	2484	2484	2491	2491	2498	2498	2505	2505	2512	2512	2519	2519	2526	2526	2533	2533	2540	2540	2547	2547	2554	2554	2561	2561	2568	2568	2575	2575	2582	2582	2589	2589	2596	2596	2603	2603	2610	2610	2617	2617	2624	2624	2631	2631	2638	2638	2645	2645	2652	2652	2659	2659	2666	2666	2673	2673	2680	2680	2687	2687	2694	2694	2701	2701	2708	2708	2715	2715	2722	2722	2729	2729	2736	2736	2743	2743	2750	2750	2757	2757	2764	2764	2771	2771	2778	2778	2785	2785	2792	2792	2799	2799	2806	2806	2813	2813	2820	2820	2827	2827	2834	2834	2841	2841	2848	2848	2855	2855	2862	2862	2869	2869	2876	2876	2883	2883	2890	2890	2897	2897	2904	2904	2911	2911	2918	2918	2925	2925	2932	2932	2939	2939	2946	2946	2953	2953	2960	2960	2967	2967	2974	2974	2981	2981	2988	2988	2995	2995	3002	3002	3009	3009	3016	3016	3023	3023	3030	3030	3037	3037	3044	3044	3051	3051	3058	3058	3065	3065	3072	3072	3079	3079	3086	3086	3093	3093	3100	3100	3107	3107	3114	3114	3121	3121	3128	3128	3135	3135	3142	3142	3149	3149	3156	3156	3163	3163	3170	3170	3177	3177	3184	3184	3191	3191	3198	3198	3205	3205	3212	3212	3219	3219	3226	3226	3233	3233	3240	3240	3247	3247	3254	3254	3261	3261	3268	3268	3275	3275	3282	3282	3289	3289	3296	3296	3303	3303	3310	3310	3317	3317	3324	3324	3331	3331	3338	3338	3345	3345	3352	3352	3359	3359	3366	3366	3373	3373	3380	3380	3387	3387	3394	3394	3401	3401	3408	3408	3415	3415	3422	3422	3429	3429	3436	3436	3443	3443	3450	3450	3457	3457	3464	3464	3471	3471	3478	3478	3485	3485	3492	3492	3499	3499	3506	3506	3513	3513	3520	3520	3527	3527	3534	3534	3541	3541	3548	3548	3555	3555	3562	3562	3569	3569	3576	3576	3583	3583	3590	3590	3597	3597	3604	3604	3611	3611	3618	3618	3625	3625	3632	3632	3639	3639	3646	3646	3653	3653	3660	3660	3667	3667	3674	3674	3681	3681	3688	3688	3695	3695	3702	3702	3709	3709	371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:General summary: KPI's met within directorate (Top Layer)

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

- Vote 1 – Municipal Manager

Underspending largely due to lower-than-expected spending on legal fees as well as depreciation still to be journalised in Internal Audit department.

8 KPI's were measured during the quarter of which 1 KPI (TL2) was well met.

YTD Budget: R 17 583	Actual: R 17 144	Variance: -2.5%
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- Vote 3 – Corporate Service

Underspending is due to many small savings that is also resultant from savings because of VAT.

8 KPI's were measured during the quarter of which 2 KPI's were not met and 1 KPI well met.

YTD Budget: R 20 576	Actual: R 18 578	Variance: -9.7%
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- Vote 4 – Finance

The underspending is caused by CFO post being vacant for a 6-month period. Payment of arbitration award still need to be allocated which would also reduce the variance.

5 KPI were measured of which 3 KPI's were extremely well met.

YTD Budget: R 33 053	Actual: R 28 641	Variance: -13.30%
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- Vote 5 – Community Services

11 KPI's were measure during the quarter.

The following findings for the directorate was identified:

Roads Services – 3 KPI's were set for the period, of which 2 KPI indicate that it was not met. However, the KPI TL33 was completed in the previous quarter and KPI TL35 target was met at year-end. TL 37 was not met; reason was provided why not met and corrective measurement was put in place.

The underspending in the section is predominantly visible in the Emergency Services, LED, Tourism and Resorts and the Solid Waste departments. Majority of the savings is because of employee vacancies in these departments.

YTD Budget: R 239 556	Actual: R 229 556	Variance: -4.0%
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Conclusion

Overall, the YTD Operating Expenditure amounts to 94.71% of the annual budget.