



MUNICIPAL MANAGER'S MIDYEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

Compiled in terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003
(Act 56 of 2003) (MFMA)



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INTRODUCTION

In terms of Section 72 of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer must by 25 January of each year assess the budget and performance of the municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury.

Once the Mayor has considered the report, she must submit the report to Council by 31 January in terms of Section 54 of the MFMA.

The midyear performance supporting tables were prepared in accordance with MFMA Circular 13 and the Municipal Budget and Reporting Regulations.

Executive Summary

The 2022/2023 audited outcome figures will be available after the tabling of the Annual Report in Council.

Revenue by Source

The Year-to-Date actual operating revenue is R903.8m, which is 1.31% above the YTD budget projections of R892.1m at the end of December 2023.

Borrowings

The balance of borrowings amounts to R451.8m at the end of December 2023.

Operating expenditure by vote & type

Current expenditure amounts to R813.8m which is 2.30% below YTD budget projections of R832.9m at the end of December 2023.

Capital expenditure

The YTD Capital expenditure amounts to R56.05m or 27.23% of the amended budget of R205.8m. The current capital commitments of orders in progress amounts to R56.6m or 27.52% of the amended capital budget of R205.8m.

Cash flows

The municipality started the year with a positive cash balance of R646.5 million. The December closing balance is R703.1 million. Refer to Supporting Table SC9 for more details on the cash position.

Allocations received (National & Provincial Grants)

Grants totaling R83.4m was received during December 2023.

Spending on Grants

Spending on grants amounts to R21.5m for December 2023 which includes FMG, EPWP, MIG, INEP, WSIG, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Resource funding for the establish & support of K9 Unit, Community Library Grant, Title Deeds Restoration Grant, CDW and spending on Construction Contracts (Housing).

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M06 December			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	1.31%		
<u>Expenditure By Type</u>	-2.30%		
<u>Capital Expenditure</u>	-35.37%	Capital Commitments=R56.6m	
<u>Financial Position</u>			
In order			
<u>Cash Flow</u>			
In order			

Performance in relation to SDBIP targets

See the Service Delivery Performance Analysis on page 32 of this report.

SDBIP remedial or corrective steps

Refer to the Annexure C of this report.

In-year budget statement tables

BUDGET STATEMENT SUMMARY – DECEMBER 2023

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M06 December

Description	2022/23	Budget Year 2023/24							
	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		340,506	340,506	27,959	170,838	170,253	585	0%	340,506
Service charges		1,047,055	1,047,055	98,004	549,579	539,448	10,132	2%	1,047,055
Investment revenue		41,800	41,800	2,237	21,776	20,900	876	4%	41,800
Transfers and subsidies - Operational		184,953	184,754	54,398	130,389	130,389	-		184,754
Other own revenue		62,262	62,262	5,258	31,189	31,085	104	0%	62,262
Total Revenue (excluding capital transfers and contributions)	-	1,676,577	1,676,378	187,856	903,772	892,076	11,696	1%	1,676,378
Employee costs		537,911	548,624	42,110	270,539	274,312	(3,773)	-1%	548,624
Remuneration of Councillors		12,514	12,514	1,061	6,838	6,257	581	9%	12,514
Depreciation and amortisation		149,154	149,154	12,431	74,579	74,579	-		149,154
Interest		49,658	49,658	20,997	23,122	23,122	-		49,658
Inventory consumed and bulk purchases		492,305	491,335	34,463	215,936	224,418	(8,482)	-4%	491,335
Transfers and subsidies		16,380	16,380	1,204	8,886	8,886	-		16,380
Other expenditure		484,290	474,348	49,309	213,885	221,351	(7,466)	-3%	474,348
Total Expenditure		1,742,212	1,742,013	161,574	813,786	832,926	(19,140)	-2%	1,742,013
Surplus/(Deficit)		(65,635)	(65,635)	26,282	89,986	59,150	30,836	52%	(65,635)
Transfers and subsidies - capital (monetary allocations)		54,293	50,703	9,933	20,276	20,276	-		50,703
Transfers and subsidies - capital (in-kind)									
Surplus/(Deficit) after capital transfers & contributions		(11,342)	(14,932)	36,214	110,263	79,426	30,836	39%	(14,932)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		(11,342)	(14,932)	36,214	110,263	79,426	30,836	39%	(14,932)
Capital expenditure & funds sources									
Capital expenditure		209,409	205,819	21,798	56,055	86,733	(30,678)	-35%	205,819
Capital transfers recognised		96,183	92,593	10,879	24,091	41,631	(17,541)	-42%	92,593
Borrowing		95,214	95,214	9,434	25,565	36,357	(10,792)	-30%	95,214
Internally generated funds		18,013	18,013	1,485	6,399	8,745	(2,345)	-27%	18,013
Total sources of capital funds		209,409	205,819	21,798	56,055	86,733	(30,678)	-35%	205,819
Financial position									
Total current assets		683,321	683,321		913,092				683,321
Total non current assets		4,195,837	4,192,247		3,989,100				4,192,247
Total current liabilities		349,426	349,426		269,390				349,426
Total non current liabilities		731,737	731,737		691,740				731,737
Community wealth/Equity		3,797,994	3,794,404		3,941,061				3,794,404
Cash flows									
Net cash from (used) operating		150,856	190,082	59,711	143,661	143,857	196	0%	190,082
Net cash from (used) investing		(214,389)	(210,799)	(22,213)	(58,545)	(58,545)	-		(210,799)
Net cash from (used) financing		37,202	13,755	(17,993)	(28,554)	(28,554)	-		13,755
Cash/cash equivalents at the month/year end		498,932	516,302	-	703,098	580,022	(123,075)	-21%	639,573
Debtors & creditors analysis									
Debtors Age Analysis									
Total By Income Source	92,745	10,057	6,711	5,615	5,630	4,229	10,972	54,060	190,018
Creditors Age Analysis									
Total Creditors	5,903	-	-	-	-	-	-	-	5,903

Financial Performance (revenue & expenditure by functional classification) – December 2023

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>		460,614	460,614	50,080	244,326	241,263	3,063	1%	460,614
Executive and council		52,832	52,832	17,555	39,538	40,062	(524)	-1%	52,832
Finance and administration		407,781	407,781	32,525	204,787	201,201	3,586	2%	407,781
Internal audit		-	-	-	-	-	-	-	-
<i>Community and public safety</i>		177,203	175,493	16,214	86,908	88,122	(1,213)	-1%	175,493
Community and social services		8,785	8,785	671	4,623	4,393	231	5%	8,785
Sport and recreation		16,689	14,979	2,853	9,002	10,148	(1,146)	-11%	14,979
Public safety		38,275	38,275	2,847	20,013	20,311	(298)	-1%	38,275
Housing		113,454	113,454	9,844	53,271	53,271	-	-	113,454
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		20,693	20,494	3,185	11,890	12,755	(864)	-7%	20,494
Planning and development		15,360	15,161	952	8,604	8,364	240	3%	15,161
Road transport		5,290	5,290	2,233	3,242	4,373	(1,131)	-26%	5,290
Environmental protection		42	42	-	44	18	27	151%	42
<i>Trading services</i>		1,072,360	1,070,480	128,310	580,923	570,212	10,711	2%	1,070,480
Energy sources		654,236	652,856	69,932	340,287	342,708	(2,421)	-1%	652,856
Water management		169,924	169,424	22,604	96,301	89,230	7,071	8%	169,424
Waste water management		143,566	143,566	21,307	80,563	78,548	2,015	3%	143,566
Waste management		104,634	104,634	14,466	63,773	59,727	4,046	7%	104,634
<i>Other</i>		-	-	-	0	-	0	-	-
Total Revenue - Functional		1,730,869	1,727,080	197,788	924,048	912,352	11,696	1%	1,727,080
Expenditure - Functional									
<i>Governance and administration</i>		334,581	334,574	22,459	153,882	158,777	(4,895)	-3%	334,574
Executive and council		80,395	80,772	4,364	39,346	40,421	(1,075)	-3%	80,772
Finance and administration		249,820	249,447	17,837	112,809	116,785	(3,976)	-3%	249,447
Internal audit		4,366	4,354	258	1,727	1,571	155	10%	4,354
<i>Community and public safety</i>		297,549	297,491	27,649	156,249	158,466	(2,217)	-1%	297,491
Community and social services		23,853	24,040	1,688	10,582	11,297	(716)	-6%	24,040
Sport and recreation		63,849	63,638	5,761	26,767	27,474	(708)	-3%	63,638
Public safety		132,228	132,193	10,978	67,209	68,003	(794)	-1%	132,193
Housing		77,620	77,620	9,222	51,692	51,692	-	-	77,620
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		210,462	211,007	21,824	91,711	93,033	(1,322)	-1%	211,007
Planning and development		56,507	56,187	4,045	24,218	25,785	(1,567)	-6%	56,187
Road transport		129,394	130,188	15,843	56,575	55,753	822	1%	130,188
Environmental protection		24,561	24,632	1,937	10,918	11,495	(577)	-5%	24,632
<i>Trading services</i>		895,516	894,838	89,454	410,604	421,232	(10,629)	-3%	894,838
Energy sources		527,575	527,575	41,915	235,637	241,547	(5,909)	-2%	527,575
Water management		149,901	149,901	20,403	66,400	68,056	(1,656)	-2%	149,901
Waste water management		122,166	121,488	18,440	66,057	67,338	(1,281)	-2%	121,488
Waste management		95,874	95,874	8,696	42,509	44,292	(1,782)	-4%	95,874
<i>Other</i>		4,104	4,104	187	1,340	1,417	(77)	-5%	4,104
Total Expenditure - Functional		1,742,212	1,742,013	161,574	813,786	832,926	(19,140)	-2%	1,742,013
Surplus/ (Deficit) for the year		(11,342)	(14,932)	36,214	110,263	79,426	30,836	39%	(14,932)

Financial Performance (revenue and expenditure by municipal vote) – December 2023

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Council & Mayor's Office		52,697	52,697	17,528	39,474	39,474	-		52,697
Vote 2 - Municipal Manager & Internal Audit		-	-	-	-	-	-		-
Vote 3 - Management Services		956	956	39	358	478	(120)	-25.1%	956
Vote 4 - Finance		400,540	400,540	32,411	203,949	201,370	2,579	1.3%	400,540
Vote 5 - Infrastructure & Planning		784,082	782,702	80,403	400,528	402,047	(1,519)	-0.4%	782,702
Vote 6 - Protection Services		38,275	38,275	2,847	20,013	21,139	(1,125)	-5.3%	38,275
Vote 7 - Economic and Social Development & Tourism		3,628	3,429	302	1,626	1,715	(89)	-5.2%	3,429
Vote 8 - Community Services		450,692	448,482	64,260	258,100	246,130	11,970	4.9%	448,482
Vote 9 - Costing Services		-	-	-	-	-	-		-
Vote 10 - Main Ledger Services		-	-	-	-	-	-		-
Total Revenue by Vote		1,730,869	1,727,080	197,788	924,048	912,352	11,696	1.3%	1,727,080
Expenditure by Vote									
Vote 1 - Council & Mayor's Office		49,457	49,457	3,315	26,770	24,729	2,041	8.3%	49,457
Vote 2 - Municipal Manager & Internal Audit		8,371	8,371	(486)	3,705	4,185	(480)	-11.5%	8,371
Vote 3 - Management Services		69,485	69,485	4,621	30,016	32,252	(2,236)	-6.9%	69,485
Vote 4 - Finance		107,441	107,441	8,381	53,059	53,720	(662)	-1.2%	107,441
Vote 5 - Infrastructure & Planning		820,055	820,055	72,459	386,500	396,514	(10,014)	-2.5%	820,055
Vote 6 - Protection Services		137,515	137,515	10,959	68,994	68,706	288	0.4%	137,515
Vote 7 - Economic and Social Development & Tourism		19,382	19,183	1,125	6,653	7,956	(1,303)	-16.4%	19,183
Vote 8 - Community Services		530,506	530,506	61,199	238,088	244,863	(6,776)	-2.8%	530,506
Vote 9 - Costing Services		-	-	-	-	-	-		-
Vote 10 - Main Ledger Services		-	-	-	-	-	-		-
Total Expenditure by Vote		1,742,212	1,742,013	161,574	813,786	832,926	(19,140)	-2.3%	1,742,013
Surplus/ (Deficit) for the year		(11,342)	(14,932)	36,214	110,263	79,426	30,836	38.8%	(14,932)

Financial Performance (revenue and expenditure by source/type) – December 2023

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue		1,119,553	1,119,553	102,629	588,315	577,174	11,142	2%	1,119,553
Service charges - Electricity		577,969	577,969	49,920	297,147	300,099	(2,953)	-1%	577,969
Service charges - Water		147,269	147,269	15,941	81,941	74,862	7,079	9%	147,269
Service charges - Waste Water Management		104,715	104,715	9,788	54,232	52,357	1,874	4%	104,715
Service charges - Waste management		85,430	85,430	8,070	49,337	45,207	4,131	9%	85,430
Sale of Goods and Rendering of Services		131,673	131,673	14,285	66,923	66,923	-	-	131,673
Agency services		8,319	8,319	405	3,632	3,986	(354)	-9%	8,319
Interest		0	0	-	-	-	-	-	0
Interest earned from Receivables		6,400	6,400	846	4,572	4,187	385	9%	6,400
Interest earned from Current and Non Current Assets		41,800	41,800	2,237	21,776	20,900	876	4%	41,800
Dividends		-	-	-	-	-	-	-	-
Rent on Land		1,127	1,127	259	1,098	1,098	-	-	1,127
Rental from Fixed Assets		5,646	5,646	473	2,702	2,823	(121)	-4%	5,646
Licence and permits		964	964	117	432	474	(41)	-9%	964
Operational Revenue		8,242	8,242	289	4,524	4,259	266	6%	8,242
Non-Exchange Revenue		557,023	556,824	85,227	315,457	314,902	555	0%	556,824
Property rates		340,506	340,506	27,959	170,838	170,253	585	0%	340,506
Surcharges and Taxes		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20,421	20,421	1,700	10,069	10,210	(142)	-1%	20,421
Licence and permits		1,943	1,943	117	997	972	25	3%	1,943
Transfer and subsidies - Operational		184,953	184,754	54,398	130,389	130,389	-	-	184,754
Interest		1,300	1,300	181	1,045	959	86	9%	1,300
Fuel Levy		-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-
Other Gains		7,900	7,900	872	2,119	2,119	-	-	7,900
Discontinued Operations		-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,676,577	1,676,378	187,856	903,772	892,076	11,696	1%	1,676,378
Expenditure By Type									
Employee related costs		537,911	548,624	42,110	270,539	274,312	(3,773)	-1%	548,624
Remuneration of councillors		12,514	12,514	1,061	6,838	6,257	581	9%	12,514
Bulk purchases - electricity		429,805	429,805	30,137	194,215	200,576	(6,361)	-3%	429,805
Inventory consumed		62,499	61,529	4,325	21,721	23,843	(2,121)	-9%	61,529
Debt impairment		19,414	19,414	1,618	9,707	9,707	-	-	19,414
Depreciation and amortisation		149,154	149,154	12,431	74,579	74,579	-	-	149,154
Interest		49,658	49,658	20,997	23,122	23,122	-	-	49,658
Contracted services		300,624	289,271	33,212	113,302	120,529	(7,227)	-6%	289,271
Transfers and subsidies		16,380	16,380	1,204	8,886	8,886	-	-	16,380
Irrecoverable debts written off		-	-	-	-	-	-	-	-
Operational costs		164,252	165,663	14,478	90,876	91,115	(239)	0%	165,663
Losses on Disposal of Assets		-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-
Total Expenditure		1,742,212	1,742,013	161,574	813,786	832,926	(19,140)	-2%	1,742,013
Surplus/(Deficit)		(65,635)	(65,635)	26,282	89,986	59,150	30,836	0	(65,635)
Transfers and subsidies - capital (monetary allocations)		54,293	50,703	9,933	20,276	20,276	-	-	50,703
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(11,342)	(14,932)	36,214	110,263	79,426			(14,932)
Income Tax		-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(11,342)	(14,932)	36,214	110,263	79,426			(14,932)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(11,342)	(14,932)	36,214	110,263	79,426			(14,932)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(11,342)	(14,932)	36,214	110,263	79,426			(14,932)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1.31% above the YTD budget projections.

Current expenditure is 2.30% below YTD budget projections for December 2023.

Capital Expenditure (Municipal vote, standard classification and funding) – December 2023

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	2022/23		Budget Year 2023/24						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	5,000	5,000	-	-	2,800	(2,800)	-100%	5,000	
Vote 3 - Management Services	2,215	1,508	77	1,360	751	609	81%	1,508	
Vote 4 - Finance	60	10	-	10	(5)	15	-312%	10	
Vote 5 - Infrastructure & Planning	196,210	192,620	21,284	50,789	79,846	(29,057)	-36%	192,620	
Vote 6 - Protection Services	300	300	18	35	150	(115)	-77%	300	
Vote 7 - Economic and Social Development & Tourism	45	45	-	-	23	(23)	-100%	45	
Vote 8 - Community Services	735	735	165	165	368	(202)	-55%	735	
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	
Total Capital Multi-year expenditure		204,565	200,218	21,544	52,360	83,932	(31,573)	-38%	200,218
Single Year expenditure appropriation									
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	1,800	2,557	-	2,556	1,279	1,277	100%	2,557	
Vote 4 - Finance	-	-	-	-	-	-	-	-	
Vote 5 - Infrastructure & Planning	468	468	88	88	234	(146)	-62%	468	
Vote 6 - Protection Services	600	600	-	600	300	300	100%	600	
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	
Vote 8 - Community Services	1,976	1,976	166	451	988	(537)	-54%	1,976	
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	
Total Capital single-year expenditure		4,844	5,601	254	3,695	2,800	894	32%	5,601
Total Capital Expenditure		209,409	205,819	21,798	56,055	86,733	(30,678)	-35%	205,819
Capital Expenditure - Functional Classification									
Governance and administration		9,075	9,075	77	3,926	5,800	(1,874)	-32%	9,075
Executive and council		5,005	5,005	-	5	2,800	(2,795)	-100%	5,005
Finance and administration		4,070	4,070	77	3,921	3,000	921	31%	4,070
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		49,161	47,451	1,295	5,520	18,725	(13,206)	-71%	47,451
Community and social services		1,330	1,330	331	616	665	(49)	-7%	1,330
Sport and recreation		5,041	3,331	-	454	1,665	(1,211)	-73%	3,331
Public safety		900	900	18	635	450	185	41%	900
Housing		41,890	41,890	947	3,814	15,945	(12,131)	-76%	41,890
Health		-	-	-	-	-	-	-	-
Economic and environmental services		5,748	5,748	602	1,564	1,827	(263)	-14%	5,748
Planning and development		1,108	1,108	106	268	482	(213)	-44%	1,108
Road transport		4,640	4,640	496	1,296	1,345	(49)	-4%	4,640
Environmental protection		-	-	-	-	-	-	-	-
Trading services		145,425	143,545	19,824	45,044	60,381	(15,336)	-25%	143,545
Energy sources		59,526	58,146	4,723	14,439	20,973	(6,535)	-31%	58,146
Water management		25,963	25,463	7,063	12,732	12,155	577	5%	25,463
Waste water management		59,445	59,445	8,038	17,874	27,008	(9,134)	-34%	59,445
Waste management		490	490	-	-	245	(245)	-100%	490
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification		209,409	205,819	21,798	56,055	86,733	(30,678)	-35%	205,819
Funded by:									
National Government		54,293	50,703	9,933	20,276	21,851	(1,575)	-7%	50,703
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		41,890	41,890	947	3,814	19,780	(15,966)	-81%	41,890
Transfers recognised - capital		96,183	92,593	10,879	24,091	41,631	(17,541)	-42%	92,593
Borrowing		95,214	95,214	9,434	25,565	36,357	(10,792)	-30%	95,214
Internally generated funds		18,013	18,013	1,485	6,399	8,745	(2,345)	-27%	18,013
Total Capital Funding		209,409	205,819	21,798	56,055	86,733	(30,678)	-35%	205,819

Capital expenditure is 35.37% below the Year-to-Date budget projections. Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

Financial Position - December 2023

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	2022/23	Budget Year 2023/24			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents		516,302	516,302	703,098	516,302
Trade and other receivables from exchange transactions		88,033	88,033	118,597	88,033
Receivables from non-exchange transactions		34,822	34,822	81,857	34,822
Current portion of non-current receivables		-	-	-	-
Inventory		11,054	11,054	8,797	11,054
VAT		1,063	1,063	-	1,063
Other current assets		32,047	32,047	743	32,047
Total current assets		683,321	683,321	913,092	683,321
Non current assets					
Investments		77,846	77,846	72,820	77,846
Investment property		138,346	138,346	137,176	138,346
Property, plant and equipment		3,859,136	3,855,546	3,655,821	3,855,546
Biological assets		-	-	-	-
Living and non-living resources		474	474	542	474
Heritage assets		112,126	112,126	114,055	112,126
Intangible assets		7,909	7,909	8,687	7,909
Trade and other receivables from exchange transactions		-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-
Other non-current assets		-	-	-	-
Total non current assets		4,195,837	4,192,247	3,989,100	4,192,247
TOTAL ASSETS		4,879,158	4,875,568	4,902,192	4,875,568
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Financial liabilities		50,907	50,907	57,949	50,907
Consumer deposits		65,312	65,312	67,904	65,312
Trade and other payables from exchange transactions		182,222	182,222	53,939	182,222
Trade and other payables from non-exchange transactions		-	-	33,812	-
Provision		48,875	42,971	42,397	42,971
VAT		2,111	2,111	10,194	2,111
Other current liabilities		-	5,904	3,195	5,904
Total current liabilities		349,426	349,426	269,390	349,426
Non current liabilities					
Financial liabilities		420,625	420,625	391,303	420,625
Provision		167,099	167,099	175,805	167,099
Long term portion of trade payables		-	-	-	-
Other non-current liabilities		144,013	144,013	124,632	144,013
Total non current liabilities		731,737	731,737	691,740	731,737
TOTAL LIABILITIES		1,081,163	1,081,163	961,130	1,081,163
NET ASSETS		3,797,994	3,794,404	3,941,061	3,794,404
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		3,785,378	3,791,176	3,937,833	3,791,176
Reserves and funds		12,617	3,229	3,228	3,229
Other		-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		3,797,994	3,794,404	3,941,061	3,794,404

Cash Flow - December 2023

WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		336,188	335,688	31,129	170,384	170,362	22	0%	335,688
Service charges		1,039,957	904,949	80,612	447,741	447,196	545	0%	904,949
Other revenue		121,835	171,788	16,076	93,017	93,052	(35)	0%	171,788
Transfers and Subsidies - Operational		184,953	184,754	54,645	139,234	139,234	-		184,754
Transfers and Subsidies - Capital		54,293	50,703	7,871	39,303	39,303	-		50,703
Interest		13,801	41,800	3,264	27,392	27,392	-		41,800
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,550,513)	(1,433,561)	(111,685)	(741,402)	(740,673)	729	0%	(1,433,561)
Interest		(49,658)	(49,658)	(20,997)	(23,122)	(23,122)	-		(49,658)
Transfers and Subsidies		-	(16,380)	(1,204)	(8,886)	(8,886)	-		(16,380)
NET CASH FROM/(USED) OPERATING ACTIVITIES		150,856	190,082	59,711	143,661	143,857	196	0%	190,082
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		(4,980)	(4,980)	(415)	(2,490)	(2,490)	-		(4,980)
Payments									
Capital assets		(209,409)	(205,819)	(21,798)	(56,055)	(56,055)	-		(205,819)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(214,389)	(210,799)	(22,213)	(58,545)	(58,545)	-		(210,799)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		50,000	50,000	-	-	-	-		50,000
Increase (decrease) in consumer deposits		(12,798)	22,000	(134)	2,101	2,101	-		22,000
Payments									
Repayment of borrowing		-	(58,245)	(17,860)	(30,654)	(30,654)	-		(58,245)
NET CASH FROM/(USED) FINANCING ACTIVITIES		37,202	13,755	(17,993)	(28,554)	(28,554)	-		13,755
NET INCREASE/ (DECREASE) IN CASH HELD		(26,331)	(6,962)	19,505	56,562	56,759			(6,962)
Cash/cash equivalents at beginning:		525,264	523,264		646,535	523,264			646,535
Cash/cash equivalents at month/year end:		498,932	516,302		703,098	580,022			639,573

The municipality started the year with a positive cash balance of R646.5 million. The December closing balance is R703.1 million. Refer to Supporting Table SC9 for more details on the cash position.

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

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

Description	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
	July	August	September	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source															
Property rates	25,160	31,332	26,466	28,563	27,625	31,129	-	-	-	-	-	-	335,688	357,122	374,992
Service charges - electricity revenue	43,620	49,434	44,790	48,579	47,772	50,034	-	-	-	-	-	-	573,917	642,336	697,438
Service charges - water revenue	10,574	12,837	9,695	10,440	12,101	13,425	-	-	-	-	-	-	144,495	155,699	165,314
Service charges - Waste Water Management	7,405	9,103	6,904	8,643	8,097	8,915	-	-	-	-	-	-	102,728	110,598	117,234
Service charges - Waste Management	6,678	8,484	6,444	7,804	6,904	8,238	-	-	-	-	-	-	83,809	90,042	95,443
Rental of facilities and equipment	303	996	595	592	667	722	-	-	-	-	-	-	6,773	7,124	7,463
Interest earned - external investments	3,684	2,619	4,788	4,763	3,685	2,237	-	-	-	-	-	-	41,800	44,600	47,700
Interest earned - outstanding debtors	781	916	911	945	1,036	1,028	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,598	1,703	1,702	1,601	1,765	1,700	-	-	-	-	-	-	5,165	6,278	7,451
Licences and permits	218	270	212	263	233	233	-	-	-	-	-	-	2,907	3,076	3,255
Agency services	537	799	649	682	561	405	-	-	-	-	-	-	8,319	8,818	9,346
Transfers and Subsidies - Operational	73,216	2,442	4,528	0	4,403	54,645	-	-	-	-	-	-	184,953	200,916	213,137
Other revenue	25,505	5,858	9,025	21,714	11,365	13,016	-	-	-	-	-	-	148,625	118,043	124,340
Cash Receipts by Source	199,278	126,791	116,710	134,589	126,215	185,726	-	-	-	-	-	-	1,639,178	1,744,651	1,863,113
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	9,663	(0)	8,437	0	13,500	7,871	-	-	-	-	-	-	54,293	40,235	41,222
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	50,000	60,000	60,000
Increase (decrease) in consumer deposits	684	130	281	1,914	(775)	(134)	-	-	-	-	-	-	22,000	2,000	2,000
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	-	-	-	-	-	-	(4,980)	(4,980)	(4,980)
Total Cash Receipts by Source	209,210	126,505	125,013	136,089	138,525	193,048	-	-	-	-	-	-	1,760,491	1,841,906	1,961,354
Cash Payments by Type															
Employee related costs	32,611	40,484	41,728	42,230	64,294	40,737	-	-	-	-	-	-	525,496	546,711	576,113
Remuneration of councillors	988	1,044	1,623	1,061	1,061	1,061	-	-	-	-	-	-	12,514	13,014	13,540
Interest	20	379	984	176	567	20,997	-	-	-	-	-	-	49,658	51,817	49,865
Bulk purchases - Electricity	9	48,735	51,439	30,748	33,130	30,137	-	-	-	-	-	-	429,805	484,562	533,019
Acquisitions - water & other inventory	1,085	3,334	1,448	6,547	4,982	4,325	-	-	-	-	-	-	62,499	68,235	66,340
Contracted services	465	17,015	18,580	22,878	21,162	33,212	-	-	-	-	-	-	300,624	323,452	341,534
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	1,204	1,339	2,083	325	2,733	1,204	-	-	-	-	-	-	16,380	17,143	17,944
Other expenditure	102,470	(4,893)	16,862	33,297	5,006	2,213	-	-	-	-	-	-	102,822	186,065	64,107
Cash Payments by Type	138,852	107,437	134,746	137,262	132,935	133,885	-	-	-	-	-	-	1,499,799	1,690,998	1,662,463
Other Cash Flows/Payments by Type															
Capital assets	519	9,034	5,754	10,930	8,019	21,798	-	-	-	-	-	-	209,409	130,325	164,442
Repayment of borrowing	2,412	1,138	5,420	2,575	1,250	17,860	-	-	-	-	-	-	58,245	50,907	154,740
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	141,783	117,608	145,920	150,768	142,204	173,543	-	-	-	-	-	-	1,767,453	1,872,229	1,981,645
NET INCREASE/(DECREASE) IN CASH HELD	67,426	8,897	(20,908)	(14,680)	(3,679)	19,505	-	-	-	-	-	-	(6,962)	(30,324)	(20,290)
Cash/cash equivalents at the month/year beginning:	646,535	713,962	722,859	701,951	687,272	683,593	703,098	703,098	703,098	703,098	703,098	703,098	646,535	639,573	609,250
Cash/cash equivalents at the month/year end:	713,962	722,859	701,951	687,272	683,593	703,098	703,098	703,098	703,098	703,098	703,098	703,098	639,573	609,250	588,960

This supporting table gives details of information summarised in Table C7.

SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

(This table represents the debtors billing system representing the state of all debtors, including payments received in advance)

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - Budget

Description	NT Code	Budget Year 2023/24									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	23,730	1,644	1,473	1,097	958	715	2,227	8,432	40,275	13,428	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	29,966	2,868	2,169	1,885	1,695	1,152	2,661	7,236	49,632	14,629	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	27,888	1,071	809	576	1,064	1,116	1,358	6,873	40,754	10,986	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	12,529	1,071	866	766	686	499	1,520	6,291	24,228	9,762	-	-	
Receivables from Exchange Transactions - Waste Management	1600	11,347	1,087	939	847	719	413	1,226	3,511	20,088	6,716	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	468	31	21	29	15	13	60	320	956	436	-	-	
Interest on Arrear Debtor Accounts	1810	371	146	163	194	239	219	934	15,336	17,601	16,922	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(13,553)	2,140	270	222	253	103	986	6,062	(3,517)	7,626	-	-	
Total By Income Source	2000	92,745	10,057	6,711	5,615	5,630	4,229	10,972	54,060	190,018	80,505	-	-	
2022/23 - totals only		78,397	5,058	3,744	2,872	2,309	1,869	9,113	50,176	153,538	66,339			
Debtors Age Analysis By Customer Group														
Organs of State	2200	921	223	230	248	743	148	186	1,877	4,576	3,202	-	-	
Commercial	2300	9,599	157	77	59	59	59	304	2,219	12,532	2,699	-	-	
Households	2400	83,582	9,671	6,399	5,299	4,823	4,020	10,469	49,785	174,050	74,397	-	-	
Other	2500	(1,357)	6	4	9	5	1	12	179	(1,140)	206	-	-	
Total By Customer Group	2600	92,745	10,057	6,711	5,615	5,630	4,229	10,972	54,060	190,018	80,505	-	-	

The debtors' 12-month rolling average payment rate is 97,74% at the end of December 2023.

Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
2,023					
July	1,723	NO VOTE for 2023-2024	35,038	36,761	4.69%
August	2,669	NO VOTE for 2023-2024	34,124	36,793	7.25%
September	3,332	NO VOTE for 2023-2024	33,241	36,573	9.11%
October	3,782	NO VOTE for 2023-2024	33,033	36,815	10.27%
November	4,119	NO VOTE for 2023-2024	32,801	36,920	11.16%
December	4,354	NO VOTE for 2023-2024	32,614	36,968	11.78%
2,024					
January			0		
February			0		
March			0		
April			0		
May			0		
June			0		

Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
4354			10KL	4354	0	4354	waterborne
Free Basic Electricity				Free Basic Refuse Removal			
Beneficiaries provided by Eskom	Beneficiaries provided by Municipality	Non-grid energy Beneficiaries	level of Service (e.g. 50 Kwh per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
64	4290		50kWh	4354	0	4354	Total monthly levy

Summary of Debtors Age Analysis
(This table represents gross debtors only)

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days	Older than 90 days
2023/2024											
June											
May											
April											
March											
February											
January											
December	109,072,899	10,058,609	6,710,622	5,615,200	5,629,807	4,228,716	10,971,539	54,059,770	206,347,163	97,274,264	80,505,033
November	#####	8,103,222	6,250,249	6,153,762	4,483,428	2,391,461	10,407,235	52,574,653	202,426,380	90,364,011	76,010,540
October	115,037,842	9,259,994	7,549,287	5,792,960	2,844,589	2,464,460	10,196,069	51,414,601	204,559,802	89,521,960	72,712,679
September	#####	10,245,320	7,458,195	3,604,091	2,996,769	2,608,223	10,646,137	54,611,641	202,779,415	92,170,376	74,466,861
Augustus	#####	9,717,501	4,140,787	3,287,003	2,823,927	2,376,790	10,178,978	53,321,348	194,656,747	85,846,335	71,988,046
July	#####	5,395,074	3,813,898	3,146,287	2,571,439	2,146,522	9,782,942	51,365,888	189,999,540	78,222,048	69,013,076

Creditors' analysis

Supporting Table SC4

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

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	5,903	-	-	-	-	-	-	-	-	5,903	5,593
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,903	-	-	-	-	-	-	-	-	5,903	5,593

Supporting Table SC4 reflects current creditors at the end of December 2023.

The payment of creditors is within requirements of the MFMA.

Investment portfolio analysis

Supporting Table SC5

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commissi on Paid (Rands)	Commissi on Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Yrs/Months												
R thousands													
Municipality													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	23,533	292		125	23,950
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	42,449	473		260	43,183
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	5,551	106		30	5,687
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,280	68	-65487.95		10,283
Nedbank 03/7881534451 ref: 275	184 days	FIXED DEP	Yes	No	Yes	No	No	31/01/2024	100,000				100,000
ABSA 2081186184	184 days	FIXED DEP	Yes	No	Yes	No	No	31/01/2024	100,000				100,000
ABSA 2081286089	183 days	FIXED DEP	Yes	No	Yes	No	No	30/04/2024	100,000				100,000
Standard Bank 288434005-035	183 days	FIXED DEP	Yes	No	Yes	No	No	30/04/2024	100,000				100,000
ABSA 2081333826	180 days	FIXED DEP	Yes	No	Yes	No	No	30/05/2024	100,000				100,000
													-
													-
Municipality sub-total									581,813	940		415	583,102
TOTAL INVESTMENTS AND INTEREST									581,813	940		415	583,102

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

Long term investments relate to the sinking fund investments.

Allocation and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	-	167,902	167,703	54,645	126,148	126,148	-		167,703
Operational Revenue:General Revenue:Equitable Share	-	157,935	157,935	52,645	118,451	118,451	-		157,935
Energy Efficiency and Demand-side [Schedule 5B]		4,200	4,200	2,000	3,000	3,000	-		4,200
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,565	3,366		2,495	2,495	-		3,366
Local Government Financial Management Grant [Schedule 5B]		1,550	1,550		1,550	1,550	-		1,550
Municipal Infrastructure Grant [Schedule 5B]		652	652		652	652	-		652
Provincial Government:	-	87,519	87,519	19,860	77,010	77,010	-		87,519
Title Deeds Restoration Grant	-	766	766		-	-	-		766
Community Library Services Grant		8,399	8,399		5,600	5,600	-		8,399
Resource funding for the establish & support of K9 Unit		3,345	3,345		3,345	3,345	-		3,345
CDW		76	76		76	76	-		76
Maintenance & Construction of Transport Infrastructure		400	400		-	-	-		400
Resourcing Funding for establishment of Law Enforcement Rural Safety Unit		4,065	4,065		4,065	4,065	-		4,065
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	-	70,468	70,468	19,860	63,924	63,924	-		70,468
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	-	255,421	255,222	74,505	203,159	203,159	-		255,222
Capital Transfers and Grants									
National Government:	-	54,293	50,703	7,871	39,471	39,471	-		50,703
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		24,380	23,000		20,000	20,000	-		23,000
Municipal Infrastructure Grant [Schedule 5B]		24,913	23,203	7,871	17,471	17,471	-		23,203
Water Services Infrastructure Grant [Schedule 5B]		5,000	4,500		2,000	2,000	-		4,500
Provincial Government:		41,890	41,890	1,071	4,728	4,728	-		41,890
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	-	41,890	41,890	1,071	4,728	4,728	-		41,890
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants		96,183	92,593	8,942	44,199	44,199	-		92,593
TOTAL RECEIPTS OF TRANSFERS & GRANTS		351,604	347,815	83,448	247,357	247,357	-		347,815

Grant receipts are monitored according to the payment schedules.

No notifications received from project managers of any funds withheld.

Supporting Table SC7(1) – Grant expenditure

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

Description	2022/23	Budget Year 2023/24							
	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:	-	9,967	9,768	423	2,153	2,153	-		9,768
Operational Revenue:General Revenue:Equitable Share	-	-	-		-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]		4,200	4,200		-	-	-		4,200
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,565	3,366	300	1,588	1,588	-		3,366
Agriculture, Conservation and Environmental		-	-		-	-	-		-
Local Government Financial Management Grant [Schedule 5B]		1,550	1,550	47	195	195	-		1,550
Health Hygiene in Informal Settlements		-	-		-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		652	652	75	370	370	-		652
Provincial Government:	-	87,519	87,519	10,193	59,041	59,041	-		87,519
Title Deeds Restoration Grant	-	766	766	10	51	51	-		766
Community Library Services Grant		8,399	8,399	617	4,265	4,265	-		8,399
Resource funding for the establish & support of K9 Unit		3,345	3,345	352	2,804	2,804	-		3,345
CDW		76	76	11	29	29	-		76
Maintenance & Construction of Transport Infrastructure	-	400	400				-		400
Resourcing Funding for establishment of Law Enforcement Rural Safety Unit		4,065	4,065	341	2,637	2,637	-		4,065
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	-	70,468	70,468	8,863	49,256	49,256	-		70,468
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	-	97,486	97,287	10,615	61,194	61,194	-		97,287
Capital expenditure of Transfers and Grants									
National Government:	-	54,293	50,703	9,933	20,276	20,276	-		50,703
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		24,380	23,000	4,394	8,117	8,117	-		23,000
Municipal Infrastructure Grant [Schedule 5B]		24,913	23,203	4,882	11,254	11,254	-		23,203
Water Services Infrastructure Grant [Schedule 5B]		5,000	4,500	657	905	905	-		4,500
Provincial Government:	-	41,890	41,890	947	3,814	3,814	-		41,890
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	-	41,890	41,890	947	3,814	3,814	-		41,890
Specify (Add grant description)	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	96,183	92,593	10,879	24,091	24,091	-		92,593
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	193,669	189,880	21,494	85,285	85,285	-		189,880

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

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

Description	Budget Year 2023/24				
	Approved Rollover 2022/23	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	-
Operational Revenue: General Revenue: Equitable Share	-	-	-	-	-
Operational Revenue: General Revenue: Fuel Levy	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]	-	-	-	-	-
Mitchell's Plain Urban Renewal	-	-	-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]	-	-	-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]	-	-	-	-	-
Municipal Systems Improvement Grant	-	-	-	-	-
Natural Resource Management Project	-	-	-	-	-
Neighbourhood Development Partnership Grant	-	-	-	-	-
Operation Clean Audit	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	-
Public Service Improvement Facility	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]	-	-	-	-	-
Restructuring - Seed Funding	-	-	-	-	-
Revenue Enhancement Grant Debtors Book	-	-	-	-	-
Rural Road Asset Management Systems Grant	-	-	-	-	-
Sport and Recreation	-	-	-	-	-
Terrestrial Invasive Alien Plants	-	-	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]	-	-	-	-	-
Health Hygiene in Informal Settlements	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Water Services Infrastructure Grant	-	-	-	-	-
Provincial Government:	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
District Municipality:	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Other grant providers:	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-
Households	-	-	-	-	-
Non-profit Institutions	-	-	-	-	-
Private Enterprises	-	-	-	-	-
Public Corporations	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-
Total operating expenditure of Approved Roll-overs	-	-	-	-	-
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Municipal Water Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]	-	-	-	-	-
Public Transport Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Rural Household Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Rural Road Asset Management Systems Grant [Schedule 5B]	-	-	-	-	-
Urban Settlement Development Grant [Schedule 4B]	-	-	-	-	-
Municipal Human Settlement	-	-	-	-	-
Community Library	-	-	-	-	-
Integrated City Development Grant [Schedule 4B]	-	-	-	-	-
Municipal Disaster Recovery Grant [Schedule 4B]	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-
Khayelitsha Urban Renewal	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]	-	-	-	-	-
Provincial Government:	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
District Municipality:	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Other grant providers:	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-
Households	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-
Private Enterprises	-	-	-	-	-
Public Corporations	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-
Transfer from Operational Revenue	-	-	-	-	-
Total capital expenditure of Approved Roll-overs	-	-	-	-	-
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	-	-	-	-

A roll-over application was submitted to Provincial and National Treasury in August 2023 for unspent grant funds. All unspent grants relating to the 2022/2023 financial year were granted. Unspent grants from previous financial years relating to the Resource Funding for the establishment of Law Enforcement Reaction Unit Grant was paid back in November 2023.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

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

Summary of Employee and Councillor remuneration	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		11,360	11,360	955	6,133	5,680	454	8%	11,360
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1,154	1,154	106	704	577	127	22%	1,154
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Sub Total - Councillors		12,514	12,514	1,061	6,838	6,257	581	9%	12,514
Senior Managers of the Municipality									
Basic Salaries and Wages		13,498	13,498	1,135	5,935	6,749	(814)	-12%	13,498
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		101	101	-	-	51	(51)	-100%	101
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		194	194	15	101	97	4	4%	194
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		13,793	13,793	1,150	6,036	6,897	(861)	-12%	13,793
Other Municipal Staff									
Basic Salaries and Wages		318,415	327,941	25,181	151,133	154,022	(2,888)	-2%	327,941
Pension and UIF Contributions		55,933	56,405	4,244	25,360	26,202	(843)	-3%	56,405
Medical Aid Contributions		18,074	18,197	1,321	8,179	9,048	(869)	-10%	18,197
Overtime		47,990	48,005	5,425	29,414	27,002	2,412	9%	48,005
Performance Bonus		520	520	43	260	260	0	0%	520
Motor Vehicle Allowance		8,869	8,939	651	3,940	4,469	(529)	-12%	8,939
Cellphone Allowance		2,299	2,370	186	1,181	1,185	(4)	0%	2,370
Housing Allowances		1,985	1,994	151	913	997	(84)	-8%	1,994
Other benefits and allowances		44,226	44,653	1,607	31,220	31,326	(107)	0%	44,653
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		25,807	25,807	2,151	12,903	12,903	0	0%	25,807
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		524,118	534,830	40,960	264,503	267,415	(2,912)	-1%	534,830
Total Parent Municipality		550,425	561,138	43,171	277,376	280,569	(3,192)	-1%	561,138
TOTAL SALARY, ALLOWANCES & BENEFITS		550,425	561,138	43,171	277,376	280,569	(3,192)	-1%	561,138
TOTAL MANAGERS AND STAFF		537,911	548,624	42,110	270,539	274,312	(3,773)	-1%	548,624

Financial Performance

Supporting Table SC2

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

Description of financial indicator	Basis of calculation	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	11.4%	11.4%	2.8%	3.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	45.5%	46.3%	45.6%	46.3%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.2%	17.2%	12.8%	17.2%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	3333.9%	13028.5%	12122.5%	13028.5%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	195.6%	195.6%	338.9%	195.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	7.3%	7.3%	22.2%	7.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	Annual Indicator	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		6.0%	6.0%	Annual Indicator	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		24.0%	24.0%	Annual Indicator	24.0%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	32.1%	32.7%	29.9%	32.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	11.9%	11.9%	2.6%	3.7%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		1.4	1.4	Annual Indicator	1.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		4.3%	4.3%	Annual Indicator	4.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		3.7	3.7	Annual Indicator	3.7

Capital programme performance

Supporting Table SC12

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

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		740	740	519	519	740	221	29.8%	0%
August		640	640	9,034	9,553	1,381	(8,172)	-591.9%	5%
September		27,572	27,572	5,754	15,307	28,953	13,646	47.1%	7%
October		4,445	4,445	10,930	26,237	33,398	7,161	21.4%	13%
November		5,190	5,190	8,019	34,257	38,589	4,332	11.2%	16%
December		48,144	48,144	21,798	56,055	86,733	30,678	35.4%	27%
January		4,160	4,160	-					
February		15,640	15,640	-					
March		30,627	30,627	-					
April		12,360	12,360	-					
May		9,585	9,585	-					
June		50,303	46,713	-					
Total Capital expenditure	-	209,409	205,819	56,055					

Top 10 Capital Projects

umb	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Overstrand	Overstrand	LCH SERVICES CONSTRUCTION CONTRACTS	41,890,000	41,890,000	3,814,432	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - IA appointed, Masakhane UISP (Services) - 20% & Masakhane UISP (Wetcores) - 100%	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP (Services) - Construction Phase, Masakhane UISP Wetcores - Completed	Not Applicable.	Not Applicable.
2	Kleinmond	Multi-ward Kleinmond Area	KLEINMOND WWTW REFURBISH UPGRADE	32,086,958	37,548,275	13,378,298	Under construction.	Construction stage. (Contract SC 2318/2022)	Wet site conditions and high water table. Severe flooding in the area by the end of September caused damage to the existing reactor, and overflowed into the new reactor still under construction.	The contractor was instructed to immediately implement an emergency repair plan, which will result in additional time and costs to be incurred on the
3	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	27,380,000	26,000,000	8,181,350	Work in progress.	Construction.	Not Applicable.	Not Applicable.
4	Gansbaai	Multi-ward Gb Area	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	21,415,289	21,415,289	5,737,791	Work in progress.	Construction.	Not Applicable.	Not Applicable.
5	Overstrand	Overstrand	REPLACEMENT OF OVER	11,450,000	14,065,120	9,402,376	(1) Under construction. (2) Planning of next phase.	(1) Construction (Contract SC 2319/2022) (2) Planning stage for next phase.	None to date, except that a large amount of this project's budget is being utilized for unplanned flood related projects.	Not Applicable.
6	Proteadorp	Ward 09	UPGRADE STORMWATER INFRASTRUCTURE- PROTEADORP, MOUNTAIN VIEW, EXT 6 & OVERHILLS	10,458,390	6,897,073	606,121	Under construction.	Under construction.	Not Applicable.	Not Applicable.
7	Overstrand	Overstrand	NEW DISINFECTION SYSTEMS AT WASTEWATER TREATMENT	7,000,000	465,698	465,698	Planning phase commenced.	Planning commenced.	Delayed award of Contract SC2296/2023. Following the flood damage in September 2023, a large amount of this project's budget was transferred to flood related projects.	Consulting engineer was appointed and initial planning meeting and site visits were done. Planning to continue with remaining funds.
8	Hermanus	Multi-ward Hermanus Area	UPGRADE HERMANUS W	7,000,000	6,500,000	905,304	Planning phase.	Planning stage.	(1) An appeal was submitted on the environmental authorization issued by DEADP in July 2023. DEADP dismissed the appeal in Nov. 2023. (2) Water Use License was eventually issued by BOCMA	(1) Appeal was dismissed.. (2) BOCMA was requested for permission to commence while water use license is being awaited. Permission received early in December 2023. Project commenced.
9	Hermanus	Ward 03	HERMANUS MV LV UPGF	5,200,000	5,200,000	-	Tender advertisement for this project closed on 08 December 2023.	Tender is at Technical evaluation process.	Not Applicable.	Not Applicable.
10	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS & RISING MAINS	4,800,000	11,334,302	2,588,398	Planning phase.	Planning stage. Tenders to be advertised in January 2024.	None to date	Not Applicable.
Totals				168,680,637	171,315,757	45,079,769				

Supporting Table SC13a

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	85,007	69,266	7,960	18,505	27,291	(8,786)	-32.2%	69,266
Roads Infrastructure	-	4,640	4,640	496	1,296	2,320	(1,024)	-44.2%	4,640
Roads	-	4,640	4,640	496	1,296	2,320	(1,024)	-44.2%	4,640
Storm water Infrastructure	-	12,358	6,897	304	606	3,449	(2,842)	-82.4%	6,897
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	12,358	6,897	304	606	3,449	(2,842)	-82.4%	6,897
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	48,795	47,415	4,723	13,919	17,093	(3,173)	-18.6%	47,415
MV Substations	-	21,415	21,415	329	5,738	7,593	(1,855)	-24.4%	21,415
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	-	27,380	26,000	4,394	8,181	9,500	(1,319)	-13.9%	26,000
Water Supply Infrastructure	-	11,313	8,948	1,971	2,219	3,997	(1,779)	-44.5%	8,948
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	7,000	6,500	657	905	3,250	(2,345)	-72.1%	6,500
Reservoirs	-	360	360	360	360	180	180	100.0%	360
Pump Stations	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	3,000	1,135	-	-	567	(567)	-100.0%	1,135
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	953	953	953	953	-	953	#DIV/0!	953
Sanitation Infrastructure	-	7,500	966	466	466	233	233	100.0%	966
Waste Water Treatment Works	-	7,500	966	466	466	233	233	100.0%	966
Solid Waste Infrastructure	-	400	400	-	-	200	(200)	-100.0%	400
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	400	400	-	-	200	(200)	-100.0%	400
Community Assets	-	7,352	7,352	254	539	2,476	(1,937)	-78.2%	7,352
Community Facilities	-	6,213	6,213	254	539	1,907	(1,367)	-71.7%	6,213
Public Open Space	-	5,618	5,618	88	88	1,609	(1,521)	-94.5%	5,618
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	595	595	166	451	297	153	51.6%	595
Sport and Recreation Facilities	-	1,139	1,139	-	-	569	(569)	-100.0%	1,139
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	1,139	1,139	-	-	569	(569)	-100.0%	1,139
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	41,990	41,990	947	3,814	15,995	(12,181)	-76.2%	41,990
Operational Buildings	-	100	100	-	-	50	(50)	-100.0%	100
Municipal Offices	-	100	100	-	-	50	(50)	-100.0%	100
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	41,890	41,890	947	3,814	15,945	(12,131)	-76.1%	41,890
Social Housing	-	41,890	41,890	947	3,814	15,945	(12,131)	-76.1%	41,890
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	4,000	4,050	77	3,911	2,025	1,886	93.2%	4,050
Computer Equipment	-	4,000	4,050	77	3,911	2,025	1,886	93.2%	4,050
Furniture and Office Equipment	-	765	715	36	231	273	(42)	-15.4%	715
Furniture and Office Equipment	-	765	715	36	231	273	(42)	-15.4%	715
Machinery and Equipment	-	1,335	1,335	165	765	668	98	14.6%	1,335
Machinery and Equipment	-	1,335	1,335	165	765	668	98	14.6%	1,335
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	140,449	124,708	9,437	27,766	48,727	20,962	43.0%	124,708

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Budget									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	16,300	18,165	5,559	11,319	9,133	2,186	23.9%	18,165
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,500	1,500	-	519	1,000	(481)	-48.1%	1,500
<i>MV Switching Stations</i>	-	1,500	1,500	-	519	1,000	(481)	-48.1%	1,500
Water Supply Infrastructure	-	14,100	15,965	5,093	10,332	7,883	2,450	31.1%	15,965
<i>Pump Stations</i>	-	500	500	-	331	250	81	32.5%	500
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	13,600	15,465	5,093	10,001	7,633	2,368	31.0%	15,465
Sanitation Infrastructure	-	700	700	467	467	250	217	86.8%	700
<i>Pump Station</i>	-	700	700	467	467	250	217	86.8%	700
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	-	16,300	18,165	5,559	11,319	9,133	(2,186)	-23.9%	18,165

Supporting Table SC13c

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	168,080	168,185	17,640	69,081	84,092	(15,012)	-17.9%	168,185
Roads Infrastructure	-	75,266	76,079	11,498	31,939	38,040	(6,101)	-16.0%	76,079
Roads	-	75,266	76,079	11,498	31,939	38,040	(6,101)	-16.0%	76,079
Storm water Infrastructure	-	6,469	5,791	845	2,956	2,896	60	2.1%	5,791
Storm water Conveyance	-	6,469	5,791	845	2,956	2,896	60	2.1%	5,791
Electrical Infrastructure	-	41,404	41,388	2,319	14,998	20,694	(5,695)	-27.5%	41,388
LV Networks	-	41,404	41,388	2,319	14,998	20,694	(5,695)	-27.5%	41,388
Water Supply Infrastructure	-	23,527	23,527	1,373	8,760	11,763	(3,003)	-25.5%	23,527
Water Treatment Works	-	312	312	-	-	156	(156)	-100.0%	312
Distribution	-	20,317	20,317	1,263	8,090	10,158	(2,068)	-20.4%	20,317
Distribution Points	-	2,898	2,898	111	670	1,449	(779)	-53.8%	2,898
Sanitation Infrastructure	-	13,718	13,718	910	6,461	6,859	(398)	-5.8%	13,718
Reticulation	-	7,815	7,815	524	3,393	3,908	(514)	-13.2%	7,815
Waste Water Treatment Works	-	5,903	5,903	386	3,068	2,951	117	3.9%	5,903
Solid Waste Infrastructure	-	7,697	7,682	695	3,966	3,841	126	3.3%	7,682
Waste Processing Facilities	-	2,517	2,517	246	1,158	1,259	(100)	-8.0%	2,517
Waste Drop-off Points	-	5,180	5,165	450	2,808	2,582	226	8.8%	5,165
Community Assets		62,076	61,660	5,081	26,580	30,830	(4,249)	-13.8%	61,660
Community Facilities	-	47,427	46,991	4,003	21,487	23,495	(2,008)	-8.5%	46,991
Halls	-	7,463	7,438	408	2,804	3,719	(915)	-24.6%	7,438
Libraries	-	1,785	1,785	-	48	893	(844)	-94.6%	1,785
Cemeteries/Crematoria	-	948	902	92	562	451	111	24.7%	902
Parks	-	32,063	31,838	2,927	15,668	15,919	(251)	-1.6%	31,838
Public Open Space	-	4,187	4,046	538	2,106	2,023	83	4.1%	4,046
Public Ablution Facilities	-	982	982	37	299	491	(192)	-39.1%	982
Sport and Recreation Facilities	-	14,649	14,669	1,077	5,093	7,334	(2,241)	-30.6%	14,669
Outdoor Facilities	-	14,649	14,669	1,077	5,093	7,334	(2,241)	-30.6%	14,669
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets		18,438	15,548	888	5,401	7,774	(2,373)	-30.5%	15,548
Operational Buildings	-	18,438	15,548	888	5,401	7,774	(2,373)	-30.5%	15,548
Municipal Offices	-	18,400	15,510	888	5,397	7,755	(2,358)	-30.4%	15,510
Depots	-	38	38	-	5	19	(14)	-75.6%	38
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets		8,331	8,331	4	3,214	4,165	(951)	-22.8%	8,331
Licences and Rights	-	8,331	8,331	4	3,214	4,165	(951)	-22.8%	8,331
Computer Software and Applications	-	8,331	8,331	4	3,214	4,165	(951)	-22.8%	8,331
Computer Equipment		2,423	2,423	91	760	1,212	(452)	-37.3%	2,423
Computer Equipment	-	2,423	2,423	91	760	1,212	(452)	-37.3%	2,423
Furniture and Office Equipment		11,697	13,556	508	5,593	6,778	(1,184)	-17.5%	13,556
Furniture and Office Equipment	-	11,697	13,556	508	5,593	6,778	(1,184)	-17.5%	13,556
Machinery and Equipment		6,036	6,131	314	4,030	3,065	964	31.5%	6,131
Machinery and Equipment	-	6,036	6,131	314	4,030	3,065	964	31.5%	6,131
Transport Assets		16,214	14,614	3,474	8,347	7,307	1,039	14.2%	14,614
Transport Assets	-	16,214	14,614	3,474	8,347	7,307	1,039	14.2%	14,614
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		293,296	290,449	28,000	123,006	145,223	22,217	15.3%	290,449

Supporting Table SC13d

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	-	123,442	123,442	10,287	61,721	61,721	0	0.0%	123,442
Roads Infrastructure	-	39,180	39,180	3,265	19,590	19,590	0	0.0%	39,180
<i>Roads</i>		39,180	39,180	3,265	19,590	19,590	0	0.0%	39,180
Storm water Infrastructure	-	8,480	8,480	707	4,240	4,240	0	0.0%	8,480
<i>Drainage Collection</i>		8,480	8,480	707	4,240	4,240	0	0.0%	8,480
Electrical Infrastructure	-	27,408	27,408	2,284	13,704	13,704	0	0.0%	27,408
<i>LV Networks</i>		27,408	27,408	2,284	13,704	13,704	0	0.0%	27,408
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	24,455	24,455	2,038	12,228	12,228	0	0.0%	24,455
<i>Distribution</i>		24,455	24,455	2,038	12,228	12,228	0	0.0%	24,455
Sanitation Infrastructure	-	20,619	20,619	1,718	10,309	10,309	0	0.0%	20,619
<i>Waste Water Treatment Works</i>		20,619	20,619	1,718	10,309	10,309	0	0.0%	20,619
Solid Waste Infrastructure	-	3,301	3,301	275	1,650	1,650	0	0.0%	3,301
<i>Landfill Sites</i>		3,301	3,301	275	1,650	1,650	0	0.0%	3,301
Community Assets	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	16,874	16,874	1,406	8,437	8,437	0	0.0%	16,874
Operational Buildings	-	16,874	16,874	1,406	8,437	8,437	0	0.0%	16,874
<i>Municipal Offices</i>		16,874	16,874	1,406	8,437	8,437	0	0.0%	16,874
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	294	294	25	147	147	0	0.0%	294
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	294	294	25	147	147	0	0.0%	294
<i>Computer Software and Applications</i>		294	294	25	147	147	0	0.0%	294
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	2,610	2,610	218	1,305	1,305	0	0.0%	2,610
Furniture and Office Equipment		2,610	2,610	218	1,305	1,305	0	0.0%	2,610
Machinery and Equipment	-	1,188	1,188	99	594	594	0	0.0%	1,188
Machinery and Equipment		1,188	1,188	99	594	594	0	0.0%	1,188
Transport Assets	-	4,679	4,679	392	2,341	2,341	-	-	4,679
Transport Assets		4,679	4,679	392	2,341	2,341	-	-	4,679
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	68	68	6	34	34	0	0.0%	68
Zoo's, Marine and Non-biological Animals		68	68	6	34	34	0	0.0%	68
Living resources	-	-	-	-	-	-	-	-	-
Total Depreciation	-	149,154	149,154	12,431	74,579	74,579	(0)	0.0%	149,154

Supporting Table SC13e

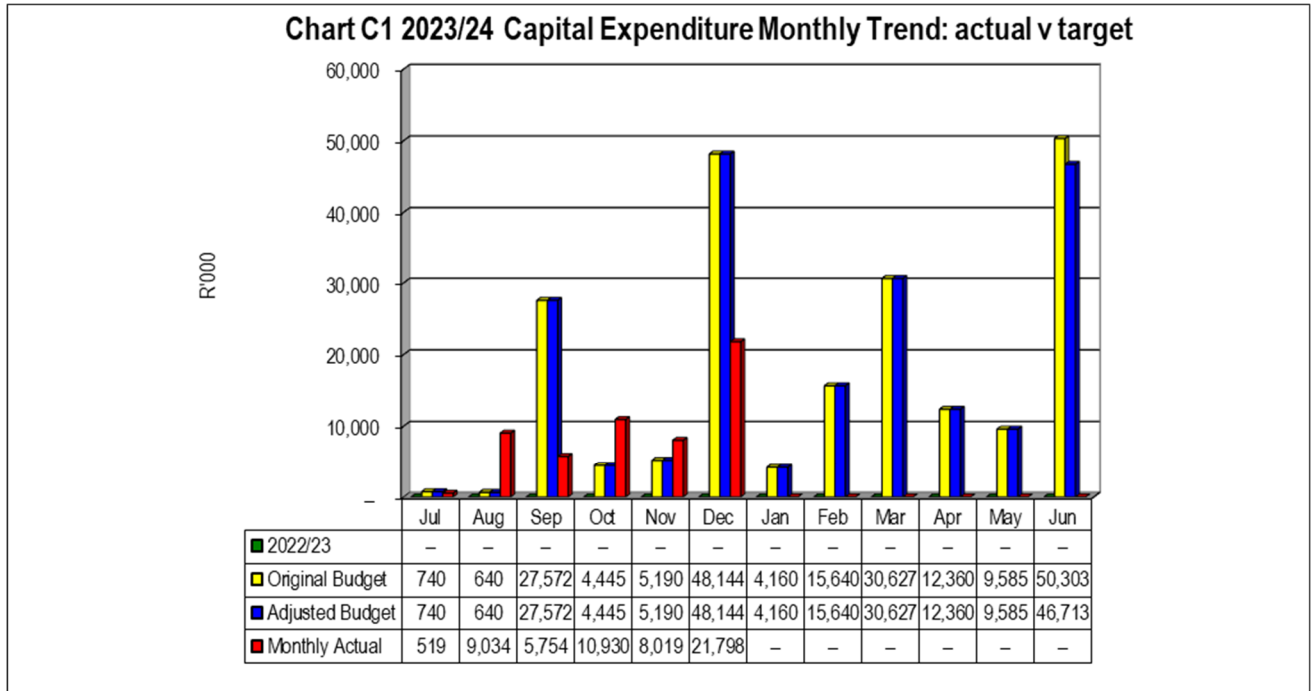
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	-	48,758	60,754	6,801	16,516	27,777	(11,261)	-40.5%	60,754
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	9,231	9,231	-	-	2,216	(2,216)	-100.0%	9,231
<i>MV Networks</i>	-	9,231	9,231	-	-	2,216	(2,216)	-100.0%	9,231
Water Supply Infrastructure	-	550	550	-	181	275	(94)	-34.1%	550
<i>Distribution</i>	-	550	550	-	181	275	(94)	-34.1%	550
Sanitation Infrastructure	-	38,887	50,883	6,801	16,335	25,241	(8,907)	-35.3%	50,883
<i>Pump Station</i>	-	4,800	11,334	2,588	2,588	5,667	(3,079)	-54.3%	11,334
<i>Reticulation</i>	-	800	800	-	86	200	(114)	-57.2%	800
<i>Waste Water Treatment Works</i>	-	33,287	38,748	4,213	13,661	19,374	(5,713)	-29.5%	38,748
Solid Waste Infrastructure	-	90	90	-	-	45	(45)	-100.0%	90
<i>Waste Drop-off Points</i>	-	90	90	-	-	45	(45)	-100.0%	90
Community Assets	-	3,902	2,192	-	454	1,096	(642)	-58.6%	2,192
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	3,902	2,192	-	454	1,096	(642)	-58.6%	2,192
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	3,902	2,192	-	454	1,096	(642)	-58.6%	2,192
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	-	52,660	62,946	6,801	16,970	28,873	11,903	41.2%	62,946

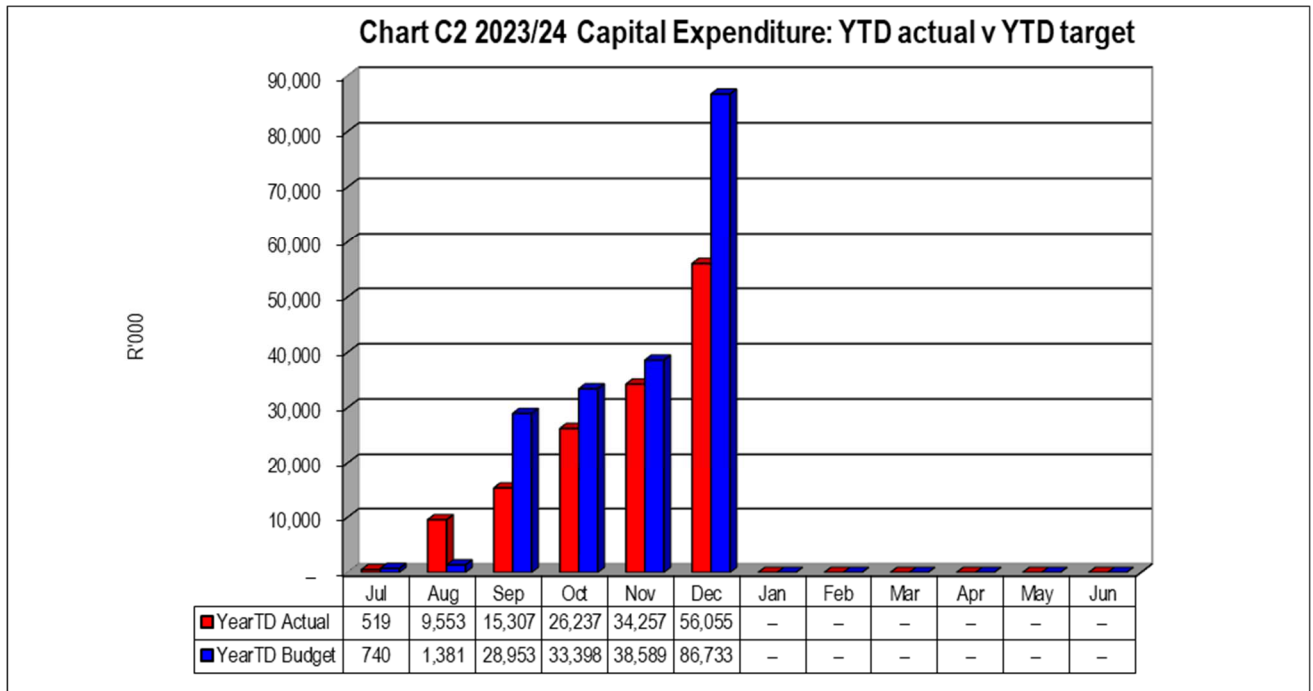
Other supporting documentation

Section 71 charts

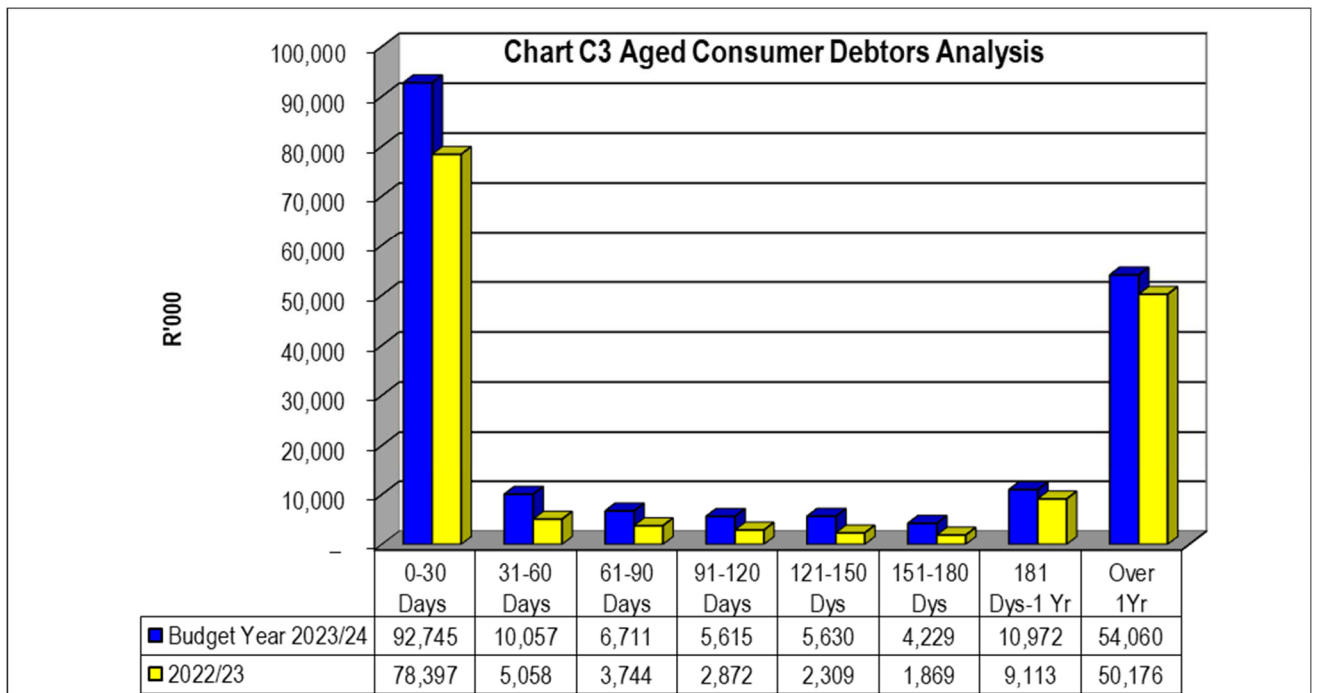
Capital expenditure monthly trend - actual vs target



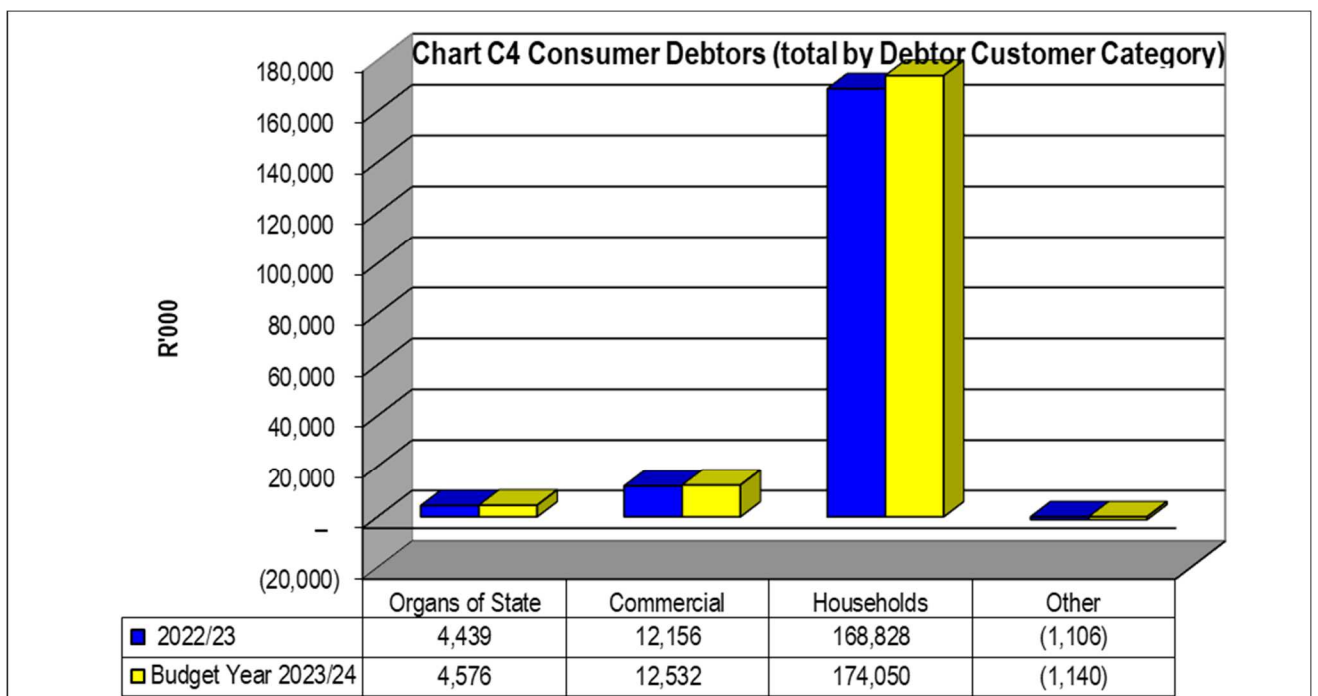
Capital expenditure – YTD actual vs YTD trend



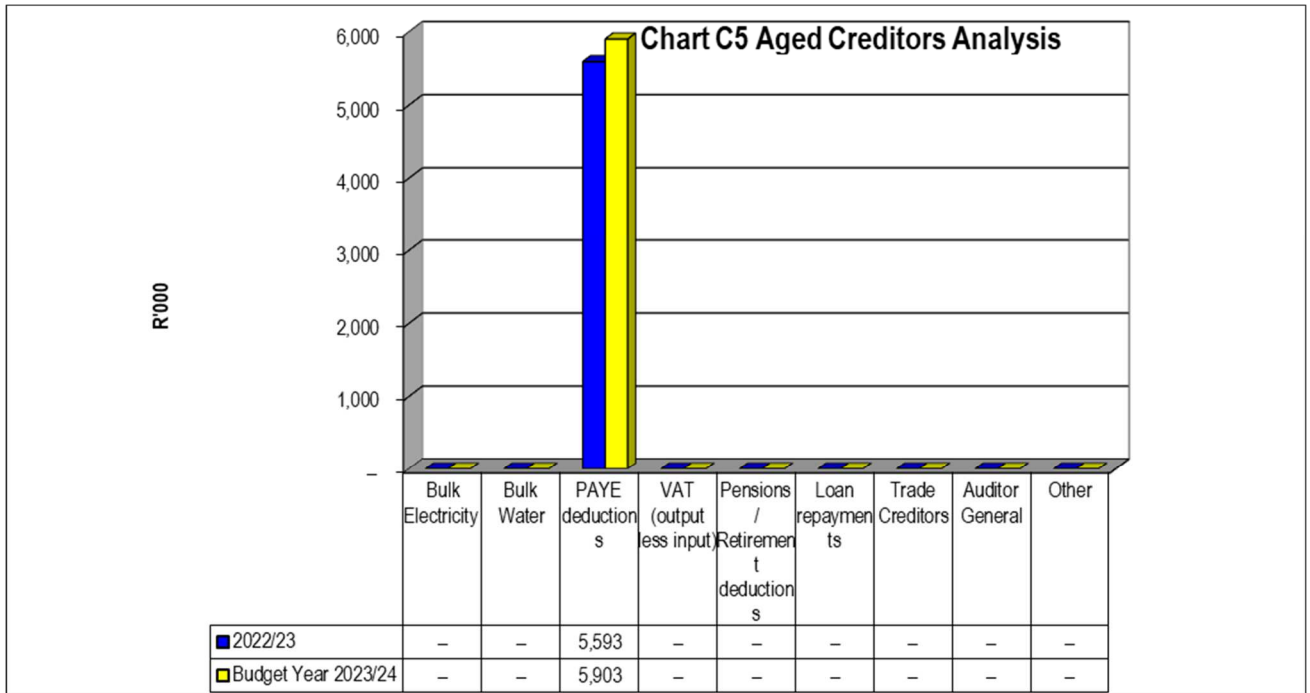
Debtors Age Analysis



Debtors by Type



Creditor Payments



SERVICE DELIVERY PERFORMANCE ANALYSIS

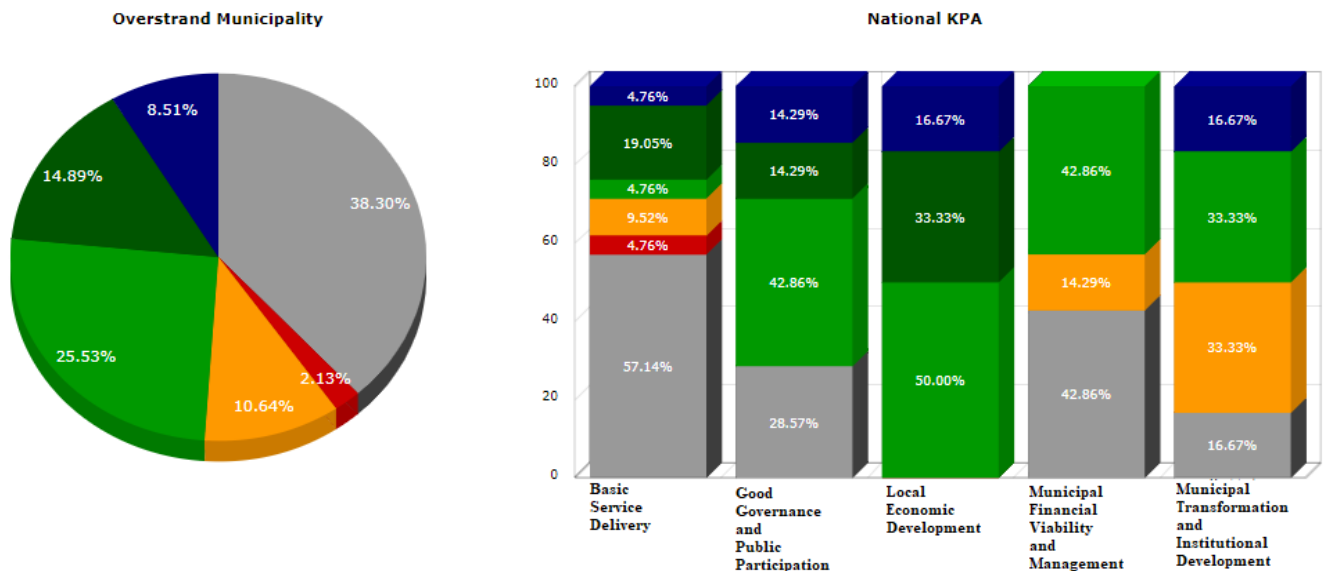
Early indications are that the performance against the output and goals of the Service Delivery Budget Implementation Plan (SDBIP) are well on track.

The Mid-Year Performance Assessment is based on the Revised Top Layer Service Delivery and Budget Implementation Plan for the period 01 July 2023 to 31 December 2023 (i.e., first six months of the financial year).

The graphs below are the result of the unaudited Top Layer SDBIP for the first half of the 2023/24 financial year ending 31 December 2023 which measures the municipality's overall performance per National KPA and per Strategic objective.

1. OVERALL TOP- LEVEL PERFORMANCE PER NATIONAL KPA

The graph below illustrates the top layer performance of the Overstrand Municipality against the National Key Performance Areas (NKPA's) for the period 1 July 2023 – 31 December 2023.



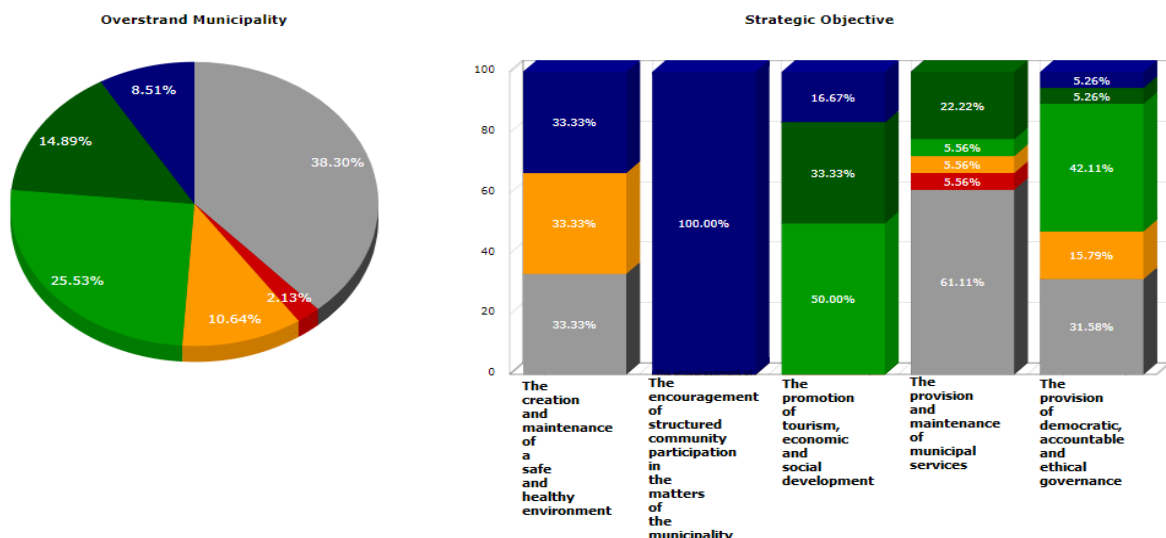
Overstrand Municipality		National KPA				
		Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development
Not Yet Applicable	18 (38.30%)	12 (57.14%)	2 (28.57%)	-	3 (42.86%)	1 (16.67%)
Not Met	1 (2.13%)	1 (4.76%)	-	-	-	-
Almost Met	5 (10.64%)	2 (9.52%)	-	-	1 (14.29%)	2 (33.33%)
Met	12 (25.53%)	1 (4.76%)	3 (42.86%)	3 (50.00%)	3 (42.86%)	2 (33.33%)
Well Met	7 (14.89%)	4 (19.05%)	1 (14.29%)	2 (33.33%)	-	-
Extremely Well Met	4 (8.51%)	1 (4.76%)	1 (14.29%)	1 (16.67%)	-	1 (16.67%)
Total:	47	21	7	6	7	6
	100%	44.68%	14.89%	12.77%	14.89%	12.77%

(*18 KPI's not applicable to reporting period)

Table 1: Overall performance Top layer SDBIP per National KPA, Period: 01 July 2023 - 31 December 2023

2. OVERALL TOP- LEVEL PERFORMANCE PER STRATEGIC OBJECTIVE

The graph below illustrates the top layer performance of the Overstrand Municipality against the Municipality's Strategic Objectives as derived from the Municipality's Integrated Development Plan (IDP) for the period 1 July 2023 – 31 December 2023.



Overstrand Municipality		Strategic Objective				
		The creation and maintenance of a safe and healthy environment	The encouragement of structured community participation in the matters of the municipality	The promotion of tourism, economic and social development	The provision and maintenance of municipal services	The provision of democratic, accountable and ethical governance
Not Yet Applicable	18 (38.30%)	1 (33.33%)	-	-	11 (61.11%)	6 (31.58%)
Not Met	1 (2.13%)	-	-	-	1 (5.56%)	-
Almost Met	5 (10.64%)	1 (33.33%)	-	-	1 (5.56%)	3 (15.79%)
Met	12 (25.53%)	-	-	3 (50.00%)	1 (5.56%)	8 (42.11%)
Well Met	7 (14.89%)	-	-	2 (33.33%)	4 (22.22%)	1 (5.26%)
Extremely Well Met	4 (8.51%)	1 (33.33%)	1 (100.00%)	1 (16.67%)	-	1 (5.26%)
Total:	47	3	1	6	18	19
	100%	6.38%	2.13%	12.77%	38.30%	40.43%

(*18 KPI's not applicable to reporting period)

Table 2: Overall performance Top layer SDBIP per IDP Strategic Objective, Period: 01 July 2023 – 31 December 2023

As per Table 2, the municipality met 23 (**48.93%**) of a total number of 47 Top Layer key performance indicators (KPIs) for the period, 01 July 2023 – 31 December 2023. 5 (10.64%) of KPIs were almost met and 1 (2.13%) of the indicators were not met. 18 KPI's (38.30%) had no targets or actuals for the first six months of the 2023/24 financial year.

If the KPI's that had no targets or actuals in this period (KPI's Not Yet Applicable) is not factored into the total of the 47 Top Layer Key Performance Indicators, the municipality in effect met **73.31%** of the KPI's for the period (29 KPI's were measured).

See Annexure A, page 39 for paragraph 3, **TOP LAYER SDBIP REPORT - 01 JULY 2022 TO 31 DECEMBER 2022 per national key performance area**

COMMENTS ON THE PAST YEAR'S ANNUAL REPORT AND AUDIT REPORT

In terms of Section 72(1)(a)(iii) the following is submitted regarding progress on resolving problems identified in the 2021/22 Annual Report:

COMPONENT A: AUDITOR GENERAL OPINION 2021/22

Auditor General Report 2021/22

Auditor-General Report on Financial Performance 2021/22	
Audit Report Status:	Unqualified (Clean Audit)
Non-Compliance Issues	Remedial Action Taken
There were no findings of any material misstatements in the financial statements prepared by the Municipality in accordance with S122 of the MFMA.	
There were no material findings of any instances of material non-compliance with specific matters in laws and regulations applicable to the Municipality.	

Auditor-General Report on Service Delivery Performance: 2021/22	
Audit Report Status:	Unqualified (Clean Audit)
Non-Compliance Issues	Remedial Action Taken
There were no material findings on the annual performance report concerning the usefulness and the reliability of the reported performance information for the Basic service delivery key performance area by the Municipality.	

COMPONENT B: AUDITOR GENERAL OPINION 2022/23

Auditor General Report 2022/23

Auditor-General Report on Financial Performance 2022/23	
Audit Report Status:	Unqualified (Clean Audit)
Non-Compliance Issues	Remedial Action Taken
There were no findings of any material misstatements in the financial statements prepared by the Municipality in accordance with S122 of the MFMA.	
There were no material findings of any instances of material non-compliance with specific matters in laws and regulations applicable to the Municipality.	

Auditor-General Report on Service Delivery Performance: 2022/23	
Audit Report Status:	Unqualified (Clean Audit)
Non-Compliance Issues	Remedial Action Taken
There were no material findings on the annual performance report concerning the usefulness and the reliability of the reported performance information for the Basic service delivery key performance area by the Municipality.	

OPERATIONAL EXPENDITURE AND REVENUE PERFORMANCE

	Original Budget	Amended Budget	Actual 31/12/2023	%
Operational Expenditure	1 742 211 876	1 742 012 876	813 785 550	47%
Operational Revenue (Excl. Capital Grants)	1 676 576 687	1 676 377 687	903 771 848	54%

EXPENDITURE

Approximately 47% of the adjusted operating expenditure budget of R 1 742 012 876 was spent as at the end of December 2023. Preliminary expenditure savings and additional requests have been identified during the preliminary review of the budget. These amounts are summarised below. (See Annexure B1 for further details)

PRELIMINARY EXPENDITURE SAVINGS

Operational Costs & Salary Savings	R 2 391 973
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EXPENDITURE REQUESTS

General Expenses, Repairs & Maintenance & Grant Expenditure	R 63 604 293
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REVENUE

Approximately 54% of the adjusted operating revenue budget of R 1 676 377 687 was levied or collected as at the end of December 2023. (See Annexure B1 for further details)

All indications are that the services revenue, excluding electricity, will materialise as budgeted and any additional revenue will be determined after the December 2023 billing cycle.

ADDITIONAL REVENUE

Grants and Other Revenue	R 32 266 253
--------------------------	--------------

CAPITAL

	Original Budget	Amended Budget	Actual 31/12/2023	%
Capital Expenditure	209 409 052	205 819 052	56 054 608	27%

The capital expenditure as at the end of December 2023, including commitments, amounts to R 112 685 150 and equates to 55% of the budget actually spent or committed. Preliminary budget changes and re-allocations between projects are listed in Annexure B2.

CASH MANAGEMENT

Cash flow predictions are as anticipated. The cash balance at the end of December 2023 amounts to R 703 097 625.

DEBTORS

The debtors' 12-month rolling average payment rate is 97,74% at the end of December 2023.

SALARIES & WAGES

All indications are that the salary budget will not be exceeded.

OTHER RELEVANT INFORMATION

The current prolonged load-shedding is having a notable negative impact on electricity revenue, which is largely being mitigated by reduced bulk electricity purchases. This will however still impact on the budgeted electricity services bottomline and thus the overall bottomline (surplus/deficit) for the municipality, as electricity sales for the current financial year to date, did not meet expected electricity sales.

ADJUSTMENTS BUDGET

Regulation 23 of the Municipal Budget and Reporting Regulations provides, *inter alia* for the following: "An adjustment budget may be tabled in the Municipal Council at any time after the Midyear Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year."

Accordingly, it is recommended that a report on adjustments to the budget be submitted to Council for consideration on 31 January 2024.



DGI O'Neill
MUNICIPAL MANAGER

Municipal manager's quality certification

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

- **Municipal Manager's Report on the Midyear Budget and Performance Assessment**

as at December 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature:  _____

Date: 24 January 2024

3. TOP LAYER SDBIP REPORT - 01 JULY 2023 TO 31 DECEMBER 2023 PER NATIONAL KEY PERFORMANCE AREA

The table below is the unaudited Top Layer SDBIP Report for the first half of the 2023/24 financial year ending 31 December 2023 which measures the municipality's overall performance per National Key Performance Area.

Basic Service Delivery

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL2	The provision and maintenance of municipal services	m ² of roads patched and resealed according to Pavement Management System within available budget	Director: Community Services	94 665	110000	0	0	N/A			15 000	14 499	○	[D437] Deputy Director: Operational Services: KPI Almost Met (December 2023)	[D437] Deputy Director: Operational Services: The floods that occurred in September 2023 resulted in various structural damage to our road infrastructure. The contractor had to focus on the initial patchwork before the reseat of the road could start. The reseat program is still ongoing in the current financial year and the focus will be on the resealing activities and will increase to ensure that the target is met by	15 000	14 499	○

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
															June 2023 (December 2023)			
TL3	The provision and maintenance of municipal services	Quality of effluent comply 75% with general or special limit in terms of the Water Act (Act 36 of 1998)	Director: Infrastructure & Planning	80.08%	75%	75%	77.89%	G2	[D525] Deputy Director: Engineering Planning: 77.89% of effluent quality samples complied with the relevant standards. (September 2023)		75%	76.17%	G2	KPI well met. [D525] Deputy Director: Engineering Planning: 76.17% of effluent quality samples complied with the relevant standards. (December 2023)		75%	77.03%	G2
TL4	The provision and maintenance of municipal services	Quality of potable water comply 95% with SANS 241	Director: Infrastructure & Planning	97.83%	95%	95%	96.76%	G2	[D526] Deputy Director: Engineering Planning: 96.76% of drinking water quality samples taken complied with the SANS0241 standards. (September 2023)		95%	96.46%	G2	KPI well met. [D526] Deputy Director: Engineering Planning: 96.46% of drinking water quality samples taken complied with the SANS0241 standards. (December 2023)		95%	96.61%	G2
TL5	The provision and maintenance of municipal services	Limit unaccounted water to less than 26% {(Number of kilolitre water purified - Number of kilolitre water sold)/Number of kilolitres purified x 100}	Director: Community Services	24.04%	25%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL19	The provision and maintenance of municipal services	Limit electricity losses to 7.5% or less {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated} × 100}	Director: Infrastructure & Planning	7.20%	7.50%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL20	The provision and maintenance of municipal services	Report on the implementation of the Water Service Development plan annually by the end of October	Director: Infrastructure & Planning	1	1	0	0	N/A			1	1	G	[KPI met. D529] Deputy Director: Engineering Planning: The 2022/23 Water Services Audit Report was submitted to DWS on 31 October 2023. (October 2023)		1	1	G
TL25	The creation and maintenance of a safe and healthy environment	Annually review and submit the draft Disaster Management Plan to Council by the end of March	Director: Protection Services	1	1	0	0	N/A			0	0	N/A			0	0	N/A
TL26	The creation and maintenance of a safe and healthy environment	Annually arrange public awareness sessions on Protection Services by 30 June	Director: Protection Services	123	120	15	38	B	KPI extremely well met. [D299] Director: Protection Services: Awareness's conducted: 38 (Period:		22	27	G2	[KPI well met. D299] Director: Protection Services: Awareness's conducted: 27 (Period: October - December		37	65	B

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
									July - September 2023 (September 2023)				2023) (December 2023)					
TL27	The creation and maintenance of a safe and healthy environment	Collect R25,000,000 Public Safety Income by 30 June 2024 (Actual revenue, excluding the fine impairment amount)	Director: Protection Services	R0.00	R25 000 000.00	R6 250 000.00	R5 046 668.00	○	[D300] Director: Protection Services: Target almost met. (September 2023)	[D300] Director: Protection Services: Collection of income to improve in 2nd quarter. (September 2023)	R6 250 000.00	R5 811 253.00	○	[D300] Director: Protection Services: Target almost met. (December 2023)	[D300] Director: Protection Services: Collection of income to improve in 3rd quarter. (December 2023)	R12 500 000.00	R10 857 921.00	○
TL28	The provision and maintenance of municipal services	Provision of water to informal households (excluding invaded state-owned land and private land) based on the standard of 1 water point to 25 households (MPPMR Reg 10 (a))	Director: Community Services	464	328	0	0	N/A			0	0	N/A			0	0	N/A
TL29	The provision and maintenance of municipal services	Provision of cleaned piped water to all formal households within 200 m from households (MPPMR Reg 10 (a))	Director: Community Services	30 990	31 324	0	0	N/A			0	0	N/A			0	0	N/A
TL30	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all formal households at least once a week (A household is defined as a residential unit billed for the particular	Director: Community Services	34 819	35 261	0	0	N/A			0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		services rendered by way of the financial system (SAMRAS)) (MPPMR Reg 10 (a))																
TL31	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week (MPPMR Reg 10 (a))	Director: Community Services	52	52	0	0	N/A			0	0	N/A			0	0	N/A
TL32	The provision and maintenance of municipal services	Provision of Electricity: Number of metered electrical connections in formal areas (Eskom Areas excluded) (Definition: Refers to residential households (RE) and pensioners (PR) as per Finance departments billed households) (MPPMR Reg 10 (a))	Director: Infrastructure & Planning	22 475	22 500	0	0	N/A			0	0	N/A			0	0	N/A
TL33	The provision and maintenance of municipal services	Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements (MPPMR Reg 10 (b))	Director: Finance	7 367	7 000	7 000	3 332	R	KPI not met. [D204] Senior Manager: Revenue: 1723 Indigent Households out of 36 073 households (July 2023) [D204] Senior Manager: Revenue: 2669 Indigent Households out of 36 763 households (August	[D204] Senior Manager: Revenue: - The Indigent Policy has changed, and this has a great influence on consumers who were registered as Indigent Households Property	7 000	4 354	R	KPI not met. [D204] Senior Manager: Revenue: 3782 Indigent Households out of 36 815 households (October 2023) [D204] Senior Manager: Revenue: 4119 Indigent Households out of 36 920 households	[D204] Senior Manager: Revenue: Busy with rollout of an Indigent Project to register Indigent households asap. 01 July 2023 = 1 491 Indigent households. Add 2 291 Indigent Households (October 2023) [D204] Senior Manager:	7 000	4 354	R

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
									2023) [D204] Senior Manager: Revenue: 3 332 Indigent Households out of 36 877 households (September 2023)	value less than R220 000.00. At the end of May 2023, the number of registered Households was 7433 households and at the end of July 2023 it was 1723 households, a reduction of 5710 households. - Because the 5710 households did not receive subsidy in relation to July 2023, their bills are high and they are responsible for the total bill, until they come to apply again and qualify, they will receive the subsidy from the date of application.				(November 2023) [D204] Senior Manager: Revenue: 4 354 Indigent Households out of 36 968 households (December 2023)	Revenue: Due to Indigent Project, there was an increase from 1491 households on 01/07/2023 to 4119 households on 30/11/2023. An increase of 176.26%. An Indigent project to register the people who are in need of help and are not yet registered has been put in place. (November 2023) [D204] Senior Manager: Revenue: Due to Indigent Project, there was an increase from 1491 households on 01/07/2023 to 4354 households on 31/12/2023. An increase of 192.02%. Change to the Indigent Policy impacted severely on the target, which will be reviewed with the Mid-year Assessment in January 2024. (December 2023)			

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)			
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
										- We are working on an Indigent project to register the people who are in need of help and are not yet registered. (July 2023) [D204] Senior Manager: Revenue: Indigent Project to register Indigent households asap (August 2023) [D204] Senior Manager: Revenue: Busy with rollout of an Indigent Project to register Indigent households asap. 01 July 2023 = 1 491 Indigent households. Add 1 609 Indigent Households									

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL34	The provision and maintenance of municipal services	Percentage of a municipality's capital budget actually spent on capital projects identified for the financial year in terms of the municipality's IDP {(Actual amount spent on projects as identified for the year in the IDP/Total amount budgeted on capital projects)X100} (MPPMR Reg 10 (c))	Municipal Manager	80.89%	95%	5%	7.31%	G2	[D27] Municipal Manager: Target well met. (September 2023)	[D27] Municipal Manager: N/A (September 2023)	20%	27.23%	G2	KPI well met. [D27] Municipal Manager: Target well met. (December 2023)		20%	27.23%	G2
TL35	The provision and maintenance of municipal services	The provision of sanitation services to informal households (excluding invaded state owned land and private land) based on the standard of 1 toilet to 5 households (MPPMR Reg 10 (a))	Director: Community Services	983	785	0	0	N/A			0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL36	The provision and maintenance of municipal services	Provision of sanitation services to formal residential households (A household is defined as a residential unit billed for the particular services rendered by way of the financial system (SAMRAS)) (MPPMR Reg 10 (a))	Director: Community Services	31 394	31 646	0	0	N/A			0	0	N/A			0	0	N/A
TL37	The provision and maintenance of municipal services	100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2024 (Actual MIG expenditure/Allocation received)	Director: Infrastructure & Planning	100%	100%	5%	8.21%	B	[D530] Director: Infrastructure & Planning: Target extremely well met (September 2023)		40%	46.30%	G2	[D530] Director: Infrastructure & Planning: Target well met (December 2023)		40%	46.30%	G2
TL44	The provision and maintenance of municipal services	Provision of water to informal households on invaded land with available funding (? "Land Invasion?" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	Director: Community Services	82	80	0	0	N/A			0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL45	The provision and maintenance of municipal services	The provision of sanitation services to informal households on invaded land with available funding (?"Land Invasion?" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	Director: Community Services	143	105	0	0	N/A			0	0	N/A			0	0	N/A

Good Governance and Public Participation

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL1	The provision of democratic, accountable and ethical governance	100% of the operational conditional grant (Libraries & CDW's) spent (Actual expenditure divided by the total grant received)	Director: Community Services	100%	100%	20%	28%	G2	[D436] Director: Community Services (Vacant): Target well met (September 2023)		50%	50.92%	G2	[D436] Director: Community Services (Vacant): KPI Well Met (December 2023)		50%	50.92%	G2
TL6	The encouragement of structured community participation in the matters of the municipality	Ward committee meetings held to facilitate consistent and regular communication with residents	Director: Community Services	83	56	14	28	B	[D439] Director: Community Services (Vacant): KPI Extremely Well Met (July 2023) [D439] Director: Community Services (Vacant): KPI Met (September 2023)		14	14	G	[D439] Director: Community Services (Vacant): KPI Well Met (November 2023) [D439] Director: Community Services (Vacant): No Ward Committee meeting Cycle for the month of December 2023. (December 2023)	[D439] Director: Community Services (Vacant): Council in recess till 21 January 2024, meetings to commence in February 2024. (December 2023)	28	42	B
TL7	The provision of democratic, accountable and ethical governance	Submit 4 progress reports on the revision of the top 10 risks as a corrective action to the Top Management	Municipal Manager	4	4	1	1	G	[D24] Chief Risk Officer: Performance for the reporting period completed. Reported submitted for	[D24] Chief Risk Officer: N/A (July 2023)	1	1	G	[D24] Chief Risk Officer: The target for the reporting period was met. (October 2023)	[D24] Chief Risk Officer: N/A (October 2023)	2	2	G

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		Team (1 previous financial year & 3 current financial year)							tabling to TMT, scheduled for 14 August 2023. (July 2023)									
TL41	The provision of democratic, accountable and ethical governance	Monitor the implementation of the action plan developed to address all the issues raised in the management letter of the Auditor General and submit 4 progress reports to Executive Mayor	Municipal Manager	4	4	1	1	G	[D8] Municipal Manager: Target met. (September 2023)	[D8] Municipal Manager: N/A (September 2023)	1	1	G	[D8] Municipal Manager: Target met. (December 2023)		2	2	G
TL43	The provision of democratic, accountable and ethical governance	Draft the annual report and submit to the Auditor-General by end August 2023	Municipal Manager	1	1	1	1	G	[D128] Senior Manager: Strategic Services: Target met. (August 2023)	[D128] Senior Manager: Strategic Services: N/A (August 2023)	0	0	N/A			1	1	G
TL46	The provision of democratic, accountable and ethical governance	Prepare the final IDP for submission to Council by the end of May 2024	Municipal Manager	0	1	0	0	N/A			0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL47	The provision of democratic, accountable and ethical governance	Submit the Final MTREF Budget by the end of May 2024	Municipal Manager	0	1	0	0	N/A			0	0	N/A			0	0	N/A

Local Economic Development

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL8	The promotion of tourism, economic and social development	Submit three progress reports on LED, Social Development and Tourism initiatives to Portfolio Committee	Director: Economic and Social Development	3	3	0	0	N/A			1	1	G	[D543] Director: Economic and Social Development: Target Met (October 2023)		1	1	G

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL9	The promotion of tourism, economic and social development	Managers LED, Social Development and Tourism report on the hosting of at least two joint mobile Thusong outreaches during the financial year to the Director Economic and Social Development and Tourism by 30 June 2024	Director: Economic and Social Development	1	2	0	0	N/A			1	1	G	[D574] Director: Economic and Social Development: Local Economic and Social Development & Tourism Directorate Outreach: Thursday 17 November 2023 10:00 - 15:00 Eluxolweni, Pearly Beach GANSBAAI (November 2023)		1	1	G
TL10	The promotion of tourism, economic and social development	Support 180 SMME's in terms of the SMME Development Programme by 30 June 2024	Director: Economic and Social Development	134	180	0	0	N/A			90	90	G	[D557] Director: Economic and Social Development: KPI Met (December 2023)		90	90	G

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL11	The promotion of tourism, economic and social development	Report bi-annually on stakeholder ecosystems (collaborations) for local economic development, social development and tourism	Director: Economic and Social Development	0	6	0	0	N/A			3	4	G2	[D558] Manager: LED: Three Stakeholder Databases are submitted in fulfilment of the requirements of this KPI (December 2023) [D559] Manager: Social Development: Report submitted. (December 2023) [D587] Manager: Tourism: Stakeholder eco system report as from Tourism Indaba September 2023 and updated Overstrand Tourism Strategy as amended in December 2023. (December 2023)		3	4	G2

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL12	The promotion of tourism, economic and social development	The number of job opportunities created through the EPWP programme and as per set targets (as per grant agreement - FTE's, translates to 1079 work opportunities) (MPPMR Reg 10 (d))	Director: Economic and Social Development	837	1 079	0	0	N/A			300	365	G2	[D560] Director: Economic and Social Development: Target well met (October 2023)		300	365	G2
TL39	The promotion of tourism, economic and social development	Support 70 SMME's in terms of the Emerging Contractor Development Programme by 30 June 2024	Director: Economic and Social Development	72	70	0	0	N/A			35	59	B	Target extremely well met. D562] Manager: LED: Report attached (December 2023)		35	59	B

Municipal Financial Viability and Management

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL13	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure) (MPPMR Reg 10 (g))	Director: Finance	5.73	4.60	0	0	N/A			0	0	N/A			0	0	N/A
TL14	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue- operating grants received)/debt service payments due within the year) (MPPMR Reg 10 (g))	Director: Finance	27.78	16	0	0	N/A			0	0	N/A			0	0	N/A
TL15	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services)	Director: Finance	11.39%	11%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		(MPPMR Reg 10 (g))																
TL16	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by end August 2023	Director: Finance	1	1	1	1	G	[D177] Deputy Director: Finance & SCM: Not applicable for the period. (July 2023) [D177] Deputy Director: Finance & SCM: Annual Financial Statement submitted to AG on 31 August 2023. (August 2023) [D177] Deputy Director: Finance & SCM: Not applicable for the period. (September 2023)		0	0	N/A	[D177] Deputy Director: Finance & SCM: Not applicable for the period. (October 2023) [D177] Deputy Director: Finance & SCM: Not applicable for the period. (November 2023) [D177] Deputy Director: Finance & SCM: Not applicable for the period. (December 2023)		1	1	G
TL17	The provision of democratic, accountable and ethical governance	Submit a reviewed long term financial plan to the CFO by end of October 2023	Director: Finance	1	1	0	0	N/A			1	1	G	[D246] Senior Manager: Financial Services: SUBMITTED TO CFO (October 2023)		1	1	G

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TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL18	The provision of democratic, accountable and ethical governance	Report monthly to the MM on the status of 30/60/90 days debtor payments	Director: Finance	0	12	3	3	G	[D202] Senior Manager: Revenue: Target met (July 2023) [D202] Senior Manager: Revenue: Target met (August 2023) [D202] Senior Manager: Revenue: Target met (September 2023)	[D202] Senior Manager: Revenue: n/a (July 2023) [D202] Senior Manager: Revenue: n/a (August 2023) [D202] Senior Manager: Revenue: n/a (September 2023)	3	3	G	[D202] Senior Manager: Revenue: Email sent to Director Finance and Municipal Manager on 02/11/2023 (October 2023) [D202] Senior Manager: Revenue: Report submitted to the CFO (November 2023) [D202] Senior Manager: Revenue: Report submitted to CFO on 12/01/2023 (December 2023)	[D202] Senior Manager: Revenue: n/a (October 2023) [D202] Senior Manager: Revenue: n/a (November 2023) [D202] Senior Manager: Revenue: n/a (December 2023)	6	6	G

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL38	The provision of democratic, accountable and ethical governance	Achieve a debt recovery rate not less than 98% (Receipts/total billed for the 12 month period x 100)	Director: Finance	98.98%	98%	98%	96.59%	○	[D245] Director: Finance: KPI almost met for July 2023. (July 2023) [D245] Director: Finance: Target almost met (August 2023) [D245] Director: Finance: KPI almost met for September 2023. (September 2023)	[D245] Director: Finance: The drop in the collection rate is largely due to the change in the Indigent policy. An Indigent project to register the people who are in need of help and are not yet registered has been put in place. (July 2023) [D245] Director: Finance: The drop in the collection rate is largely due to the change in the Indigent policy. An Indigent project to register the people who are in need of help and	98%	97.74%	○	[D245] Director: Finance: KPI not met for October 2023. (October 2023) [D245] Director: Finance: KPI not met for November 2023. (November 2023) [D245] Director: Finance: KPI not met for December 2023. (December 2023)	[D245] Director: Finance: The drop in the collection rate is largely due to the change in the Indigent policy. An Indigent project to register the people who are in need of help and are not yet registered has been put in place. (October 2023) [D245] Director: Finance: The drop in the collection rate is largely due to the change in the Indigent policy. An Indigent project to	98%	97.74%	○

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)			
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
										are not yet registered has been put in place. (August 2023) [D245] Director: Finance: The drop in the collection rate is largely due to the change in the Indigent policy. An Indigent project to register the people who are in need of help and are not yet registered has been put in place. (September 2023)						register the people who are in need of help and are not yet registered has been put in place. (November 2023) [D245] Director: Finance: The drop in the collection rate is largely due to the change in the Indigent policy. An Indigent project to register the people who are in need of help and are not yet registered has been put in place. (December 2023)			

Municipal Transformation and Institutional Development

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL21	The provision of democratic, accountable and ethical governance	The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan (Actual expenditure divided by the budget allocated) (MPPMR Reg 10 (f))	Director: Management Services	99.60%	100%	20%	76.05%	B	[D138] Director: Management Services: Target extremely well met. (September 2023)		40%	93.14%	B	[D138] Director: Management Services: Target extremely well met. (December 2023)		40%	93.14%	B
TL22	The provision of democratic, accountable and ethical governance	Review the Municipal Organisational Staff Structure by the end of June 2024	Director: Management Services	1	1	0	0	N/A			0	0	N/A			0	0	N/A
TL23	The provision of democratic, accountable and ethical governance	92% of the approved and funded organogram filled {(actual number of posts filled divided by the funded posts budgeted) x100}	Director: Management Services	91.38%	92%	92%	91.90%	O	[D140] Director: Management Services: Target almost met. (September 2023)	[D140] Director: Management Services: This figure cannot be controlled as it is affected either by resignations, pension, disability, death etc. If Managers do not motivate vacancies, vacant posts	92%	91.60%	O	[D140] Director: Management Services: Target almost met. (December 2023)	[D140] Director: Management Services: This figure cannot be controlled as it is affected either by resignations, pension, disability, death etc. If Managers do not motivate vacancies, vacant posts	92%	91.60%	O

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
										cannot be filled. Vacant posts will be advertised and filled in the coming months. (September 2023)					cannot be filled. Vacant posts will be advertised and filled in the coming months. (December 2023)			
TL24	The provision of democratic, accountable and ethical governance	The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan (MPPMR Reg 10 (e))	Director: Management Services	70	75	75	69	○	Target almost met. [D82] Senior Manager: Human Resources: 69 people from employment equity target groups employed in the three highest levels of management i (July 2023) [D82] Senior Manager: Human Resources: 69 people from employment equity target groups employed in the three highest levels of management (August 2023)	[D82] Senior Manager: Human Resources: 5 x positions within in higher level vacant. Organisation currently in process of organisational review/ redesign. (July 2023) [D82] Senior Manager: Human Resources: 5 x positions within in higher level vacant. Organisation currently in process of organisational review/ redesign. (August 2023)	75	67	○	Target almost met. [D82] Senior Manager: Human Resources: 5 x positions within in higher level vacant. Organisation currently in process of organisational review/ redesign. (October 2023) [D82] Senior Manager: Human Resources: 5 x positions within in higher level vacant. Organisation currently in process of organisational review/ redesign. (November 2023)	[D82] Senior Manager: Human Resources: 5 x positions within in higher level vacant. Organisation currently in process of organisational review/ redesign. (October 2023) [D82] Senior Manager: Human Resources: 5 x positions within in higher level vacant. Organisation currently in process of organisational review/ redesign. (November 2023)	75	67	○

TL KPI Number	Strategic Objective	TL KPI Description	Responsible Owner	Baseline	Annual Target	Quarter ending September 2023 (Quarter 1)					Quarter ending December 2023 (Quarter 2)					Overall Performance for the Mid-year (July – December 2023)		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
									[D82] Senior Manager: Human Resources: 69 people from employment equity target groups employed in the three highest levels of management i (September 2023)	Resources: 5 x positions within in higher level vacant. Organisation currently in process of organisational review/ redesign. (September 2023)				2023) [D82] Senior Manager: Human Resources: 67 people from employment equity target groups employed in the three highest levels of management (December 2023)	Manager: Human Resources: 5 x positions within in higher level vacant. Organisation currently in process of organisational review/ redesign. (December 2023)			
TL40	The provision of democratic, accountable and ethical governance	Sign section 56 performance agreements with all directors by the end of July 2023	Municipal Manager	6	5	5	5	G	[D1] Municipal Manager: Target met. (July 2023)		0	0	N/A			5	5	G
TL42	The provision of democratic, accountable and ethical governance	Bi-annual formal performance appraisals of the section 56 appointees for the previous financial period April to June 2023 to be completed by Sept 2023 and the current period - October - December 2023 to be completed by February 2024	Municipal Manager	12	10	5	5	G	[D9] Municipal Manager: Target met. Formal performance appraisals took place 18 September 2023. (September 2023)		0	0	N/A			5	5	G



**BSC MEETING
MID-YEAR REVIEW PROPOSALS-2023/24
BANQUETING HALL
08.12.2023**

PROVISIONAL 2023/2024 OPERATIONAL BUDGET MID YEAR REVIEW & ADJUSTMENTS BUDGET

DIRECTORATE	DEPARTMENT	ITEM	SAVINGS	REQUESTS	REVENUE	NOTES	
SAVINGS & REQUESTS FROM DIRECTORATES							
1	Council & Mayors Office	All Departments					
2		NO MYR REQUESTS					
3		Total for Council & Mayors Office	0	0	0		
4	Management Services	All Departments					
5		NO MYR REQUESTS					
6		Total for Management Services	0	0	0		
7	Finance	Finance: Expenditure & Assets					
8		Expenditure:Operational Cost:Insurance Underwriting:Insurance Brokers Fees	-40 000			SAVINGS IDENTIFIED	
9		Expenditure:Operational Cost:Insurance Underwriting:Premiums	-200 000			SAVINGS IDENTIFIED	
10		Total for Finance	-240 000	0	0		
11	Community Services						
12	DepDirector: Operational Service	Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Project Mana	-200 000	0	0	RE-ALLOCATION OF FUNDING BETWEEN FUNCTIONS	
13	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	200 000	0	RE-ALLOCATION OF FUNDING BETWEEN FUNCTIONS	
14	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets		726 973		RE-ALLOCATION OF FUNDING BETWEEN FUNCTIONS	
15	Refuse Removal: Stanford	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	-25 000	0	0	SAVINGS IDENTIFIED	
16	Sewerage(Distribu): Gansbaai	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	90 000	0	REQUEST FOR FUNDING	
17	Water: Overstrand	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	-1 726 973	0	0	SAVINGS DUE TO TENDER CURRENTLY NOT IN PLACE	
18	Streets: Hermanus	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	1 000 000	0	REQUEST TO BE ADDED TO RE-SURFACE TENDER	
19	Stormwater: Kleinmond	Expenditure:Contracted Services:Contractors:Maintenance of Buildings and Facilities	0	100 000	0	FUNDING REQUIRED TO HIRE TRUCK FOR ROUTINE MAINTENANCE/ BLOCKAGES	
20	Solid Waste Disposal: Hermanus	Expenditure:Contracted Services:Contractors:Safeguard and Security	0	750 000	0	FUNDING NEEDED FOR SECURITY SERVICES AT THE TRANSFER STATION	
21	Sewerage(Tankers): Kleinmond	Expenditure:Contracted Services:Contractors:Sewerage Services	0	3 000 000	0	FUNDING REQUIRED TO HIRE IN TANKERS FROM JANUARY TO JUNE 2024 DUE TO ANTICIPATED MECHANICAL BREAKDOWNS AND LONGS PERIODS OF MECHANICAL REPAIRS.	
22	Sewerage(Tankers): Gansbaai	Expenditure:Contracted Services:Contractors:Sewerage Services	0	60 000	0	REQUEST FOR FUNDING	
23	Sewerage(Distribu): Kleinmond	Expenditure:Contracted Services:Contractors:Sewerage Services	0	200 000	0	FUNDING NEEDED FOR SEWER BLOCKAGES	
24	Streets: Kleinmond	Expenditure:Inventory Consumed:Materials and Supplies	0	3 000 000	0	FUNDING NEEDED TO ENABLE RE-GRAVELLING OF PRIORITISED ROADS BEFORE ONSET OF WINTER 2024	
25	Streets: Hermanus	Expenditure:Inventory Consumed:Materials and Supplies	0	1 000 000	0	FUNDING NEEDED FOR THE REPAIR OF ROADS DUE TO STORMWATER DAMAGES	
26	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	1 400 000	0	MYR REQUEST FOR R 1,4 MILLION DUE TO TRANSFER OF FUNDING TO HIRE CHARGES FOR VACUUM TANKERS	
27	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
28	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
29	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
30	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
31	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
32	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
33	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
34	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
35	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
36	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
37	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
38	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
39	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
40	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
41	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
42	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
43	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
44	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
45	Fleet Management	Expenditure:Contracted Services:Contractors:Maintenance of Unspecified Assets	0	78 948	0	SHORTFALL ON VEHICLE MAINTENANCE	
46		Total for Community Services	-1 951 973	13 026 985	0		
47					11 075 012		
48	Infrastructure & Planning						
49	Electricity(Admin): Herm & Klinmnd	Expenditure:Inventory Consumed:Materials and Supplies	0	4 759	0	NEW PROJECT - INDIGENT & CULTURAL MANAGEMENT & SERVICES FOR CONVERSION FROM CONVENTIONAL TO PREPAID (REQUEST SUBMITTED BY FINANCE)	
50	Electricity(Admin): Gansb & Standfrd	Expenditure:Inventory Consumed:Materials and Supplies	0	4 759	0	NEW PROJECT - INDIGENT & CULTURAL MANAGEMENT & SERVICES FOR CONVERSION FROM CONVENTIONAL TO PREPAID (REQUEST SUBMITTED BY FINANCE)	
51	Dep.Director: Engineering Plann	Expenditure:Contracted Services:Outsourced Services:Sewerage Services	0	9 920 000	0	The approved 2023/24 budget for this vote is R 23 681 000. The actual expenditure on this vote in 2022/23 was R 33 413 560. The amended total budget requested is in line with the actual 2022/23 expenditure. Load shedding and its associated financial burden on the municipality has been continuing into 2023/24, and 3 large additional generators have been installed during the last 6 months, resulting in additional fuel and other related costs. The September 2023 storms required extensive unplanned emergency repair work at several bulk sewer installations, e.g. at 4 sewerage pumpstations in Stanford, the old inlet works at the Hermanus WWTW, and the maturation ponds at Hermanus, Kleinmond and Hawston WWTW's.	
52		Total for Infrastructure & Planning	0	9 929 518	0		
53					9 929 518		
54	Protection Services						
55	Director: Protection & Security	Expenditure:Contracted Services:Outsourced Services:Business and Advisory:Project Management	-150 000			SAVINGS IDENTIFIED	
56		Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Project Mana	-50 000			Provision of Non Structured for Staff (transfers from 20210629091858	
57	Director: Protection & Security	Employee Related Cost:Municipal Staff:Salaries, Wages ::Service Related Benefits:Overtime:Non Structured	0	50 000		NON STRUCTURED - NO BKEY FOR PROVISION OF OVERTIME	
58	Fire Brigade	Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Basic Salary and Wage	0	360 000		Budget allocation of R360 000 to FIRE TEMP-SAL for Festive Season Additional Security Services as agreed and Dir Michaels (email)	
59		Total for Protection Services	-200 000	410 000	0		
60					210 000		
61							
62							
63	LED						
64		NO MYR REQUESTS					
65		Total for LED	0	0	0		
66	TOTAL SAVINGS & REQUESTS FROM DIRECTORATES			-2 391 973	23 366 503	0	
71						20 974 530	
72							

ANNEXURE B 2 / 5

DIRECTORATE	DEPARTMENT	ITEM	SAVINGS	REQUESTS	REVENUE	NOTES
73						
74		OTHER EXPENDITURE CONSIDERATIONS				
75		SALARY SAVINGS & ADJUSTMENTS:(Detail of Savings TBC)				To be confirmed
76						
77		ESKOM BULK PURCHASES				
78	Infrastructure & Planning	Elect(Purch/Sales): Kleinmond Expenditure: Bulk Purchases: Electricity: ESKOM	0	0	0	To be determined
79	Infrastructure & Planning	Elect(Purch/Sales): Hermanus Expenditure: Bulk Purchases: Electricity: ESKOM	0	0	0	To be determined
80	Infrastructure & Planning	Elect(Purch/Sales): Stanford Expenditure: Bulk Purchases: Electricity: ESKOM	0	0	0	To be determined
81	Infrastructure & Planning	Elect(Purch/Sales): Gansbaai Expenditure: Bulk Purchases: Electricity: ESKOM	0	0	0	To be determined
82			0	0	0	
83						
84		PROVISIONS & IMPAIRMENT				
85	Council & Mayors Office	Council's General Expenditure: Employee Related Cost: Municipal Staff: Post-retirement Benefit: Medical: Current Service Cost	0	0	0	To be determined
86	Council & Mayors Office	Council's General Expenditure: Employee Related Cost: Municipal Staff: Post-retirement Benefit: Other Benefits: Long Term Service	0	0	0	To be determined
87	Protection Services	Traffic Gains and Losses: Impairment Loss: Other Receivables from Non-exchange Revenue: Non Specific Accounts	0	0	0	To be determined
88			0	0	0	
89						
90		NATIONAL & PROVINCIAL APPROVED ROLL OVER GRANTS :				
91	Infrastructure & Planning	Electricity(Admin): Herm & Kinmnd Expenditure: Inventory consumed: Materials and supplies	0	200 715	0	ENERGY EFFICIENCY & DEMAND-SIDE MANAGEMENT
92	Protection Services	Law Enforcement Expenditure: Operational Cost: Uniform and Protective Clothing	0	217 262	0	RESOURCING FUNDING FOR EST OF LE REACTION UNIT GRANT
93	Economic and Social Develo	Thusong centre Hawston Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities	0	90 248	0	THUSONG SERVICES CENTRES GRANT
94	Economic and Social Develo	Social Development Expenditure: Employee Related Cost: Municipal Staff: Salaries, Wages and Allowances: Basic Salary and Wage	0	8 000	0	MUNICIPAL SERVICE DELIVERY & CAPACITY BUILDING GRANT
95	Economic and Social Develo	Social Development Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities	0	130 000	0	MUNICIPAL SERVICE DELIVERY & CAPACITY BUILDING GRANT
96	Economic and Social Develo	Social Development Expenditure: Contracted Services: Consultants and Professional Services: Infrastructure and Planning: Architect	0	41 325	0	MUNICIPAL SERVICE DELIVERY & CAPACITY BUILDING GRANT
97	Infrastructure & Planning	Dep. Director: Engineering Plann Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities	0	4 658 240	0	EMERGENCY MUNICIPAL LOAD-SHEDDING RELIEF GRANT
98			0	5 345 790	0	
99						
100		WC ADJUSTMENT BUDGET GRANTS (ADDITIONAL & AMENDED BUDGET ALLOCATIONS TO THE MUNICIPALITIES):				
101	Protection Services	Fire Brigade Expenditure: Inventory consumed: Materials and supplies	0	500 000	0	MUNICIPAL SERVICE DELIVERY & CAPACITY BUILDING GRANT (SMOKE ALARM GRANT)
102	Community Services	Library: Kleinmond Expenditure: Inventory consumed: Materials and supplies	0	11 000	0	LIBRARY SERVICE REPLACEMENT FUNDING FOR VULNERABLE B3 MUNICIPALITIES
103	Community Services	Library: Hermanus Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities	0	53 000	0	LIBRARY SERVICE REPLACEMENT FUNDING FOR VULNERABLE B3 MUNICIPALITIES
104	Community Services	Library: Hermanus Expenditure: Inventory Consumed: Materials and Supplies	0	35 000	0	LIBRARY SERVICE REPLACEMENT FUNDING FOR VULNERABLE B3 MUNICIPALITIES
105	Community Services	Library: Hermanus Expenditure: Operational Cost: Assets less than the Capitalisation Threshold	0	10 000	0	LIBRARY SERVICE REPLACEMENT FUNDING FOR VULNERABLE B3 MUNICIPALITIES
106	Community Services	Library: Stanford Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities	0	22 000	0	LIBRARY SERVICE REPLACEMENT FUNDING FOR VULNERABLE B3 MUNICIPALITIES
107	Community Services	Library: Gansbaai Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities	0	65 000	0	LIBRARY SERVICE REPLACEMENT FUNDING FOR VULNERABLE B3 MUNICIPALITIES
108	Community Services	Library: Gansbaai Expenditure: Operational Cost: Municipal Services	0	20 000	0	LIBRARY SERVICE REPLACEMENT FUNDING FOR VULNERABLE B3 MUNICIPALITIES
109	Community Services	Library: Gansbaai Expenditure: Operational Cost: Assets less than the Capitalisation Threshold	0	15 000	0	LIBRARY SERVICE REPLACEMENT FUNDING FOR VULNERABLE B3 MUNICIPALITIES
110	Community Services	Library: Gansbaai Expenditure: Employee Related Cost: Municipal Staff: Salaries, Wages and Allowances: Basic Salary and Wage	0	141 000	0	LIBRARY SERVICE REPLACEMENT FUNDING FOR VULNERABLE B3 MUNICIPALITIES
111	Community Services	Library: Hermanus Expenditure: Employee Related Cost: Municipal Staff: Salaries, Wages and Allowances: Basic Salary and Wage	0	-1 000	0	COMMUNITY LIBRARY SERVICE GRANT
112	Infrastructure & Planning	Overstrand Housing Development Expenditure: Operational Cost: Cost relating to the Sale of Houses	0	9 561 000	0	HUMAN SETTLEMENTS DEVELOPMENT GRANT (BENEFICIARIES)
113	Infrastructure & Planning	Overstrand Housing Development Expenditure: Operational Cost: Cost relating to the Sale of Houses	0	9 408 000	0	INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT
114	Infrastructure & Planning	Overstrand Housing Development Expenditure: Operational Cost: Cost relating to the Sale of Houses	0	6 640 000	0	PROVINCIAL CONTRIBUTION TOWARDS THE ACCELERATION OF HOUSING DELIVERY
115	Management Services	Human Resources Expenditure: Operational Cost: Bursaries (Employees)	0	200 000	0	WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
116			0	26 680 000	0	
117						
118		RE-ALLOCATION OF HOUSING EXPENDITURE				
119	Infrastructure & Planning	Overstrand Housing Development Expenditure: Operational Cost: Cost relating to the Sale of Houses	0	8 212 000	0	RE-ALLOCATION OF HOUSING BUDGET FOR TOP STRUCTURES
120			0	8 212 000	0	
121						
122		TOTAL SAVINGS-REQUESTS & OTHER EXPENDITURE CONSIDERATIONS	0	40 237 790		
123					40 237 790	
124						
125		OTHER REVENUE CONSIDERATIONS				
126		RE-ALLOCATION OF MIG REVENUE				
127	Infrastructure & Planning	Dep. Director Engineering Plan Revenue: Non-exchange Revenue: Transfers and Subsidies: Capital: Monetary Allocations: National Governme	0	0	-5 461 317	RE-ALLOCATION OF FUNDING BETWEEN SEWERAGE AND STORMWATER FUNCTION
128	Infrastructure & Planning	Engineering Services Revenue: Non-exchange Revenue: Transfers and Subsidies: Capital: Monetary Allocations: National Governme	0	0	1 900 000	RE-ALLOCATION OF FUNDING BETWEEN SEWERAGE AND STORMWATER FUNCTION
129	Infrastructure & Planning	Engineering Services Revenue: Non-exchange Revenue: Transfers and Subsidies: Capital: Monetary Allocations: National Governme	0	0	3 561 317	RE-ALLOCATION OF FUNDING BETWEEN SEWERAGE AND STORMWATER FUNCTION
130			0	0	0	
131						
132		RE-ALLOCATION OF HOUSING REVENUE				
133	Infrastructure & Planning	Overstrand Housing Development Revenue: Exchange Revenue: Sales of Goods and Rendering of Services: Construction Contract Revenue	0	0	41 890 000	RE-ALLOCATION OF HOUSING BUDGET BETWEEN OPERATIONAL & CAPITAL REVENUE
134	Infrastructure & Planning	Overstrand Housing Development Revenue: Non-exchange Revenue: Transfers and Subsidies: Capital: Monetary Allocations: Provincial Governme	0	0	-41 890 000	RE-ALLOCATION OF HOUSING BUDGET BETWEEN OPERATIONAL & CAPITAL REVENUE
135	Infrastructure & Planning	Overstrand Housing Development Revenue: Exchange Revenue: Sales of Goods and Rendering of Services: Construction Contract Revenue	0	0	-8 212 000	RE-ALLOCATION OF HOUSING BUDGET BETWEEN OPERATIONAL & CAPITAL REVENUE
136	Infrastructure & Planning	Overstrand Housing Development Revenue: Non-exchange Revenue: Transfers and Subsidies: Capital: Monetary Allocations: Provincial Governme	0	0	8 212 000	RE-ALLOCATION OF HOUSING BUDGET BETWEEN OPERATIONAL & CAPITAL REVENUE
137			0	0	0	
138		SERVICE CHARGES (TBC after December Billing)				
139		ELECTRICITY	0	0	0	To be confirmed after December 2023 billing
140		WATER	0	0	0	To be confirmed after December 2023 billing
141		SEWER	0	0	0	To be confirmed after December 2023 billing
142		REFUSE	0	0	0	To be confirmed after December 2023 billing
143			0	0	0	
144						
145		NATIONAL & PROVINCIAL APPROVED ROLL OVER GRANTS :				
146	Infrastructure & Planning	Electricity(Admin): Herm & Kinmnd Revenue: Non-exchange Revenue: Transfers and Subsidies: Operational: Monetary Allocations: National Govern	0		-200 715	ENERGY EFFICIENCY & DEMAND-SIDE MANAGEMENT
147	Infrastructure & Planning	Electricity(Admin): Herm & Kinmnd Revenue: Non-exchange Revenue: Transfers and Subsidies: Capital: Monetary Allocations: Provincial Governme	0		-56 195	MUNICIPAL SERVICE DELIVERY & CAPACITY BUILDING GRANT
148	Infrastructure & Planning	Electricity(Admin): Herm & Kinmnd Revenue: Non-exchange Revenue: Transfers and Subsidies: Capital: Monetary Allocations: Provincial Governme	0		-79 180	MUNICIPAL INTERVENTION GRANT
149	Protection Services	Law Enforcement Revenue: Non-exchange Revenue: Transfers and Subsidies: Operational: Monetary Allocations: Provincial Gove	0		-217 262	RESOURCING FUNDING FOR EST OF LE REACTION UNIT GRANT
150	Economic and Social Develo	Thusong centre Hawston Revenue: Non-exchange Revenue: Transfers and Subsidies: Operational: Monetary Allocations: Provincial Gove	0		-90 248	THUSONG SERVICES CENTRES GRANT
151	Economic and Social Develo	Social Development Revenue: Non-exchange Revenue: Transfers and Subsidies: Operational: Monetary Allocations: Provincial Gove	0		-179 325	MUNICIPAL SERVICE DELIVERY & CAPACITY BUILDING GRANT
152	Infrastructure & Planning	Dep. Director: Engineering Plann Revenue: Non-exchange Revenue: Transfers and Subsidies: Operational: Monetary Allocations: Provincial Gove	0		-4 658 240	EMERGENCY MUNICIPAL LOAD-SHEDDING RELIEF GRANT
153			0	0	-5 481 165	
154						
155		WC ADJUSTMENT BUDGET GRANTS (ADDITIONAL & AMENDED BUDGET ALLOCATIONS TO THE MUNICIPALITIES):				
156	Protection Services	Fire Brigade Revenue: Non-exchange Revenue: Transfers and Subsidies: Operational: Monetary Allocations: Provincial Gove	0		-500 000	MUNICIPAL SERVICE DELIVERY & CAPACITY BUILDING GRANT
157	Community Services	Library: Hermanus Revenue: Non-exchange Revenue: Transfers and Subsidies: Operational: Monetary Allocations: Provincial Gove	0		-372 000	LIBRARY SERVICE REPLACEMENT FUNDING FOR VULNERABLE B3 MUNICIPALITIES
158	Community Services	Library: Hermanus Revenue: Non-exchange Revenue: Transfers and Subsidies: Operational: Monetary Allocations: Provincial Gove	0		1 000	COMMUNITY LIBRARY SERVICE GRANT

DIRECTORATE	DEPARTMENT	ITEM	SAVINGS	REQUESTS	REVENUE	NOTES	
159	Infrastructure & Planning	Overstrand Housing Development	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Construction Contract Revenue	0		-9 561 000	HUMAN SETTLEMENTS DEVELOPMENT GRANT (BENEFICIARIES)
160	Infrastructure & Planning	Overstrand Housing Development	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Construction Contract Revenue	0		-9 408 000	INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT
161	Infrastructure & Planning	Overstrand Housing Development	Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Construction Contract Revenue	0		-6 640 000	PROVINCIAL CONTRIBUTION TOWARDS THE ACCELERATION OF HOUSING DELIVERY
162	Management Services	Human Resources	Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:Provincial Gove	0		-200 000	WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
163				0	0	-26 680 000	
164							
164			PUBLIC CONTRIBUTIONS				
165	Infrastructure & Planning	Solid Waste Disp: Overstrand	Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:Public Corporations:	0		-105 088	UNSPENT DBSA CAPITAL GRANT FUNDING
166				0	0	-105 088	
167							
168			TOTAL SAVINGS-REQUESTS & OTHER REVENUE CONSIDERATIONS	0	0	-32 266 253	
169						-32 266 253	
170							

BOTTOMLINE ON ADJUSTMENTS BUDGET

28 946 067

20 974 530	TOTAL SAVINGS & REQUESTS FROM DIRECTORATES
8 212 000	RE-ALLOCATION OF HOUSING BUDGET FOR TOP STRUCTURES
-135 375	GRANT EXP ON CAPITAL BUDGET
-105 088	PUBLIC CONTRIBUTION EXP ON CAPITAL BUDGET

2023/2024 - CAPITAL BUDGET MID-YEAR REVIEW SUMMARY

<u>Comment/Council Resolutions</u>	<u>Requested by</u>	<u>Funding</u>	<u>Ward</u>	<u>COUNCIL</u>	<u>EXTERNAL GRANTS</u>	<u>TOTAL</u>	<u>B-KEYS</u>	<u>COST CODE</u>	<u>Comment</u>
1. ROLL OVER REQUESTS FOR PROJECTS FROM 2022/2023 TO 2023/2024:									
UPGRADE HERMANUS WELL FIELDS PHASE 2(F1/2)	H Blignaut	EL23	Multi-ward HM Area	607 000		607 000	20220630033400	5 02 0400 053 1	Roll over request as identified by Infra&Planning- Deputy Director
SANDBAAI STORMWATER PROJECT-LONG STREET	T Marx	Land Sales-R/O-21	Ward 07	522 538		522 538	20210629091530	5 02 2100 051 1	Roll over request as identified by Community Serv-Deputy Operational Manager-Hermanus
ELECTRIFICATION OF INFORMAL SETTLEMENTS	K d Plessis	Prov Gr-MSDCBG	Ward 05		56 195	56 195	20230131033424	5 02 1900 009 1	Roll-over unspent Mun Serv Delivery &Capacity grant approved as per PT Roll over Outcome Letter,i.t.o s10(2)of Western Cape Appropriation Act 2022(Act No.2 OF 2022)
HIGH MAST LIGHTING	K d Plessis	Prov Gr-Mun Interv	Ward 05		79 180	79 180	20230131033430	5 02 1600 002 1	Roll-over unspent WC Mun Interventions Grant approved as per PT Roll over Outcome Letter ,i.t.o s10(2)of Western Cape Appropriation Act 2022(Act No.2 OF 2022)
				1 129 538	135 375	1 264 913			
2. ADDITIONAL/NEW MYR REQUESTS :									
DELL POWEREDGE R750 SERVER (X3)	C Johnson	Surplus	Overstrand	597 035		597 035	20230701070102	5 02 0700 013 1	Funding top-up to be added to project for DB4 Server purchased.
REFURBISHMENT OF SEWER VACUUM TRAILOR/TANKERS	J Solomons	Surplus	Overstrand	987 404		987 404	New	New	New project to be created in order to accommodate request for sewer tankers.
REFURBISHMENT OF HERMANUS TRANSFER STATION	C Mitchell	DBSA-R/O-22	Overstrand		105 088	105 088	New	New	Request for funding for new project for refurbishment of Hermanus Transfer Station project.
KLEINMOND COMMUNITY PROJECT OLD KCIH	D Hendriks	Surplus-R/O-22	Ward 09	-506 307		-506 307	20210629091578	5 02 0300 008 1	Funding to be transferred to new project-Upgrading of Kleinmond Rugby Field.
UPGRADE OF KLEINMOND SPORT FACILITIES	D Hendriks	Surplus-R/O-22	Ward 09	506 307		506 307	New	New	New project to be created for Upgrading of Kleinmond Rugby Field.
MASAKHANE-UPGRADE WATER LINES & NEW BOOSTER PUMPSTATION VALVES	D Hendriks		Ward 02	70 000		70 000	New	New	Funds required for professional fees, due to contractor not completing on time and delaying project completion.
MASAKHANE- HOUSING PROJECT BUS ROUTE(PHASE 1)	D Hendriks		Ward 02	60 000		60 000	New	New	Funds required for professional fees, due to contractor not completing on time and delaying project completion.
				1 714 439	105 088	1 819 527			
3. GRANT RE-ALLOCATIONS & AMENDMENTS:									
LCH SERVICES CONSTRUCTION CONTRACTS	D Hendriks	Construct Contracts	Overstrand		-8 212 000	-8 212 000	20220630033394	5 02 0900 002 1	Reallocation of low cost housing services construction contracts.
					-8 212 000	-8 212 000			
***4. REALLOCATIONS-SPLIT OF R5MILLION ON CAPEX (COMMUNITY PROJECTS):									
***5. DONATIONS/PUBLIC CONTR									
VEHICLES-PUBLIC SAFETY	R Fraser	Pub Contr-Dept Forestry,Fisheries &Envirom-Assets-in-kind	Overstrand			0	New	New	New project to be created to accommodate the donation received from Dept of Forestry & Fisheries.
6. CORRECTIONS ON CAPITAL BUDGET 2023-2024:									
FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F4/5)	D Maree	BICL-R/O-22	Multi-ward Gb Area	-32 781		-32 781	20200630034691	5 02 2100 028 1	Correction on capital budget w.r.t. Roll over amount for project relating to final spending in 2022-2023.
				-32 781		-32 781			
7. VIREMENTS IN FINANCE AND ADMINISTARTION FUNCTION:									
MINOR ASSETS ICT ORGANIZATION WIDE	C Johnson	Surplus	Overstrand	-71 300		-71 300	20210629091686	5 02 0700 011 1	Funds to be transferred to New Project-Kronos Licenses(Time & Attendance System)
KRONOS LICENCE (TIME&ATTENDANCE SYSTEM)	C Johnson	Surplus	Overstrand	71 300		71 300	New	New	New project to be created for Kronos Licenses(Time & Attendance System)
				0		0			
TOTAL CAPITAL PROPOSALS FOR MID-YEAR REVIEW				2 811 196	-7 971 537	-5 160 341			

***Notes:**

Amend project description on Capital budget 2023/2024:

From: UPGRADE OF CHIPPING AREAS

To: REFURBISHMENT OF HERMANUS TRANSFER STATION