



QUARTERLY BUDGET REPORT AND SDBIP JUNE 2024

In-Year Report of the Municipality

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



We belong



We care



We serve



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

DATE / DATUM / UMHLA : 31 JULY / JULIE / JULAYI 2024

**VENUE / PLEK / INDAWO : BANQUETING HALL /
BANKETSAAL**

**CIVIC CENTRE / BURGERSENTRUM / IZIKO LOLUNTU
HERMANUS**

TIME / TYD / IXESHA: 10:00

OVERSTRAND

MUNICIPALITY / MUNISIPALITEIT / U-MASIPALA

**MINUTES OF AN ORDINARY COUNCIL MEETING
HELD IN THE BANQUETING HALL, CIVIC CENTRE,
HERMANUS, ON 31 JULY 2024 AT 10:00**

PRESENT: Councillors were present as per attached attendance register.

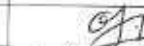









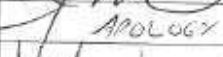


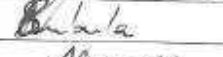
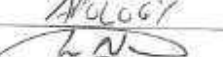



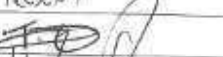








OFFICIALS PRESENT: Dr D O'Neill, Municipal Manager
Ms S Reyneke-Naudé, Director : Financial Services
Ms D Arrison, Director : Corporate Services
Mr S Swartz, Director : Community Services
Mr S Müller, Chief Engineer: Infrastructure Services
Mr R Kuchar, Divisional Manager : Town & Spatial Planning
Ms R Louw, Divisional Manager : Strategic Support Services
Mr D van der Heever, Internal Audit Executive
Mr J Wilkinson, Principal Legal Advisor
Mr R Fraser, Chief: Traffic
Mr J du Toit, Chief: Law Enforcement
Mr E Solomons, Assistant Chief: Fire, Health & Safety
Mr D Esau, Assistant Chief: Safety, Security & CCTV
Mr T Gcotyelwa, Acting Manager: Integrated Human Settlements & Development
Ms H van Tonder, Manager: Administrative Support Services
Ms R Steenekamp, Assistant Media Liaison & Social Media Liaison Officer
Ms N Nomaqhula, General Assistant
Ms S Swart, Senior Committee Officer

ALSO PRESENT: Members of the Public

MINUTES/....

OVERSTRAND MUNICIPALITY
ATTENDANCE REGISTER

COUNCIL MEETING
31 JULY 2024

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

APOLUGY *opening of MC Parliament*

7.8

BUDGET REPORT AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) FOR THE QUARTER ENDED JUNE 2024**BA King**
22 June 2024**Senior Manager: Financial Services****(028) 313 8154**

EXECUTIVE SUMMARY

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

RESOLVED (SUPPORTED BY 23 COUNCILLORS):

1. that the budget report and service delivery and budget implementation plan for the quarter ended June 2024, prepared as part of the reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003 and additional information, **be noted**;
2. that the content of the report for the 4th quarter of the 2023/2024 financial year, on the top level Service Delivery and Budget Implementation Plan **be noted**; and
3. that the income foregone in terms of the Local Government: Municipal Property Rates Act, for the 2022/2023 financial year, **be noted**.

RESPONSIBLE OFFICIALS :**BA KING**
RG LOUW**TARGET DATE FOR IMPLEMENTATION :****TO BE NOTED**

BUDGET REPORT AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) FOR THE QUARTER ENDED JUNE 2024

BA King
22 June 2024

Senior Manager: Financial Services

(028) 313 8154

1. Executive Summary

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

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate: Finance
Financial Services

Directorate: Management Services
Strategic Services

3. Compliance with Strategic Priority

Promotion of tourism, economic and social development
Provision and maintenance of municipal services
Provision of democratic, accountable and ethical governance
Encouragement of structured community participation in the affairs of the municipality
Creation and maintenance of a safe and healthy environment

4. Delegated Authority

None

5. Legal Requirements

Section 52(d) of the Local Government: Municipal Finance Management Act, (Act 56 of 2003) [MFMA]

6. Background/Discussion/Evaluation/Conclusion

Background

This report has been prepared as part of the reporting obligations arising from the MFMA. The MFMA requires the Executive Mayor to report to Council on a quarterly basis on the state of the Municipality's budget and SDBIP.

Discussion

Legislation requires that certain financial and performance information is disclosed in the quarterly monitoring report. The report has been prepared according to the standard reporting formats issued by National Treasury.

The SDBIP report, included as Appendix 1 of the quarterly budget report, is a layered plan comprising the Top Level SDBIP.

The top level SDBIP measures the achievement of the strategic performance indicators of the municipality. These include the prescriptive performance indicators prescribed by Section 10 of the Local Government: Municipal Planning and Performance Regulations of 2001.

The following additional reporting information is also included:

The Executive Mayor’s special fund report is attached as Annexure B.

The Cost Containment Regulations, 2019 report, attached as Annexure C, represents the status up to the end of June 2024. (Quarter 4).

The quarterly post implementation status of the mSCOA Project is attached as Annexure D.

Furthermore, the following table represents the income foregone during the 2023/2024 financial year, reported in terms of section 15(3)(a) & (b) of the Local Government: Municipal Property Rates Act.

<u>INCOME FORGONE 2023 / 2024</u>	
15000 Rebate	- 2 144 622
Additional 35000 Rebate	- 4 932 405
20% Residential Rebate	- 64 106 394
Discounts & Rebates, B&B and Guesthouses, Outside municipal urban Area, etc)	- 11 041 558
	- 82 224 978

7. Financial Implications

None

8. Staff Implications

None

9. Comments from other Departments, Divisions and Administrations

The contents of the SDBIP reflects the information submissions from the relevant affected officials.

10. Annexures

- Annexure A: Budget Report and SDBIP for the quarter ended June 2024
- Annexure B: Executive Mayor’s special fund – June 2024

Annexure C: Status report on the Cost Containment Regulations, 2019 – June 2024

Annexure D: Municipal Regulations on the Standard Chart of Accounts (mSCOA): Post Implementation Status of the mSCOA Project – June 2024

RECOMMENDATION TO THE COUNCIL:

1. that the budget report and service delivery and budget implementation plan for the quarter ended June 2024, prepared as part of the reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003 and additional information, **be noted**; and
2. that the content of the report for the 4th quarter of the 2023/2024 financial year, on the top level Service Delivery and Budget Implementation Plan **be noted**; and
3. that the income foregone in terms of the Local Government: Municipal Property Rates Act, for the 2022/2023 financial year, **be noted**.

RESPONSIBLE OFFICIALS :

**BA KING
RG LOUW**

TARGET DATE FOR IMPLEMENTATION :

TO BE NOTED



QUARTERLY BUDGET REPORT AND SDBIP JUNE 2024

In-Year Report of the Municipality

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Appendix 1 – Service Delivery and Budget Implementation Plan

Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

GRAP – Generally Recognised Accounting Practice. The standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality.

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle legislation relating to municipal financial management.

MIG – Municipal Infrastructure Grant.

MTREF – Medium Term Revenue and Expenditure Framework (MTREF). The medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also includes financial information of the previous and current year.

NDPG – Neighbourhood Development Partnership Grant.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages, repairs and maintenance etc.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan (SDBIP). A detailed plan comprising annual and quarterly performance information.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Vote – A main appropriation segment of the budget. In Overstrand Municipality this relates to the directorate level for operating expenditure and the GFS classification for capital expenditure.

YTD – Year to date

y-o-y – year-on-year

PART 1 – IN-YEAR REPORT

Mayor's Report

1.1 In-Year Report – Quarterly Budget Report

1.1.1 Implementation of the budget in accordance with the SDBIP

The results of the SDBIP for the fourth quarter ended 30 June 2024 is included as Appendix 1 to this report.

1.1.2 Financial problems or risks facing the municipality

No financial problems or risks from a budgetary implementation or financial management perspective identified up till 30 June 2024. It is however important to note that as a country we face economic challenges that have been slightly eased by the inflation rate that is back within the Reserve Bank's 3 – 6% target range and the latest unchanged Repo Rate decision by the Monetary Policy Committee. The energy supply crisis has been eased with the reduction in loadshedding, but still presents challenges for economic growth. As a result of this, municipalities remain under pressure to provide cost effective services.

1.1.3 Financial information

YTD Actual operating revenue at the end of the fourth quarter for 2023/2024 is at 102.97% of the budgeted revenue of R1.766bn. The expenditure reflects spending of 96.65% against the budgeted expenditure of R1.871bn.

YTD Capital expenditure at the end of June 2024 amounts to R173.2m or 80.48% of the amended budget of R215.2m. Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

A 4th Adjustments Budget was tabled during this quarter for budget proposals emanating from an additional grant allocation received and proposals emanating from unforeseen and unavoidable expenditure for increased electricity bulk purchases, mitigated by increased electricity sales revenue.

The debt collection rate stood at 96,13% at the end of June 2024.

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

Resolutions

IN-YEAR REPORTS 2023/2024

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

RECOMMENDATION TO THE COUNCIL:

1. that the budget report and service delivery and budget implementation plan for the quarter ended June 2024, prepared as part of the reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003 and additional information, **be noted**; and
2. that the content of the report, for the fourth quarter of the 2023/2024 financial year, on the top level Service Delivery and Budget Implementation Plan, **be noted**.

Executive Summary

Loadshedding has a negative impact on electricity revenue, which is largely mitigated by reduced bulk electricity purchases. This could impact the budgeted electricity services bottom line and thus the overall bottom line (surplus/deficit) for the municipality. This was assessed with the mid-year review process and it was concluded at that time to maintain the status quo regarding the general adjustments budget. We had subsequently reviewed the year-to-date electricity sales and electricity bulk purchases expenditure, due to the decrease in loadshedding, and projected that the revenue and expenditure be adjusted upwards and thus tabled an adjustments budget during April 2024 in this regard. We can report now that no loadshedding was experienced for the past 3 months and the preliminary outcome for 2023/2024 is in line with the adjustments made in April 2024, with revenue slightly higher than expected.

The financial information in this report reflects the preliminary year-end transactions up until 16 July 2024. The final figures for 2023/2024 will be available after the completion and submission of the Annual Financial Statements for audit.

Revenue by Source

The Year-to-Date actual revenue is 2.97% above the YTD budget projections at the end of June 2024. The services and property rates revenue billed against the budgeted revenue is at 102.49% for the financial year.

Borrowings

The balance of borrowings amounts to R471.9m at the end of June 2024. The gearing ratio (debt to total operating revenue) is at 26% at the end of June 2024.

Operating expenditure by vote & type

The Year-to-date current actual operating expenditure is 96.65% of the budgeted expenditure for 2023/2024. These figures are subject to change with the finalisation of year end processes.

Capital expenditure

The YTD Capital expenditure amounts to R173.2m or 80.48% of the amended budget of R215.2m. An amount of R33.1m was identified as roll over projects to the 2024/2025

financial year. These figures are subject to change with the finalisation of year-end processes.

Capital projects were funded from the following sources:

R thousands	Budget Year 2023/24				
	Original Budget	Adjusted Budget	YearTD Actual	YTD Variance	YTD Variance %
Funded by:					
National Government	54 293	63 135	59 150	(3 985)	-6%
Provincial Government	-	33 843	33 827	(16)	0%
District Municipality	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	41 890	995	983	(12)	-1%
Transfers recognised - capital	96 183	97 974	93 960	(4 014)	-4%
Borrowing	95 214	95 821	66 513	(29 307)	-31%
Internally generated funds	18 013	21 432	12 747	(8 684)	-41%
Total Capital Funding	209 409	215 227	173 221	(42 006)	-20%

Financial Position

In terms of the Statement of Financial Position, the current ratio at the end of June 2024 is at 3.09 : 1, compared to 2.76 : 1 at the end of June 2023.

Cash flows

The municipality started the year with a positive cash balance of R646.5 million. The June 2024 closing balance is R676.7million. Refer to Supporting Table SC9 for more details on the cash position.

Debt Collection

The collection rate regressed during the 2023/2024 financial year and at the end of June 2024 this stood at 96,13%, as compared to 98,96% on 30 June 2023. Factors contributing to the decrease in the collection rate include the reduction in indigent households from 7 433 in May 2023 to 4 715 in June 2024.

Allocations received (National & Provincial Grants)

The 2024/2025 Conditional Grant receipts amounted to R234.1m. Equitable Share receipts amounted to R157.9m

Spending on Grants

The 2024/2025 spending on conditional grants amounted to R230.7m, which includes FMG, EPWP, MIG, INEP, Energy Efficiency Demand Management Site Grant, Municipal Disaster Response Grant, Resource funding for the establishment & support of Law

Enforcement Rural Safety Unit, Community Library Grant, Title Deeds Restoration Grant, CDW, Library Service Replacement Funding, WC Financial Management Capability Grant, MSDCBG, Maintenance & Construction of Transport Infrastructure, Municipal Intervention Grant and spending on Construction Contracts (Housing), Human Settlements Development Grant etc.

Variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - Q4 Fourth Quarter			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue			
Total revenue	2.97%	Preliminary outcome for 2023/2024	
Expenditure By Type			
Total Expenditure	-3.35%	Preliminary outcome for 2023/2024	
Capital Expenditure			
Total Capital Expenditure	-19.52%	Preliminary outcome for 2023/2024	
Financial Position			
In order			
Cash Flow			
In order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	1,863,859	1,912,318	102.60%
Expenditure	1,870,832	1,808,216	96.65%
Surplus / (Deficit)	(6,974)	104,102	
Capital	215,227	173,221	80.48%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	1,765,885	1,818,360	102.97%
Expenditure	1,870,832	1,808,216	96.65%
Surplus / (Deficit)	(104,948)	10,144	
Capital	215,227	173,221	80.48%

Performance in relation to SDBIP targets

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

Remedial or corrective steps

Refer to the SDBIP report.

In-year budget statement tables / ...

Table C1: s71 Monthly Budget Statement Summary

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

Description	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	297,101	340,506	340,506	-	339,596	340,506	(910)	-0%	340,506
Service charges	840,648	915,383	961,452	-	994,825	961,452	33,373	3%	961,452
Investment revenue	51,751	41,800	56,800	-	68,418	56,800	11,618	20%	56,800
Transfers and subsidies - Operational	172,162	184,953	192,561	-	191,354	192,561	(1,206)	-1%	192,561
Other own revenue	189,234	193,935	214,566	-	224,167	214,566	9,601	4%	214,566
Total Revenue (excluding capital transfers and contributions)	1,550,896	1,676,577	1,765,885	-	1,818,360	1,765,885	52,476	3%	1,765,885
Employee costs	480,939	537,911	549,801	-	529,705	549,801	(20,096)	-4%	549,631
Remuneration of Councillors	12,315	12,514	12,898	-	12,730	12,898	(168)	-1%	12,898
Depreciation and amortisation	148,321	149,154	149,403	-	149,154	149,403	(249)	-0%	149,403
Interest	48,152	49,658	49,658	-	48,571	49,658	(1,087)	-2%	49,658
Inventory consumed and bulk purchases	404,638	492,305	511,741	-	503,382	511,741	(8,359)	-2%	511,622
Transfers and subsidies	16,086	16,380	16,580	-	16,512	16,580	(68)	-0%	16,580
Other expenditure	460,551	484,290	580,750	-	548,161	580,750	(32,589)	-6%	581,039
Total Expenditure	1,571,001	1,742,212	1,870,832	-	1,808,216	1,870,832	(62,616)	-3%	1,870,832
Surplus/(Deficit)	(20,106)	(65,635)	(104,948)	-	10,144	(104,948)	115,092	-110%	(104,948)
Transfers and subsidies - capital (monetary allocations)	125,273	54,293	97,084	-	92,977	97,084	(4,106)	-4%	97,084
Transfers and subsidies - capital (in-kind)	6,130	-	890	-	980	890	90	10%	890
Surplus/(Deficit) after capital transfers & contributions	111,298	(11,342)	(6,974)	-	104,102	(6,974)	111,076	-1593%	(6,974)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	111,298	(11,342)	(6,974)	-	104,102	(6,974)	111,076	-1593%	(6,974)
Capital expenditure & funds sources									
Capital expenditure	189,321	209,409	215,227	-	173,221	215,227	(42,006)	-20%	215,227
Capital transfers recognised	131,343	96,183	97,974	-	93,960	97,974	(4,014)	-4%	97,974
Borrowing	34,249	95,214	95,821	-	66,513	95,821	(29,307)	-31%	95,821
Internally generated funds	23,730	18,013	21,432	-	12,747	21,432	(8,684)	-41%	21,432
Total sources of capital funds	189,321	209,409	215,227	-	173,221	215,227	(42,006)	-20%	215,227
Financial position									
Total current assets	842,270	683,321	856,283	-	928,776	-	-	-	856,283
Total non current assets	4,005,409	4,195,837	4,201,406	-	4,038,310	-	-	-	4,201,406
Total current liabilities	305,142	349,426	353,512	-	300,613	-	-	-	353,512
Total non current liabilities	707,060	731,737	728,589	-	731,032	-	-	-	728,589
Community wealth/Equity	3,835,478	3,797,994	3,975,588	-	3,935,441	-	-	-	3,975,588
Cash flows									
Net cash from (used) operating	213,466	193,672	260,768	(69,292)	212,731	260,768	48,037	18%	260,768
Net cash from (used) investing	(184,495)	(214,389)	(220,207)	(70,561)	(178,201)	(220,207)	(42,006)	19%	(220,207)
Net cash from (used) financing	1,285	13,755	13,755	34,051	(4,407)	13,755	18,162	132%	13,755
Cash/cash equivalents at the month/year end	646,535	516,302	700,851	-	676,658	700,851	24,194	3%	700,851
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	100,856	7,933	5,576	5,033	4,392	3,822	18,695	58,629	204,937
Creditors Age Analysis									
Total Creditors	5,220	-	-	-	-	-	-	-	5,220

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

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

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>	462,846	460,614	513,721	-	545,717	513,721	31,996	6%	513,721
Executive and council	73,092	52,832	85,529	-	106,414	85,529	20,884	24%	85,529
Finance and administration	389,754	407,781	428,192	-	439,303	428,192	11,112	3%	428,192
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	182,416	177,203	226,381	-	230,128	226,381	3,747	2%	226,381
Community and social services	9,270	8,785	9,246	-	9,373	9,246	127	1%	9,246
Sport and recreation	14,939	16,689	14,979	-	18,504	14,979	3,525	24%	14,979
Public safety	76,056	38,275	63,092	-	63,623	63,092	531	1%	63,092
Housing	82,150	113,454	139,063	-	138,628	139,063	(436)	0%	139,063
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	34,098	20,693	22,172	-	26,026	22,172	3,854	17%	22,172
Planning and development	19,181	15,360	15,341	-	17,728	15,341	2,388	16%	15,341
Road transport	14,877	5,290	6,790	-	8,253	6,790	1,464	22%	6,790
Environmental protection	40	42	42	-	44	42	2	5%	42
<i>Trading services</i>	1,002,939	1,072,360	1,101,584	-	1,110,447	1,101,584	8,863	1%	1,101,584
Energy sources	576,269	654,236	655,422	-	655,613	655,422	191	0%	655,422
Water management	182,255	169,924	191,372	-	204,136	191,372	12,765	7%	191,372
Waste water management	141,829	143,566	143,375	-	141,978	143,375	(1,397)	-1%	143,375
Waste management	102,585	104,634	111,415	-	108,719	111,415	(2,696)	-2%	111,415
<i>Other</i>	0	-	-	-	0	-	0	-	-
Total Revenue - Functional	1,682,299	1,730,869	1,863,859	-	1,912,318	1,863,859	48,460	3%	1,863,859
Expenditure - Functional									
<i>Governance and administration</i>	279,049	334,581	335,967	-	306,016	335,967	(29,950)	-9%	336,794
Executive and council	60,364	80,395	80,718	-	75,357	80,718	(5,361)	-7%	80,978
Finance and administration	215,535	249,820	250,894	-	227,319	250,894	(23,575)	-9%	251,461
Internal audit	3,150	4,366	4,354	-	3,341	4,354	(1,014)	-23%	4,354
<i>Community and public safety</i>	297,737	297,549	363,065	-	354,004	363,065	(9,060)	-2%	363,271
Community and social services	22,970	23,853	23,065	-	21,896	23,065	(1,169)	-5%	23,132
Sport and recreation	57,811	63,849	64,107	-	57,509	64,107	(6,598)	-10%	65,508
Public safety	156,969	132,228	164,402	-	165,526	164,402	1,123	1%	163,111
Housing	59,987	77,620	111,490	-	109,074	111,490	(2,417)	-2%	111,520
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	179,614	210,462	214,432	-	203,110	214,432	(11,322)	-5%	213,676
Planning and development	47,425	56,507	54,231	-	48,339	54,231	(5,892)	-11%	54,230
Road transport	107,694	129,394	135,569	-	130,186	135,569	(5,383)	-4%	134,814
Environmental protection	24,496	24,561	24,632	-	24,585	24,632	(47)	0%	24,632
<i>Trading services</i>	810,879	895,516	953,165	-	942,248	953,165	(10,917)	-1%	952,887
Energy sources	439,681	527,575	545,876	-	548,554	545,876	2,678	0%	545,876
Water management	139,629	149,901	157,567	-	155,095	157,567	(2,471)	-2%	157,567
Waste water management	134,709	122,166	142,137	-	142,698	142,137	560	0%	141,859
Waste management	96,861	95,874	107,586	-	95,901	107,586	(11,684)	-11%	107,586
<i>Other</i>	3,722	4,104	4,204	-	2,837	4,204	(1,367)	-33%	4,204
Total Expenditure - Functional	1,571,001	1,742,212	1,870,832	-	1,808,216	1,870,832	(62,616)	-3%	1,870,832
Surplus/ (Deficit) for the year	111,298	(11,342)	(6,974)	-	104,102	(6,974)	111,076	-1593%	(6,974)

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

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

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

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

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

Vote Description	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	72,865	52,697	85,394	-	106,209	85,394	20,815	24.4%	85,394
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	1,496	956	956	-	1,426	956	470	49.2%	956
Vote 4 - Finance	369,120	400,540	420,940	-	436,915	420,940	15,975	3.8%	420,940
Vote 5 - Infrastructure & Planning	697,916	784,082	826,693	-	823,772	826,693	(2,920)	-0.4%	826,693
Vote 6 - Protection Services	76,056	38,275	63,092	-	63,623	63,092	531	0.8%	63,092
Vote 7 - Economic and Social Development & Tourism	2,822	3,628	3,699	-	3,693	3,699	(5)	-0.1%	3,699
Vote 8 - Community Services	462,023	450,692	463,085	-	476,679	463,085	13,594	2.9%	463,085
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	1,682,299	1,730,869	1,863,859	-	1,912,318	1,863,859	48,460	2.6%	1,863,859
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	33,142	49,457	50,268	-	48,466	50,268	(1,802)	-3.6%	50,268
Vote 2 - Municipal Manager & Internal Audit	6,770	8,371	8,371	-	7,450	8,371	(920)	-11.0%	8,371
Vote 3 - Management Services	59,526	69,485	68,785	-	63,364	68,785	(5,421)	-7.9%	68,785
Vote 4 - Finance	94,608	107,441	110,182	-	102,299	110,182	(7,883)	-7.2%	110,182
Vote 5 - Infrastructure & Planning	712,444	820,055	899,706	-	881,154	899,706	(18,552)	-2.1%	899,706
Vote 6 - Protection Services	153,723	137,515	167,686	-	167,458	167,686	(228)	-0.1%	167,686
Vote 7 - Economic and Social Development & Tourism	14,299	19,382	17,029	-	14,157	17,029	(2,872)	-16.9%	17,029
Vote 8 - Community Services	496,488	530,506	548,804	-	523,868	548,804	(24,937)	-4.5%	548,804
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	1,571,001	1,742,212	1,870,832	-	1,808,216	1,870,832	(62,616)	-3.3%	1,870,832
Surplus/ (Deficit) for the year	111,298	(11,342)	(6,974)	-	104,102	(6,974)	111,076	-1592.8%	(6,974)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Council; Municipal Manager; Management Services; Finance; Infrastructure & Planning; Protection Services; Economic and Social Development & Tourism and Community Services.

Unauthorised expenditure by year-end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent. During the financial year some of the figures are influenced by transactions that occur annually only.

The preliminary outcome for 2023/2024 reflects that no unauthorised expenditure has occurred.

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

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

Description	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	1,005,278	1,119,553	1,175,554	–	1,231,559	1,175,554	56,005	5%	1,175,554
Service charges - Electricity	495,999	577,969	595,039	–	602,440	595,039	7,401	1%	595,039
Service charges - Water	158,070	147,269	164,269	–	180,402	164,269	16,132	10%	164,269
Service charges - Waste Water Management	100,655	104,715	104,715	–	114,253	104,715	9,539	9%	104,715
Service charges - Waste management	85,923	85,430	97,430	–	97,731	97,430	301	0%	97,430
Sale of Goods and Rendering of Services	80,449	131,673	123,604	–	131,097	123,604	7,493	6%	123,604
Agency services	7,140	8,319	6,719	–	6,599	6,719	(120)	-2%	6,719
Interest	33	0	0	–	215	0	215	0%	0
Interest earned from Receivables	5,796	6,400	9,900	–	10,299	9,900	399	4%	9,900
Interest earned from Current and Non Current Assets	51,751	41,800	56,800	–	68,418	56,800	11,618	20%	56,800
Dividends	–	–	–	–	–	–	–	–	–
Rent on Land	1,401	1,127	1,127	–	2,704	1,127	1,577	140%	1,127
Rental from Fixed Assets	5,346	5,646	5,646	–	5,576	5,646	(69)	-1%	5,646
Licence and permits	1,143	964	864	–	923	864	59	7%	864
Operational Revenue	11,572	8,242	9,442	–	10,901	9,442	1,459	15%	9,442
Non-Exchange Revenue	545,618	557,023	590,331	–	586,802	590,331	(3,529)	-1%	590,331
Property rates	297,101	340,506	340,506	–	339,596	340,506	(910)	0%	340,506
Surcharges and Taxes	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	58,043	20,421	45,421	–	47,803	45,421	2,382	5%	45,421
Licence and permits	1,834	1,943	1,943	–	2,008	1,943	65	3%	1,943
Transfer and subsidies - Operational	172,162	184,953	192,561	–	191,354	192,561	(1,206)	-1%	192,561
Interest	1,294	1,300	2,000	–	2,186	2,000	186	9%	2,000
Fuel Levy	–	–	–	–	–	–	–	–	–
Operational Revenue	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets	904	–	–	–	–	–	–	–	–
Other Gains	14,279	7,900	7,900	–	3,854	7,900	(4,046)	-51%	7,900
Discontinued Operations	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	1,550,896	1,676,577	1,765,885	–	1,818,360	1,765,885	52,476	3%	1,765,885
Expenditure By Type									
Employee related costs	480,939	537,911	549,801	–	529,705	549,801	(20,096)	-4%	549,631
Remuneration of councillors	12,315	12,514	12,898	–	12,730	12,898	(168)	-1%	12,898
Bulk purchases - electricity	346,418	429,805	444,258	–	444,223	444,258	(35)	0%	443,829
Inventory consumed	58,220	62,499	67,483	–	59,159	67,483	(8,324)	-12%	67,793
Debt impairment	52,100	19,414	50,372	–	50,372	50,372	–	–	50,372
Depreciation and amortisation	148,321	149,154	149,403	–	149,154	149,403	(249)	0%	149,403
Interest	48,152	49,658	49,658	–	48,571	49,658	(1,087)	-2%	49,658
Contracted services	257,088	300,624	312,151	–	293,181	312,151	(18,970)	-6%	312,421
Transfers and subsidies	16,086	16,380	16,580	–	16,512	16,580	(68)	0%	16,580
Irrecoverable debts written off	10,206	–	10,709	–	22,786	10,709	12,077	113%	10,709
Operational costs	141,085	164,252	207,517	–	181,821	207,517	(25,696)	-12%	207,536
Losses on Disposal of Assets	–	–	–	–	–	–	–	–	–
Other Losses	72	–	–	–	–	–	–	–	–
Total Expenditure	1,571,001	1,742,212	1,870,832	–	1,808,216	1,870,832	(62,616)	-3%	1,870,832
Surplus/(Deficit)	(20,106)	(65,635)	(104,948)	–	10,144	(104,948)	115,092	(0)	(104,948)
Transfers and subsidies - capital (monetary allocations)	125,273	54,293	97,084	–	92,977	97,084	(4,106)	0%	97,084
Transfers and subsidies - capital (in-kind)	6,130	–	890	–	890	890	90	0%	890
Surplus/(Deficit) after capital transfers & contributions	111,298	(11,342)	(6,974)	–	104,102	(6,974)	–	–	(6,974)
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	111,298	(11,342)	(6,974)	–	104,102	(6,974)	–	–	(6,974)
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	111,298	(11,342)	(6,974)	–	104,102	(6,974)	–	–	(6,974)
Share of Surplus/Deficit attributable to Associates	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	111,298	(11,342)	(6,974)	–	104,102	(6,974)	–	–	(6,974)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 2.97% above the YTD budget projections.

Current expenditure is 3.35% below YTD budget projections as at June 2024.

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

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

Vote Description	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	2	-	2	2	-	-	2
Vote 3 - Management Services	9	2,215	1,533	-	1,509	1,533	(25)	-2%	1,533
Vote 4 - Finance	57	60	10	-	10	10	-	-	10
Vote 5 - Infrastructure & Planning	59,382	196,210	186,584	-	149,807	186,584	(36,777)	-20%	186,584
Vote 6 - Protection Services	5,007	300	1,300	-	161	1,300	(1,139)	-88%	1,300
Vote 7 - Economic and Social Development & Tourism	29	45	45	-	-	45	(45)	-100%	45
Vote 8 - Community Services	122,675	735	2,935	-	2,581	2,935	(354)	-12%	2,935
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	187,159	204,565	192,410	-	154,069	192,410	(38,340)	-20%	192,410
Single Year expenditure appropriation									
Vote 1 - Council & Mayor's Office	5	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	2,157	1,800	3,128	-	3,126	3,128	(2)	0%	3,128
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure & Planning	-	468	11,876	-	11,053	11,876	(823)	-7%	11,876
Vote 6 - Protection Services	-	600	2,150	-	2,150	2,150	(0)	0%	2,150
Vote 7 - Economic and Social Development & Tourism	-	-	223	-	223	223	-	-	223
Vote 8 - Community Services	-	1,976	5,439	-	2,600	5,439	(2,840)	-52%	5,439
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	2,162	4,844	22,817	-	19,152	22,817	(3,665)	-16%	22,817
Total Capital Expenditure	189,321	209,409	215,227	-	173,221	215,227	(42,006)	-20%	215,227
Capital Expenditure - Functional Classification									
Governance and administration	2,228	9,075	7,365	-	7,047	7,365	(317)	-4%	7,365
Executive and council	5	5,005	7	-	7	7	(0)	0%	7
Finance and administration	2,223	4,070	7,357	-	7,040	7,357	(317)	-4%	7,357
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	40,838	49,161	42,325	-	39,555	42,325	(2,769)	-7%	42,325
Community and social services	3,890	1,330	1,360	-	1,277	1,360	(83)	-6%	1,360
Sport and recreation	3,318	5,041	3,837	-	2,290	3,837	(1,547)	-40%	3,837
Public safety	5,007	900	3,450	-	2,310	3,450	(1,140)	-33%	3,450
Housing	28,623	41,890	33,678	-	33,678	33,678	-	-	33,678
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	20,518	5,748	5,825	-	5,218	5,825	(607)	-10%	5,825
Planning and development	3,719	1,108	825	-	537	825	(288)	-35%	825
Road transport	16,799	4,640	5,000	-	4,680	5,000	(320)	-6%	5,000
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	125,737	145,425	159,712	-	121,400	159,712	(38,311)	-24%	159,712
Energy sources	55,692	59,526	59,629	-	49,064	59,629	(10,565)	-18%	59,629
Water management	31,608	25,963	31,124	-	29,092	31,124	(2,033)	-7%	31,124
Waste water management	32,801	59,445	68,363	-	43,129	68,363	(25,234)	-37%	68,363
Waste management	5,637	490	595	-	115	595	(480)	-81%	595
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	189,321	209,409	215,227	-	173,221	215,227	(42,006)	-20%	215,227
Funded by:									
National Government	81,741	54,293	63,135	-	59,150	63,135	(3,985)	-6%	63,135
Provincial Government	5,036	-	33,843	-	33,827	33,843	(16)	0%	33,843
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)	44,565	41,890	995	-	983	995	(12)	-1%	995
Transfers recognised - capital	131,343	96,183	97,974	-	93,960	97,974	(4,014)	-4%	97,974
Borrowing	34,249	95,214	95,821	-	66,513	95,821	(29,307)	-31%	95,821
Internally generated funds	23,730	18,013	21,432	-	12,747	21,432	(8,684)	-41%	21,432
Total Capital Funding	189,321	209,409	215,227	-	173,221	215,227	(42,006)	-20%	215,227

Capital expenditure is 19.52% below the Year-to-Date budget projections. Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

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

Description	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	646,535	516,302	700,851	676,658	700,851
Trade and other receivables from exchange transactions	111,871	88,033	77,305	132,658	77,305
Receivables from non-exchange transactions	57,923	34,822	33,963	40,753	33,963
Current portion of non-current receivables	-	-	-	-	-
Inventory	11,594	11,054	11,054	16,120	11,054
VAT	13,604	1,063	1,063	11,161	1,063
Other current assets	743	32,047	32,047	51,427	32,047
Total current assets	842,270	683,321	856,283	928,776	856,283
Non current assets					
Investments	68,211	77,846	77,846	77,045	77,846
Investment property	141,336	138,346	146,836	141,336	146,836
Property, plant and equipment	3,672,579	3,859,136	3,854,285	3,696,645	3,854,285
Biological assets	-	-	-	-	-
Living and non-living resources	542	474	474	542	474
Heritage assets	114,055	112,126	114,055	114,055	114,055
Intangible assets	8,687	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	4,005,409	4,195,837	4,201,406	4,038,310	4,201,406
TOTAL ASSETS	4,847,680	4,879,158	5,057,688	4,967,086	5,057,688
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Financial liabilities	57,949	50,907	50,907	50,444	50,907
Consumer deposits	45,091	65,312	65,312	69,345	65,312
Trade and other payables from exchange transactions	146,449	182,222	182,223	133,155	182,223
Trade and other payables from non-exchange transactions	6,206	-	-	5,342	-
Provision	43,365	42,971	46,488	42,184	46,488
VAT	-	2,111	2,226	-	2,226
Other current liabilities	6,083	5,904	6,357	142	6,357
Total current liabilities	305,142	349,426	353,512	300,613	353,512
Non current liabilities					
Financial liabilities	421,957	420,625	420,625	421,513	420,625
Provision	170,841	167,099	181,162	176,359	181,162
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	114,262	144,013	126,802	133,159	126,802
Total non current liabilities	707,060	731,737	728,589	731,032	728,589
TOTAL LIABILITIES	1,012,202	1,081,163	1,082,101	1,031,645	1,082,101
NET ASSETS	3,835,478	3,797,994	3,975,588	3,935,441	3,975,588
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3,832,250	3,794,766	3,972,359	3,932,213	3,972,359
Reserves and funds	3,228	3,229	3,229	3,228	3,229
Other	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	3,835,478	3,797,994	3,975,588	3,935,441	3,975,588

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

Table C7: Monthly Budget Statement - Cash Flow

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

Description	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	292,203	335,688	335,688	23,929	336,337	335,688	649	0%	335,688
Service charges	812,299	904,949	950,160	73,241	952,811	950,160	2,651	0%	950,160
Other revenue	114,267	171,788	163,198	13,058	196,193	163,198	32,995	20%	163,198
Transfers and Subsidies - Operational	172,032	184,953	192,561	(21)	186,820	192,561	(5,741)	-3%	192,561
Transfers and Subsidies - Capital	105,269	54,293	97,974	3,320	97,628	97,974	(346)	0%	97,974
Interest	58,874	41,800	56,800	13,558	81,119	56,800	24,318	43%	56,800
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(1,278,460)	(1,433,760)	(1,469,374)	(173,237)	(1,573,093)	(1,469,374)	103,719	-7%	(1,469,374)
Interest	(48,152)	(49,658)	(49,658)	(21,937)	(48,571)	(49,658)	(1,087)	2%	(49,658)
Transfers and Subsidies	(14,865)	(16,380)	(16,580)	(1,204)	(16,512)	(16,580)	(68)	0%	(16,580)
NET CASH FROM/(USED) OPERATING ACTIVITIES	213,466	193,672	260,768	(69,292)	212,731	260,768	48,037	18%	260,768
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	3,676	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(4,980)	(4,980)	(4,980)	(415)	(4,980)	(4,980)	-	-	(4,980)
Payments									
Capital assets	(183,191)	(209,409)	(215,227)	(70,146)	(173,221)	(215,227)	(42,006)	20%	(215,227)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(184,495)	(214,389)	(220,207)	(70,561)	(178,201)	(220,207)	(42,006)	19%	(220,207)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50,000	50,000	50,000	50,000	50,000	50,000	-	-	50,000
Increase (decrease) in consumer deposits	1,779	22,000	22,000	404	3,542	22,000	(18,458)	-84%	22,000
Payments									
Repayment of borrowing	(50,494)	(58,245)	(58,245)	(16,353)	(57,949)	(58,245)	(296)	1%	(58,245)
NET CASH FROM/(USED) FINANCING ACTIVITIES	1,285	13,755	13,755	34,051	(4,407)	13,755	18,162	132%	13,755
NET INCREASE/ (DECREASE) IN CASH HELD	30,255	(6,962)	54,316	(105,802)	30,123	54,316			54,316
Cash/cash equivalents at beginning:	616,280	523,264	646,535		646,535	646,535			646,535
Cash/cash equivalents at month/year end:	646,535	516,302	700,851		676,658	700,851			700,851

The municipality started the year with a positive cash balance of R646.5 million. The June closing balance is R676.7million. Refer to Supporting Table SC9 for more details on the cash position.

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

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

Description	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	September Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands															
Cash Receipts By Source															
Property rates	25,160	31,332	26,466	28,563	27,625	31,129	28,828	25,579	29,666	26,847	31,104	23,929	335,688	357,122	374,992
Service charges - electricity revenue	43,620	49,434	44,790	48,579	47,772	50,034	48,578	45,052	53,764	48,759	57,721	48,380	590,680	642,336	697,438
Service charges - water revenue	10,574	12,837	9,695	10,440	12,101	13,425	16,052	16,310	18,982	14,260	19,205	11,110	161,170	155,700	165,314
Service charges - Waste Water Management	7,405	9,103	6,904	8,643	8,097	8,915	10,033	9,088	11,200	9,017	12,042	7,338	102,728	110,598	117,234
Service charges - Waste Management	6,678	8,484	6,444	7,804	6,904	8,238	8,378	6,760	9,013	7,224	10,390	6,413	95,581	90,042	95,443
Rental of facilities and equipment	303	996	595	592	667	722	713	635	1,070	670	625	647	6,432	7,124	7,463
Interest earned - external investments	3,684	2,619	4,788	4,763	3,685	2,237	11,450	1,643	1,753	12,641	6,875	12,497	56,800	44,600	47,700
Interest earned - outstanding debtors	781	916	911	945	1,036	1,028	1,108	1,136	1,226	1,166	1,171	1,062	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,598	1,703	1,702	1,601	1,765	1,700	16,367	3,680	3,678	3,718	3,737	6,555	5,421	6,278	7,451
Licences and permits	218	270	212	263	233	233	254	271	215	236	326	200	2,807	3,076	3,255
Agency services	537	799	649	682	561	405	676	573	449	441	417	410	6,719	8,818	9,346
Transfers and Subsidies - Operational	73,216	2,442	4,528	0	4,403	54,645	1,200	4,169	40,084	2,123	30	(21)	192,561	200,916	213,137
Other revenue	25,505	5,858	9,025	21,714	11,365	13,016	3,737	7,562	27,457	14,597	(2,252)	5,246	141,819	118,041	124,340
Cash Receipts by Source	199,278	126,791	116,710	134,589	126,215	185,726	147,373	122,456	198,556	141,701	141,392	123,766	1,698,406	1,744,651	1,863,112
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	4,831	18,110	22,057	6,244	3,763	3,320	97,084	40,235	41,222
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	890	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	60,000	60,000
Increase (decrease) in consumer deposits	684	130	281	1,914	(775)	(134)	165	247	(33)	336	322	404	22,000	2,000	2,000
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(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	151,953	140,398	220,166	147,866	145,062	177,075	1,863,400	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	43,266	41,910	40,857	41,841	39,944	43,510	553,988	546,711	576,113
Remuneration of councillors	988	1,044	1,623	1,061	1,061	1,061	1,061	1,061	1,061	1,061	588	1,061	12,898	13,014	13,540
Interest	20	379	984	176	567	20,997	-	1,055	1,664	147	645	21,937	49,658	51,817	49,865
Bulk purchases - Electricity	9	48,735	51,439	30,748	33,130	30,137	33,372	32,957	29,586	33,039	34,064	86,990	443,829	484,562	533,019
Acquisitions - water & other inventory	1,085	3,334	1,448	6,547	4,982	4,325	5,829	3,744	4,592	4,507	1,483	17,283	69,345	68,235	66,340
Contracted services	465	17,015	18,580	22,878	21,162	33,212	22,458	22,288	28,079	27,624	22,270	57,160	311,443	323,452	341,534
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	1,204	1,339	2,083	325	2,733	1,204	1,204	1,336	1,204	1,204	1,475	1,204	16,580	17,143	17,944
Other expenditure	102,470	(4,893)	16,862	33,297	5,006	2,213	24,668	6,633	43,375	65,333	(364)	(32,768)	77,870	186,065	64,107
Cash Payments by Type	138,852	107,437	134,746	137,262	132,935	133,885	131,858	110,984	150,417	174,757	100,106	196,378	1,535,612	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	3,438	7,468	7,453	15,086	13,575	70,146	215,227	130,325	164,442
Repayment of borrowing	2,412	1,138	5,420	2,575	1,250	17,860	-	1,206	5,706	2,715	1,314	16,353	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	135,296	119,658	163,576	192,558	114,995	282,877	1,809,084	1,872,229	1,981,644
NET INCREASE/(DECREASE) IN CASH HELD	67,426	8,897	(20,908)	(14,680)	(3,679)	19,505	16,657	20,740	56,589	(44,691)	30,067	(105,802)	54,316	(30,324)	(20,290)
Cash/cash equivalents at the monthly year beginning:	646,535	713,962	722,859	701,951	687,272	683,593	703,098	719,755	740,494	797,084	752,392	782,460	646,535	700,851	670,528
Cash/cash equivalents at the monthly year end:	713,962	722,859	701,951	687,272	683,593	703,098	719,755	740,494	797,084	752,392	782,460	676,658	700,851	670,528	650,237

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

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

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 DYS-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	24,916	1,920	1,192	998	956	756	3,104	9,113	42,956	14,927	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	32,320	2,349	1,728	1,637	1,267	1,194	4,852	8,079	53,427	17,030	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	30,213	1,175	708	582	560	442	2,923	6,996	43,600	11,504	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	13,054	1,074	775	692	604	539	2,225	6,906	25,889	10,966	-	-
Receivables from Exchange Transactions - Waste Management	1600	11,383	843	669	646	518	479	2,334	3,934	20,807	7,913	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	642	19	17	16	12	9	53	289	1,058	379	-	-
Interest on Arrear Debtor Accounts	1810	501	160	156	191	199	206	1,583	17,179	20,174	19,358	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(12,173)	393	332	270	276	196	1,621	6,133	(2,954)	8,495	-	-
Total By Income Source	2000	100,856	7,933	5,576	5,033	4,392	3,822	18,695	58,629	204,937	90,571	-	-
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	1,185	216	166	137	126	125	1,660	2,144	5,758	4,192	-	-
Commercial	2300	10,475	205	78	65	67	51	332	2,590	13,864	3,106	-	-
Households	2400	90,702	7,506	5,327	4,817	4,191	3,634	16,669	52,014	184,860	81,324	-	-
Other	2500	(1,506)	7	5	14	8	12	35	1,881	455	1,950	-	-
Total By Customer Group	2600	100,856	7,933	5,576	5,033	4,392	3,822	18,695	58,629	204,937	90,571	-	-

The debtors' 12-month rolling average payment rate is at 96,13% at the end of June 2024.

Summary of Indigent Households

	Indigent Households	Other Households	Total Households	
2023				
July	1,723	35,038	36,761	4.69%
August	2,669	34,124	36,793	7.25%
September	3,332	33,241	36,573	9.11%
October	3,782	33,033	36,815	10.27%
November	4,119	32,801	36,920	11.16%
December	4,354	32,614	36,968	11.78%
2024				
January	4,514	32,263	36,777	12.27%
February	4,576	32,500	37,076	12.34%
March	4,778	32,671	37,449	12.76%
April	5,107	32,433	37,540	13.60%
May	5,236	32,395	37,631	13.91%
June	4,715	32,922	37,637	12.53%

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)
4715			10KL	4715	0	4715	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)
57	4658		50kWh	4715	0	4715	Total monthly levy

Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total -	Older than 30 Days	Older than 90 days
2023/2024											
June	118,645,867	7,933,311	5,575,618	5,033,474	4,392,295	3,821,767	18,694,829	58,629,032	222,726,194	104,080,327	90,571,397
May	108,557,985	6,998,093	5,530,547	4,719,793	4,084,514	3,754,689	17,380,550	57,177,646	208,203,816	99,645,831	87,117,192
April	116,507,432	7,736,986	6,306,339	5,305,127	4,830,522	5,451,583	17,424,256	58,463,153	222,025,397	105,517,965	91,474,640
March	114,965,226	7,851,546	6,220,976	5,447,868	6,115,786	4,515,582	16,574,903	57,726,388	219,418,273	104,453,047	90,380,526
February	119,971,353	8,727,759	7,479,214	7,517,427	5,652,996	5,009,390	16,125,497	57,007,530	227,491,166	107,519,813	91,312,839
January	120,976,613	8,913,734	8,192,807	6,030,628	5,146,891	5,299,831	13,155,349	55,324,360	223,040,213	102,063,601	84,957,060
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	112,062,369	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	110,609,040	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	108,810,413	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	111,777,492	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

Government Debt

Overstrand Municipality as at 30/06/2024	Total Debt	Services	Rates	Other
Department Responsible for the Debt				
NPW 2227	4,109,283	1,373,226	2,736,057	-
WCED 2251	757,027	757,027	-	-
OTHER 2255	47,087	47,087	-	-
HEALTH 2252	161,188	109,818	51,370	-
TPW 2256	498,944	14,405	484,539	-
HUMAN SETTLE 2215	66,873	66,873	-	-
HOUSING 2253	5,064	5,064	-	-
OTHER MUNICIPALITIES 2276	112,846	112,846	-	-
TOTAL OUTSTANDING	5,758,311	2,486,345	3,271,966	-

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

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	5,220	-	-	-	-	-	-	-	5,220	5,310
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	5,220	-	-	-	-	-	-	-	5,220	5,310

Supporting Table SC4 reflects current creditors at the end of June 2024.

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 - M12 June

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Municipality														
LIBERTY 15934476		15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	25,019	114		125	25,259
LIBERTY 21196964		14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	45,158	212		260	45,630
MOMENTUM MP 3853776		14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	6,036	90		30	6,156
ABSA 9331734880		DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,283	66	(68)		10,281
ABSA 2081186184		182 days	FIXED DEP	Yes	No	Yes	No	No	31/07/2024	100,000				100,000
ABSA 2081528974		183 days	FIXED DEP	Yes	No	Yes	No	No	02/10/2024	100,000				100,000
Standard Bank 288434005-036		59 days	FIXED DEP	Yes	No	Yes	No	No	28/06/2024	100,000	1,467	-101466917.8		-
ABSA 2081286089		183 days	FIXED DEP	Yes	No	Yes	No	No	30/10/2024	100,000				100,000
ABSA 2081333826		123 days	FIXED DEP	Yes	No	Yes	No	No	30/09/2024	100,000				100,000
Municipality sub-total										586,497	1,948	(101,535)	415	487,326
TOTAL INVESTMENTS AND INTEREST	2									586,497	1,948		415	487,326

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

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

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

This matter was considered at the time by the executive mayor, accounting officer and chief financial officer, as well as subsequently, with the outcome, a conservative approach in remaining with the initial investment as a proven strategy during turbulent market cycles. In the instance of any severe market fluctuations possibly negatively impacting on the maturity value of the contract investments, the necessary recommendation will be tabled in Council with the draft budget for the 2025/2026 MTREF to ensure full settlement of the redemption.

Allocation and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

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

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:	153,762	167,902	169,123	-	169,123	169,123	-	-	169,123
Operational Revenue:General Revenue:Equitable Share	141,896	157,935	157,935	-	157,935	157,935	-	-	157,935
Energy Efficiency and Demand-side [Schedule 5B]	3,000	4,200	4,200	-	4,200	4,200	-	-	4,200
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2,593	3,565	3,366	-	3,366	3,366	-	-	3,366
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	1,550	-	1,550	1,550	-	-	1,550
Municipal Infrastructure Grant [Schedule 5B]	1,144	652	652	-	652	652	-	-	652
Water Services Infrastructure Grant	3,579	-	-	-	-	-	-	-	-
Municipal Disaster Response Grant	-	-	1,419	-	1,419	1,419	-	-	1,419
Provincial Government:	79,840	87,519	122,381	-	126,099	122,381	3,718	3.0%	122,381
Title Deeds Restoration Grant	-	766	766	-	362	766	(404)	-52.7%	766
Community Library Services Grant	8,258	8,399	8,398	-	8,398	8,398	-	-	8,398
Thusong Service Centre Grant	150	-	-	-	-	-	-	-	-
Resource funding for the establish & support of K9 Unit	2,420	3,345	3,345	-	3,345	3,345	-	-	3,345
CDW	75	76	76	-	76	76	-	-	76
Financial Management Capability Grant	450	-	-	-	-	-	-	-	-
Maintenance & Construction of Transport Infrastructure	140	400	400	-	400	400	-	-	400
Municipal Intervention Grant	200	-	-	-	-	-	-	-	-
Resourcing Funding for establishment of Law Enforcement Rural Safety Unit	2,958	4,065	4,065	-	4,065	4,065	-	-	4,065
Emergency Loadshedding Relief Grant	6,700	-	-	-	-	-	-	-	-
Municipal Service Delivery & Capacity Building Grant	300	-	500	-	500	500	-	-	500
Library Service Replacement Funding	-	-	342	-	342	342	-	-	342
WC Financial Management Capability Grant	-	-	200	-	200	200	-	-	200
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	58,189	70,468	104,289	-	108,411	104,289	4,122	4.0%	104,289
District Municipality:	35	-	-	-	-	-	-	-	-
Specify (Add grant description)	35	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	233,637	255,421	291,504	-	295,221	291,504	3,718	1.3%	291,504
Capital Transfers and Grants									
National Government:	74,675	54,293	63,135	-	63,135	63,135	-	-	63,135
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	27,331	24,380	24,380	-	24,380	24,380	-	-	24,380
Municipal Infrastructure Grant [Schedule 5B]	23,484	24,913	23,203	-	23,203	23,203	-	-	23,203
Water Services Infrastructure Grant [Schedule 5B]	23,860	5,000	4,500	-	4,500	4,500	-	-	4,500
Municipal Disaster Response Grant	-	-	11,053	-	11,053	11,053	-	-	11,053
Provincial Government:	28,166	41,890	33,708	-	33,680	33,708	(28)	-0.1%	33,708
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	26,666	41,890	33,678	-	33,650	33,678	(28)	-0.1%	33,678
Municipal Service Delivery & Capacity Building Grant	1,250	-	-	-	-	-	-	-	-
Municipal Intervention Grant	250	-	-	-	-	-	-	-	-
Library Service Replacement Funding	-	-	30	-	30	30	-	-	30
District Municipality:	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	102,841	96,183	96,843	-	96,815	96,843	(28)	0.0%	96,843
TOTAL RECEIPTS OF TRANSFERS & GRANTS	336,478	351,604	388,347	-	392,037	388,347	3,690	1.0%	388,347

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2023/2024.

A letter was received from NT regarding the withholding of funding on the Water Service Infrastructure Grant. The municipality submitted a written response to NT and confirmation was received that the total allocation for the Water Service Infrastructure Grant will be transferred. To date the total allocation in respect of WSIG was received.

Supporting Table SC7(1) – Grant expenditure

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

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:	11,665	9,967	11,188	-	11,060	11,188	(128)	-1.1%	11,188
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]	2,799	4,200	4,200	-	4,200	4,200	-	-	4,200
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2,593	3,565	3,366	-	3,366	3,366	-	-	3,366
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	1,550	-	1,550	1,550	-	-	1,550
Municipal Infrastructure Grant [Schedule 5B]	1,144	652	652	-	652	652	-	-	652
Water Services Infrastructure Grant	3,579	-	-	-	-	-	-	-	-
Municipal Disaster Response Grant	-	-	1,419	-	1,292	1,419	(128)	-9.0%	1,419
Provincial Government:	73,992	87,519	122,381	-	121,294	121,977	(683)	-0.6%	122,381
Title Deeds Resrstration Grant	-	766	766	-	362	362	-	-	766
Community Library Services Grant	8,258	8,399	8,398	-	8,398	8,398	-	-	8,398
Resource funding for the establish & support of K9 Unit	2,420	3,345	3,345	-	3,345	3,345	-	-	3,345
CDW	75	76	76	-	76	76	-	-	76
Maintenance & Construction of Transport Infrastructure	140	400	400	-	400	400	-	-	400
Resourcing Funding for establishment of Law Enforcement Rural Safety Unit	4,745	4,065	4,065	-	4,065	4,065	-	-	4,065
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	55,457	70,468	104,289	-	104,289	104,289	0	0.0%	104,289
Municipal Service Delivery & Capacity Building Grant	121	-	500	-	-	500	(500)	-100.0%	500
Library Service Replacement Funding	-	-	342	-	219	342	(123)	-35.9%	342
WC Financial Management Capability Grant	450	-	200	-	139	200	(61)	-30.3%	200
Emergency Loadshedding Relief Grant	2,042	-	-	-	-	-	-	-	-
Thusong Service Centre Grant	60	-	-	-	-	-	-	-	-
WC Financial Management Capacity Building Grant	24	-	-	-	-	-	-	-	-
Municipal Intervention Grant	200	-	-	-	-	-	-	-	-
District Municipality:	35	-	-	-	-	-	-	-	-
Specify (Add grant description)	35	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	85,692	97,486	133,569	-	132,354	133,165	(811)	-0.6%	133,569
Capital expenditure of Transfers and Grants									
National Government:	81,741	54,293	63,135	-	59,150	63,135	(3,985)	-6.3%	63,135
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	34,397	24,380	24,380	-	24,380	24,380	-	-	24,380
Municipal Infrastructure Grant [Schedule 5B]	23,484	24,913	23,203	-	19,518	23,203	(3,685)	-15.9%	23,203
Water Services Infrastructure Grant [Schedule 5B]	23,860	5,000	4,500	-	4,500	4,500	-	-	4,500
Municipal Disaster Response Grant	-	-	11,053	-	10,753	11,053	(300)	-2.7%	11,053
Provincial Government:	31,195	41,890	33,708	-	33,692	33,708	(16)	0.0%	33,708
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	26,098	41,890	33,678	-	33,678	33,678	-	-	33,678
Municipal Intervention Grant	171	-	-	-	-	-	-	-	-
Development of Sports Facilities Grant	600	-	-	-	-	-	-	-	-
Resourcing Funding for establishment of Law Enforcement Rural Safety Unit	3,132	-	-	-	-	-	-	-	-
Municipal Service Delivery & Capacity Building Grant	1,194	-	-	-	-	-	-	-	-
Library Services Replacement Funding	-	-	30	-	14	30	(16)	-53.9%	30
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	112,936	96,183	96,843	-	92,842	96,843	(4,001)	-4.1%	96,843
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	198,628	193,669	230,412	-	225,196	230,008	(4,812)	-2.1%	230,412

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

WC032 Overstrand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q4 Fourth Quarter

Description	Budget Year 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:	201	-	201	-	
Energy Efficiency and Demand-side [Schedule 5B]	201	-	201	-	
Provincial Government:	5,145	-	5,145	-	
Thusong Service Centre Grant	90	-	90	-	
Emergency Loadshedding Relief Grant	4,658	-	4,658	-	
Municipal Service Delivery & Capacity Building Grant	179	-	179	-	
Resourcing Funding for establishment of Law Enforcement Rural Safety Unit Specify (Add grant description)	217	-	217	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total operating expenditure of Approved Roll-overs	5,346	-	5,346	-	
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-	-	
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	
Water Services 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]	-	-	-	-	
Municipal Systems Improvement Grant [Schedule 5B]	-	-	-	-	
Public Transport Network Grant [Schedule 5B]	-	-	-	-	
Public Transport Network Operations Grant [Schedule 5B]	-	-	-	-	
Regional Bulk Infrastructure Grant (Schedule 5B)	-	-	-	-	
Water Services Infrastructure Grant [Schedule 5B]	-	-	-	-	
WIFI Connectivity	-	-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-	-	
Aquaponic Project	-	-	-	-	
Restion Settlement	-	-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-	-	
Restructuring Seed Funding	-	-	-	-	
Municipal Disaster Relief Grant	-	-	-	-	
Municipal Emergency Housing Grant	-	-	-	-	
Municipal Disaster Response Grant	-	-	-	-	
Provincial Government:	135	-	135	-	
Municipal Service Delivery & Capacity Building Grant	56	-	56	-	
Municipal Intervention Grant	79	-	79	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	135	-	135	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	5,481	-	5,481	-	

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 - Q4 Fourth Quarter

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	10,979	11,360	11,744	-	11,461	11,744	(283)	-2%	11,744
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,336	1,154	1,154	-	1,269	1,154	115	10%	1,154
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	12,315	12,514	12,898	-	12,730	12,898	(168)	-1%	12,898
Senior Managers of the Municipality									
Basic Salaries and Wages	12,034	13,498	13,498	-	12,340	13,498	(1,158)	-9%	13,498
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	162	101	101	-	205	101	104	103%	101
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	179	194	194	-	201	194	7	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	12,376	13,793	13,793	-	12,746	13,793	(1,047)	-8%	13,793
Other Municipal Staff									
Basic Salaries and Wages	283,550	318,415	325,658	-	309,605	325,658	(16,052)	-5%	325,488
Pension and UIF Contributions	47,755	55,933	56,158	-	50,693	56,158	(5,465)	-10%	56,158
Medical Aid Contributions	15,638	18,074	18,037	-	16,959	18,037	(1,078)	-6%	18,037
Overtime	60,479	47,990	51,825	-	61,187	51,825	9,362	18%	51,825
Performance Bonus	856	520	855	-	1,061	855	206	24%	855
Motor Vehicle Allowance	7,976	8,869	8,939	-	7,737	8,939	(1,202)	-13%	8,939
Cellphone Allowance	1,976	2,299	2,370	-	2,291	2,370	(78)	-3%	2,370
Housing Allowances	1,774	1,985	2,006	-	1,825	2,006	(181)	-9%	2,006
Other benefits and allowances	38,196	44,226	44,463	-	40,695	44,463	(3,768)	-8%	44,463
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	10,362	25,807	25,698	-	24,905	25,698	(793)	-3%	25,698
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	468,563	524,118	536,008	-	516,959	536,008	(19,049)	-4%	535,838
Total Parent Municipality	493,254	550,425	562,700	-	542,435	562,700	(20,264)	-4%	562,530
TOTAL SALARY, ALLOWANCES & BENEFITS	493,254	550,425	562,700	-	542,435	562,700	(20,264)	-4%	562,530
TOTAL MANAGERS AND STAFF	480,939	537,911	549,801	-	529,705	549,801	(20,096)	-4%	549,631

SDBIP

The results of the SDBIP for the fourth quarter ended 30 June 2024 is included as Appendix 1 to this report.

Financial Performance

Supporting Table SC2

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

Description of financial indicator	Basis of calculation	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.1%	11.4%	10.6%	2.7%	3.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	18.1%	45.5%	44.5%	38.4%	44.5%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	16.3%	17.2%	16.4%	15.4%	16.4%
Gearing	Long Term Borrowing/ Funds & Reserves	13072.6%	13028.5%	13028.5%	13058.0%	13028.5%
Liquidity						
Current Ratio	Current assets/current liabilities	276.0%	195.6%	242.2%	309.0%	242.2%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.9%	7.3%	6.3%	9.5%	6.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.9%	100.0%	100.0%	100.0%	100.0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.4%	6.0%	6.0%	7.6%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	24.5%	24.0%	24.0%	30.6%	24.0%
Employee costs	Employee costs/Total Revenue - capital revenue	31.0%	32.1%	31.1%	29.1%	31.1%
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	12.7%	11.9%	11.3%	2.7%	3.5%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	28.63	1.4	1.4	33.5	1.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	13.6%	4.3%	4.3%	15.3%	4.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.7	3.7	3.7	5.12	3.7

Capital programme performance

Supporting Table SC12

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

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	632	740	7,148	519	519	7,148	6,629	92.7%	0%
August	9,105	640	7,148	9,034	9,553	14,297	4,743	33.2%	5%
September	17,003	27,572	27,825	5,754	15,307	42,122	26,815	63.7%	7%
October	(234)	4,445	7,153	10,930	26,237	49,275	23,037	46.8%	13%
November	15,960	5,190	7,448	8,019	34,257	56,723	22,467	39.6%	16%
December	16,797	48,144	35,243	21,798	56,055	91,966	35,912	39.0%	27%
January	1,882	4,160	9,768	3,438	59,493	101,735	42,242	41.5%	28%
February	9,693	15,640	12,148	7,468	66,961	113,883	46,922	41.2%	32%
March	10,256	30,627	26,310	7,453	74,414	140,193	65,779	46.9%	36%
April	25,318	12,360	12,668	15,086	89,500	152,861	63,361	41.5%	43%
May	20,170	9,585	9,693	13,575	103,075	162,555	59,480	36.6%	49%
June	62,739	50,303	52,672	70,146	173,221	215,227	42,006	19.5%	83%
Total Capital expenditure	189,321	209,409	215,227	173,221					

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	33,678,000	33,678,000	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - IA appointed, Masakhane UISP (Services) - 100% & 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	26,187,089	Under construction.	(1) Construction stage. (Contract SC 2318/2022). (2) Contract was extended following an additional grant for the project from MIG.	Previous challenges w.r.t. wet site conditions and flooding have been resolved, and project is on track again.	Not Applicable.
3	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	27,380,000	27,380,000	27,379,885	Work in progress.	Construction.	Not Applicable.	Not Applicable.
4	Gansbaai	Multi-ward Gb Area	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	21,415,289	21,382,508	17,417,302	Work in progress.	Construction.	Not Applicable.	Not Applicable.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	11,450,000	12,545,120	10,669,644	(1) SC 2319 Construction completed. (2) Procurement of next phase - Tender SC 2490/2024 closed on 28/06/2024.	(1) Completed (Contract SC 2319/2022) (2) Tender SC 2490/2024 closed on 28 June 2024. Evaluation in progress.	None to date, except that a large amount of this project's budget had been utilized for unplanned flood related projects.	Insurance claim was submitted for flood damage repairs. Disaster relief grant was approved for flood damage repairs, releasing funds again for this project.
6	Proteadorp	Ward 09	UPGRADE STORMWATER INFRASTRUCTURE- PROTEADORP, MOUNTAIN VIEW, EXT 6 & OVERHILLS	10,458,390	6,897,073	3,211,907	Under construction.	Under construction.	Slow progress. Contractor behind programme. Contractor did not achieve completion of the works.	Enforcement of penalties. The Contract will be extended to provide the Contractor the chance to achieve Practical Completion.
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, with implementation of next phase over the next 2 financial years, from 2024/25.
8	Hermanus	Multi-ward Hermanus Area	UPGRADE HERMANUS WELL	7,000,000	7,107,000	7,026,880	(1) Drilling and testing phase of Contract SC2282/2022 Works Package 2 completed. (2) Planning for connecting and equipping 2 new production boreholes in progress.	Tender specifications being compiled for connecting and equipping 2 new production boreholes.	Previous challenges w.r.t. environmental appeal and water use license have been resolved, and project is on track again.	None at this stage
9	Hermanus	Ward 03	HERMANUS MV LV UPGRADE REPLACEMENT	5,200,000	5,200,000	2,507,737	Tender has been awarded. Work in progress	Construction.	Not Applicable.	Not Applicable.
10	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS & RISING MAINS	4,800,000	9,534,302	1,058,794	Contract SC2452/2023 was awarded on 24 May 2024 followed by appeal period. Contract commencement meeting on 08/07/2024.	Contract SC2452/2023 was awarded on 24 May 2024. No appeal received. Contract to commence on 08/07/2024	Large portion of funds had to be used for unplanned flood damage related projects.	Insurance claim was submitted for flood damage repairs. Disaster relief grant was approved for flood damage repairs, releasing funds again for this project.
Totals				168,680,637	161,737,976	129,602,935				

Supporting Table SC13a

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

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	85,627	85,007	84,969	-	76,270	84,969	(8,700)	-10.2%	84,969
Roads Infrastructure	16,799	4,640	5,080	-	4,760	5,080	(320)	-6.3%	5,080
Roads	16,799	4,640	5,080	-	4,760	5,080	(320)	-6.3%	5,080
Storm water Infrastructure	1,113	12,358	7,420	-	3,687	7,420	(3,732)	-50.3%	7,420
Storm water Conveyance	1,113	12,358	7,420	-	3,687	7,420	(3,732)	-50.3%	7,420
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	53,049	48,795	48,898	-	44,853	48,898	(4,045)	-8.3%	48,898
MV Substations	32,685	21,415	21,383	-	17,417	21,383	(3,965)	-18.5%	21,383
MV Networks	20,365	27,380	27,515	-	27,436	27,515	(79)	-0.3%	27,515
Water Supply Infrastructure	9,484	11,313	16,249	-	16,103	16,249	(147)	-0.9%	16,249
Boreholes	3,961	7,000	7,107	-	7,030	7,107	(77)	-1.1%	7,107
Reservoirs	-	360	360	-	360	360	-	-	360
Pump Stations	5,431	-	70	-	-	70	(70)	-100.0%	70
Water Treatment Works	-	3,000	2,775	-	2,775	2,775	(0)	0.0%	2,775
Distribution	92	953	5,937	-	5,937	5,937	-	-	5,937
Sanitation Infrastructure	3,956	7,500	6,817	-	6,816	6,817	(1)	0.0%	6,817
Reticulation	-	-	5,769	-	5,769	5,769	-	-	5,769
Waste Water Treatment Works	3,956	7,500	1,049	-	1,047	1,049	(1)	-0.1%	1,049
Solid Waste Infrastructure	1,226	400	505	-	50	505	(455)	-90.1%	505
Waste Transfer Stations	1,226	400	505	-	-	505	(505)	-100.0%	505
Waste Processing Facilities	-	-	-	-	50	-	50	-	-
Community Assets	7,742	7,352	2,254	-	701	2,254	(1,553)	-68.9%	2,254
Community Facilities	2,674	6,213	707	-	701	707	(6)	-0.9%	707
Libraries	914	-	-	-	-	-	-	-	-
Parks	86	-	-	-	-	-	-	-	-
Public Open Space	1,079	5,618	112	-	106	112	(6)	-5.5%	112
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	595	595	595	-	595	595	(0)	0.0%	595
Sport and Recreation Facilities	5,068	1,139	1,547	-	-	1,547	(1,547)	-100.0%	1,547
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	5,068	1,139	1,547	-	-	1,547	(1,547)	-100.0%	1,547
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	28,734	41,990	34,751	-	34,651	34,751	(100)	-0.3%	34,751
Operational Buildings	2,211	100	1,073	-	973	1,073	(100)	-9.3%	1,073
Municipal Offices	2,211	100	1,073	-	973	1,073	(100)	-9.3%	1,073
Housing	26,523	41,890	33,678	-	33,678	33,678	-	-	33,678
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	26,523	41,890	33,678	-	33,678	33,678	-	-	33,678
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	71	-	71	71	(0)	-0.1%	71
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	71	-	71	71	(0)	-0.1%	71
Computer Software and Applications	-	-	71	-	71	71	(0)	-0.1%	71
Computer Equipment	2,212	4,000	4,575	-	4,550	4,575	(25)	-0.5%	4,575
Computer Equipment	2,212	4,000	4,575	-	4,550	4,575	(25)	-0.5%	4,575
Furniture and Office Equipment	715	765	748	-	408	748	(339)	-45.4%	748
Furniture and Office Equipment	715	765	748	-	408	748	(339)	-45.4%	748
Machinery and Equipment	729	1,335	3,945	-	3,588	3,945	(357)	-9.0%	3,945
Machinery and Equipment	729	1,335	3,945	-	3,588	3,945	(357)	-9.0%	3,945
Transport Assets	7,043	-	4,427	-	1,787	4,427	(2,640)	-59.6%	4,427
Transport Assets	7,043	-	4,427	-	1,787	4,427	(2,640)	-59.6%	4,427
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	132,803	140,449	135,741	-	122,027	135,741	13,714	10.1%	135,741

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q4									
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	17,393	16,300	17,125	-	15,235	17,125	(1,890)	-11.0%	17,125
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1,042	1,500	1,500	-	1,500	1,500	(0)	0.0%	1,500
MV Switching Stations	1,042	1,500	1,500	-	1,500	1,500	(0)	0.0%	1,500
Water Supply Infrastructure	15,725	14,100	14,325	-	12,448	14,325	(1,878)	-13.1%	14,325
Pump Stations	1,262	500	403	-	403	403	(0)	-0.1%	403
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	14,462	13,600	13,922	-	12,045	13,922	(1,877)	-13.5%	13,922
Sanitation Infrastructure	626	700	1,300	-	1,287	1,300	(13)	-1.0%	1,300
Pump Station	626	700	1,300	-	1,287	1,300	(13)	-1.0%	1,300
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	17,393	16,300	17,125	-	15,235	17,125	1,890	11.0%	17,125

Supporting Table SC13c

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

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	136,256	168,080	172,206	-	159,656	172,206	(12,550)	-7.3%	173,770
Roads Infrastructure	54,028	75,266	80,043	-	74,585	80,043	(5,457)	-6.8%	80,626
Roads	54,028	75,266	80,043	-	74,585	80,043	(5,457)	-6.8%	80,626
Storm water Infrastructure	6,068	6,469	6,544	-	5,588	6,544	(956)	-14.6%	6,617
Storm water Conveyance	6,068	6,469	6,544	-	5,588	6,544	(956)	-14.6%	6,617
Electrical Infrastructure	35,017	41,404	41,790	-	38,864	41,790	(2,926)	-7.0%	41,790
LV Networks	35,017	41,404	41,790	-	38,864	41,790	(2,926)	-7.0%	41,790
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	20,118	23,527	21,800	-	19,036	21,800	(2,764)	-12.7%	21,800
Water Treatment Works	33	312	312	-	-	312	(312)	-100.0%	312
Distribution	18,395	20,317	18,590	-	17,450	18,590	(1,140)	-6.1%	18,590
Distribution Points	1,691	2,898	2,898	-	1,586	2,898	(1,311)	-45.3%	2,898
Sanitation Infrastructure	12,495	13,718	13,714	-	12,280	13,714	(1,434)	-10.5%	14,008
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	6,605	7,815	7,815	-	6,576	7,815	(1,239)	-15.9%	7,815
Waste Water Treatment Works	5,890	5,903	5,899	-	5,703	5,899	(196)	-3.3%	6,193
Solid Waste Infrastructure	8,530	7,697	8,316	-	9,303	8,316	987	11.9%	8,929
Waste Processing Facilities	2,662	2,517	3,012	-	3,003	3,012	(9)	-0.3%	3,012
Waste Drop-off Points	5,868	5,180	5,304	-	6,299	5,304	996	18.8%	5,917
Community Assets	53,167	62,076	61,237	-	55,786	61,237	(5,451)	-8.9%	62,305
Community Facilities	40,311	47,427	47,339	-	43,765	47,339	(3,574)	-7.5%	48,120
Halls	5,905	7,463	6,061	-	5,954	6,061	(107)	-1.8%	6,321
Libraries	14	1,785	1,785	-	72	1,785	(1,713)	-95.9%	1,785
Cemeteries/Crematoria	925	948	902	-	978	902	76	8.4%	902
Parks	28,446	32,063	33,424	-	31,644	33,424	(1,781)	-5.3%	33,945
Public Open Space	4,471	4,187	4,185	-	4,667	4,185	483	11.5%	4,185
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	550	982	982	-	450	982	(533)	-54.2%	982
Sport and Recreation Facilities	12,857	14,649	13,898	-	12,021	13,898	(1,877)	-13.5%	14,184
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	12,857	14,649	13,898	-	12,021	13,898	(1,877)	-13.5%	14,184
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	16,834	18,438	14,498	-	12,819	14,498	(1,679)	-11.6%	14,755
Operational Buildings	16,834	18,438	14,498	-	12,819	14,498	(1,679)	-11.6%	14,755
Municipal Offices	16,774	18,400	14,380	-	12,727	14,380	(1,653)	-11.5%	14,637
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	25	-	80	-	59	80	(21)	-25.9%	80
Depots	34	38	38	-	33	38	(5)	-13.5%	38
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	6,829	8,331	8,391	-	7,777	8,391	(613)	-7.3%	8,391
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	6,829	8,331	8,391	-	7,777	8,391	(613)	-7.3%	8,391
Computer Software and Applications	6,829	8,331	8,391	-	7,777	8,391	(613)	-7.3%	8,391
Computer Equipment	2,157	2,423	2,305	-	1,898	2,305	(407)	-17.7%	2,305
Computer Equipment	2,157	2,423	2,305	-	1,898	2,305	(407)	-17.7%	2,305
Furniture and Office Equipment	8,027	11,697	13,752	-	12,316	13,752	(1,436)	-10.4%	13,834
Furniture and Office Equipment	8,027	11,697	13,752	-	12,316	13,752	(1,436)	-10.4%	13,834
Machinery and Equipment	6,220	6,036	7,143	-	6,728	7,143	(414)	-5.8%	7,224
Machinery and Equipment	6,220	6,036	7,143	-	6,728	7,143	(414)	-5.8%	7,224
Transport Assets	20,016	16,214	22,591	-	23,476	22,591	885	3.9%	18,441
Transport Assets	20,016	16,214	22,591	-	23,476	22,591	885	3.9%	18,441
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	249,505	293,296	302,122	-	280,456	302,122	21,665	7.2%	301,025

Supporting Table SC13d

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

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	122,707	123,442	123,442	-	123,442	123,442	-		123,442
Roads Infrastructure	39,206	39,180	39,180	-	39,180	39,180	-		39,180
Roads	39,206	39,180	39,180	-	39,180	39,180	-		39,180
Storm water Infrastructure	8,446	8,480	8,480	-	8,480	8,480	-		8,480
Drainage Collection	8,446	8,480	8,480	-	8,480	8,480	-		8,480
Electrical Infrastructure	26,923	27,408	27,408	-	27,408	27,408	-		27,408
LV Networks	26,420	27,408	27,408	-	27,408	27,408	-		27,408
Capital Spares	503	-	-	-	-	-	-		-
Water Supply Infrastructure	24,404	24,455	24,455	-	24,455	24,455	-		24,455
Distribution	24,055	24,455	24,455	-	24,455	24,455	-		24,455
Capital Spares	349	-	-	-	-	-	-		-
Sanitation Infrastructure	20,394	20,619	20,619	-	20,619	20,619	-		20,619
Waste Water Treatment Works	20,389	20,619	20,619	-	20,619	20,619	-		20,619
Capital Spares	5	-	-	-	-	-	-		-
Solid Waste Infrastructure	3,334	3,301	3,301	-	3,301	3,301	-		3,301
Landfill Sites	3,280	3,301	3,301	-	3,301	3,301	-		3,301
Capital Spares	54	-	-	-	-	-	-		-
Community Assets	13,075	-	-	-	-	-	-		-
Community Facilities	13,075	-	-	-	-	-	-		-
Halls	13,075	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	3,526	16,874	16,874	-	16,874	16,874	-		16,874
Operational Buildings	3,526	16,874	16,874	-	16,874	16,874	-		16,874
Municipal Offices	3,526	16,874	16,874	-	16,874	16,874	-		16,874
Housing	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	68	-	-	-	-	-	-		-
Biological or Cultivated Assets	68	-	-	-	-	-	-		-
Intangible Assets	253	294	294	-	294	294	-		294
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	253	294	294	-	294	294	-		294
Computer Software and Applications	253	294	294	-	294	294	-		294
Computer Equipment	100	-	-	-	-	-	-		-
Computer Equipment	100	-	-	-	-	-	-		-
Furniture and Office Equipment	2,207	2,610	2,610	-	2,610	2,610	-		2,610
Furniture and Office Equipment	2,207	2,610	2,610	-	2,610	2,610	-		2,610
Machinery and Equipment	1,314	1,188	1,437	-	1,188	1,437	(249)	-17.3%	1,437
Machinery and Equipment	1,314	1,188	1,437	-	1,188	1,437	(249)	-17.3%	1,437
Transport Assets	5,071	4,679	4,679	-	4,679	4,679	-		4,679
Transport Assets	5,071	4,679	4,679	-	4,679	4,679	-		4,679
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	68	68	-	68	68	-		68
Zoo's, Marine and Non-biological Animals	-	68	68	-	68	68	-		68
Living resources	-	-	-	-	-	-	-		-
Total Depreciation	148,321	149,154	149,403	-	149,154	149,403	249	0.2%	149,403

Supporting Table SC13e

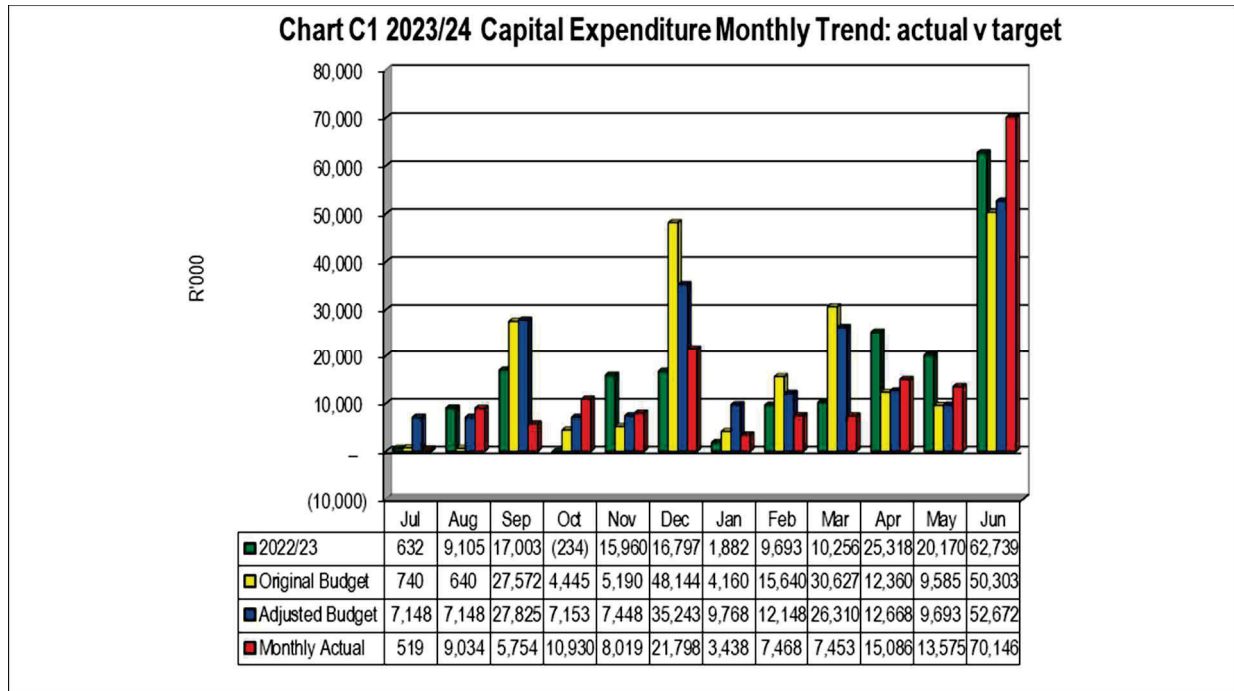
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

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	38,606	48,758	60,071	-	33,669	60,071	(26,402)	-44.0%	60,071
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1,600	9,231	9,231	-	2,711	9,231	(6,520)	-70.6%	9,231
MV Networks	1,600	9,231	9,231	-	2,711	9,231	(6,520)	-70.6%	9,231
Water Supply Infrastructure	6,928	550	550	-	541	550	(9)	-1.6%	550
Pump Stations	1,000	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	5,928	550	550	-	541	550	(9)	-1.6%	550
Sanitation Infrastructure	28,219	38,887	50,200	-	30,351	50,200	(19,848)	-39.5%	50,200
Pump Station	17,291	4,800	9,534	-	1,059	9,534	(8,476)	-88.9%	9,534
Reticulation	350	800	117	-	117	117	(0)	-0.1%	117
Waste Water Treatment Works	10,578	33,287	40,548	-	29,176	40,548	(11,373)	-28.0%	40,548
Solid Waste Infrastructure	1,859	90	90	-	65	90	(25)	-27.5%	90
Waste Drop-off Points	1,859	90	90	-	65	90	(25)	-27.5%	90
Community Assets	519	3,902	2,290	-	2,290	2,290	-	-	2,290
Community Facilities	319	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	319	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	200	3,902	2,290	-	2,290	2,290	-	-	2,290
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	200	3,902	2,290	-	2,290	2,290	-	-	2,290
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
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 upgrading of existing assets	39,125	52,660	62,361	-	35,959	62,361	26,402	42.3%	62,361

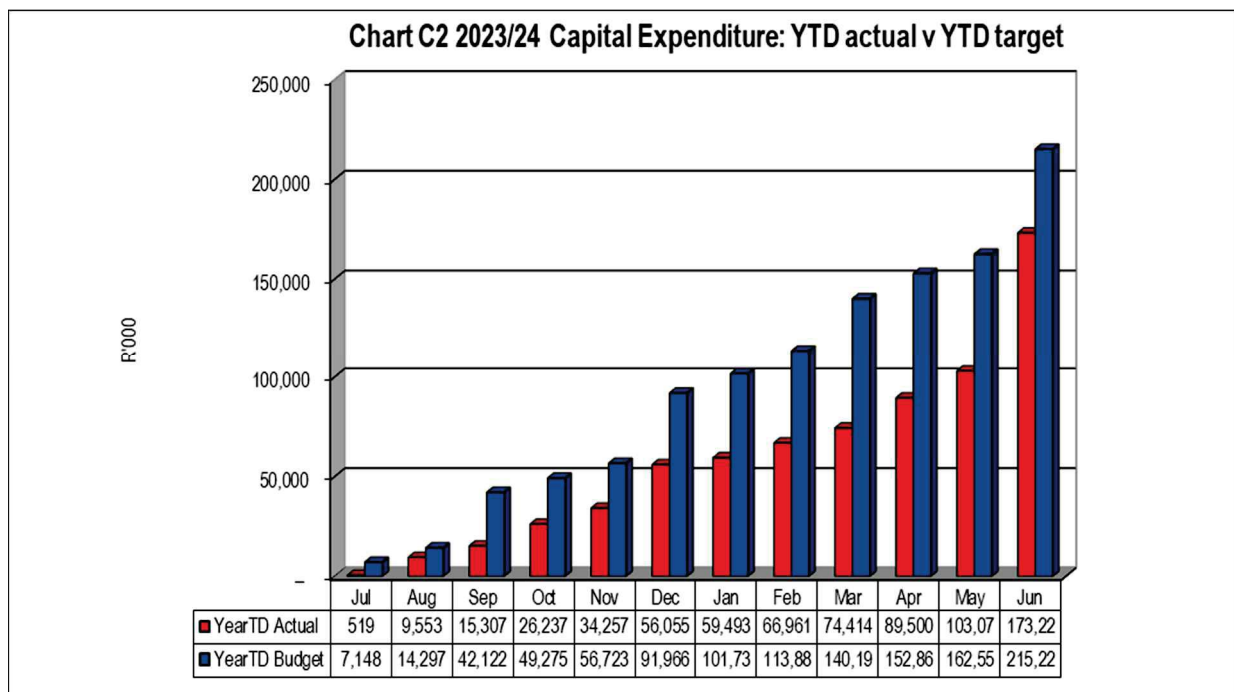
Other supporting documentation

Section 71 charts

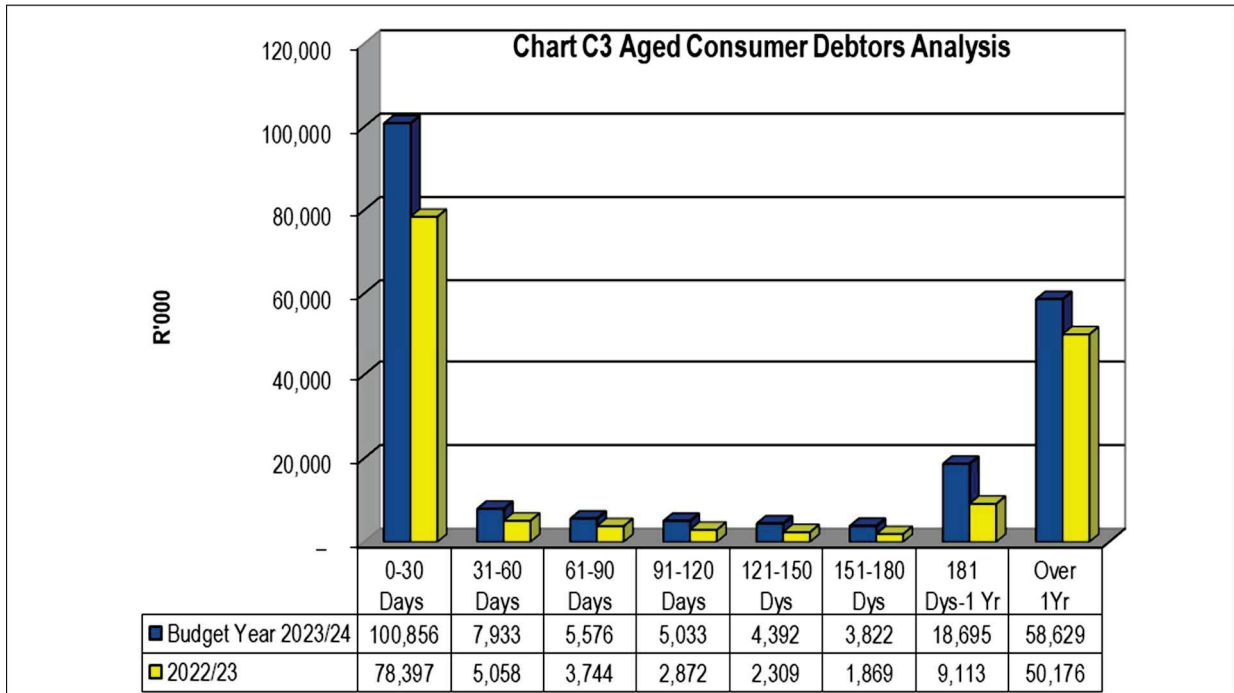
Capital expenditure monthly trend - actual vs target



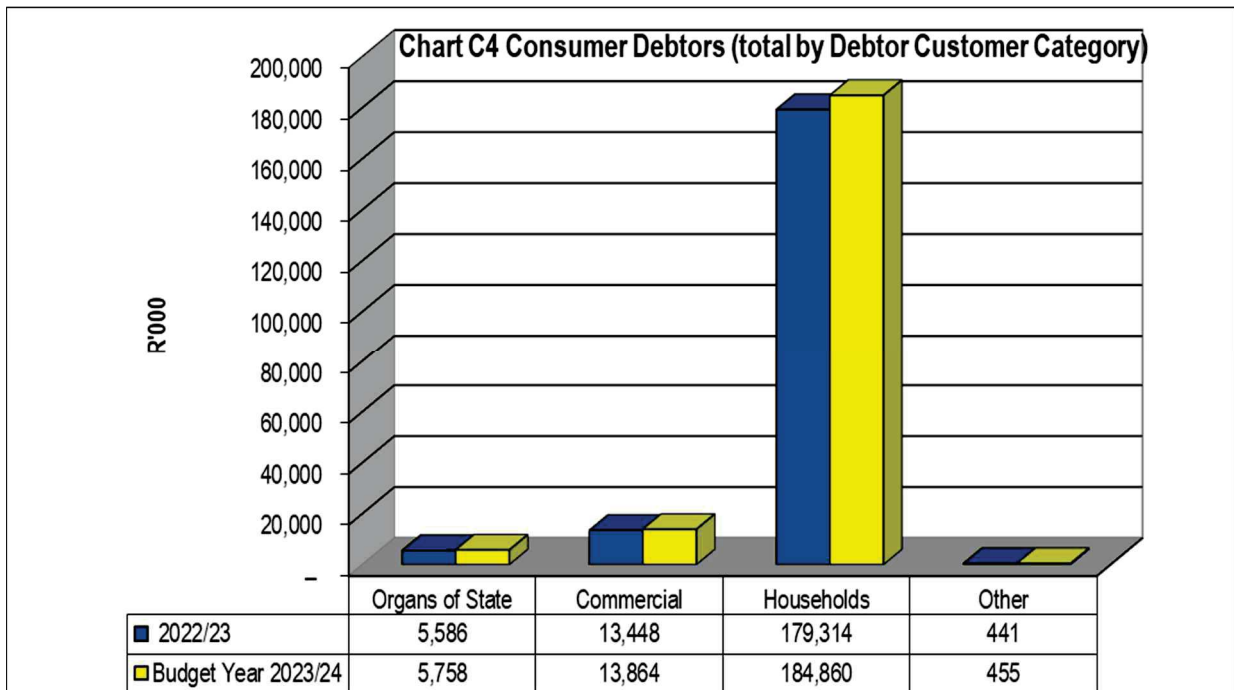
Capital expenditure – YTD actual vs YTD trend



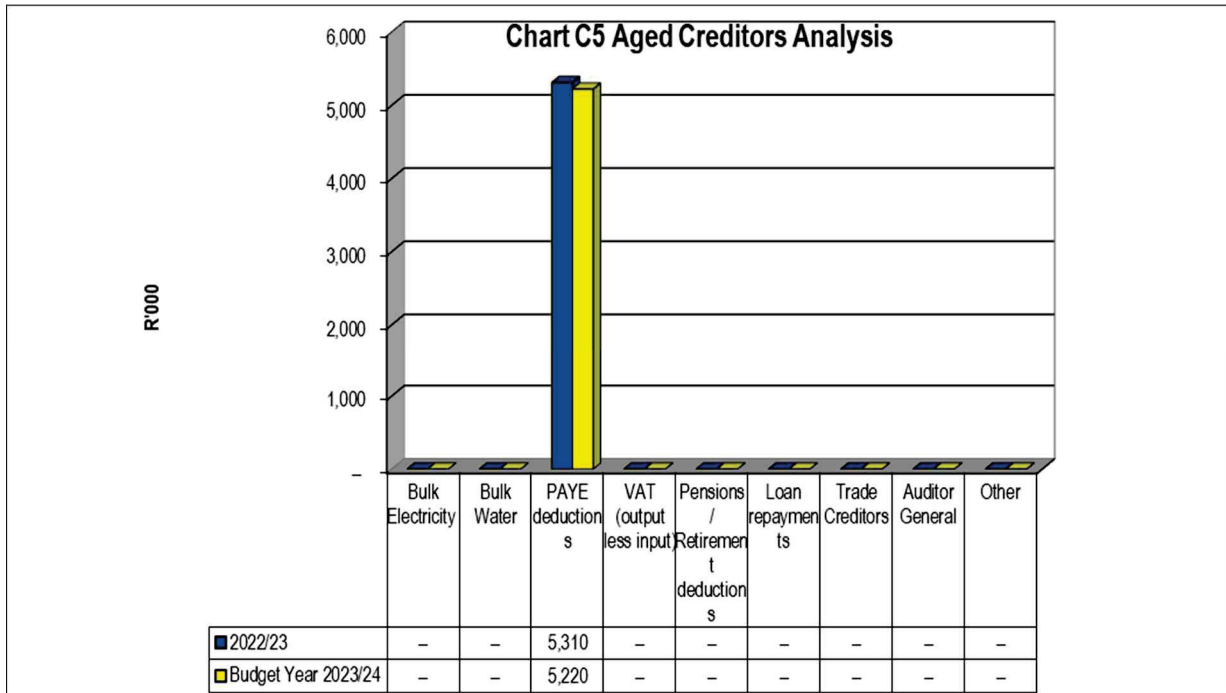
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager’s quality certification


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

- **Quarterly Budget Report**

for the period ending June 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: DGI O’Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature:  _____

Date: 22 July 2024



*Service Delivery and Budget
Implementation Plan (SDBIP)*

*4th Quarterly report:
1 April 2024 – 30 June 2024*

The sections below provide an executive summary of service delivery performance in terms of the top level SDBIP for the **fourth quarter of the 2023/24 financial year**, 01 April 2024 to 30 June 2024.

KPI Result Categories

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

Table 1: KPI Result Categories

1.1 STRATEGIC / TOP LAYER SDBIP PERFORMANCE GRAPH FOR 2023/2024 (01 JULY 2023 TO 30 JUNE 2024)

The graph below displays the overall strategic (top layer SDBIP) per Directorate for the 2023/2024 financial year (1 July 2023 - June 2024).

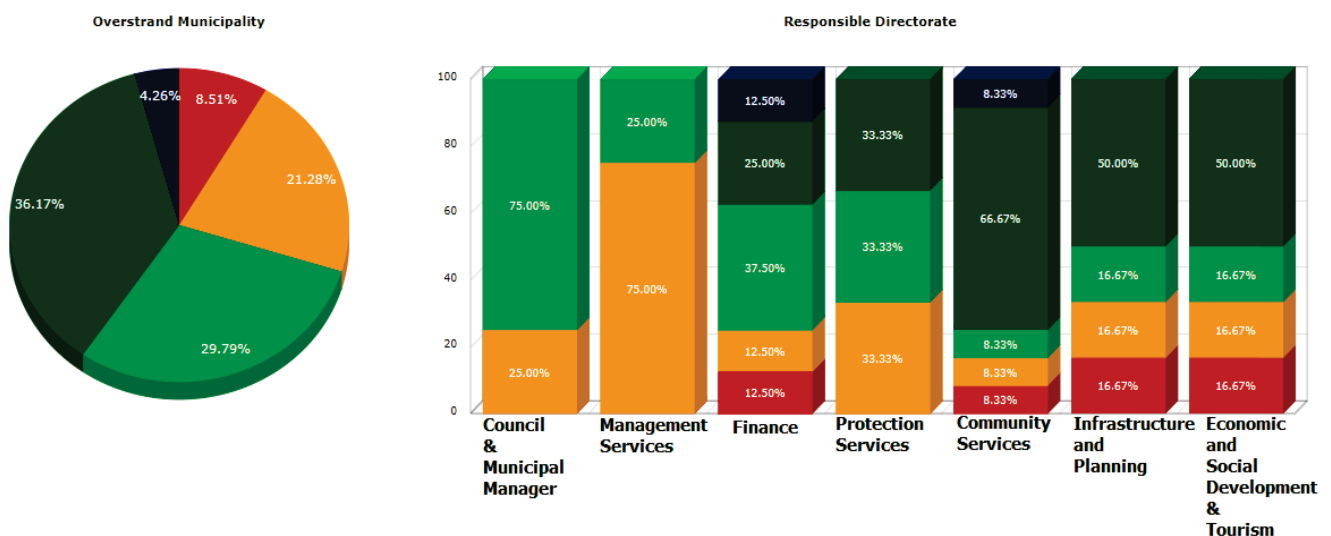


Figure 1: Top layer SDBIP performance for 2023/2024 (1 July 2023 - 30 June 2024)

Overstrand Municipality		Responsible Directorate						
		Council & Municipal Manager	Management Services	Finance	Protection Services	Community Services	Infrastructure and Planning	Economic and Social Development & Tourism
Not Met	4 (8.51%)	-	-	1 (12.50%)	-	1 (8.33%)	1 (16.67%)	1 (16.67%)
Almost Met	10 (21.28%)	2 (25.00%)	3 (75.00%)	1 (12.50%)	1 (33.33%)	1 (8.33%)	1 (16.67%)	1 (16.67%)
Met	14 (29.79%)	6 (75.00%)	1 (25.00%)	3 (37.50%)	1 (33.33%)	1 (8.33%)	1 (16.67%)	1 (16.67%)
Well Met	17 (36.17%)	-	-	2 (25.00%)	1 (33.33%)	8 (66.67%)	3 (50.00%)	3 (50.00%)
Extremely Well Met	2 (4.26%)	-	-	1 (12.50%)	-	1 (8.33%)	-	-
Total:	47*	8	4	8	3	12	6	6
	100%	17.02%	8.51%	17.02%	6.38%	25.53%	12.77%	12.77%

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

Overall, 43 (91%) of the 47 top layer key performance areas (KPI's) were met and almost met for the financial period, 01 July 2023 – 30 June 2024. 4 (8.51%) of the indicators were not met.

Note: Due to year end, the financial figures cited are preliminary and subject to the draft Annual Financial Statements (AFS) that will be available in the 2nd week of August 2024. The draft AFS figures will be verified in the draft unaudited Annual Report at the end of August 2024.



1.2 TOP LAYER SDBIP REPORT: 1 APRIL – 30 JUNE 2024 (4TH Quarter of 2023/24)

Council & Municipal Manager

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June 2024)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL7	The provision of democratic, accountable and ethical governance	Submit 4 progress reports on the revision of the top 10 risks as a corrective action to the Top Management Team (1 previous financial year & 3 current financial year)	Number of progress reports submitted	Municipal Manager	TMT minutes where item served	4	1	1	G	[D24] Chief Risk Officer: The performance for the reporting period was met. (April 2024)	[D24] Chief Risk Officer: N/A (April 2024)	4	4	G
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	% of the capital budget spent	Municipal Manager	Expenditure report from SAMRAS	80.89%	95%	80.48%	O	[D27] Municipal Manager: KPI Almost Met (June 2024)	[D27] Municipal Manager: Under-expenditure on the capital budget is due to circumstances beyond our control, visa issues for the engineers to come and commission the transformers in	95%	80.48%	O

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June 2024)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		projects)X100} (MPPMR Reg 10 (c))												
TL40	The provision of democratic, accountable and ethical governance	Sign section 56 performance agreements with all directors by the end of July 2023	Number of agreements signed	Municipal Manager	Cover page and signature section of the performance agreements.	6	0	0	N/A			5	5	G
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	Number of progress reports monitored and submitted to Executive Mayor	Municipal Manager	Copy of e-mail and report submitted to the Executive Mayor by the Municipal Manager	4	1	1	G	[D8] Municipal Manager: KPI Met (June 2024)		4	4	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June 2024)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	Number of appraisals	Municipal Manager	Signed appraisals	12	0	0	N/A	[D9] Municipal Manager: Target almost met, due to unavailability of panel members in February 2024. (February 2024) [D9] Municipal Manager: Appraisals were due before end February 2024, but due to unavailability of panel members, it was rescheduled to 5 March 2024. Dir S Muller was on sick leave - his assessment will be scheduled via a virtual meeting with panel members. (March 2024)	[D9] Municipal Manager: Formal performance appraisals are scheduled for 5 March 2024. (February 2024) [D9] Municipal Manager: This was outside of the control of the MM. Appraisals were scheduled and director got sick on the date of appraisal. Unforeseen. (March 2024)	10	9	O
TL43	The provision of democratic, accountable	Draft the annual report and submit to the Auditor-General by end August 2023	Draft Annual report submitted	Municipal Manager	Confirmation of receipt of the report	1	0	0	N/A			1	1	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June 2024)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
	and ethical governance													
TL46	The provision of democratic, accountable and ethical governance	Prepare the final IDP for submission to Council by the end of May 2024	Final IDP submitted	Municipal Manager	Council resolution of the approved IDP	0	1	1	G	[D42] Director: Management Services: The Final IDP for 2024/25 was submitted to Council by 31 May 2024. (May 2024)		1	1	G
TL47	The provision of democratic, accountable and ethical governance	Submit the Final MTREF Budget by the end of May 2024	Final Budget submitted	Municipal Manager	Agenda of the Council meeting	0	1	1	G	[D156] Director: Finance: KPI met for May 2024. (May 2024)		1	1	G

Management Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							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))	% of the training budget spent on implementation of the WSP	Director: Management Services	Expenditure reports from SAMRAS system	99.60%	100%	99.99%	O	[D138] Director: Management Services: Target almost met. (June 2024)	[D138] Director: Management Services: R56.47 available budget not spent. If rounded off budget 100% spent. (June 2024)	100%	99.99%	O
TL22	The provision of democratic, accountable and ethical governance	Review the Municipal Organisational Staff Structure by the end of June 2024	Structure reviewed	Director: Management Services	LLF minutes (restructuring) and updated organogram	1	1	1	G	[D139] Director: Management Services: Target met. A request was sent to the Department of Local Government to do a complete Macro and Micro review of the organizational staff structure. An agreement was met, and the review was conducted in the Financial Year 2023/2024. (June 2024)	[D139] Director: Management Services: Staff Establishments for restructuring for ALL directorates could not be submitted as the organisational redesign is underway. (June 2024)	1	1	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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}	% filled	Director: Management Services	HR statistics on filled and vacant posts	91.38%	92%	90.50%	○	[D140] Director: Management Services: Target almost met. (June 2024)	[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 cannot be filled. Vacant posts will be advertised and filled in the coming months. Organisational redesign has also been the factor affecting the target not met. (June 2024)	92%	90.50%	○

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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))	The number of people from EE target groups employed based on staff mobility	Director: Management Services	Monthly report to respective Directors. Extract from Payday	70	75	67	○	[D82] Senior Manager: Human Resources: 67 people from employment equity target groups employed in the three highest levels of management (April 2024) [D82] Senior Manager: Human Resources: Target almost met. 66 people from employment equity target groups employed in the three highest levels of management (May 2024) [D82] Senior Manager: Human Resources:	[D82] Senior Manager: Human Resources: Organisation currently in process of organisational review/ redesign (April 2024) [D82] Senior Manager: Human Resources: Organisation currently in process of organisational review/ redesign (May 2024) [D82] Senior Manager: Human Resources: Various positions within in higher levels vacant. Organisational review and placement done. Review of job descriptions to commence after which vacant positions must	75	67	○

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
										Target almost met. 67 people from employment equity target groups employed in the three highest levels of management (June 2024)	be advertised. (June 2024)			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							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))	Ratio achieved	Director: Finance	Latest actual ratio available.	5.73	4.60	5.27	G 2	[D242] Director: Finance: KPI well met for June 2024. (June 2024)		4.60	5.27	G2
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))	Ratio achieved	Director: Finance	Latest actual ratio available.	27.78	16	33.52	B	[D243] Director: Finance: KPI extremely well met for June 2024. This ratio will slightly decrease with the increase in planned external loans, as planned, presented to council and approved in accordance with the strategic planning on increased infrastructure		16	33.52	B

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											investment for 2024/25. (June 2024)			
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) (MPPMR Reg 10 (g))	% achieved	Director: Finance	Latest actual ratio available.	11.39%	11%	15.23%	R	[D244] Director: Finance: KPI not met. (June 2024)	[D244] Director: Finance: The target for 2023/24 was set at 11%, being calculated as total outstanding service debtors divided by annual revenue received for services. The target was changed in 2023/24 to a more stringent requirement (16% to meet target, changed to at most 11% to meet this target). To be noted that good performance is related to rather a lower %, than a higher actual % outcome. Lacking national norms for this particular ratio, considering of peer performance in local government,	11%	15.23%	R

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											indicates performance of this ratio between more than 12%, up to 25.95%, in comparison with our outcome for 2023/24 of 15,23%. This ratio is directly impacted by the performance of the collection rate and should thus be considered against the drop in the collection rate for 2023/24, which is largely due to the change in the Indigent policy. Some people are less likely to register as an indigent household and attempts are made to reach this group as well during the outreach projects, as also explained with the corrective measure for debt collection ratio. This position is still acceptable viewed			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											in context as explained, however not desirable in accordance with the municipalities strive to excel without exception and will be actively managed by the Revenue debt collection, and indigent teams, within the Finance directorate. (Continuous area specific campaign so that all the people who are indigent can be registered. The debts of indigent households that are registered are written off. The number of registered households at the end of June 2024 amounts to 4,715. To be noted that the programme for indigents has been revised from 1 July 2024 to provide for			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											escalated efforts (indigent application outreach points in the various communities on a regular basis, inclusive of selected Saturdays) to ensure that this benefit can be accessed by needy households. It is anticipated that indigent numbers will increase over time in the near future. A strong emphasis thus be on debt collection - and indigent management). (June 2024)			
TL16	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by end August 2023	Financial statements submitted	Director: Finance	AFS submitted to the AG	1	0	0	N / A	[D177] Deputy Director: Finance & SCM: Not applicable for the period. (April 2024)		1	1	G
TL17	The provision of democratic, accountable	Submit a reviewed long term financial plan to the CFO by end of October 2023	Reviewed long term financial plan submitted	Director: Finance	Reviewed long term financial plan	1	0	0	N / A			1	1	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
	and ethical governance													
TL18	The provision of democratic, accountable and ethical governance	Report monthly to the MM on the status of 30/60/90 days debtor payments	Number of reports submitted	Director: Finance	30/60/90 days Report	0	3	3	G	[D202] Senior Manager: Revenue: Report sent on 03/05/2024 (April 2024) [D202] Senior Manager: Revenue: Submitted report on 03/06/2024 (May 2024) [D202] Senior Manager: Revenue: Target met. Report submitted on 04/07/2024 (June 2024)	[D202] Senior Manager: Revenue: n/a (April 2024) [D202] Senior Manager: Revenue: n/a (May 2024) [D202] Senior Manager: Revenue: n/a (June 2024)	12	12	G
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))	Number of Indigent households	Director: Finance	Monthly summary from the indigent register	7 367	4 500	4 715	G 2	[D204] Senior Manager: Revenue: Target well met. 5 107 Indigent Households out of 37 540 households	[D204] Senior Manager: Revenue: n/a (April 2024) [D204] Senior Manager: Revenue: n/a (May 2024) [D204] Senior Manager: Revenue: n/a (June 2024)	4 500	4 715	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											(April 2024) [D204] Senior Manager: Revenue: Target well met. 5 236 Indigent Households out of 37 631 households (May 2024) [D204] Senior Manager: Revenue: Target well met. 4 715 Indigent Households out of 37 637 households (June 2024)			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							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)	% Recovered	Director: Finance	Calculation of 12 month rolling average	98.98%	98%	96.13%	○	[D245] Director: Finance: KPI almost met for April 2024. (April 2024) [D245] Director: Finance: KPI almost met for May 2024. (May 2024) [D245] Director: Finance: KPI almost met for June 2024. (June 2024)	[D245] Director: Finance: The drop in the collection rate is largely due to the change in the Indigent policy. Some people are less likely to register as an indigent household and attempts are made to reach this group as well during the outreach projects. Continuous area specific campaign so that all the people who are indigent can be registered. The debts of indigent households that are registered are written off. The number of registered households at the end of March 2024 amounts to 4,778. The target will be achieved by 30 June 2024. (April 2024) [D245] Director:	98%	96.13%	○

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											Finance: The drop in the collection rate is largely due to the change in the indigent policy. Some people are less likely to register as an indigent household and attempts are made to reach this group as well during the outreach projects. Continuous area specific campaign so that all the people who are indigent can be registered. The debts of indigent households that are registered are written off. The number of registered households at the end of March 2024 amounts to 4,778. The target will be achieved by 30 June 2024. POE: (May 2024) [D245] Director:			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											Finance: The drop in the collection rate is largely due to the change in the indigent policy. Some people are less likely to register as an indigent household and attempts are made to reach this group as well during the outreach projects. Continuous area specific campaign so that all the people who are indigent can be registered. The debts of indigent households that are registered are written off. The number of registered households at the end of June 2024 amounts to 4,715. To be noted that the programme for indigents has been revised from 1 July 2024 to provide for			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											escalated efforts (indigent application outreach points in the various communities on a regular basis, inclusive of selected Saturdays) to ensure that this benefit can be accessed by needy households. It is anticipated that indigent numbers will increase over time in the near future. A strong emphasis thus be on debt collection - and indigent management. (June 2024)			

Protection Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	Reviewed plan submitted	Director: Protection Services	Council minutes noting the draft Reviewed Disaster Management Plan	1	0	0	N/A			1	1	G
TL26	The creation and maintenance of a safe and healthy environment	Annually arrange public awareness sessions on Protection Services by 30 June	Number of sessions held	Director: Protection Services	Quarterly statistical report	123	43	39	O	[D299] Director: Protection Services: Target almost met. Awareness's conducted: 39 (Period: April - June 2024) (June 2024)	[D299] Director: Protection Services: Year-to-date target exceeded. (June 2024)	120	164	G2
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)	R-value of public safety collected income	Director: Protection Services	SAMRAS report and Journal for fines impairment	R15 882 633.99	R6 250 000	R4 504 709	R	[D300] Director: Protection Services: Target not met. (June 2024)	[D300] Director: Protection Services: Target not met due to contactor not achieving targets. Contractor to introduce	R25 000 000	R20 313 411	O

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)					
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R			

Community Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL1	The provision of democratic, accountable and ethical governance	100% of the operational conditional grant (Libraries & CDW's) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries & CDW's)	Director: Community Services	Year to date expenses (SAMRAS report)	100%	100%	92.29%	O	[D436] Director: Community Services: KPI Almost Met (June 2024)	[D436] Director: Community Services: The entire operational grant could not be spent due to the Chief Librarian post which was approved on the business plan from Province but due to restructuring could not be placed on the Municipal organogram. Other vacancies in the Library	100%	92.29%	O

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											Services department could also not be filled. The Filling of the Chief Librarian post as well as other vacancies in the Library Services department will be prioritized in the 2024/2025 financial year as the restructuring process has now been concluded. (June 2024)			
TL2	The provision and maintenance of municipal services	m ² of roads patched and resealed according to Pavement Management System within available budget	m ² of roads patched and resealed	Director: Community Services	Consultants reseal statistical report	94 665	110000	128419	G2	[D437] Deputy Director: Operational Services: KPI Well Met (June 2024)		110000	128419	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL5	The provision and maintenance of municipal services	Limit unaccounted water to less than 26% {{(Number of kilolitre water purified - Number of kilolitre water sold)/Number of kilolitre purified x 100}}	% of water unaccounted for	Director: Community Services	Consolidated report_ SAMRAS (DB4) GFS and Infrastructure (water purified)	24.04%	25%	30.59%	R	[D438] Director: Community Services: Target not met. During the 2023/2024 financial year there was a 25,73% increase in the water pipe bursts. The severe storm of September 2023 impacted water losses to a great extent as the water infrastructure system was severely damaged. (June 2024)	[D438] Director: Community Services: There was significantly less spent on the replacement of waterpipes in relation to the previous 2-year financial periods. No water meters were replaced due to the tender not being implemented. Controls were not adequately implemented due to acting personnel not being as knowledgeable as the incumbent personnel. Replacement of old	25%	30.59%	R

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											asbestos pipes to reduce the pipe bursts will be prioritized in the 2024/2025 budget. (June 2024)			
TL6	The encouragement of structured community participation in the matters of the municipality	Ward committee meetings held to facilitate consistent and regular communication with residents	Number of ward committee meetings per annum	Director: Community Services	Minutes of the ward committee meetings held	83	14	14	G	[D439] Director: Community Services: KPI extremely well met. (April 2024) [D439] Director: Community Services: Target not met. Council Recess, No WC meetings for the month of June 2024. Overall annual target has	[D439] Director: Community Services: With reference to the advert attached meetings has been combined, due to the draft 2023/2024 IDP/Budget review for ward local priorities that was discussed. (April 2024) [D439]	56	70	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)			
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
											been well met. (June 2024)	Director: Community Services: Public WC meeting scheduled from 15-18 July 2024 (June 2024)			
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))	The number of taps installed in relation to the number of informal households (excluding invaded land unsuitable for housing and private land)	Director: Community Services	Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land). Report on the GPS coordinates on the number of taps to informal households (excluding invaded land unsuitable for housing and private land)	464	328	718	B	[D440] Deputy Director: Operational Services: Kpi Extremely Well Met (June 2024)			328	718	B

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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))	No of formal households that meet agreed service standards for piped water	Director: Community Services	Yearly statistics provided by finance department (SAMRAS)	30 990	31 324	32 887	G2	[D441] Deputy Director: Operational Services: KPI Well Met (June 2024)		31 324	32 887	G2
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 services rendered by way of the financial system (SAMRAS)) (MPPMR Reg 10 (a))	Number of formal households for which refuse is removed at least once a week	Director: Community Services	Yearly statistics provided by finance department (SAMRAS)	34 819	35 261	36 662	G2	[D442] Deputy Director: Operational Services: Kpi Well Met (June 2024)		35 261	36 662	G2
TL31	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least	Number of weekly removal of refuse in informal households (Once per week	Director: Community Services	Bi- annual eMIS report on the weekly refuse removal.	52	52	52	G	[D443] Deputy Director: Operational Services: KPI Met (June 2024)		52	52	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		once a week (MPPMR Reg 10 (a))	= 52 weeks per annum											
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))	The number of toilet structures provided in relation to the number of informal households (excluding invaded land unsuitable for housing and private land)	Director: Community Services	Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land). Report on the GPS coordinates for the number of the toilets to informal households (excluding invaded land unsuitable for housing and private land)	983	785	1 112	G2	[D444] Deputy Director: Operational Services: KPI Well Met (June 2024)		785	1 112	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							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))	No of formal residential households which are billed for sewerage in accordance to the SAMRAS financial system	Director: Community Services	Yearly statistics provided by the Department of Finance	31 394	31 646	33 539	G2	[D445] Deputy Director: Operational Services: KPI Well Met (June 2024)		31 646	33 539	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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).	The number of taps installed for informal households on invaded land with available funding	Director: Community Services	Report on the GPS coordinates on the number of taps installed for informal households on invaded land	82	80	81	G2	[D446] Deputy Director: Operational Services: KPI well met (June 2024)		80	81	G2
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	The number of toilets provided for informal households on invaded land with available funding	Director: Community Services	Report on the GPS coordinates for the number of toilets provided for informal households on invaded land	143	105	133	G2	[D447] Deputy Director: Operational Services: KPI Well met (June 2024)		105	133	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		settlement upon it. An invasion may be by one individual or by hundreds of households).												

Infrastructure & Planning

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL3	The provision and maintenance of municipal services	Quality of effluent comply 75% with general or special limit in terms of the Water Act (Act 36 of 1998)	% compliance	Director: Infrastructure & Planning	Report from Directorate Infrastructure (WSA) compiled from independent laboratory test results	80.08%	75%	83.18%	G2	[D525] Deputy Director: Engineering Planning: Target well met. 83.18% of effluent quality samples for this quarter complied with the relevant		75%	77.81%	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											standards. (June 2024)			
TL4	The provision and maintenance of municipal services	Quality of potable water comply 95% with SANS 241	% compliance with SANS 241	Director: Infrastructure & Planning	Independent Laboratory test result	97.83%	95%	97.51%	G2	[D526] Deputy Director: Engineering Planning: Target well met. 97.51% of drinking water quality samples taken in this quarter complied with the SANS0241 standards. (June 2024)		95%	97.03%	G2
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}	% of electricity unaccounted for	Director: Infrastructure & Planning	Electricity losses Excel spreadsheet from Manager: Costing and Reports in Finance Directorate	7.20%	7.50%	7.61%	R	[D528] Director: Infrastructure & Planning: KPI not met (June 2024)	[D528] Director: Infrastructure & Planning: Losses were caused due to aging infrastructure and the deterioration of equipment due to	7.50%	7.61%	R

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)						
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R				
TL20	The provision and maintenance of municipal services	Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	Director: Infrastructure & Planning	Letter of submission of Water Services Audit to DWS	1	0	0	N/A									G
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))	Number of formal households that meet agreed service standards	Director: Infrastructure & Planning	Based on number of households billed by department of finance	22 475	22 500	23 989	G2	[D527] Director: Infrastructure & Planning: Target met (June 2024)								G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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)	% expenditure of allocated MIG funds	Director: Infrastructure & Planning	Monthly MIG report	100%	100%	86.57%	O	[D530] Director: Infrastructure & Planning: Target almost met. (June 2024)	[D530] Director: Infrastructure & Planning: The Contractor experienced an approximate 2-month delay with material delivery from suppliers and numerous construction plant breakdowns. Contractor indicated that they would increase production by acquiring additional labour and construction plant which they did not adhere to. Remedial measures: We had	100%	86.57%	O

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)					
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)					
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R			

Economic & Social Development & Tourism

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							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	Number of progress reports on LED, Social Development and Tourism initiatives submitted	Director: Economic and Social Development	Portfolio meeting agenda on the progress reports on LED, Social Development and Tourism initiatives	3	1	1	G	[D543] Director: Economic and Social Development: KPI Met (April 2024)		3	2	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	Report on the mobile Thusong outreach programme	Director: Economic and Social Development	Report on the mobile Thusong outreach programme	1	1	1	G	[D574] Director: Economic and Social Development: KPI met (May 2024)		2	2	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL10	The promotion of tourism, economic and social development	Support 180 SMME's in terms of the SMME Development Programme by 30 June 2024	Number of SMME's supported	Director: Economic and Social Development	Internally verified list of SMME'S supported	134	90	95	G2	[D557] Director: Economic and Social Development: Target well met (June 2024)		180	185	G2
TL11	The promotion of tourism, economic and social development	Report bi-annually on stakeholder ecosystems (collaborations) for local economic development, social development and tourism	Number of reports	Director: Economic and Social Development	Bi-annual reports on stakeholder ecosystems for LED, Social Development and Tourism	0	3	3	G	[D558] Manager: LED: Updated database info inclusive of Stakeholders and mechanism to measure engagement levels going forward (June 2024) [D559] Manager: Social Development: Updated stakeholder ecosystems report (June 2024) [D587] Manager: Tourism:		6	7	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											Target met. Ongoing stakeholder collaborations. June 2024 focused on event application, Tourism Growth Fund applications and the hosting of Hermanus FynArts and the upcoming Kalfiefee. (June 2024)			
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))	Number of temporary jobs created	Director: Economic and Social Development	Internally verified list of beneficiaries appointed	837	329	142	R	[D560] Director: Economic and Social Development: KPI Not met. Overall annual actual is 902. (June 2024)	[D560] Director: Economic and Social Development: Due budget constraints fewer jobs were created. We will look into new strategies to increase job creation in the new	1 079	902	O

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter 4 (01 April 2024 to 30 June)					Overall Performance for the 2023/2024 Financial Year (1 July 2023 to 30 June 2024)		
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	Number of Emerging Contractors supported	Director: Economic and Social Development	Internally verified list of small contractors supported/ Letters of engagement	72	35	45	G2	[D562] Manager: LED: Target well met (June 2024)		70	104	G2

RECOMMENDATION TO THE COUNCIL:

that the content of the report for the fourth quarter of the 2023/24 financial year on the top-level Service Delivery and Budget Implementation Plan **be noted**.

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

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

Opening Balance 01/07/2023 **R235 451.78**

Add: Overstrand Budget Allocation 2023/2024 **R1 400 000.00**

Donations received:

Quarter 1	Donations received	100.00	
Quarter 2	Donations received	150.00	
Quarter 3	Donations received	2 100.00	
Quarter 4	Donations received	100.00	R2 450.00

Amounts withdrawn:

Quarter 1	12 APPL PASSED LEARNERS LICENCE	-816.00	
	9 APPL PASSED LEARNERS LICENCE	-612.00	
	5 APPL PASSED LEARNERS LICENCE	-165.00	
	BIERMAN MALAN OPTOMETRISTS-SINDI SEPTEMBER GLASSES	-1 200.00	
	2 APPL PASSED LEARNERS LICENCE	-66.00	-2 859.00
Quarter 2	OVERBERG KARATE FEDERATION 20230814	-3 000.00	
	HERMANUS CHILD & FAMILY SERVICES 20231107	-25 000.00	
	FYNBOS SENIOR SENTRUM 20231107	-24 000.00	
	LAKESIDE CHAPEL 20231107	-15 000.00	
	VOS COASTAL PATH 20231107	-20 000.00	
	0 PEARLY SHELL SERVICE CENTRE- COUNC CARE PROJECT	-5 000.00	
	HAWSTON HEALTH AND WELFARE - COUNC CARE PROJECT	-6 000.00	
	HAWSTON FOOTBALL CLUB - COUNC CARE PROJECT	-15 000.00	
	HAWSTON FOOTBALL CLUB - COUNC CARE PROJECT	-5 000.00	
	PEARLY SHELL SERVICE CENTRE-COUNCIL CARE PROJ FU	5 000.00	
	BLOMMELAND DAYCARE-COUNCIL CARE PROJ FUNDS	-2 600.00	
	RIVER MOUNT HOPE-COUNCIL CARE PROJ FUNDS	-2 000.00	
	NEO LIFE NPO-COUNCIL CARE PROJ FUNDS	-2 000.00	
	SALIM UNITED FC-COUNCIL CARE PROJ FUNDS	-25 000.00	
	PEARLY SHELL SERVICE CENTRE-COUNCIL CARE PROJ FU	-5 000.00	
	SHILOAH EDUCARE-COUNCIL CARE PROJ FUNDS	-3 500.00	-153 100.00
Quarter 3	OVERSTRAND ASSOC FOR PERS-NUTRITION & PROJ MATER	-2 000.00	
	HAWSTON RUGBY FOOTBALL CLUB-PURCHASING OF EQUIPM	-5 000.00	
	HAWSTON SEKONDER-MEALS FOR FOSTER CARE STUDENTS	-2 000.00	
	SUSTAINABLE FUT TRUST-EDUCATE LEARNERS SPEC PROG	-5 000.00	
	PIKKEWYNTJIES PREPRIM-ASSIST WITH UNIFORM & STAT	-4 574.63	
	KAWS - MAYOR'S FUND	-5 000.00	
	KOGELBERG BIOSPHERE RESERVE - MAYOR'S FUND	-5 000.00	
	KHANYA EDUCARE CENTRE - MAYOR'S FUND	-25 000.00	
	FUNERAL:S DALINDYEBO IND GRAVE (MAYORAL FUND)	-414.50	
	MILLSTREAM CLEANING:MALACHITE BLUE-STANFORD CONS	-45 000.00	
	MILLSTREAM CLEARING:MALACHITE BLUE-OVERBERG COMM	-5 000.00	
	BOLAND RUGBY DAMES - MAYORAL FUNDING	-5 000.00	
	STADIO (K GILLION) - MAYORAL FUNDING	-2 500.00	
	BOLLAND COLLEGE MAYORAL PROJECT FUNDS-APRIL T	-7 341.40	
	GRIEKWA NASIONALE KONFERENSIE - MAYORAL FUNDING	-6 000.00	
	MAYORAL PROJECT FUNDS-LAERSKOOL KLEINMOND	-7 500.00	
	MAYORAL PROJECT FUNDS-KLEINMOND ROLBALKLUB	-7 500.00	
	MAYOR PROJECT FUNDS-BUCKLE UP DRIVING SCHOOL	-13 500.00	
	MAYORAL PROJECT FUNDS-M THOMAS	-1 920.00	
	STADIO PTY LTD EDUCATION - STUDENT TUITION	-3 000.00	
	SIYAKHA COMM EDUCARE - CARE PROJECTS	-25 000.00	
	THE GRAIL CENTRE TRUST - MAYORAL FUND	-5 000.00	
	HAWSTON DUIWE UNIE KLUB - COUNCILLOR CARE PROJEC	-2 000.00	
	HERMANUS CHILD AND FAMILY SERVICE - COUNC CARE P	-2 000.00	
	HANDEVAT MUSIC PROJECT - COUNCILLOR CARE PROJ	-5 000.00	
	MAYORAL PROJECT FUNDS-MASAKHANE PRIMARY SCHOOL	-20 000.00	
	MAYORAL PROJECT FUNDS-CROSS CULTURE FAMILY F	-2 500.00	
	MAYORAL PROJECT FUNDS-BARC DIERESORG TRUST	-25 000.00	-244 750.53
Quarter 4	E10A31-REPLACEMNT OF DAMAGED METER,9128 HZW.	-4 866.00	
	E10A16-DAMAGE OF ELECT METER,ERF 2802 HHW	-3 148.00	
	STANFORD ANIMAL WELFARE-KENNELS AND WATER TROUGHS	-30 000.00	
	PEARLY SHELL SERVICE CENTRE - FOOD,ALIEN CLEARING	-8 326.00	
	MAYOR PROJECT FUNDS- BARC DIERESORG TRUST	-25 000.00	
	PURE HEARTS DAYCARE - ECD EDUCATIONAL TOYS	-2 500.00	
	STRANDVELD BOEREVERENIGING - PPE FIRE FIGHTING	-10 000.00	
	HERM VISUAL ART AND DESIGN CENTRE - TRANSPORT	-2 000.00	
	FRANSKRAAL BELASTINGBETALERS - COUNC CARE PROJEC	-20 000.00	
	UBUHLE BOMFAZI - LEARNERS/LICENCE PROJECT	-8 820.00	
	UBUHLE BOMFAZI - WINTER FOOD PARCELS PROJECT	-12 250.00	
	UBUHLE BOMFAZI - WINTER BLANKETS PROGRAMME	-14 000.00	

YOMELELANI PRE-SCHOOL - EQUIPMENT CHAIRS AND TABLES	-25 000.00		
S.H.A.R.E - FEEDING SCHEME IN GREATER GANSBAAI AREA	-5 000.00		
OVERBERG KARATE REGION - CHAMPIONSHIP IN GAUTENG	-6 000.00		
WESTCLIFF NEIGHBOURHOOD WATCH - SERVICES	-5 000.00		
KREFIES EN KRAPPES - COUNCILLOR CARE PROJECTS	-2 500.00		
KOGELBERG BOTANICAL SOCIETY-CARE PROJECT	-7 495.00		
MAYORAL PROJECT FUNDS-1 LIFE RESCUE TRUST	-5 000.00		
COUNCILLOR CARE PROJ: KLEINMOND ANIMAL WELFARE	-10 000.00		
RATHFELDER TRUST - AFTERCARE GENERAL NEEDS	-6 000.00		
KLEINMOND NATUURBEWARINGSVERENIGING-CARE PROJECT	-4 505.95		
MAYORAL PROJECT FUNDS-1 LIFE RESCUE TRUST	-5 000.00		
MAINTENANCE:IMPROVEMENT OF SAFETY OF BUILDING	-5 000.00		
CATAPULT FOUNDATION - FOOD AND TRANSPORT DONATION	-11 000.00		
NCANENI & HOYI HEALTH CLINIC - YOUTH OUTREACH	-25 000.00		
COUNCILLOR CARE PROJECT - DONATION MATINKA M	-7 500.00		
HERMANUS CHILD AND FAMILY SERVICE - CARE PROJECT	-10 000.00		
GOOD HOPE ECD CENTRE - EQUIPMENT AND APPLIANCES	-30 000.00		
STANFORD CONSERV TRUST - SOCCER KITS: DIE KOP TEAM	-5 890.00		
KLEINMOND BOXING MMA AND FITNESS - CARE PROJECT	-6 400.00		
PRINGLE BAY UNITED CHURCH - FOOD PARCEL SCHEME	-5 000.00		
PRINGLE HOUSE ECO SCHOOL - PLANTING OF TREES	-6 000.00		
MAYORAL PROJECT FUNDS -KLEINMOND FIETSKLUB	-4 197.50		
MAYORAL PROJECT FUNDS-EKUPHUMLENI EMPOWERMENT	-15 000.00		
PIKKEWYNTJIES PRE-PRIM: TEXT BOOKS S VAN NIEKERK	-4 617.94		
HERM HACKING GROUP - WORKERS AND CHAINSAW REPAIR	-10 000.00		
KLEINMOND RUGBY: MEMORIAL FOR LOVED ONES	-4 000.00		
BARC-COUNCILLOR PROJECT FUNDS-STEVEN FOURIE	-15 000.00		
BARC-COUNCILLOR CARE PROJECT FUNDS-DE CONING	-30 000.00		
KLEINMOND FIETSKLUB - TRANSPORT	-3 000.00		
FYNBOS SENIORSENTRUM - CAREGIVING SERVICES	-6 000.00		
VOS COASTAL - PLAY EQUIPMENT: SANDBAAI	-30 000.00		
JUST SQUASH - TOURNAMENT ENTRY AND TRAVEL COSTS	-6 500.00		
BETTYSBAY CONSERVANCY-COUNCILLOR CARE PROJECTS	-5 000.00		
AVS REFEREE ACADEMY-COUNCILLORS CARE PROJECTS	-1 987.00		
BOLAND HIGH SCHOOLS HOCKEY-COUNCILLOR PROJECT	-4 000.00		
SA JUKSKEI RAAD: COUNCILLOR PROJECT FUND-COHEN	-3 000.00		
O/267881 02/05 2 X BENCHES MAYORAL FUND W13	-9 441.74		
A/4/14 MAYATULA E GRAVE COST CARE PROJECT	-1 444.00		
KLEINMOND FIETSKLUB - COUNCILLOR CARE PROJECTS	-4 197.50		
KLEINMOND PRIMARY SCHOOL - RUGBY JERSEYS	-6 000.00		
KLEINMOND PRIMARY SCHOOL - TRANSPORT	-6 300.00		
MAYORAL PROJECT FUNDS-CHILD WELFARE SA KLEINMOND	-23 000.00		
SA AMATEUR KICK-BOXING ASSOC-INTERNATIONAL EVENT	-6 000.00		
GANSBAAI ACADEMIA - COUNCILLOR CARE PROJECTS	-10 000.00		
HERM CLIFF PATH MANAGEMENT - CARE PROJECT	-50 000.00		
MAYORAL PROJECT-ONRUS-VERMONT NEIGHBOURHOOD	-15 000.00		
B/1/6 INDIGENT FAMILY GRAVE COST-CARE PROJECT	-311.00	-608 197.63	-R1 008 907.16

Closing Balance 30 June 2024

R628 994.62

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

JUNE 2024

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

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

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

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

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

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

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

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

ANNEXURE C 2/3

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

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

	Budget	Q1 (Actual)	Q2 (Actual)	Q3 (Actual)	Q4 (Actual)	Savings
Measures	<u>R</u>	<u>R</u>	<u>R</u>	<u>R</u>	<u>R</u>	<u>R</u>
Use of Consultants	38 601 439	3 800 974	8 375 220	7 083 111	13 873 023	5 469 111
Vehicles used for political office-bearers	0	0	0	0	0	0
Travel & subsistence: (Please note that deviations from Budgeted amounts also relate to the new normal in terms of scaled down traveling due to virtual meetings, inclusive of a decrease in accommodation costs, Registration Fees w.r.t. conferences, etc.)	874 569	202 879	236 648	156 277	214 298	64 466
Domestic accommodation: (Please note that deviations from Budgeted amounts also relate to the new normal in terms of scaled down traveling due to virtual meetings, inclusive of a decrease in accommodation costs, Registration Fees w.r.t. conferences, etc.)	418 067	105 871	48 069	19 155	88 882	156 090

ANNEXURE C 3/3

Sponsorships, events and catering	1 521 149	133 807	261 227	188 126	292 625	645 364
Communication	5 918 803	640 681	1 322 517	1 083 408	1 475 419	1 396 777
Other related expenditure items	0	0	0	0	0	0
<u>Total</u>	47 334 027	4 884 212	10 243 681	8 530 077	15 944 246	7 731 808

MUNICIPAL REGULATIONS ON A STANDARD CHART OF ACCOUNTS (mSCOA): POST IMPLEMENTATION STATUS OF mSCOA PROJECT – JUNE 2024

1. Executive Summary

The purpose of this submission to Council is to:

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

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

2. Updated status 2023/2024: June 2024 (Quarter 4)

A Usergroup meeting was held on 6 Junie 2024. No feedback was given from the service provider to municipalities with regard to progress made with development of the respective Web Modules (Solvem roadmap included in the Q3/2024 report), as well as updates from these municipal sites where specific web module testing was in progress. The only announcement made at the meeting was the Asset Implementation Project.

This was announced by the newly elected Usergroup Steering Committee, in an effort to assist/ create synergy/momentum among municipalities to migrate to the Assets Web Module on the SAMRAS system.

The project will officially commence on 15 July 2024, with a Planning Phase throughout July, and in August, detailed planning and resource allocation will take place. As for the Implementation Timeline: Phase-wise implementation will begin in September, with completion targeted by the end of November 2024.

The municipality is prepared and will consider its position and the appropriate strategy to proceed, in the instance that approval be obtained from the Overstrand mSCOA Governance Structure, and the ICT Steering Committee of the municipality.

National Treasury has embarked on an extensive consultative process for the drafting of regulations for the the minimum business processes and system specifications for mSCOA. Overstrand municipality is represented on numerous of the established working groups by officials from the municipality.

3. Updated status 2023/2024: Mar 2024 (Quarter 3)

MFMA Budget Circular No. 126 (7 Dec 2023) (See attached) guided as follows:

“6.6 mSCOA governance and implementation

*Municipalities that have not yet achieved the required level of mSCOA implementation, must develop and implement a road map (action plan) to fast track the implementation of mSCOA. The focus areas that should be considered (at a minimum) when developing the road map are articulated in **Annexure A** attached to this circular.*

6.7 Regulating the minimum business processes and system specifications for mSCOA

The National Treasury will regulate the minimum business processes and system specifications for mSCOA towards the end of 2025/26. This project will also include the following outputs:

- *Review and update the set of minimum business processes and system specifications for mSCOA (currently articulated in MFMA Circular No. 80) to incorporate new legislative requirements that have been issued since the circular was published;*
- *Update and develop the standard operating procedures (SOPs) for mSCOA;*
- *Align the current ICT due diligence assessment for mSCOA to the new Regulations;*
- *Consultation with key stakeholders on draft regulations; and*
- *Training on the new Regulations to ensure that there is a fair understanding of the new regulation by stakeholders.*

Further communication will be issued on the consultation processes and training in due course.”

New appointments were made to the Solvem staff, inclusive of a new appointment on executive management level. Communication with the service provider is taking place on a regular basis with the attendance of all SAMRAS Usergroup workshops and meetings by senior Finance Directorate - and ICT Department staff in this regard. In providing insight regarding monitoring of progress with the development and implementation of web-based modules.

Overstrand will continue to monitor progress with reference to implementation, especially relating to the client-wide implementation of the Expenditure/SCM module.

The next Usergroup meeting will be held on 4 April 2024 via the Teams platform. For Overstrand, the status quo is maintained regarding further considerations with regard to system implementation, pending the outcome of successful implementation of the organogram and SCM module at other comparable user sites.

Usergroup meetings allow municipalities to obtain feedback from the service provider with regard to progress made with development of the respective Web Modules as well as updates from these municipal sites where specific web module testing was in process. Confirmation of the dates for the next workshop and meeting are awaited.

The mSCOA committee currently follows a process of monthly monitoring with regard to before-mentioned development and implementation of web-based modules at sites as we become aware of information. Assurance of successful implementation of web-based modules and the organogram are regarded as a pre-requisite for embarking on implementation of these modules.

The Action Plan of the municipality is based on the latest Roadmap received in March 2024 from Solvem, containing the high level information of the modules required (migration to the web) to ensure integration with 3rd party systems and implementation of functionality with regard to workflow and document management. It is however important to note that the following status update for March 2022, is still relevant to the extent that some those implementations could be confirmed as completed and successfully implemented in the respective municipal environments.

For Overstrand, the status quo remains the same as at the end of December 2023 regarding further considerations with regard to system implementation. The municipality follows up regarding the outcome of successful implementation of the organogram and SCM module at other comparable user sites.

4. Updated status 2023/2024: Dec 2023 (Quarter 2)

The Usergroup meeting was held on 13 December 2023 via the Teams platform. The status quo is still maintained regarding further considerations with regard to system implementation, pending the outcome of successful implementation of the organogram and SCM module at other comparable user sites.

At these Usergroup meetings feedback is shared by the service provider with regard to progress made with development of the respective Web Modules, as well as the updated status of these municipal sites where specific web module implementation/testing are in process. The most recent usergroup meeting did not provide any meaningful progress at high capacity sites selected by the municipality for monitoring.

The municipality furthermore experienced major challenges with incorrect regulatory reports from the system on a monthly basis since 1 July 2023, with seemingly no permanent solution to resolve, and prevent this from occurring again. This matter was escalated to senior management and continuous monitoring by the municipality is taking place.

The mSCOA chart is reviewed on an annual basis to address implementation challenges and correct chart related errors. Towards this end, Version 6.8 is released with MFMA Budget Circular no 126 on 7 December 2023. Version 6.8 of the chart will be effective from 2024/25 and must be used to compile the 2024/25 MTREF.

Status 2023/2024: Sept 2023 (Quarter 1)

No further consideration is currently being given by Overstrand Municipality for the implementation of further web modules, pending the planned visit to Stellenbosch Municipality by a number of municipalities, in order to determine the progress with implementation of the SCM module, for any further consideration. This visit will take

place during the first week of October 2023 and will subsequently be included in the next reporting to the council.

Status 2022/2023: June 2023 (Combined quarter 1-4)

Overstrand municipality has arranged site visits to Stellenbosch and Breede Valley municipality's to observe the implementation of the Web-based SCM Module. The dates has still to be confirmed by the respective municipalities.

During the 3rd & 4th quarters, Solvem implemented the latest version 6.7 of the mSCOA chart on the web-based budget module. The budget for the 2023/2024 MTREF was captured and successfully implemented on the web module by 2 July 2023.

MFMA Budget Circular No. 122 (9 Dec 2022) guided as follows:

“Regulation of Minimum Business Processes and System Specifications

National Treasury will review and regulate minimum business processes and system specifications for mSCOA by the end of 2024/25. In preparation for the regulation of the minimum requirements, municipalities should ensure that they comply fully with the current minimum business processes and system specifications articulated in MFMA Circular No. 80 (dated 08 March 2016).

Where a municipality is not fully compliant with the mSCOA requirements, a mSCOA Road Map must be in place to drive and fast track the mSCOA implementation in the municipality. The mSCOA Steering Committee, chaired by the Accounting Officer or his/her delegate, must use the mSCOA Road Map to track progress and take correction actions where required.

Road Maps must be reviewed and updated annually as part of the budget process is update and submitted to Council for approval together with their 2023/24 MTREF budget. Municipalities will be required to upload their updated mSCOA Road Maps in a PDF format on the GoMuni Upload portal as part of their 2023/24 MTREF tabled and adopted budget submission and thereafter on a quarterly basis as part of their in-year reporting.

Municipalities should ensure that they budget sufficiently to become and remain mSCOA compliant.”

Communication with the service provider is taking place on a regular basis with the attendance of all SAMRAS Usergroup workshops and meetings by senior Finance Directorate - and ICT Department staff in this regard. In providing insight regarding monitoring of progress with the development and implementation of web-based modules, the following background –

A senior delegation from the service provider (SOLVEM) made an on-site courtesy visit on 12 September 2022 and general systems information and incidents logs status were discussed and reviewed. Overstrand will continue to monitor progress with reference to implementation, especially relating to the client-wide implementation of the Expenditure/SCM module.

ANNEXURE D 5/12

Challenges were experienced with the August 2022 reporting cycle system information extracts and reports, and although the incidents were logged timeously with the service provider, the issues were only resolved after the reporting due dates. A report on the system failure was requested from the service provider, and submitted to Provincial Treasury in response to an official enquiry by them.

The next Usergroup meeting was held on 20 October 2022 via the Teams platform. For Overstrand, the status quo is maintained regarding further considerations with regard to system implementation, pending the outcome of successful implementation of the organogram and SCM module at other comparable user sites.

Usergroup meetings allow municipalities to obtain feedback from the service provider with regard to progress made with development of the respective Web Modules as well as updates from these municipal sites where specific web module testing was in process. Confirmation of the dates for the next workshop and meeting are awaited.

The mSCOA committee currently follows a process of monthly monitoring with regard to before-mentioned development and implementation of web-based modules at sites as we become aware of information. Assurance of successful implementation of web-based modules and the organogram are regarded as a pre-requisite for embarking on implementation of these modules.

The Action Plan of the municipality is based on the communication received from Solvem, containing the high level information of the modules required (migration to the web) to ensure integration with 3rd party systems and implementation of functionality with regard to workflow and document management. It is however important to note that the following status update for March 2022, is still relevant to the extent that none of those implementations could be confirmed as completed and successfully implemented in the respective municipal environments.

The most recent Usergroup meeting was held on 6 April 2023 in hybrid format, in person and via the Teams platform. For Overstrand, the status quo remains the same as at the end of March 2023 regarding further considerations with regard to system implementation. The municipality follows up regarding the outcome of successful implementation of the organogram and SCM module at other comparable user sites. This development will be closely monitored and any important matters impacting on the Overstrand contract, service rendering levels, etc will be reported to Council, as well as the relevant spheres of government as might be applicable, inclusive of any assessment outcome. The administration will maintain continuation of quarterly reports as part of Budget Reports, due to the process currently still not leading to a close-out report in the current financial period.

A two-person delegation from the service provider (Solvem) made an on-site courtesy visit on 12 September 2022 and general systems information and incidents logs status were discussed and reviewed. Overstrand will continue to monitor progress with reference to implementation, especially relating to the client-wide implementation of the Expenditure/SCM module.

Challenges were experienced with the August 2022 reporting cycle system information extracts and reports, and although the incidents were logged timeously with the service

provider, the issues were only resolved after the reporting due dates. A report on the system failure was requested from the service provider, and submitted to Provincial Treasury in response to an official enquiry by them.

5. National Treasury budgetary mSCOA guidance / communications:

The absence of any clear direction from National Treasury in terms of the anticipated outcome of the mSCOA systems audits as previously communicated, inclusive of National Treasury's envisaged transversal tender process and specifications, compounded challenges for municipalities. NT did not share any further information regarding the mentioned audits and confirmed in MFMA Budget Circular No. 112 (6 Dec 2021) the following: "However, should a municipality need to procure a new financial system, they must follow the processes set out in the MFMA read together with the Municipal Supply Chain Management Regulations and MFMA Budget Circulars No. 93, 98 and mSCOA Circulars No 5 and 6. In addition, National Treasury has not accredited any of the municipal financial systems available in the market and this should therefore not be advertised as a requirement in municipal tender documents.

National and Provincial Treasuries held extensive engagements with key system providers during which the system functionality on the following were demonstrated: IDP and budget, supply chain management (SCM), asset management, annual financial statements, revenue management, cash flow and period control. These engagements provided National and Provincial Treasuries with an understanding of what functionality is available on each system and what the key system related challenges are."

The following was furthermore stated: "Municipalities that procured systems through the RT25-2016 transversal tender must approach the market to procure a new service provider for system support and maintenance. Due to the high financial investment in procuring financial systems, it is not cost effective to change financial systems every 3 to 5 years. Also, the expiry of the SLA does not necessitate the procurement of a new financial system - unless the system that is being used is not complying with the required business processes and system specifications." From before-mentioned it can be derived that NT will not provide for any further communication to Local Government with regard to the before-mentioned release of audit results to assist municipalities with the outcome of their process in this regard. It is rather stated in the circular again that "It should be emphasised that the onus to ensure compliance with the mSCOA Regulations and minimum system specifications as per MFMA Circular No. 80 and its Annexure B rests with the municipality and not the system vendor. Municipalities should ensure that they budget sufficiently to become and remain mSCOA compliant."

National Treasury issued the following Circulars and guidance relating to mSCOA from December 2021 to March 2022:

- i. *Municipal Budget Circular (No 112) for the 2022/23 MTREF - 04 December 2021:*
- ii. *Municipal Budget Circular (No 115) for the 2022/23 MTREF - 04 March 2022:)*

The Draft and Final budgets were compiled according to the latest chart available on the financial system:

ANNEXURE D 7/12

- mSCOA Segment Detail – (Final Version 6.6 – 6 Dec 2021) for implementation 2022/22
- mSCOA Segment Detail – (6.6.1. Patch to Version 6.6 – 4 Mar 2022) for implementation 2022/23

It was furthermore now advised in the Budget Circular for this draft budget cycle (No 112): “That the credibility of the mSCOA data strings remains a concern although we have observed a marked improvement in some areas. At the core of the problem is:

- The incorrect use of the mSCOA chart and segments, balance sheet budgeting, movement accounting and basic municipal accounting practices by municipalities;
- Some municipalities are not budgeting, transacting and reporting directly in/ from their core financial systems; have not purchased all the modules of the core financial system or have not upgraded to the Enterprise Resource Planning (ERP) (mSCOA enabling) version of their financial systems;
- A number of municipalities are still transacting on their legacy systems that are not the functionality of their financial systems, while they are paying for maintenance and support for the mSCOA enabling system that was procured. This constitute fruitless and wasteful expenditure; and
- Municipalities are not locking their adopted budgets and their financial systems at month-end to ensure prudent financial management. To enforce municipalities to lock their budgets and close their financial system at month-end in 2022/23, the Local Government Database and Reporting System will lock all submission periods within the reporting period at the end of each quarter. The published period will NOT be opened again to ensure consistency between publications. System vendors were also requested to build this functionality into their municipal financial systems.

Municipalities should refer to the guidance provided in the mSCOA circulars issued by the National Treasury to classify their transactions correctly.”

Section 5.3 of the circular also addresses the Regulation of Minimum Business Processes and System Specifications as follows:

“One of the key objectives of the mSCOA reform is to ensure that municipalities are planning, budgeting, transacting and reporting directly on and from integrated ERP systems to have one version of the truth in terms of the reported financial performance. The manual correction of data strings by municipal officials or system vendors are not allowed in terms of the mSCOA Regulations.

All municipalities and municipal entities had to comply with the mSCOA Regulations by 1 July 2017. MFMA Circular No. 80 (Annexure B) provided guidance on the minimum business processes and system specifications for all categories of municipalities (A, B and C). A number of Regulations and best practices as per the MFMA Circulars have been introduced since the issuing of MFMA Circular No. 80 in 2016.

The National Treasury will expand and regulate the business processes and system specifications in 2022/23 to these new developments. If your municipality has not yet

achieved the minimum required level of mSCOA implementation, then a detailed action plan (road map) must be developed to indicate how the municipality will fast track the implementation of mSCOA.”

The Overstrand mSCOA Committee will at all times consider the appropriate approach in ensuring that the municipality will not be exposed to risk from either an operational-and/or monetary perspective in this regard, this also in accordance with previous confirmations in this regard.

6. SAMRAS Usergroup Workshops & Meetings:

The following status reported on for Quarter 4 thus still applies –

“The service provider is still in process of continuous development of the Web system modules, with ongoing efforts to migrate West Coast District Municipality, Stellenbosch Municipality, George Municipality, Breede Valley Municipality and Bitou Municipality among other, starting with the initial steps (organogram, commodity codes, contract management data), in preparing (municipalities at various stages currently) for the roll-out of primarily the SCM web module, as the new version to replace the current classic version of the system ultimately.”

The municipality is awaiting feedback from the service provider with regard to the testing of the Organogram functionality, a prerequisite for any other modules to be implemented in the web.

The service provider of the SAMRAS system (Solvem) arranged for 2 day-sessions Tuesday 7 June 2022 to Wednesday 8 June 2022 to assist them in testing the development of modules up to date, indicating that they are looking forward to getting the best out of the training and workshop sessions to improve their product and user experience.

The two days were followed by the quarterly Usergroup meeting on 9 June 2022.

Previous SOLVEM SAMRAS Usergroup workshop and Usergroup meeting took place as a hybrid virtual/physical sessions on 3 - 4 November 2021.

The service provider is still in process of continuous development of the Web system modules, with ongoing efforts to migrate West Coast District Municipality, Stellenbosch Municipality, George Municipality, Breede Valley Municipality and Bitou Municipality among other, starting with the initial steps (organogram, commodity codes, contract management data), in preparing (municipalities at various stages currently) for the roll-out of primarily the SCM web module, as the new version to replace the current classic version of the system ultimately. On request of Overstrand Municipality to view a demo of the Asset Register, the municipality was advised that the web version is not ready yet. This is regarded as one of the critical considerations of a desirable The next SAMRAS Usergroup workshop and Usergroup meetings scheduled for March 2022 were postponed on request of the service provider, to April 2022.

The necessary evidence and confirmation required, confirming that the service provider is in a position to provide the required resources is currently considered by the Overstrand mSCOA / conversion committee. Before-mentioned, inclusive of an updated and detailed project plan for a viable migration process, with regard to the SCM module to the web-based platform identified by SAMRAS as a critical priority, and during 2021 listed for actioning in the third quarter of the 2021/2022 financial year. The municipality is however currently aware of one municipality where this module has been implemented and functional, though not representing the complete supply chain management functionality and workflow areas representative of formal procurement processes. During the next quarter (Apr 2022 onwards) a site visit to a municipality, who will be able to demonstrate the functionality of the implementation in the production environment, is envisaged.

It is again confirmed that the administration will consider the appropriate approach in ensuring that the municipality will not be exposed to risk from either an operational-and/or monetary perspective in this regard. As stated in previous reporting, the status as at 31 December 2021 remains the same with regard to the absence of any clear direction from National Treasury in terms of the outcome of systems audits.

The mSCOA committee currently follows a process of monitoring progress with regard to before-mentioned development and implementation of web-based modules at sites as we become aware of information. Assurance of successful implementation of web-based modules is regarded as a pre-requisite for embarking on implementation of these modules.

Matters regarded of importance and impacting on the Overstrand contract, service rendering levels, etc will be reported to Council, with the continuation of quarterly reports as part of the Budget Report, due to the process currently still not leading to a close-out report in the current financial period.

7. Previous quarter/historic status up to December 2021

mSCOA Project Governance and Management: Solvem (previously Bytes Systems Integration) and engagements with regard to the Samras Financial System)

It was reported to Council (Dec 2020, Quarter 2) that Overstrand Municipality received correspondence on 31 December 2020 from the service provider (Bytes Systems Integration) for the financial system currently in use (SAMRAS), inclusive of the following notification as corresponded to National Treasury:

“this letter serves to advise that the service provider for the SAMRAS system has changed from Altron TMT (Pty) Ltd to Solvem Consulting (Pty) Ltd. The effective date of the business transfer is the 1 December 2020. The transfer of the resources will be the 1 January 2021. The SAMRAS product and service offerings remain the same. The full resource team transfers in a section 197 process and hence continuity of service will be uninterrupted to our current clients.”

It was also confirmed that this development will be closely monitored and any important matters impacting on the Overstrand contract, service rendering levels, etc. will be reported to Council, with the continuation of this quarterly report, due to the process still not leading to a close-out report in the near future.

The feedback provided to municipalities a year ago (March 2021) focused on the continuous development of the Web system modules and importantly, efforts currently with regard to the gradual migration of West Coast District Municipality, Stellenbosch Municipality, and lately George Municipality, in particular to the web modules. Progress with these efforts are currently at various stages, which could not be established as completed migration processes from the classic environment to the web. Other instances of municipalities involved and the extent of these municipal sites where specific web module testing is currently underway, or planning processes could not be established during these workshops and the usergroup meeting on the 4th of March 2021, to provide the necessary evidence and confirmation that the service provider is currently in a position to provide the required resources and detailed project plan for a viable migration process with regard to any substantial module or section of a module, to the web-based platform.

The service provider provided the following feedback in terms of further development of web modules attended to, since the previous usergroup meeting towards the end of 2020, up to the end of February 2021:



The Overstrand mSCOA Committee awaited detailed information requested from the service provider, in order to consider the appropriate approach in ensuring that the municipality will not be exposed to risk from either an operational- and/or monetary perspective.

mSCOA Circulars

The inclusion of the following reference with regard to most recent mSCOA circulars in the past 2 years aims to provide Council with an overview of progress made by National Treasury in the roll-out of the mSCOA Regulation thus far -

ANNEXURE D 11/12

Municipal SCOA Circular No. 7 - 02 March 2020: Guide on Construction Work in Progress (CWIP)

The principles stated in this circular were implemented during the 2019/2020 General Adjustments Budget, which served before Council on 26 February 2020 and was carried forward into the 2020/2021 Budget Cycle

Municipal SCOA Circular No. 8 - 24 April 2020: Guidance on Virement Policies for Municipalities

The guidance in this circular already forms an integral part of Overstrand municipality's Virement Policy.

Municipal SCOA Circular No. 9 - 09 June 2020: Reporting on COVID-19 using the mSCOA chart

The principle of Typical Workstream Projects relating to COVID-19 was implemented for the Special Adjustments Budget in June 2020, notwithstanding that this circular was issued on the same day that the Special Adjustments Budget was submitted to be tabled in Council.

Municipal SCOA Circular No. 10 – 14 October 2020: Cash Flow Guidance

This circular is to provide further guidance to municipalities on the correct use of the municipal standard chart of accounts (mSCOA) data strings to populate the cash flows tables in Schedules A, B and C of the Municipal Budget Reporting Regulations (MBRR) To ensure that the MBRR cash flow tables (A7, SA30, B7 and C7) are linked correctly to the mSCOA data strings.

National Treasury corrected the linkages in the segment item: asset and liabilities.

Municipal SCOA Circular No. 11 – 4 December 2020: Guidance on the use of the Fund Segment

The purpose of this circular is to provide guidance to municipalities on the use of the Fund segment.

Following the guidance provided in Circular 10, the following cash flow issues still had to be corrected and/or clarified:

- The recording of unallocated deposits;
- The duplication of capital assets other expenditure (trade and other payables – payables and accruals);
- The linking of construction Work-In-Progress (CWIP) to capital assets in Table A9 of the A1 Schedule;
- The linking of advance payments and retentions to the cash flow tables;
- The distinction of and payment between Inventory, Contracted Services and Other Expenditure line items not specifically listed under Liabilities in the mSCOA chart; and
- The linking of Income tax receivable, Income tax payables, Value Added Tax (VAT) receivable, VAT payable, Accrued interest on receivables to cash flow/payments.

Municipal SCOA Circular No. 12 – 01 October 2021: Guidance on Value Added Tax (VAT)

The purpose of this circular is to provide guidance to municipalities on how to budget, transact and report for Value Added Tax (VAT) using the Municipal Standard Chart of Accounts (mSCOA) chart.

ANNEXURE D 12/12

The following guidance is provided in Circulr 12:

- When municipalities prepare their MTREF budgets, it must be exclusive of VAT and therefore the regulated budget Tables A4 and A5 must be VAT exclusive.
 - It should also be noted that the accounts for Input and Output Tax on the mSCOA chart is named Input and Output VAT and irrecoverable debt is referred to as bad debt. Therefore, where reference is made to the VAT accounts in the chart in the examples used to explain the VAT transactions, Input and Output VAT and bad debt is used as per the mSCOA chart.
 - These discrepancies in the terminology will be corrected in version 6.6 of the chart.
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Annexure A

The following focus areas should be considered (at a minimum) when developing the road map and the road map should detail action steps, assign responsibilities, and specify time frames to address the implementation gap:

- a. **ICT Architecture**, which includes the hardware, servers, software, licences required to run the ERP management systems.
- b. **Governance and Institutional Requirements** - which includes:
 - A functioning *m*SCOA steering committee or equivalent structure to monitor and report on progress against the road map. This committee consist of the heads of all business units and meet regularly (at least quarterly).
 - Regular reporting on *m*SCOA implementation to Management and Executive Committees and Council.
 - Appointment of a *m*SCOA champion to drive the *m*SCOA implementation at the municipality.
 - Appointment of a suitably qualified System Administrator.
 - The development and adoption of the required IT policies and securities.
 - Establishment of data back-up and disaster recovery procedures.
- c. **System Functionality** - which includes:
 - The ERP modules and 3rd party systems used. These must give effect to the minimum business processes and system requirements specified in MFMA Circular No. 80. Municipalities must budget adequately to procure the required functionality and upgrade to the *m*SCOA enabling version of the ERP.
 - Seamless and full integration of data in the ERP system, including 3rd party systems used by the municipality and its entities. The ERP system vendor sets the requirements for the integration.

An ICT due diligence assessment must be conducted 6 months before the Service Level Agreements (SLA) with an existing system vendor comes to an end to determine if an ERP system changes or extension of the existing SLA is required. Municipalities must follow the due diligence processes set out in MFMA Budget Circulars No. 93, 98, 123 and *m*SCOA Circulars No. 5 and 6 prior to procuring a new ERP system. Guidance on procurement processes were also provided in MFMA Circular No. 107 (4 December 2020).

The ERP system represents the General Ledger. Any 3rd-party system with a direct impact on the General Ledger must integrate fully and seamlessly with the ERP system in terms of the mSCOA Regulations. This means that data contained in the 3rd party system must synchronise without any human or manual intervention integrate to the ERP system without human or manual intervention in real time or at least daily and drill down from the ERP system to the General Ledger of the 3rd party system must be possible.

d. **User Proficiency and Training**

- The relevant municipal officials and interns must be sufficiently capacitated on the

mSCOA chart, basic accounting, balance sheet budgeting and movement accounting and all system modules and functionalities to use the ERP systems solution. Consideration should be given to training, the establishment of User Support Groups and the availability of user manuals on the system.

- Change management initiatives to ensure that mSCOA is institutionalised as an organisational reform and not only a financial reform.