



# QUARTERLY BUDGET REPORT AND SDBIP MARCH 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 : 24 APRIL / APRELI 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 24 APRIL 2024 AT 10:00**

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




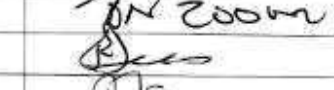
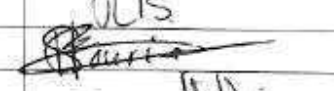


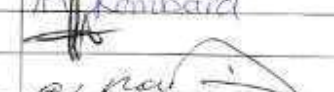
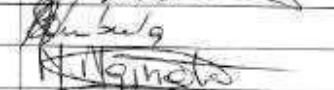
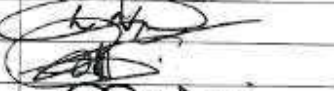
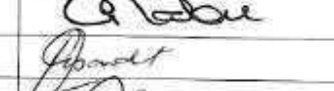









**OFFICIALS PRESENT:** Dr D O'Neill, Municipal Manager  
Ms S Reyneke-Naudé, Director : Finance  
Ms D Arrison, Director : Management Services  
Mr S Swartz, Director : Community Services  
Mr S Müller, Director : Infrastructure & Planning  
Mr S Madikane, Director : LED  
Mr L Smith, Senior Manager : Fire & Emergency Services & Disaster Management  
Ms A Le Roux, Manager : Property Administration  
Ms N Zweni, Manager : Communications  
Mr R Fraser, Senior Manager : Traffic, Law Enforcement & Task Team  
Mr T Louw, Technical Support : Auditorium  
Ms H van Tonder, Manager : Council Support Services  
Ms S Swart, Administrative Officer : Council Support Services  
Mr A Lekay, Senior Clerk

**ALSO PRESENT:** Members of the Public

**MINUTES/....**

OVERSTRAND MUNICIPALITY  
ATTENDANCE REGISTER

COUNCIL MEETING  
24 APRIL 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	

## 7.6

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

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**EXECUTIVE SUMMARY**

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

**RESOLVED (SUPPORTED BY 27 COUNCILLORS):**

1. that the budget report and service delivery and budget implementation plan for the quarter ended March 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 third quarter of the 2023/2024 financial year, on the top-level Service Delivery and Budget Implementation Plan **be noted**.

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



# QUARTERLY BUDGET REPORT AND SDBIP MARCH 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,  
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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 third quarter ended 31 March 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 31 March 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 is ongoing and still presents challenges for economic growth. As a result of this, municipalities remain under pressure to provide cost effective services.

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

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

YTD Actual operating revenue at the end of the third quarter for 2023/2024 is at 79.28% of the budgeted revenue of R1.733bn. The expenditure reflects spending of 68.17% against the budgeted expenditure of R1.848bn.

YTD Capital expenditure at the end of March 2024 amounts to R74.4m or 35.15% of the amended budget of R211.6m. Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

An Adjustments Budget was tabled during this quarter for proposals emanating from unforeseen and unavoidable expenditure.

The collection rate regressed slightly during the 2023/2024 financial year and at the end of March 2024 this stood at 95,98%, as compared to 98,96% on 30 June 2023.

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 March 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 third quarter of the 2023/2024 financial year, on the top level Service Delivery and Budget Implementation Plan, **be noted**.

## **Executive Summary**

### **Loadshedding**

The current prolonged loadshedding is still having a notable negative impact on electricity revenue, which is largely being mitigated by reduced bulk electricity purchases. This however still impacts on the budgeted electricity services bottomline and thus the overall bottomline (surplus/deficit) for the municipality, as electricity sales for the current financial year to date did not meet expected electricity sales. We have subsequently reviewed the year-to-date electricity sales and electricity bulk expenditure and projected that the revenue and expenditure be adjusted upwards due to a decrease in loadshedding stages over recent weeks.

### **Revenue by Source**

The Year-to-Date actual revenue is 1.30% above the YTD budget projections at the end of March 2024.

### **Borrowings**

The balance of borrowings amounts to R447.2m at the end of March 2024.

### **Operating expenditure by vote & type**

Current expenditure is 1.99% below YTD budget projections as at March 2024.

### **Capital expenditure**

The YTD Capital expenditure amounts to R74.4m or 35.15% of the amended budget of R211.6m. The current capital commitments of orders in progress amounts to R50.3m or 23.75% of the amended capital budget of R211.6m.

### **Cash flows**

The municipality started the year with a positive cash balance of R646.5 million. The March closing balance is R797.08million. Refer to Supporting Table SC9 for more details on the cash position.

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

Grants totaling R73.5m was received during March 2024.

## Spending on Grants

Spending on grants amounts to R24.2m for March 2024 which includes FMG, EPWP, MIG, INEP, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Resource funding for the establish & support of K9 Unit, Community Library Grant, Title Deeds Restoration Grant, CDW, Thusong Service Centre Grant, Municipal Service Delivery & Capacity Building Grant and spending on Construction Contracts (Housing).

## Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M09 March			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue</b>			
Total revenue	1.30%		
Interest earned from Current and No	13.66%	Increased Interest rates	
Operational Revenue	15.50%	Increased Admin Handling Fees w.r.t Debt Collection	
<b>Expenditure By Type</b>			
Total Expenditure	-1.99%		
<b>Capital Expenditure</b>			
Total Capital Expenditure	-41.96%	Capital Commitments=R50.3m	
<b>Financial Position</b>			
In order			
<b>Cash Flow</b>			
In order			

### Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	1,829,209	1,411,997	77.19%
Expenditure	1,848,360	1,260,088	68.17%
Surplus / (Deficit)	<b>(19,151)</b>	<b>151,909</b>	
Capital	211,644	74,414	35.16%

### Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	1,732,615	1,373,585	79.28%
Expenditure	1,848,360	1,260,088	68.17%
Surplus / (Deficit)	<b>(115,745)</b>	<b>113,498</b>	
Capital	211,644	74,414	35.16%

**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.

**MFMA Circular No. 125**

National Treasury issued the above circular regarding the implementation of an **Electronic Monitoring and Evaluation System, MFMA Calendar (Muni eMonitor)** for municipalities. The implementation date is envisaged for 1 July 2024.

This system is in all respects similar to the current Eunomia Compliance System that Overstrand Municipality utilises for compliance monitoring.

At the introduction workshop hosted by National Treasury, concerns were raised regarding the duplication of work in relation to the GoMuni system currently deployed by National Treasury.

**In-year budget statement tables / ...**

**Table C1: s71 Monthly Budget Statement Summary**

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M09 March

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	297,101	340,506	340,506	28,380	255,600	255,380	220	0%	340,506
Service charges	840,648	915,383	944,383	82,190	739,147	727,089	12,058	2%	944,383
Investment revenue	51,751	41,800	41,800	1,753	36,621	32,221	4,400	14%	41,800
Transfers and subsidies - Operational	172,162	184,953	192,561	41,491	180,593	180,593	-		192,561
Other own revenue	189,234	193,935	213,366	30,483	161,625	160,710	914	1%	213,366
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,550,896</b>	<b>1,676,577</b>	<b>1,732,615</b>	<b>184,298</b>	<b>1,373,585</b>	<b>1,355,992</b>	<b>17,593</b>	<b>1%</b>	<b>1,732,615</b>
Employee costs	480,939	537,911	549,390	42,152	400,885	407,817	(6,931)	-2%	549,390
Remuneration of Councillors	12,315	12,514	12,898	1,061	10,020	9,819	201	2%	12,898
Depreciation and amortisation	148,321	149,154	149,154	12,427	111,866	111,866	-		149,154
Interest	48,152	49,658	49,658	1,664	25,841	25,841	-		49,658
Inventory consumed and bulk purchases	404,638	492,305	496,986	34,178	326,016	330,147	(4,131)	-1%	494,994
Transfers and subsidies	16,086	16,380	16,580	1,204	12,630	12,630	-		16,580
Other expenditure	460,551	484,290	573,693	66,432	372,830	387,586	(14,755)	-4%	575,685
<b>Total Expenditure</b>	<b>1,571,001</b>	<b>1,742,212</b>	<b>1,848,360</b>	<b>159,117</b>	<b>1,260,088</b>	<b>1,285,704</b>	<b>(25,616)</b>	<b>-2%</b>	<b>1,848,360</b>
<b>Surplus/(Deficit)</b>	<b>(20,106)</b>	<b>(65,635)</b>	<b>(115,745)</b>	<b>25,181</b>	<b>113,498</b>	<b>70,288</b>	<b>43,209</b>	<b>61%</b>	<b>(115,745)</b>
Transfers and subsidies - capital (monetary allocations)	125,273	54,293	95,704	1,978	37,521	37,521	-		95,704
Transfers and subsidies - capital (in-kind)	6,130	-	890	-	890	890	-		890
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>111,298</b>	<b>(11,342)</b>	<b>(19,151)</b>	<b>27,159</b>	<b>151,909</b>	<b>108,699</b>	<b>43,209</b>	<b>40%</b>	<b>(19,151)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>111,298</b>	<b>(11,342)</b>	<b>(19,151)</b>	<b>27,159</b>	<b>151,909</b>	<b>108,699</b>	<b>43,209</b>	<b>40%</b>	<b>(19,151)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>189,321</b>	<b>209,409</b>	<b>211,644</b>	<b>7,453</b>	<b>74,414</b>	<b>128,206</b>	<b>(53,792)</b>	<b>-42%</b>	<b>211,644</b>
Capital transfers recognised	131,343	96,183	96,594	1,978	38,411	62,280	(23,869)	-38%	96,594
Borrowing	34,249	95,214	95,821	5,357	27,899	51,504	(23,606)	-46%	95,821
Internally generated funds	23,730	18,013	19,230	118	8,105	14,422	(6,318)	-44%	19,230
<b>Total sources of capital funds</b>	<b>189,321</b>	<b>209,409</b>	<b>211,644</b>	<b>7,453</b>	<b>74,414</b>	<b>128,206</b>	<b>(53,792)</b>	<b>-42%</b>	<b>211,644</b>
<b>Financial position</b>									
Total current assets	842,270	683,321	847,396		1,002,523				847,396
Total non current assets	4,005,409	4,195,837	4,198,072		3,974,490				4,198,072
Total current liabilities	305,142	349,426	353,469		294,747				353,469
Total non current liabilities	707,060	731,737	728,589		698,234				728,589
<b>Community wealth/Equity</b>	<b>3,835,478</b>	<b>3,797,994</b>	<b>3,963,410</b>		<b>3,984,032</b>				<b>3,963,410</b>
<b>Cash flows</b>									
Net cash from (used) operating	213,466	193,672	248,628	70,196	263,785	263,810	26	0%	248,628
Net cash from (used) investing	(184,495)	(214,389)	(216,624)	(7,868)	(78,149)	(78,149)	-		(216,624)
Net cash from (used) financing	1,285	13,755	13,755	(5,739)	(35,087)	(35,087)	-		13,755
<b>Cash/cash equivalents at the month/year end</b>	<b>646,535</b>	<b>516,302</b>	<b>692,294</b>	<b>-</b>	<b>797,084</b>	<b>797,109</b>	<b>26</b>	<b>0%</b>	<b>692,294</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	98,223	7,852	6,221	5,448	6,116	4,516	16,575	57,726	202,676
<b>Creditors Age Analysis</b>									
Total Creditors	5,922	-	-	-	-	-	-	-	5,922

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

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
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<i><b>Governance and administration</b></i>	<b>462,846</b>	<b>460,614</b>	<b>497,521</b>	<b>72,405</b>	<b>397,329</b>	<b>392,816</b>	4,513	1%	<b>497,521</b>
Executive and council	73,092	52,832	85,529	39,495	85,262	85,202	61	0%	85,529
Finance and administration	389,754	407,781	411,992	32,910	312,066	307,614	4,452	1%	411,992
Internal audit	-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>	<b>182,416</b>	<b>177,203</b>	<b>226,381</b>	<b>28,276</b>	<b>147,943</b>	<b>148,722</b>	(779)	-1%	<b>226,381</b>
Community and social services	9,270	8,785	9,246	658	6,611	6,535	77	1%	9,246
Sport and recreation	14,939	16,689	14,979	1,451	13,247	12,714	534	4%	14,979
Public safety	76,056	38,275	63,092	4,920	48,292	49,682	(1,389)	-3%	63,092
Housing	82,150	113,454	139,063	21,248	79,792	79,792	-	-	139,063
Health	-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>	<b>34,098</b>	<b>20,693</b>	<b>22,172</b>	<b>2,277</b>	<b>18,090</b>	<b>17,469</b>	621	4%	<b>22,172</b>
Planning and development	19,181	15,360	15,341	1,391	13,172	12,345	827	7%	15,341
Road transport	14,877	5,290	6,790	886	4,873	5,092	(219)	-4%	6,790
Environmental protection	40	42	42	-	44	32	13	40%	42
<i><b>Trading services</b></i>	<b>1,002,939</b>	<b>1,072,360</b>	<b>1,083,135</b>	<b>83,318</b>	<b>848,635</b>	<b>835,397</b>	13,239	2%	<b>1,083,135</b>
Energy sources	576,269	654,236	636,972	48,305	484,227	477,209	7,018	1%	636,972
Water management	182,255	169,924	191,372	16,397	161,095	156,675	4,420	3%	191,372
Waste water management	141,829	143,566	143,375	10,585	115,918	114,352	1,567	1%	143,375
Waste management	102,585	104,634	111,415	8,031	87,395	87,161	234	0%	111,415
<i><b>Other</b></i>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>1,682,299</b>	<b>1,730,869</b>	<b>1,829,209</b>	<b>186,276</b>	<b>1,411,997</b>	<b>1,394,403</b>	<b>17,593</b>	<b>1%</b>	<b>1,829,209</b>
<b>Expenditure - Functional</b>									
<i><b>Governance and administration</b></i>	<b>279,049</b>	<b>334,581</b>	<b>335,934</b>	<b>23,994</b>	<b>225,726</b>	<b>229,108</b>	(3,382)	-1%	<b>336,827</b>
Executive and council	60,364	80,395	80,772	5,588	56,259	56,366	(107)	0%	81,543
Finance and administration	215,535	249,820	250,808	18,140	166,938	170,035	(3,097)	-2%	250,930
Internal audit	3,150	4,366	4,354	266	2,529	2,706	(177)	-7%	4,354
<i><b>Community and public safety</b></i>	<b>297,737</b>	<b>297,549</b>	<b>363,890</b>	<b>40,963</b>	<b>258,548</b>	<b>261,965</b>	(3,417)	-1%	<b>363,085</b>
Community and social services	22,970	23,853	23,372	2,094	16,081	16,426	(345)	-2%	23,266
Sport and recreation	57,811	63,849	65,876	4,594	42,164	44,093	(1,928)	-4%	65,227
Public safety	156,969	132,228	163,121	13,526	122,301	123,444	(1,144)	-1%	163,071
Housing	59,987	77,620	111,520	20,748	78,002	78,002	-	-	111,520
Health	-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>	<b>179,614</b>	<b>210,462</b>	<b>213,668</b>	<b>18,952</b>	<b>138,269</b>	<b>144,141</b>	(5,873)	-4%	<b>213,781</b>
Planning and development	47,425	56,507	54,222	3,906	35,687	37,320	(1,633)	-4%	54,322
Road transport	107,694	129,394	134,814	12,391	85,107	89,222	(4,116)	-5%	134,826
Environmental protection	24,496	24,561	24,632	2,655	17,475	17,599	(124)	-1%	24,632
<i><b>Trading services</b></i>	<b>810,879</b>	<b>895,516</b>	<b>930,663</b>	<b>74,962</b>	<b>635,463</b>	<b>648,337</b>	(12,874)	-2%	<b>930,463</b>
Energy sources	439,681	527,575	531,852	39,496	354,674	359,189	(4,515)	-1%	531,852
Water management	139,629	149,901	153,477	14,462	103,441	106,472	(3,031)	-3%	153,477
Waste water management	134,709	122,166	137,749	10,644	99,913	103,297	(3,383)	-3%	137,549
Waste management	96,861	95,874	107,586	10,360	77,435	79,380	(1,945)	-2%	107,586
<i><b>Other</b></i>	<b>3,722</b>	<b>4,104</b>	<b>4,204</b>	<b>245</b>	<b>2,082</b>	<b>2,153</b>	<b>(71)</b>	<b>-3%</b>	<b>4,204</b>
<b>Total Expenditure - Functional</b>	<b>1,571,001</b>	<b>1,742,212</b>	<b>1,848,360</b>	<b>159,117</b>	<b>1,260,088</b>	<b>1,285,704</b>	<b>(25,616)</b>	<b>-2%</b>	<b>1,848,360</b>
<b>Surplus/ (Deficit) for the year</b>	<b>111,298</b>	<b>(11,342)</b>	<b>(19,151)</b>	<b>27,159</b>	<b>151,909</b>	<b>108,699</b>	<b>43,209</b>	<b>40%</b>	<b>(19,151)</b>

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

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

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

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

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	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
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Council & Mayor's Office	72,865	52,697	85,394	39,495	85,138	85,138	-		85,394
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	1,496	956	956	235	1,079	917	162	17.7%	956
Vote 4 - Finance	369,120	400,540	404,740	32,612	310,267	305,555	4,712	1.5%	404,740
Vote 5 - Infrastructure & Planning	697,916	784,082	808,243	70,569	586,266	578,173	8,093	1.4%	808,243
Vote 6 - Protection Services	76,056	38,275	63,092	4,920	48,292	48,928	(636)	-1.3%	63,092
Vote 7 - Economic and Social Development & Tourism	2,822	3,628	3,699	316	2,833	2,774	59	2.1%	3,699
Vote 8 - Community Services	462,023	450,692	463,085	38,129	378,122	372,919	5,203	1.4%	463,085
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	<b>1,682,299</b>	<b>1,730,869</b>	<b>1,829,209</b>	<b>186,276</b>	<b>1,411,997</b>	<b>1,394,403</b>	<b>17,593</b>	<b>1.3%</b>	<b>1,829,209</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council & Mayor's Office	33,142	49,457	50,268	3,319	36,837	36,931	(93)	-0.3%	50,268
Vote 2 - Municipal Manager & Internal Audit	6,770	8,371	8,371	575	5,507	5,678	(171)	-3.0%	8,371
Vote 3 - Management Services	59,526	69,485	68,785	4,484	46,234	47,540	(1,306)	-2.7%	68,785
Vote 4 - Finance	94,608	107,441	110,182	8,850	76,571	77,936	(1,364)	-1.8%	110,182
Vote 5 - Infrastructure & Planning	712,444	820,055	877,483	81,301	597,547	605,914	(8,367)	-1.4%	877,483
Vote 6 - Protection Services	153,723	137,515	167,686	13,358	123,489	126,608	(3,119)	-2.5%	167,686
Vote 7 - Economic and Social Development & Tourism	14,299	19,382	17,029	1,166	10,176	11,456	(1,281)	-11.2%	17,029
Vote 8 - Community Services	496,488	530,506	548,556	46,063	363,727	373,642	(9,915)	-2.7%	548,556
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	<b>1,571,001</b>	<b>1,742,212</b>	<b>1,848,360</b>	<b>159,117</b>	<b>1,260,088</b>	<b>1,285,704</b>	<b>(25,616)</b>	<b>-2.0%</b>	<b>1,848,360</b>
<b>Surplus/ (Deficit) for the year</b>	<b>111,298</b>	<b>(11,342)</b>	<b>(19,151)</b>	<b>27,159</b>	<b>151,909</b>	<b>108,699</b>	<b>43,209</b>	<b>39.8%</b>	<b>(19,151)</b>

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which 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.

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

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

Description	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
<b>R thousands</b>									
<b>Revenue</b>									
<b>Exchange Revenue</b>	1,005,278	1,119,553	1,142,284	110,286	897,648	880,117	17,531	2%	1,142,284
Service charges - Electricity	495,999	577,969	577,969	48,100	445,134	438,145	6,989	2%	577,969
Service charges - Water	158,070	147,269	164,269	16,183	135,138	132,100	3,038	2%	164,269
Service charges - Waste Water Management	100,655	104,715	104,715	9,892	85,408	83,772	1,637	2%	104,715
Service charges - Waste management	85,923	85,430	97,430	8,015	73,467	73,072	394	1%	97,430
Sale of Goods and Rendering of Services	80,449	131,673	123,604	22,015	93,966	93,966	-	-	123,604
Agency services	7,140	8,319	6,719	449	5,330	5,179	151	3%	6,719
Interest	33	0	0	-	-	-	-	-	0
Interest earned from Receivables	5,796	6,400	9,900	1,019	7,465	7,425	40	1%	9,900
Interest earned from Current and Non Current Assets	51,751	41,800	41,800	1,753	36,621	32,221	4,400	14%	41,800
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	1,401	1,127	1,127	475	2,143	2,143	-	-	1,127
Rental from Fixed Assets	5,346	5,646	5,646	435	4,010	4,234	(224)	-5%	5,646
Licence and permits	1,143	964	864	60	636	648	(12)	-2%	864
Operational Revenue	11,572	8,242	8,242	1,888	8,330	7,212	1,118	15%	8,242
<b>Non-Exchange Revenue</b>	545,618	557,023	590,331	74,012	475,937	475,875	62	0%	590,331
Property rates	297,101	340,506	340,506	28,380	255,600	255,380	220	0%	340,506
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	58,043	20,421	45,421	3,678	33,793	34,066	(272)	-1%	45,421
Licence and permits	1,834	1,943	1,943	155	1,533	1,490	43	3%	1,943
Transfer and subsidies - Operational	172,162	184,953	192,561	41,491	180,593	180,593	-	-	192,561
Interest	1,294	1,300	2,000	206	1,621	1,550	71	5%	2,000
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	904	-	-	-	-	-	-	-	-
Other Gains	14,279	7,900	7,900	101	2,797	2,797	-	-	7,900
Discontinued Operations	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,550,896</b>	<b>1,676,577</b>	<b>1,732,615</b>	<b>184,298</b>	<b>1,373,585</b>	<b>1,355,992</b>	<b>17,593</b>	<b>1%</b>	<b>1,732,615</b>
<b>Expenditure By Type</b>									
Employee related costs	480,939	537,911	549,390	42,152	400,885	407,817	(6,931)	-2%	549,390
Remuneration of councillors	12,315	12,514	12,898	1,061	10,020	9,819	201	2%	12,898
Bulk purchases - electricity	346,418	429,805	429,805	29,586	290,129	291,014	(885)	0%	429,805
Inventory consumed	58,220	62,499	67,180	4,592	35,886	39,133	(3,246)	-8%	65,189
Debt impairment	52,100	19,414	50,372	4,198	37,779	37,779	-	-	50,372
Depreciation and amortisation	148,321	149,154	149,154	12,427	111,866	111,866	-	-	149,154
Interest	48,152	49,658	49,658	1,664	25,841	25,841	-	-	49,658
Contracted services	257,088	300,624	303,064	28,079	186,128	195,729	(9,601)	-5%	304,970
Transfers and subsidies	16,086	16,380	16,580	1,204	12,630	12,630	-	-	16,580
Irrecoverable debts written off	10,206	-	10,709	8,617	8,617	8,617	-	-	10,709
Operational costs	141,085	164,252	209,547	25,539	140,307	145,461	(5,154)	-4%	209,633
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-
Other Losses	72	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>1,571,001</b>	<b>1,742,212</b>	<b>1,848,360</b>	<b>159,117</b>	<b>1,260,088</b>	<b>1,285,704</b>	<b>(25,616)</b>	<b>-2%</b>	<b>1,848,360</b>
<b>Surplus/(Deficit)</b>	<b>(20,106)</b>	<b>(65,635)</b>	<b>(115,745)</b>	<b>25,181</b>	<b>113,498</b>	<b>70,288</b>	<b>43,209</b>	<b>0</b>	<b>(115,745)</b>
Transfers and subsidies - capital (monetary allocations)	125,273	54,293	95,704	1,978	37,521	37,521	-	-	95,704
Transfers and subsidies - capital (in-kind)	6,130	-	890	-	890	890	-	-	890
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>111,298</b>	<b>(11,342)</b>	<b>(19,151)</b>	<b>27,159</b>	<b>151,909</b>	<b>108,699</b>			<b>(19,151)</b>
Income Tax	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>111,298</b>	<b>(11,342)</b>	<b>(19,151)</b>	<b>27,159</b>	<b>151,909</b>	<b>108,699</b>			<b>(19,151)</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>111,298</b>	<b>(11,342)</b>	<b>(19,151)</b>	<b>27,159</b>	<b>151,909</b>	<b>108,699</b>			<b>(19,151)</b>
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>111,298</b>	<b>(11,342)</b>	<b>(19,151)</b>	<b>27,159</b>	<b>151,909</b>	<b>108,699</b>			<b>(19,151)</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1.30% above the YTD budget projections.

Current expenditure is 1.99% below YTD budget projections as at March 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) - M09 March**

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
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	5,000	-	-	-	-	-	-	-
Vote 3 - Management Services	9	2,215	1,533	56	1,396	1,144	252	22%	1,436
Vote 4 - Finance	57	60	10	-	10	(5)	15	-312%	10
Vote 5 - Infrastructure & Planning	59,382	196,210	185,204	7,335	59,472	112,197	(52,724)	-47%	185,204
Vote 6 - Protection Services	5,007	300	1,300	5	84	225	(141)	-63%	1,300
Vote 7 - Economic and Social Development & Tourism	29	45	45	-	-	-	-	-	45
Vote 8 - Community Services	122,675	735	735	57	237	551	(314)	-57%	735
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>187,159</b>	<b>204,565</b>	<b>188,827</b>	<b>7,453</b>	<b>61,199</b>	<b>114,112</b>	<b>(52,913)</b>	<b>-46%</b>	<b>188,730</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Council & Mayor's Office	5	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	2,157	1,800	3,128	-	2,627	1,881	745	40%	3,225
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure & Planning	-	468	11,876	-	7,169	7,402	(233)	-3%	11,876
Vote 6 - Protection Services	-	600	2,150	-	1,400	1,204	196	16%	2,150
Vote 7 - Economic and Social Development & Tourism	-	-	223	-	-	-	-	-	223
Vote 8 - Community Services	-	1,976	5,439	-	2,019	3,606	(1,587)	-44%	5,439
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>2,162</b>	<b>4,844</b>	<b>22,817</b>	<b>-</b>	<b>13,215</b>	<b>14,094</b>	<b>(879)</b>	<b>-6%</b>	<b>22,914</b>
<b>Total Capital Expenditure</b>	<b>189,321</b>	<b>209,409</b>	<b>211,644</b>	<b>7,453</b>	<b>74,414</b>	<b>128,206</b>	<b>(53,792)</b>	<b>-42%</b>	<b>211,644</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>2,228</b>	<b>9,075</b>	<b>5,162</b>	<b>56</b>	<b>4,521</b>	<b>6,668</b>	<b>(2,147)</b>	<b>-32%</b>	<b>5,162</b>
Executive and council	5	5,005	5	-	5	2,800	(2,795)	-100%	5
Finance and administration	2,223	4,070	5,157	56	4,516	3,868	648	17%	5,157
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>40,838</b>	<b>49,161</b>	<b>42,325</b>	<b>1,013</b>	<b>7,768</b>	<b>15,531</b>	<b>(7,763)</b>	<b>-50%</b>	<b>42,325</b>
Community and social services	3,890	1,330	1,360	57	781	1,020	(239)	-23%	1,360
Sport and recreation	3,318	5,041	3,837	-	454	1,665	(1,211)	-73%	3,837
Public safety	5,007	900	3,450	5	1,484	2,588	(1,104)	-43%	3,450
Housing	28,623	41,890	33,678	951	5,049	10,259	(5,209)	-51%	33,678
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>20,518</b>	<b>5,748</b>	<b>5,825</b>	<b>420</b>	<b>2,332</b>	<b>4,232</b>	<b>(1,900)</b>	<b>-45%</b>	<b>5,825</b>
Planning and development	3,719	1,108	825	-	268	482	(213)	-44%	825
Road transport	16,799	4,640	5,000	420	2,064	3,750	(1,686)	-45%	5,000
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>125,737</b>	<b>145,425</b>	<b>158,332</b>	<b>5,964</b>	<b>59,793</b>	<b>101,775</b>	<b>(41,982)</b>	<b>-41%</b>	<b>158,332</b>
Energy sources	55,692	59,526	58,249	1,459	16,777	40,159	(23,382)	-58%	58,249
Water management	31,608	25,963	31,124	1,102	18,116	20,343	(2,227)	-11%	31,124
Waste water management	32,801	59,445	68,363	3,403	24,900	41,273	(16,372)	-40%	68,363
Waste management	5,637	490	595	-	-	-	-	-	595
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>189,321</b>	<b>209,409</b>	<b>211,644</b>	<b>7,453</b>	<b>74,414</b>	<b>128,206</b>	<b>(53,792)</b>	<b>-42%</b>	<b>211,644</b>
<b>Funded by:</b>									
National Government	81,741	54,293	61,755	1,027	32,472	46,316	(13,845)	-30%	61,755
Provincial Government	5,036	-	33,843	951	5,049	15,383	(10,333)	-67%	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	-	890	581	310	53%	995
<b>Transfers recognised - capital</b>	<b>131,343</b>	<b>96,183</b>	<b>96,594</b>	<b>1,978</b>	<b>38,411</b>	<b>62,280</b>	<b>(23,869)</b>	<b>-38%</b>	<b>96,594</b>
<b>Borrowing</b>	<b>34,249</b>	<b>95,214</b>	<b>95,821</b>	<b>5,357</b>	<b>27,899</b>	<b>51,504</b>	<b>(23,606)</b>	<b>-46%</b>	<b>95,821</b>
<b>Internally generated funds</b>	<b>23,730</b>	<b>18,013</b>	<b>19,230</b>	<b>118</b>	<b>8,105</b>	<b>14,422</b>	<b>(6,318)</b>	<b>-44%</b>	<b>19,230</b>
<b>Total Capital Funding</b>	<b>189,321</b>	<b>209,409</b>	<b>211,644</b>	<b>7,453</b>	<b>74,414</b>	<b>128,206</b>	<b>(53,792)</b>	<b>-42%</b>	<b>211,644</b>

Capital expenditure is 41.96% below the Year-to-Date budget projections. Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

**Table C6: Monthly Budget Statement - Financial Position****WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M09 March**

Description	2022/23	Budget Year 2023/24			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	646,535	516,302	692,294	797,084	692,294
Trade and other receivables from exchange transactions	111,871	88,033	76,975	127,210	76,975
Receivables from non-exchange transactions	57,923	34,822	33,963	41,480	33,963
Current portion of non-current receivables	-	-	-	-	-
Inventory	11,594	11,054	11,054	8,732	11,054
VAT	13,604	1,063	1,063	-	1,063
Other current assets	743	32,047	32,047	28,018	32,047
<b>Total current assets</b>	<b>842,270</b>	<b>683,321</b>	<b>847,396</b>	<b>1,002,523</b>	<b>847,396</b>
<b>Non current assets</b>					
Investments	68,211	77,846	77,846	74,743	77,846
Investment property	141,336	138,346	146,836	141,336	146,836
Property, plant and equipment	3,672,579	3,859,136	3,850,952	3,635,127	3,850,952
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	-	-	-	-	-
<b>Total non current assets</b>	<b>4,005,409</b>	<b>4,195,837</b>	<b>4,198,072</b>	<b>3,974,490</b>	<b>4,198,072</b>
<b>TOTAL ASSETS</b>	<b>4,847,680</b>	<b>4,879,158</b>	<b>5,045,468</b>	<b>4,977,014</b>	<b>5,045,468</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Financial liabilities	57,949	50,907	50,907	57,949	50,907
Consumer deposits	45,091	65,312	65,312	68,283	65,312
Trade and other payables from exchange transactions	146,449	182,222	182,223	54,943	182,223
Trade and other payables from non-exchange transactions	6,206	-	-	56,190	-
Provision	43,365	42,971	46,488	43,146	46,488
VAT	-	2,111	2,183	12,565	2,183
Other current liabilities	6,083	5,904	6,357	1,671	6,357
<b>Total current liabilities</b>	<b>305,142</b>	<b>349,426</b>	<b>353,469</b>	<b>294,747</b>	<b>353,469</b>
<b>Non current liabilities</b>					
Financial liabilities	421,957	420,625	420,625	384,391	420,625
Provision	170,841	167,099	181,162	185,408	181,162
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	114,262	144,013	126,802	128,435	126,802
<b>Total non current liabilities</b>	<b>707,060</b>	<b>731,737</b>	<b>728,589</b>	<b>698,234</b>	<b>728,589</b>
<b>TOTAL LIABILITIES</b>	<b>1,012,202</b>	<b>1,081,163</b>	<b>1,082,058</b>	<b>992,981</b>	<b>1,082,058</b>
<b>NET ASSETS</b>	<b>3,835,478</b>	<b>3,797,994</b>	<b>3,963,410</b>	<b>3,984,032</b>	<b>3,963,410</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	3,832,250	3,794,766	3,960,181	3,980,804	3,960,181
Reserves and funds	3,228	3,229	3,229	3,228	3,229
Other	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3,835,478</b>	<b>3,797,994</b>	<b>3,963,410</b>	<b>3,984,032</b>	<b>3,963,410</b>

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

**Table C7: Monthly Budget Statement - Cash Flow**

WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	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
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	292,203	335,688	335,688	29,666	253,171	253,165	6	0%	335,688
Service charges	812,299	904,949	933,397	92,959	690,181	690,169	12	0%	933,397
Other revenue	114,267	171,788	162,021	32,869	172,672	172,701	(28)	0%	162,021
Transfers and Subsidies - Operational	172,032	184,953	192,561	40,084	184,687	184,687	-	-	192,561
Transfers and Subsidies - Capital	105,269	54,293	96,594	22,057	84,301	84,301	-	-	96,594
Interest	58,874	41,800	41,800	2,979	45,708	45,708	-	-	41,800
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(1,278,460)	(1,433,760)	(1,447,194)	(147,550)	(1,128,465)	(1,128,449)	16	0%	(1,447,194)
Interest	(48,152)	(49,658)	(49,658)	(1,664)	(25,841)	(25,841)	-	-	(49,658)
Transfers and Subsidies	(14,865)	(16,380)	(16,580)	(1,204)	(12,630)	(12,630)	-	-	(16,580)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>213,466</b>	<b>193,672</b>	<b>248,628</b>	<b>70,196</b>	<b>263,785</b>	<b>263,810</b>	<b>26</b>	<b>0%</b>	<b>248,628</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
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)	(3,735)	(3,735)	-	-	(4,980)
<b>Payments</b>									
Capital assets	(183,191)	(209,409)	(211,644)	(7,453)	(74,414)	(74,414)	-	-	(211,644)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(184,495)</b>	<b>(214,389)</b>	<b>(216,624)</b>	<b>(7,868)</b>	<b>(78,149)</b>	<b>(78,149)</b>	<b>-</b>	<b>-</b>	<b>(216,624)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50,000	50,000	50,000	-	-	-	-	-	50,000
Increase (decrease) in consumer deposits	1,779	22,000	22,000	(33)	2,480	2,480	-	-	22,000
<b>Payments</b>									
Repayment of borrowing	(50,494)	(58,245)	(58,245)	(5,706)	(37,566)	(37,566)	-	-	(58,245)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>1,285</b>	<b>13,755</b>	<b>13,755</b>	<b>(5,739)</b>	<b>(35,087)</b>	<b>(35,087)</b>	<b>-</b>	<b>-</b>	<b>13,755</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>30,255</b>	<b>(6,962)</b>	<b>45,759</b>	<b>56,589</b>	<b>150,549</b>	<b>150,574</b>			<b>45,759</b>
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	692,294		797,084	797,109			692,294

The municipality started the year with a positive cash balance of R646.5 million. The March closing balance is R797.08 million. Refer to Supporting Table SC9 for more details on the cash position.

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

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

Description	Budget Year 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 Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousands</b>															
<b>Cash Receipts By Source</b>															
Property rates	25,160	31,332	26,466	28,563	27,625	31,129	28,828	25,579	29,666	-	-	-	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	-	-	-	573,917	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	-	-	-	144,495	155,699	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	-	-	-	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	-	-	-	83,809	90,042	95,443
Rental of facilities and equipment	303	996	595	592	667	722	713	635	1,070	-	-	-	6,773	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	-	-	-	41,800	44,600	47,700
Interest earned - outstanding debtors	781	916	911	945	1,036	1,028	1,108	1,136	1,226	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,598	1,703	1,702	1,601	1,765	1,700	16,367	3,680	3,678	-	-	-	5,165	6,278	7,451
Licences and permits	218	270	212	263	233	233	254	271	215	-	-	-	2,907	3,076	3,255
Agency services	537	799	649	682	561	405	676	573	449	-	-	-	8,319	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	-	-	-	184,953	200,916	213,137
Other revenue	25,505	5,858	9,025	21,714	11,365	13,016	3,737	7,562	27,457	-	-	-	148,625	118,043	124,340
<b>Cash Receipts by Source</b>	<b>199,278</b>	<b>126,791</b>	<b>116,710</b>	<b>134,589</b>	<b>126,215</b>	<b>185,726</b>	<b>147,373</b>	<b>122,456</b>	<b>198,556</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,639,178</b>	<b>1,744,651</b>	<b>1,863,113</b>
<b>Other Cash Flows by Source</b>															
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	-	-	-	54,293	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)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term refinancing	-	-	-	-	-	-	-	-	-	-	-	-	50,000	60,000	60,000
Increase (decrease) in consumer deposits	684	130	281	1,914	(775)	(134)	165	247	(33)	-	-	-	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)	-	-	-	(4,980)	(4,980)	(4,980)
<b>Total Cash Receipts by Source</b>	<b>209,210</b>	<b>126,505</b>	<b>125,013</b>	<b>136,089</b>	<b>136,525</b>	<b>193,048</b>	<b>151,953</b>	<b>140,398</b>	<b>220,166</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,760,491</b>	<b>1,841,906</b>	<b>1,961,354</b>
<b>Cash Payments by Type</b>															
Employee related costs	32,611	40,484	41,728	42,230	64,294	40,737	43,266	41,910	40,857	-	-	-	525,496	546,711	576,113
Remuneration of councillors	988	1,044	1,623	1,061	1,061	1,061	1,061	1,061	1,061	-	-	-	12,514	13,014	13,540
Interest	20	379	984	176	567	20,997	-	1,055	1,664	-	-	-	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	-	-	-	429,805	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	-	-	-	62,499	68,235	66,340
Contracted services	465	17,015	18,580	22,878	21,162	33,212	22,458	22,288	28,079	-	-	-	300,624	323,452	341,534
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	1,204	1,339	2,083	325	2,733	1,204	1,204	1,336	1,204	-	-	-	16,380	17,143	17,944
Other expenditure	102,470	(4,893)	16,862	33,297	5,006	2,213	24,668	6,633	43,375	-	-	-	102,822	186,065	64,107
<b>Cash Payments by Type</b>	<b>138,852</b>	<b>107,437</b>	<b>134,746</b>	<b>137,262</b>	<b>132,935</b>	<b>133,885</b>	<b>131,858</b>	<b>110,984</b>	<b>150,417</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,499,799</b>	<b>1,690,998</b>	<b>1,662,463</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	519	9,034	5,754	10,930	8,019	21,798	3,438	7,468	7,453	-	-	-	209,409	130,325	164,442
Repayment of borrowing	2,412	1,138	5,420	2,575	1,250	17,860	-	1,206	5,706	-	-	-	58,245	50,907	154,740
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>141,783</b>	<b>117,608</b>	<b>145,920</b>	<b>150,768</b>	<b>142,204</b>	<b>173,543</b>	<b>135,296</b>	<b>119,658</b>	<b>163,576</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,767,453</b>	<b>1,872,229</b>	<b>1,981,645</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>67,426</b>	<b>8,897</b>	<b>(20,908)</b>	<b>(14,680)</b>	<b>(3,679)</b>	<b>19,505</b>	<b>16,657</b>	<b>20,740</b>	<b>56,589</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,962)</b>	<b>(30,324)</b>	<b>(20,290)</b>
Cash/cash equivalents at the month/year beginning:	646,535	713,962	722,859	701,951	687,272	683,593	703,098	719,755	740,494	797,084	797,084	797,084	646,535	639,573	609,250
Cash/cash equivalents at the month/year end:	713,962	722,859	701,951	687,272	683,593	703,098	719,755	740,494	797,084	797,084	797,084	797,084	639,573	609,250	588,960

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

## PART 2 – SUPPORTING DOCUMENTATION

## Debtors' analysis

## Supporting Table SC3 Debtors' age analysis

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

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2023/24										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total				
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	25,562	1,701	1,310	1,012	900	1,022	2,981	8,939	43,425	14,853	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30,389	2,467	2,069	1,736	1,504	1,364	4,509	7,872	51,910	16,985	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	30,256	1,040	656	601	517	466	2,734	7,129	43,400	11,447	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	13,275	1,026	870	699	639	587	2,083	6,720	25,900	10,728	-	-	
Receivables from Exchange Transactions - Waste Management	1600	11,331	937	824	759	681	638	2,005	3,810	20,986	7,893	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	477	16	12	12	13	13	48	283	873	368	-	-	
Interest on Arrear Debtor Accounts	1810	429	130	167	195	280	245	1,346	16,658	19,450	18,724	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(13,494)	534	312	434	1,382	181	869	6,315	(3,268)	9,381	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>98,223</b>	<b>7,852</b>	<b>6,221</b>	<b>5,448</b>	<b>6,116</b>	<b>4,516</b>	<b>16,575</b>	<b>57,726</b>	<b>202,676</b>	<b>90,381</b>	-	-	
<b>2022/23 - totals only</b>		<b>78,397</b>	<b>5,058</b>	<b>3,744</b>	<b>2,872</b>	<b>2,309</b>	<b>1,869</b>	<b>9,113</b>	<b>50,176</b>	<b>153,538</b>	<b>66,339</b>	-	-	
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	570	145	169	198	200	200	1,091	2,015	4,577	3,704	-	-	
Commercial	2300	9,641	144	86	120	69	51	282	2,385	12,778	2,907	-	-	
Households	2400	89,344	7,561	5,970	5,128	5,845	4,262	15,192	53,133	186,436	83,560	-	-	
Other	2500	(1,332)	1	6	2	2	2	10	194	(1,115)	209	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>98,223</b>	<b>7,852</b>	<b>6,221</b>	<b>5,448</b>	<b>6,116</b>	<b>4,516</b>	<b>16,575</b>	<b>57,726</b>	<b>202,676</b>	<b>90,381</b>	-	-	

The debtors' 12-month rolling average payment rate is at 95,98% at the end of March 2024. This is an annual occurrence due to the substantially higher billing over the festive season and normalises over the next three months.

## Summary of Indigent Households

	Indigent Households	Other Households	Total Households	
<b>2023</b>				
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%
<b>2024</b>				
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				
May				
June				

## Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
4778			10KL	4778	0	4778	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)
67	4711		50kWh	4778	0	4778	Total monthly levy

**Summary of Debtors Age Analysis**

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total -	Older than 30 Days	Older than 90 days
<b>2023/2024</b>											
June											
May											
April											
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 31/03/2024	Total Debt	Services	Rates	Other
<b>Department Responsible for the Debt</b>				
NPW 2227	3,503,123	1,146,421	2,356,702	0
WCED 2251	323,847	323,847	0	0
OTHER 2255	55,356	55,356	0	0
HEALTH 2252	149,464	98,094	51,370	0
TPW 2256	434,464	-32,906	467,371	0
HUMAN SETTLE 2215	61,547	61,547	0	0
HOUSING 2253	5,016	5,016	0	0
OTHER MUNICIPALITIES 2276	44,306	44,306	0	0
<b>TOTAL OUTSTANDING</b>	<b>4,577,124</b>	<b>1,701,681</b>	<b>2,875,442</b>	<b>0</b>

**Creditors' analysis****Supporting Table SC4**

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

Description	NT Code	Budget Year 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	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	5,922	-	-	-	-	-	-	-	5,922	5,160
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5,922</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,922</b>	<b>5,160</b>

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commiss ion Paid (Rands)	Commiss ion Recipien t	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
<b>Municipality</b>													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	24,408	45		125	24,577
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	44,057	25		260	44,342
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	5,762	32		30	5,824
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,278	68	(63)		10,283
ABSA 2081286089	183 days	FIXED DEP	Yes	No	Yes	No	No	30/04/2024	100,000				100,000
Standard Bank 288434005-035	183 days	FIXED DEP	Yes	No	Yes	No	No	30/04/2024	100,000				100,000
ABSA 2081333826	180 days	FIXED DEP	Yes	No	Yes	No	No	30/05/2024	100,000				100,000
Nedbank 03/7881534451 ref 276	182 days	FIXED DEP	Yes	No	Yes	No	No	02/04/2024	100,000				100,000
ABSA 2081186184	182 days	FIXED DEP	Yes	No	Yes	No	No	31/07/2024	100,000				100,000
													-
													-
<b>Municipality sub-total</b>									<b>584,505</b>	<b>169</b>	<b>(63)</b>	<b>415</b>	<b>585,026</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>									<b>584,505</b>	<b>169</b>		<b>415</b>	<b>585,026</b>

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

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

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

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

## Allocation and grant receipts and expenditure

### Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	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									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	153,762	167,902	169,123	39,484	169,123	169,123	-		169,123
Operational Revenue:General Revenue:Equitable Share	141,896	157,935	157,935	39,484	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
<b>Provincial Government:</b>	79,840	87,519	122,381	12,004	102,220	102,220	-		122,381
Title Deeds Resrbration Grant	-	766	766		-	-	-		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	-		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	-		200
Human Settlements Dev & Informal Settlemet Upgrading Partnership Grant	58,189	70,468	104,289	11,404	84,894	84,894	-		104,289
<b>District Municipality:</b>	35	-	-	-	-	-	-		-
Specify (Add grant description)	35	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	<b>233,637</b>	<b>255,421</b>	<b>291,504</b>	<b>51,488</b>	<b>271,342</b>	<b>271,342</b>	<b>-</b>		<b>291,504</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	74,675	54,293	61,755	10,732	63,135	63,135	-		61,755
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	27,331	24,380	23,000	2,500	24,380	24,380	-		23,000
Municipal Infrastructure Grant [Schedule 5B]	23,484	24,913	23,203	5,732	23,203	23,203	-		23,203
Water Services Infrastructure Grant [Schedule 5B]	23,860	5,000	4,500	2,500	4,500	4,500	-		4,500
Municipal Disaster Response Grant	-	-	11,053		11,053	11,053	-		11,053
<b>Provincial Government:</b>	28,166	41,890	33,708	11,325	18,681	18,681	-		33,708
Human Settlements Dev & Informal Settlemet Upgrading Partnership Grant	26,666	41,890	33,678	11,325	18,651	18,651	-		33,678
Municipal Service Delivery & Capacity Building Grant	1,250	-	-		-	-	-		-
Municipal Intervention Grant	250	-	-		-	-	-		-
Library Service Replacement Funding	-	-	30		30	30	-		30
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>102,841</b>	<b>96,183</b>	<b>95,463</b>	<b>22,057</b>	<b>81,817</b>	<b>81,817</b>	<b>-</b>		<b>95,463</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>336,478</b>	<b>351,604</b>	<b>386,967</b>	<b>73,545</b>	<b>353,159</b>	<b>353,159</b>	<b>-</b>		<b>386,967</b>

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 - M09 March

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									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	11,665	9,967	11,188	386	4,262	4,262	-		11,188
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]	2,799	4,200	4,200		218	218	-		4,200
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2,593	3,565	3,366	308	2,603	2,603	-		3,366
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	1,550	39	320	320	-		1,550
Municipal Infrastructure Grant [Schedule 5B]	1,144	652	652	39	529	529	-		652
Water Services Infrastructure Grant	3,579	-	-	-	-	-	-		-
Municipal Disaster Response Grant	-	-	1,419	-	592	592	-		1,419
<b>Provincial Government:</b>	73,992	87,519	122,381	21,839	87,924	87,924	-		122,381
Title Deeds Resrbration Grant	-	766	766	53	150	150	-		766
Community Library Services Grant	8,258	8,399	8,398	622	6,128	6,128	-		8,398
Resource funding for the establish & support of K9 Unit	2,420	3,345	3,345	176	3,345	3,345	-		3,345
CDW	75	76	76		51	51	-		76
Maintenance & Construction of Transport Infrastructure	140	400	400	400	400	400	-		400
Resourcing Funding for establishment of Law Enforcement Rural Safety Unit	4,745	4,065	4,065	368	3,483	3,483	-		4,065
Human Settlements Dev & Informal Settlemet Upgrading Partnership Grant	55,457	70,468	104,289	20,220	74,368	74,368	-		104,289
Municipal Service Delivery & Capacity Building Grant	121	-	500	-	-	-	-		500
Library Service Replacement Funding	-	-	342	-	-	-	-		342
WC Financial Management Capability Grant	450	-	200	-	-	-	-		200
Emergency Loadshedding Relief Grant	2,042	-	-	-	-	-	-		-
Thusing Service Centre Grant	60	-	-	-	-	-	-		-
WC Financial Management Capacity Building Grant	24	-	-	-	-	-	-		-
Municipal Intervention Grant	200	-	-	-	-	-	-		-
<b>District Municipality:</b>	35	-	-	-	-	-	-		-
Specify (Add grant description)	35	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>85,692</b>	<b>97,486</b>	<b>133,569</b>	<b>22,225</b>	<b>92,187</b>	<b>92,187</b>	<b>-</b>		<b>133,569</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	81,741	54,293	61,755	1,027	32,472	32,472	-		61,755
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	34,397	24,380	23,000	110	8,227	8,227	-		23,000
Municipal Infrastructure Grant [Schedule 5B]	23,484	24,913	23,203	917	13,095	13,095	-		23,203
Water Services Infrastructure Grant [Schedule 5B]	23,860	5,000	4,500		4,069	4,069	-		4,500
Municipal Disaster Response Grant	-	-	11,053		7,081	7,081	-		11,053
<b>Provincial Government:</b>	31,195	41,890	33,708	951	5,049	5,049	-		33,708
Human Settlements Dev & Informal Settlemet Upgrading Partnership Grant	26,098	41,890	33,678	951	5,049	5,049	-		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	-	-	-	-		30
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Transfer from Operational Revenue	-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>	<b>112,936</b>	<b>96,183</b>	<b>95,463</b>	<b>1,978</b>	<b>37,521</b>	<b>37,521</b>	<b>-</b>		<b>95,463</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>198,628</b>	<b>193,669</b>	<b>229,032</b>	<b>24,203</b>	<b>129,707</b>	<b>129,707</b>	<b>-</b>		<b>229,032</b>

Grant expenditure is monitored against grant receipts.

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

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

Description	Budget Year 2023/24				
	Approved Rollover 2022/23	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
<b>R thousands</b>					
<b>EXPENDITURE</b>					
<b>Operating expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	201	-	-	(201)	-100.0%
Energy Efficiency and Demand-side [Schedule 5B]	201	-	-	(201)	-100.0%
<b>Provincial Government:</b>	5,145	2	4,839	(306)	-5.9%
Thusong Service Centre Grant	90	2	2	(89)	-98.2%
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)	-
<b>District Municipality:</b>	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-
<b>Total operating expenditure of Approved Roll-overs</b>	<b>5,346</b>	<b>2</b>	<b>4,839</b>	<b>(507)</b>	<b>-9.5%</b>
<b>Capital expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	-	-	-	-	-
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	-	-	-	-	-
Restition Settlement	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-	-	-
Restructuring Seed Funding	-	-	-	-	-
Municipal Disaster Relief Grant	-	-	-	-	-
Municipal Emergency Housing Grant	-	-	-	-	-
Municipal Disaster Response Grant	-	-	-	-	-
<b>Provincial Government:</b>	135	-	-	(135)	-100.0%
Municipal Service Delivery & Capacity Building Grant	56	-	-	(56)	-100.0%
Municipal Intervention Grant	79	-	-	(79)	-100.0%
<b>District Municipality:</b>	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-
<b>Total capital expenditure of Approved Roll-overs</b>	<b>135</b>	<b>-</b>	<b>-</b>	<b>(135)</b>	<b>-100.0%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>5,481</b>	<b>2</b>	<b>4,839</b>	<b>(642)</b>	<b>-11.7%</b>

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 - M09 March

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
<b><u>Councillors (Political Office Bearers plus Other)</u></b>									
Basic Salaries and Wages	10,979	11,360	11,744	955	8,999	9,004	(5)	0%	11,744
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,336	1,154	1,154	106	1,022	885	136	15%	1,154
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>12,315</b>	<b>12,514</b>	<b>12,898</b>	<b>1,061</b>	<b>10,020</b>	<b>9,889</b>	<b>131</b>	<b>1%</b>	<b>12,898</b>
<b><u>Senior Managers of the Municipality</u></b>									
Basic Salaries and Wages	12,034	13,498	13,498	1,089	8,997	10,124	(1,127)	-11%	13,498
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	162	101	101	-	-	76	(76)	-100%	101
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	179	194	194	17	148	145	3	2%	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	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>12,376</b>	<b>13,793</b>	<b>13,793</b>	<b>1,106</b>	<b>9,145</b>	<b>10,345</b>	<b>(1,200)</b>	<b>-12%</b>	<b>13,793</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages	283,550	318,415	325,327	25,913	230,436	234,509	(4,074)	-2%	325,332
Pension and UIF Contributions	47,755	55,933	56,158	4,238	38,075	39,229	(1,153)	-3%	56,158
Medical Aid Contributions	15,638	18,074	18,047	1,458	12,575	13,459	(884)	-7%	18,047
Overtime	60,479	47,990	51,745	4,681	45,820	44,909	911	2%	51,745
Performance Bonus	856	520	855	71	641	641	0	0%	855
Motor Vehicle Allowance	7,976	8,869	8,939	643	5,870	6,504	(634)	-10%	8,939
Cellphone Allowance	1,976	2,299	2,370	184	1,738	1,777	(40)	-2%	2,370
Housing Allowances	1,774	1,985	2,006	152	1,366	1,400	(35)	-2%	2,001
Other benefits and allowances	38,196	44,226	44,453	1,564	35,946	35,770	176	0%	44,453
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	10,362	25,807	25,698	2,141	19,273	19,273	-	-	25,698
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Acting and post related allowance	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	<b>468,563</b>	<b>524,118</b>	<b>535,597</b>	<b>41,045</b>	<b>391,740</b>	<b>397,472</b>	<b>(5,732)</b>	<b>-1%</b>	<b>535,597</b>
<b>Total Parent Municipality</b>	<b>493,254</b>	<b>550,425</b>	<b>562,288</b>	<b>43,212</b>	<b>410,905</b>	<b>417,705</b>	<b>(6,800)</b>	<b>-2%</b>	<b>562,288</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>493,254</b>	<b>550,425</b>	<b>562,288</b>	<b>43,212</b>	<b>410,905</b>	<b>417,705</b>	<b>(6,800)</b>	<b>-2%</b>	<b>562,288</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>480,939</b>	<b>537,911</b>	<b>549,390</b>	<b>42,152</b>	<b>400,885</b>	<b>407,817</b>	<b>(6,931)</b>	<b>-2%</b>	<b>549,390</b>

**SDBIP**

The results of the SDBIP for the third quarter ended 31 March 2024 is included as Appendix 1 to this report.

## Financial Performance

### Supporting Table SC2

#### WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

Description of financial indicator	Basis of calculation	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>Borrowing Management</b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.1%	11.4%	10.8%	2.1%	3.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	18.1%	45.5%	45.3%	37.5%	45.3%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	16.3%	17.2%	16.5%	12.5%	16.5%
Gearing	Long Term Borrowing/ Funds & Reserves	13072.6%	13028.5%	13028.5%	11908.2%	13028.5%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	276.0%	195.6%	239.7%	340.1%	239.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Revenue Management</b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.9%	7.3%	6.4%	12.3%	6.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.9%	100.0%	100.0%	Annual Indicator	100.0%
<b>Funding of Provisions</b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b>Other Indicators</b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.4%	6.0%	6.0%	Annual Indicator	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	24.5%	24.0%	24.0%	Annual Indicator	24.0%
Employee costs	Employee costs/Total Revenue - capital revenue	31.0%	32.1%	31.7%	29.2%	31.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	12.7%	11.9%	11.5%	1.9%	3.6%
<b>IDP regulation financial viability indicators</b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	28.63	1.4	1.4	Annual Indicator	1.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	13.6%	4.3%	4.3%	Annual Indicator	4.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.7	3.7	3.7	Annual Indicator	3.7

## Capital programme performance

### Supporting Table SC12

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

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									
<b>Monthly expenditure performance trend</b>									
July	632	740	740	519	519	740	221	29.8%	0%
August	9,105	640	640	9,034	9,553	1,381	(8,172)	-591.9%	5%
September	17,003	27,572	27,572	5,754	15,307	28,953	13,646	47.1%	7%
October	(234)	4,445	4,445	10,930	26,237	33,398	7,161	21.4%	13%
November	15,960	5,190	5,190	8,019	34,257	38,589	4,332	11.2%	16%
December	16,797	48,144	48,144	21,798	56,055	86,733	30,678	35.4%	27%
January	1,882	4,160	9,162	3,438	59,493	95,894	36,401	38.0%	28%
February	9,693	15,640	11,242	7,468	66,961	107,136	40,175	37.5%	32%
March	10,256	30,627	21,070	7,453	74,414	128,206	53,792	42.0%	36%
April	25,318	12,360	12,062						
May	20,170	9,585	9,187						
June	62,739	50,303	62,190						
<b>Total Capital expenditure</b>	<b>189,321</b>	<b>209,409</b>	<b>211,644</b>	<b>74,414</b>					

## 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	5,049,133	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - IA appointed, Masakhane UISP (Services) - 70% & 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	18,247,606	Under construction.	Construction stage. (Contract SC 2318/2022)	Previous challenges w.r.t. wet site conditions and flooding have been resolved, and project is on track again.	None at this stage.
3	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	27,380,000	26,000,000	8,512,696	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	7,528,020	Work in progress.	Construction.	Not Applicable.	Not Applicable.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	11,450,000	12,545,120	7,654,854	(1) Under construction. (2) Planning of next phase.	(1) Construction (Contract SC 2319/2022) (2) Planning stage for next phase.	None to date, except that a large amount of this project's budget is being utilized for unplanned flood related projects.	Insurance claim and disaster fund application were submitted to replace funds used for flood projects.
6	Proteadorp	Ward 09	UPGRADE STORMWATER INFRASTRUCTURE- PROTEADORP, MOUNTAIN VIEW, EXT 6 & OVERHILLS	10,458,390	6,897,073	1,201,225	Under construction.	Under construction.	Slow progress. Contractor behind programme.	Contractor to submit method statement for his anticipated improvement of rate of progress. Revised construction programme to be submitted. Contractor to increase resources.
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	4,069,318	Construction phase.	Construction stage (drilling and testing of new 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	122,351	Tender advertisement for this project closed on 08 December 2023.	Tender is at SCM for evaluation process.	Not Applicable.	Not Applicable.
10	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS & RISING MAINS	4,800,000	9,534,302	0	Procurement phase (bid evaluation).	Tenders closed on 16 February 2024 and are being evaluated.	Large portion of funds had to be used for unplanned flood damage related projects.	Insurance claim and disaster fund application were submitted to replace funds used for flood projects.
<b>Totals</b>				<b>168,680,637</b>	<b>160,357,976</b>	<b>52,850,900</b>				

## Supporting Table SC13a

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

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
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	85,627	85,007	83,386	2,425	32,364	48,477	(16,113)	-33.2%	81,866
Roads Infrastructure	16,799	4,640	5,080	420	2,143	3,810	(1,666)	-43.7%	5,080
Roads	16,799	4,640	5,080	420	2,143	3,810	(1,666)	-43.7%	5,080
Storm water Infrastructure	1,113	12,358	7,420	497	1,201	5,565	(4,363)	-78.4%	7,420
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	1,113	12,358	7,420	497	1,201	5,565	(4,363)	-78.4%	7,420
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	53,049	48,795	47,518	1,459	16,041	27,638	(11,598)	-42.0%	47,518
MV Substations	32,685	21,415	21,383	1,349	7,528	10,037	(2,509)	-25.0%	21,383
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	20,365	27,380	26,135	110	8,513	17,602	(9,089)	-51.6%	26,135
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	9,484	11,313	16,129	50	9,350	7,386	1,964	26.6%	14,609
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	3,961	7,000	7,107	-	4,069	4,738	(669)	-14.1%	7,107
Reservoirs	-	360	360	-	360	180	180	100.0%	360
Pump Stations	5,431	-	70	-	-	-	-	-	70
Water Treatment Works	-	3,000	2,655	50	50	1,991	(1,942)	-97.5%	1,135
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	92	953	5,937	-	4,871	477	4,394	921.8%	5,937
Sanitation Infrastructure	3,956	7,500	6,734	-	3,629	4,079	(450)	-11.0%	6,734
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	5,769	-	3,163	3,846	(683)	-17.7%	5,769
Waste Water Treatment Works	3,956	7,500	966	-	466	233	233	100.0%	966
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	1,226	400	505	-	-	-	-	-	505
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	1,226	400	505	-	-	-	-	-	505
<b>Community Assets</b>	7,742	7,352	2,352	-	632	1,956	(1,324)	-67.7%	2,352
Community Facilities	2,674	6,213	707	-	632	1,956	(1,324)	-67.7%	707
Libraries	914	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	86	-	-	-	-	-	-	-	-
Public Open Space	1,079	5,618	112	-	88	1,609	(1,521)	-94.5%	112
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	595	595	595	-	544	347	197	56.7%	595
Sport and Recreation Facilities	5,068	1,139	1,645	-	-	-	-	-	1,645
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	5,068	1,139	1,645	-	-	-	-	-	1,645
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	28,734	41,990	34,751	951	5,049	20,259	(15,209)	-75.1%	34,751
Operational Buildings	2,211	100	1,073	-	-	-	-	-	1,073
Municipal Offices	2,211	100	1,073	-	-	-	-	-	1,073
Housing	26,523	41,890	33,678	951	5,049	20,259	(15,209)	-75.1%	33,678
Social Housing	26,523	41,890	33,678	951	5,049	20,259	(15,209)	-75.1%	33,678
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	71	-	71	42	30	71.3%	71
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	71	-	71	42	30	71.3%	71
Computer Software and Applications	-	-	71	-	71	42	30	71.3%	71
<b>Computer Equipment</b>	2,212	4,000	4,575	56	3,946	3,432	515	15.0%	4,575
Computer Equipment	2,212	4,000	4,575	56	3,946	3,432	515	15.0%	4,575
<b>Furniture and Office Equipment</b>	715	765	745	5	279	559	(280)	-50.0%	745
Furniture and Office Equipment	715	765	745	5	279	559	(280)	-50.0%	745
<b>Machinery and Equipment</b>	729	1,335	1,745	57	1,245	1,309	(64)	-4.9%	1,745
Machinery and Equipment	729	1,335	1,745	57	1,245	1,309	(64)	-4.9%	1,745
<b>Transport Assets</b>	7,043	-	4,427	-	1,787	3,320	(1,533)	-46.2%	4,427
Transport Assets	7,043	-	4,427	-	1,787	3,320	(1,533)	-46.2%	4,427
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	132,803	140,449	132,054	3,494	45,375	79,354	33,979	42.8%	130,534

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09									
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
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	17,393	16,300	17,245	1,053	9,571	11,959	(2,388)	-20.0%	18,765
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1,042	1,500	1,500	-	519	1,000	(481)	-48.1%	1,500
MV Switching Stations	1,042	1,500	1,500	-	519	1,000	(481)	-48.1%	1,500
Water Supply Infrastructure	15,725	14,100	14,445	1,053	8,585	10,709	(2,124)	-19.8%	15,965
Pump Stations	1,262	500	500	-	331	250	81	32.5%	500
Distribution	14,462	13,600	13,945	1,053	8,253	10,459	(2,205)	-21.1%	15,465
Sanitation Infrastructure	626	700	1,300	-	467	250	217	86.8%	1,300
Pump Station	626	700	1,300	-	467	250	217	86.8%	1,300
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	17,393	16,300	17,245	1,053	9,571	11,959	2,388	20.0%	18,765

## Supporting Table SC13c

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

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
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	136,256	168,080	172,724	13,033	100,680	129,309	(28,629)	-22.1%	172,724
Roads Infrastructure	54,028	75,266	80,626	6,666	45,683	60,470	(14,787)	-24.5%	80,626
Roads	54,028	75,266	80,626	6,666	45,683	60,470	(14,787)	-24.5%	80,626
Storm water Infrastructure	6,068	6,469	6,265	367	4,008	4,699	(691)	-14.7%	6,265
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	6,068	6,469	6,265	367	4,008	4,699	(691)	-14.7%	6,265
Electrical Infrastructure	35,017	41,404	41,590	2,571	22,085	31,193	(9,108)	-29.2%	41,590
LV Networks	35,017	41,404	41,590	2,571	22,085	31,193	(9,108)	-29.2%	41,590
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	20,118	23,527	21,800	1,499	13,297	16,116	(2,819)	-17.5%	21,800
Water Treatment Works	33	312	312	-	-	-	-	-	312
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	18,395	20,317	18,590	1,390	12,354	13,942	(1,588)	-11.4%	18,590
Distribution Points	1,691	2,898	2,898	109	942	2,173	(1,231)	-56.7%	2,898
Sanitation Infrastructure	12,495	13,718	14,008	1,217	9,525	10,506	(981)	-9.3%	14,008
Reticulation	6,605	7,815	7,815	487	5,010	5,861	(851)	-14.5%	7,815
Waste Water Treatment Works	5,890	5,903	6,193	731	4,514	4,645	(130)	-2.8%	6,193
Solid Waste Infrastructure	8,530	7,697	8,434	712	6,083	6,326	(242)	-3.8%	8,434
Waste Processing Facilities	2,662	2,517	2,517	230	1,868	1,888	(20)	-1.1%	2,517
Waste Drop-off Points	5,868	5,180	5,917	483	4,216	4,438	(222)	-5.0%	5,917
<b>Community Assets</b>	53,167	62,076	62,625	4,495	40,403	46,522	(6,119)	-13.2%	62,625
Community Facilities	40,311	47,427	48,364	3,536	32,794	35,827	(3,032)	-8.5%	48,364
Halls	5,905	7,463	6,560	544	4,281	4,920	(640)	-13.0%	6,560
Libraries	14	1,785	1,785	-	48	893	(844)	-94.6%	1,785
Cemeteries/Crematoria	925	948	902	67	762	677	86	12.6%	902
Parks	28,446	32,063	33,950	2,373	23,453	25,462	(2,010)	-7.9%	33,950
Public Open Space	4,471	4,187	4,185	508	3,847	3,138	709	22.6%	4,185
Public Ablution Facilities	550	982	982	44	403	737	(333)	-45.3%	982
Sport and Recreation Facilities	12,857	14,649	14,261	959	7,608	10,695	(3,087)	-28.9%	14,261
Outdoor Facilities	12,857	14,649	14,261	959	7,608	10,695	(3,087)	-28.9%	14,261
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	16,834	18,438	14,886	926	7,678	11,126	(3,448)	-31.0%	14,886
Operational Buildings	16,834	18,438	14,886	926	7,678	11,126	(3,448)	-31.0%	14,886
Municipal Offices	16,774	18,400	14,809	926	7,673	11,107	(3,434)	-30.9%	14,809
Building Plan Offices	25	-	39	-	-	-	-	-	39
Depots	34	38	38	-	5	19	(14)	-75.6%	38
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	6,829	8,331	8,073	516	7,543	6,054	1,488	24.6%	8,073
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	6,829	8,331	8,073	516	7,543	6,054	1,488	24.6%	8,073
Computer Software and Applications	6,829	8,331	8,073	516	7,543	6,054	1,488	24.6%	8,073
<b>Computer Equipment</b>	2,157	2,423	2,423	167	1,048	1,817	(769)	-42.3%	2,423
Computer Equipment	2,157	2,423	2,423	167	1,048	1,817	(769)	-42.3%	2,423
<b>Furniture and Office Equipment</b>	8,027	11,697	13,837	2,215	7,696	10,378	(2,682)	-25.8%	13,837
Furniture and Office Equipment	8,027	11,697	13,837	2,215	7,696	10,378	(2,682)	-25.8%	13,837
<b>Machinery and Equipment</b>	6,220	6,036	7,653	248	4,588	5,740	(1,152)	-20.1%	7,653
Machinery and Equipment	6,220	6,036	7,653	248	4,588	5,740	(1,152)	-20.1%	7,653
<b>Transport Assets</b>	20,016	16,214	18,441	2,960	16,970	13,831	3,139	22.7%	18,441
Transport Assets	20,016	16,214	18,441	2,960	16,970	13,831	3,139	22.7%	18,441
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	249,505	293,296	300,662	24,560	186,605	224,777	38,173	17.0%	300,662

## Supporting Table SC13d

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

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
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	122,707	123,442	123,442	10,287	92,581	92,581	0	0.0%	123,442
Roads Infrastructure	39,206	39,180	39,180	3,265	29,385	29,385	0	0.0%	39,180
Roads	39,206	39,180	39,180	3,265	29,385	29,385	0	0.0%	39,180
Storm water Infrastructure	8,446	8,480	8,480	707	6,360	6,360	0	0.0%	8,480
Drainage Collection	8,446	8,480	8,480	707	6,360	6,360	0	0.0%	8,480
Electrical Infrastructure	26,923	27,408	27,408	2,284	20,556	20,556	0	0.0%	27,408
LV Networks	26,420	27,408	27,408	2,284	20,556	20,556	0	0.0%	27,408
Capital Spares	503	-	-	-	-	-	-	-	-
Water Supply Infrastructure	24,404	24,455	24,455	2,038	18,341	18,341	0	0.0%	24,455
Distribution	24,055	24,455	24,455	2,038	18,341	18,341	0	0.0%	24,455
Capital Spares	349	-	-	-	-	-	-	-	-
Sanitation Infrastructure	20,394	20,619	20,619	1,718	15,464	15,464	0	0.0%	20,619
Waste Water Treatment Works	20,389	20,619	20,619	1,718	15,464	15,464	0	0.0%	20,619
Capital Spares	5	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	3,334	3,301	3,301	275	2,475	2,475	0	0.0%	3,301
Landfill Sites	3,280	3,301	3,301	275	2,475	2,475	0	0.0%	3,301
Capital Spares	54	-	-	-	-	-	-	-	-
<b>Community Assets</b>	13,075	-	-	-	-	-	-	-	-
Community Facilities	13,075	-	-	-	-	-	-	-	-
Halls	13,075	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	3,526	16,874	16,874	1,406	12,655	12,655	0	0.0%	16,874
Operational Buildings	3,526	16,874	16,874	1,406	12,655	12,655	0	0.0%	16,874
Municipal Offices	3,526	16,874	16,874	1,406	12,655	12,655	0	0.0%	16,874
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	68	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	68	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	253	294	294	25	221	221	0	0.0%	294
Licences and Rights	253	294	294	25	221	221	0	0.0%	294
Computer Software and Applications	253	294	294	25	221	221	0	0.0%	294
<b>Computer Equipment</b>	100	-	-	-	-	-	-	-	-
Computer Equipment	100	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	2,207	2,610	2,610	215	1,958	1,957	0	0.0%	2,610
Furniture and Office Equipment	2,207	2,610	2,610	215	1,958	1,957	0	0.0%	2,610
<b>Machinery and Equipment</b>	1,314	1,188	1,188	99	891	891	0	0.0%	1,188
Machinery and Equipment	1,314	1,188	1,188	99	891	891	0	0.0%	1,188
<b>Transport Assets</b>	5,071	4,679	4,679	390	3,509	3,509	0	0.0%	4,679
Transport Assets	5,071	4,679	4,679	390	3,509	3,509	0	0.0%	4,679
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	68	68	6	51	51	0	0.0%	68
Zoo's, Marine and Non-biological Animals	-	68	68	6	51	51	0	0.0%	68
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	148,321	149,154	149,154	12,427	111,866	111,865	(1)	0.0%	149,154

## Supporting Table SC13e

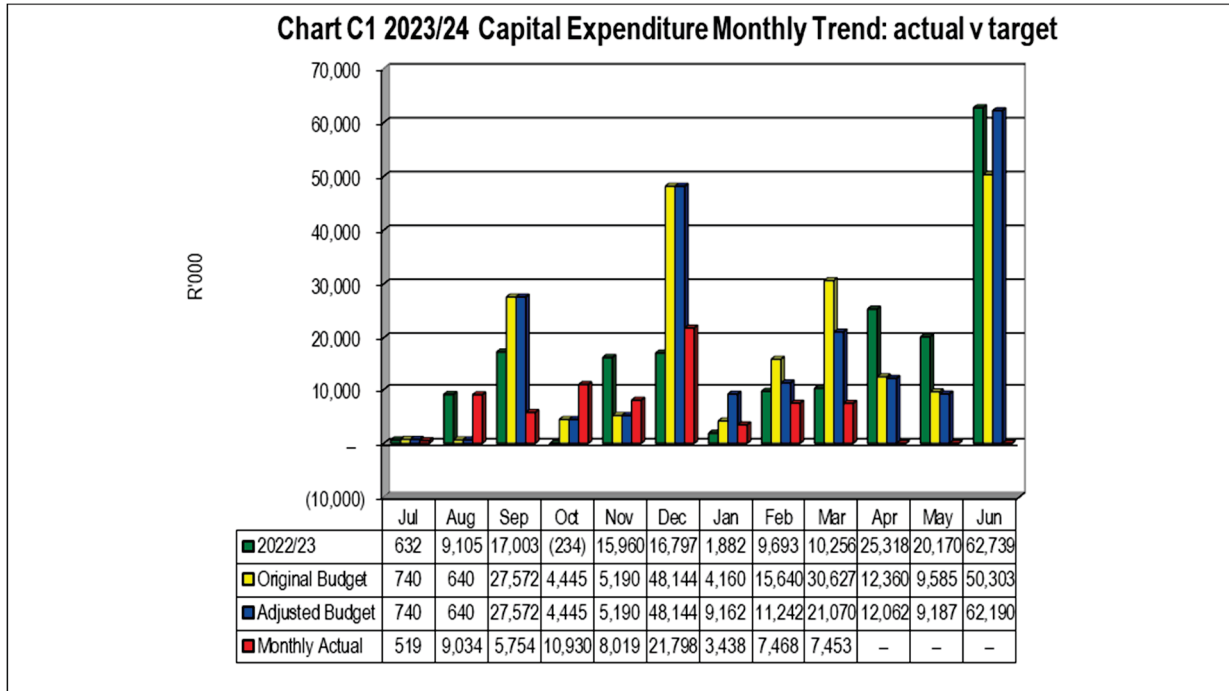
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	38,606	48,758	60,154	2,906	19,014	35,798	(16,783)	-46.9%	60,154
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1,600	9,231	9,231	-	217	5,385	(5,168)	-96.0%	9,231
MV Networks	1,600	9,231	9,231	-	217	5,385	(5,168)	-96.0%	9,231
Water Supply Infrastructure	6,928	550	550	-	181	275	(94)	-34.1%	550
Pump Stations	1,000	-	-	-	-	-	-	-	-
Distribution	5,928	550	550	-	181	275	(94)	-34.1%	550
Sanitation Infrastructure	28,219	38,887	50,283	2,906	18,616	30,138	(11,522)	-38.2%	50,283
Pump Station	17,291	4,800	9,534	-	-	5,705	(5,705)	-100.0%	11,334
Reticulation	350	800	200	-	86	200	(114)	-57.2%	200
Waste Water Treatment Works	10,578	33,287	40,548	2,906	18,530	24,233	(5,703)	-23.5%	38,748
Solid Waste Infrastructure	1,859	90	90	-	-	-	-	-	90
Waste Drop-off Points	1,859	90	90	-	-	-	-	-	90
<b>Community Assets</b>	519	3,902	2,192	-	454	1,096	(642)	-58.6%	2,192
Community Facilities	319	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	319	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	200	3,902	2,192	-	454	1,096	(642)	-58.6%	2,192
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	200	3,902	2,192	-	454	1,096	(642)	-58.6%	2,192
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	39,125	52,660	62,346	2,906	19,468	36,894	17,425	47.2%	62,346

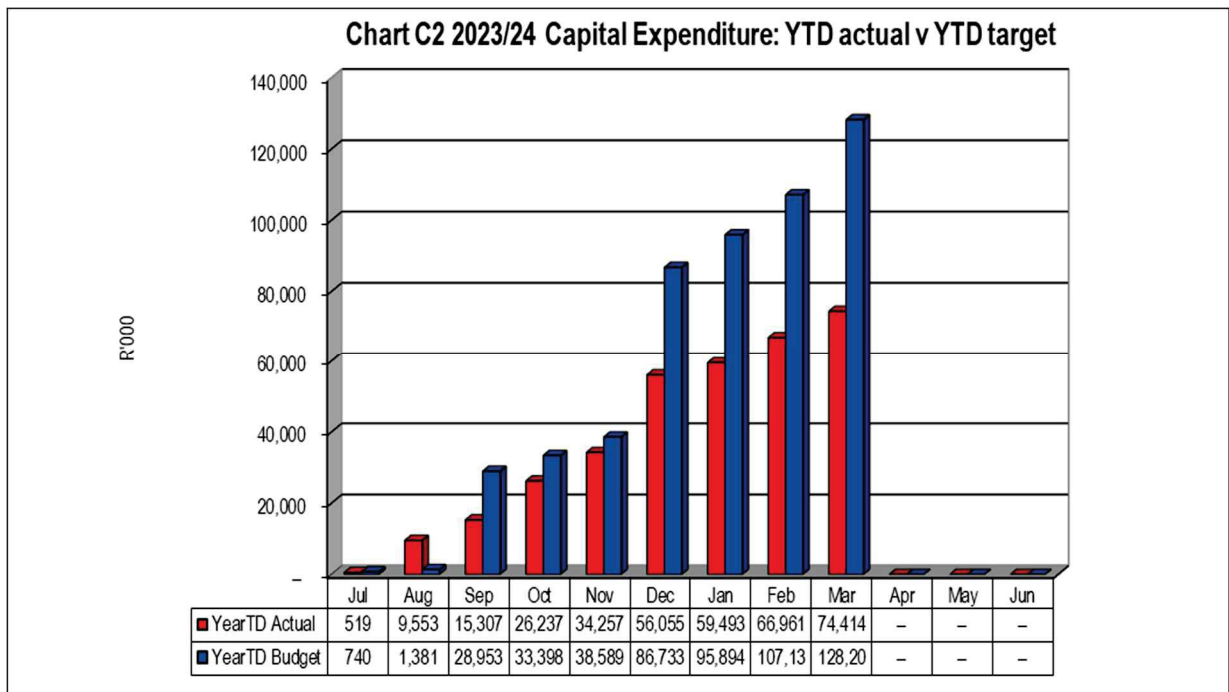
Other supporting documentation

Section 71 charts

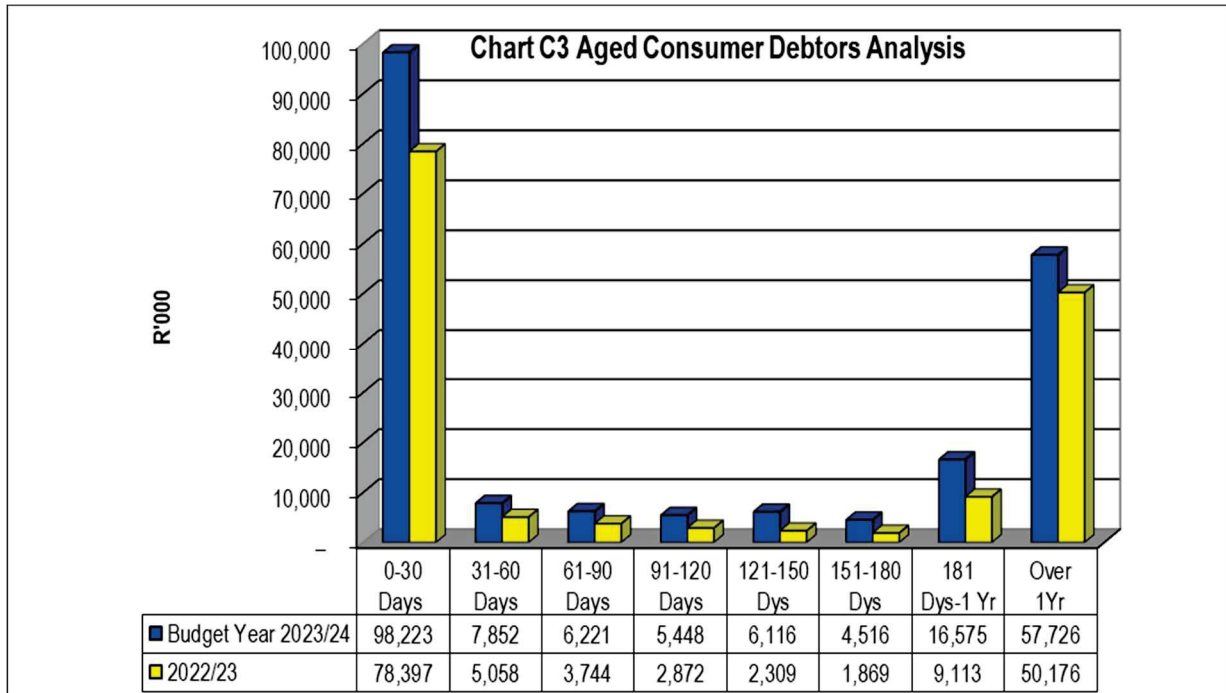
Capital expenditure monthly trend - actual vs target



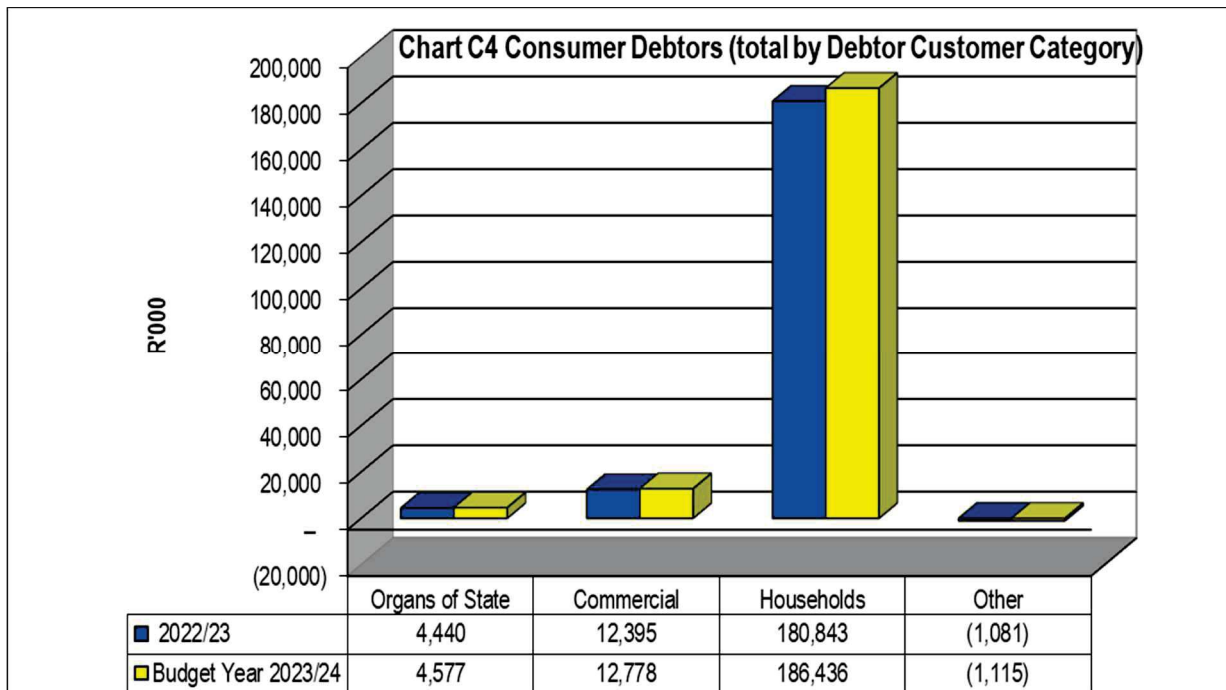
Capital expenditure – YTD actual vs YTD trend



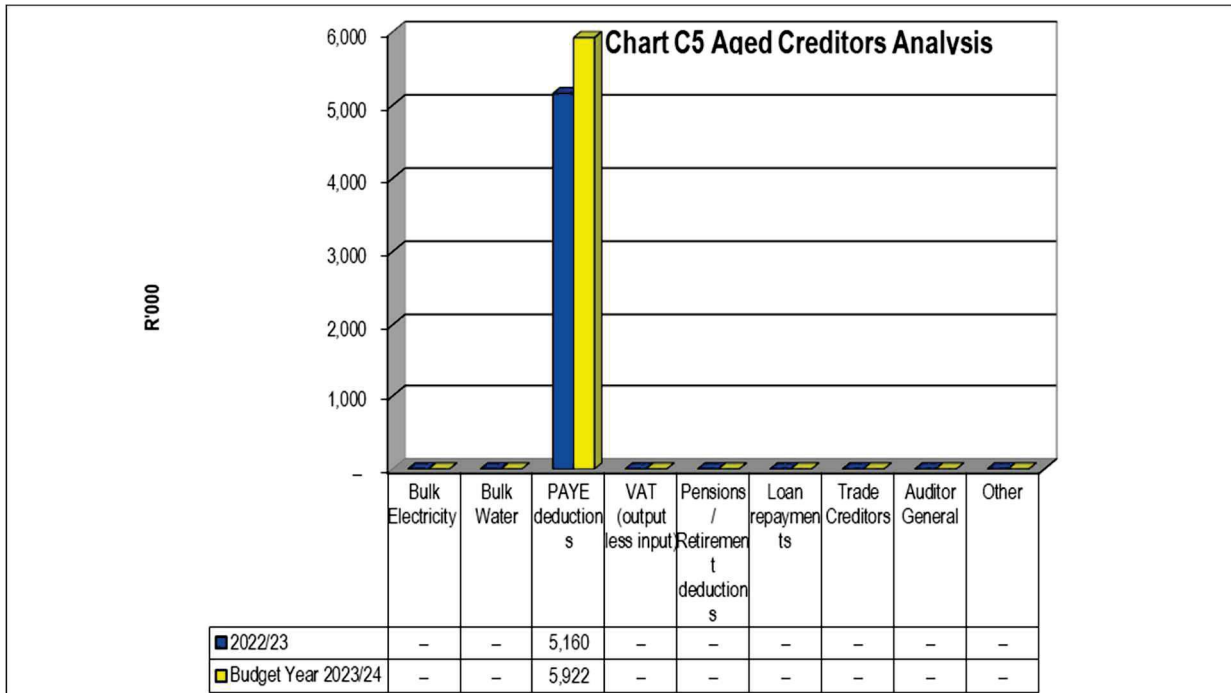
**Debtors Age Analysis**



**Debtors by Type**



**Creditor Payments**



## Municipal manager's quality certification

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

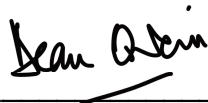
- Quarterly Budget Report

for the period ending March 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:

16 April 2024



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*Service Delivery and Budget  
Implementation Plan (SDBIP)*

*3<sup>rd</sup> Quarterly report:  
1 January – 31 March 2024*

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The sections below provide an executive summary of service delivery performance in terms of the top level SDBIP for the **third quarter of the 2023/24 financial year**, 1 January 2024 to 31 March 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%

**1.1 STRATEGIC / TOP LAYER SDBIP PERFORMANCE GRAPH FOR THIRD (3<sup>RD</sup>) QUARTER**

The graph below displays the overall strategic (top layer SDBIP) per Directorate for the third quarter. (January-March 2024).

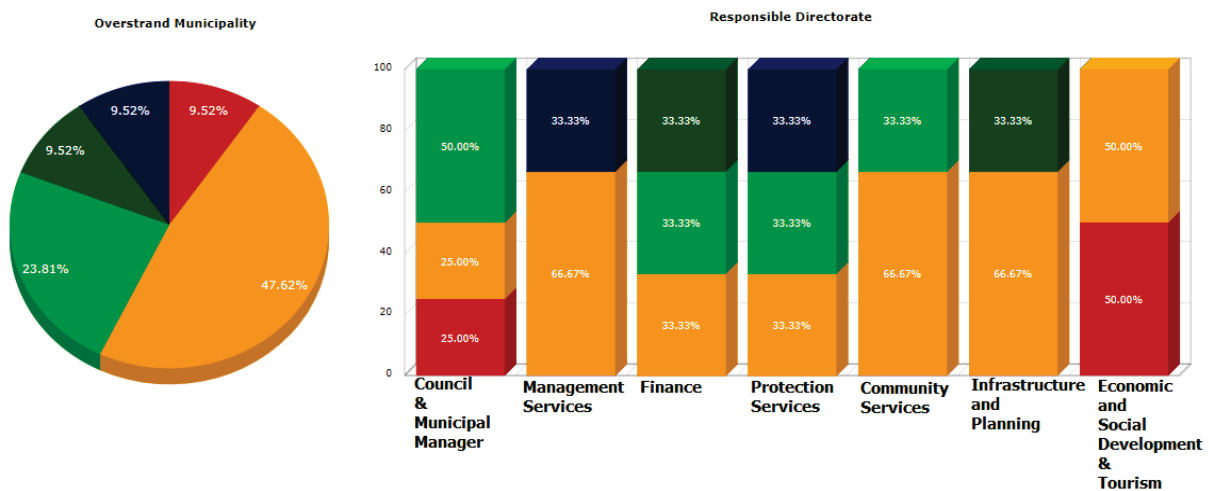


Figure 1: Top layer SDBIP performance for 3<sup>rd</sup> quarter of 2023/24 (1 January - 31 March 2024)

Overstrand Municipality		Responsible Directorate						
		Council & Municipal Manager	Management Services	Finance	Protection Services	Community Services	Infrastructure and Planning	Economic and Social Development & Tourism
<b>Not Met</b>	<b>2 (9.52%)</b>	1 (25.00%)	-	-	-	-	-	1 (50.00%)
<b>Almost Met</b>	<b>10 (47.62%)</b>	1 (25.00%)	2 (66.67%)	1 (33.33%)	1 (33.33%)	2 (66.67%)	2 (66.67%)	1 (50.00%)
<b>Met</b>	<b>5 (23.81%)</b>	2 (50.00%)	-	1 (33.33%)	1 (33.33%)	1 (33.33%)	-	-
<b>Well Met</b>	<b>2 (9.52%)</b>	-	-	1 (33.33%)	-	-	1 (33.33%)	-
<b>Extremely Well Met</b>	<b>2 (9.52%)</b>	-	1 (33.33%)	-	1 (33.33%)	-	-	-
<b>Total:</b>	<b>21*</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
	<b>100%</b>	<b>19.05%</b>	<b>14.29%</b>	<b>14.29%</b>	<b>14.29%</b>	<b>14.29%</b>	<b>14.29%</b>	<b>9.52%</b>

\* Excludes 26 KPIs which had no targets/actuals for the period selected.

Overall, the municipality met **9 (42.85%)** of a total number of 21 Top Layer key performance indicators (KPI's) that were measured for the period, 01 January – 31 March 2024. **10 (47.62%)** of KPI's were almost met and **2 (9.52%)** of the indicators were not met. 26 KPI's had no targets or actuals in the reporting period.

1.2 TOP LAYER SDBIP REPORT: 1 JANUARY – 31 MARCH 2024 (3<sup>rd</sup> Quarter of 2023/24)

**Council & Municipal Manager**

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter 3 (1 January to 31 March 2024)					Overall Performance for Quarter 3		
								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	4	TMT minutes where item served	4	1	1	G	[D24] Chief Risk Officer: Performance for the reporting period was met. (January 2024)	[D24] Chief Risk Officer: N/A (January 2024)	1	1	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	% of the capital budget spent	Municipal Manager	80.89%	Expenditure report from SAMRAS	95%	55%	35.16%	R	[D27] Municipal Manager: Target not met. Although expenditure including shadow costs at this time was 58,91%. (March 2024)	[D27] Municipal Manager: E-mail for reasons was sent to all directors requesting reasons. If reasons are not acceptable budget for next	55%	35.16%	R

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		identified for the year in the IDP/Total amount budgeted on capital projects)X100} (MPPMR Reg 10 (c))										financial year will be reduced. (March 2024)			
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	6	Cover page and signature section of the performance agreements.	5	0	0	N/A			0	0	N/A
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	4	Copy of e-mail and report submitted to the Executive Mayor by the Municipal Manager	4	1	1	G	[D8] Municipal Manager: Target met. (March 2024)		1	1	G

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								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	12	Signed appraisals	10	5	4	O	[D9] Municipal Manager: Target not 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	[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)	5	4	O

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											panel members. (March 2024)				
TL43	The provision of democratic, accountable and ethical governance	Draft the annual report and submit to the Auditor-General by end August 2023	Draft Annual report submitted	Municipal Manager	1	Confirmation of receipt of the report	1	0	0	N/A			0	0	N/A
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	0	Council resolution of the approved IDP	1	0	0	N/A			0	0	N/A
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	0	Agenda of the Council meeting	1	0	0	N/A			0	0	N/A

**Management Services**

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter 3 (1 January to 31 March 2024)					Overall Performance for Quarter 3		
								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	99.60%	Expenditure reports from SAMRAS system	100%	60%	99.01%	B	[D138] Director: Management Services: Target extremely met. (March 2024)		60%	99.01%	B
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	1	LLF minutes (restructuring) and updated organogram	1	0	0	N/A			0	0	N/A
TL23	The provision of democratic, accountable and ethical governance	92% of the approved and funded organogram filled ((actual number of posts filled divided by the funded posts	% filled	Director: Management Services	91.38%	HR statistics on filled and vacant posts	92%	92%	91.50%	O	[D140] Director: Management Services: Target almost met. (March 2024)	[D140] Director: Management Services: This figure cannot be controlled as it is affected either by	92%	91.50%	O

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		budgeted) x100}										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. (March 2024)			
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	70	Monthly report to respective Directors. Extract from Payday	75	75	68	○	[D82] Senior Manager: Human Resources: Target almost met. (January 2024) [D82] Senior Manager: Human Resources: 69 people from employment equity target groups employed in the three	[D82] Senior Manager: Human Resources: 5 x positions within in higher level vacant. Organisation currently in process of organisational review/ redesign (January 2024) [D82] Senior Manager:	75	68	○

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											highest levels of management (February 2024) [D82] Senior Manager: Human Resources: 68 people from employment equity target groups employed in the three highest levels of management (March 2024)	Human Resources: 4 x positions within in higher level vacant. Organisation currently in process of organisational review/ redesign (February 2024) [D82] Senior Manager: Human Resources: 4 x positions within in higher level vacant. Organisation currently in process of organisational review/ redesign (March 2024)			

Finance

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter 3 (1 January to 31 March 2024)					Overall Performance for Quarter 3		
								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	5.73	Latest actual ratio available.	4.60	0	0	N/A			0	0	N/A
TL14	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue- operating grants received)/debt service payments due within the year)	Ratio achieved	Director: Finance	27.78	Latest actual ratio available.	16	0	0	N/A			0	0	N/A

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		(MPPMR Reg 10 (g))													
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	11.39%	Latest actual ratio available.	11%	0%	0%	N/A			0%	0%	N/A
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	1	AFS submitted to the AG	1	0	0	N/A			0	0	N/A

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL17	The provision of democratic, accountable and ethical governance	Submit a reviewed long term financial plan to the CFO by end of October 2023	Reviewed long term financial plan submitted	Director: Finance	1	Reviewed long term financial plan	1	0	0	N/A			0	0	N/A
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	0	30/60/90 days Report	12	3	3	G	[D202] Senior Manager: Revenue: Submit report on 05/02/2024 (January 2024) [D202] Senior Manager: Revenue: Submit 04/03/2024 (February 2024) [D202] Senior Manager: Revenue: Report submitted on 03/04/2024 (March 2024)	[D202] Senior Manager: Revenue: n/a (January 2024) [D202] Senior Manager: Revenue: n/a (February 2024) [D202] Senior Manager: Revenue: n/a (March 2024)	3	3	G

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	7 367	Monthly summary from the indigent register	4 500	4 500	4 778	G2	[D204] Senior Manager: Revenue: 4 514 Indigent Households out of 36 777 households (January 2024) [D204] Senior Manager: Revenue: 4 576 Indigent Households out of 37 001 households (February 2024) [D204] Senior Manager: Revenue: 4778 Indigent Household out of 37 449 households (March 2024)	[D204] Senior Manager: Revenue: n/a (January 2024) [D204] Senior Manager: Revenue: n/a (February 2024) [D204] Senior Manager: Revenue: n/a (March 2024)	4 500	4 778	G2

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								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	98.98%	Calculation of 12 month rolling average	98%	98%	95.98%	O	[D245] Director: Finance: KPI not met for January 2024. (January 2024) [D245] Director: Finance: Target almost met. (February 2024) [D245] Director: Finance: KPI almost met for March 2024. (March 2024)	[D245] Director: Finance: The drop in the collection rate is largely due to the change in the Indigent policy. An Indigent project to register the people who are in need of help and are not yet registered has been put in place. The target will hopefully be achieved by end of March 2024. (January 2024) [D245] Director: Finance:	98%	95.98%	O

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												The drop in the collection rate is largely due to the change in the Indigent policy. An Indigent project to register the people who are in need of help and are not yet registered has been put in place. The target will hopefully be achieved by end of March 2024. (February 2024) [D245] Director: Finance: The drop in the collection			

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												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			

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												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. (March 2024)			

**Protection Services**

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter 3 (1 January to 31 March 2024)					Overall Performance for Quarter 3		
								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	1	Council minutes noting the draft Reviewed Disaster Management Plan	1	1	1	G	[D298] Chief: Fire and Disaster Management and Security Services: The Review of the Disaster		1	1	G

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R		
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	123	Quarterly statistical report	120	40	60	B	[D299] Director: Protection Services: Target extremely well met (March 2024)		40	60	B		
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	R15 882 633.99	SAMRAS report and Journal for fines impairment	R25 000 000.00	R6 250 000.00	R4 950 781.00	O	[D300] Director: Protection Services: Target not met. (March 2024)	[D300] Director: Protection Services: Adjustment budget submitted by Budget Office. Impairments: Jan 2024: R16,109,083-33 Feb 2024: R 3,609,083-33 Mar 2024: R 3,609,083-33 (March 2024)	R6 250 000.00	R4 950 781.00	O		

Community Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter 3 (1 January to 31 March 2024)					Overall Performance for Quarter 3		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL1	The provision of democratic, accountable and ethical governance	100% of the operational conditional grant (Libraries & CDW's) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries & CDW's)	Director: Community Services	100%	Year to date expenses (SAMRAS report)	100%	75%	69.87%	○	[D436] Director: Community Services: KPI Almost Met (March 2024)	[D436] Director: Community Services: Additional funding received (copy of letter attached) (March 2024)	75%	69.87%	○
TL2	The provision and maintenance of municipal services	m <sup>2</sup> of roads patched and resealed according to Pavement Management System within available budget	m <sup>2</sup> of roads patched and resealed	Director: Community Services	94 665	Consultants reseal statistical report	110 000	65 000	60 689	○	[D437] Deputy Director: Operational Services: KPI almost met (March 2024)	[D437] Deputy Director: Operational Services: Patching completed and have started with reseal that will increase the square	65 000	60 689	○

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												meterage drastically in the 4th quarter. (March 2024)			
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	24.04%	Consolidated report_ SAMRAS (DB4) GFS and Infrastructure (water purified)	25%	0%	0%	N/A			0%	0%	N/A
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	83	Minutes of the ward committee meetings held	56	14	14	G	[D439] Director: Community Services: KPI Extremely Well Met (February 2024) [D439] Director: Community Services: No Ward Committee meeting Cycle for the month of	[D439] Director: Community Services: Public Ward Committee meeting scheduled for April 2024. (March 2024)	14	14	G

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											March 2024. (March 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	464	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)	328	0	0	N/A			0	0	N/A

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								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	30 990	Yearly statistics provided by finance department (SAMRAS)	31 324	0	0	N/A			0	0	N/A
TL30	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all formal households at least once a week (A household is defined as a residential unit billed for the particular 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	34 819	Yearly statistics provided by finance department (SAMRAS)	35 261	0	0	N/A			0	0	N/A

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL31	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week (MPPMR Reg 10 (a))	Number of weekly removal of refuse in informal households (Once per week = 52 weeks per annum)	Director: Community Services	52	Bi- annual eMIS report on the weekly refuse removal.	52	0	0	N/A			0	0	N/A
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	983	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	785	0	0	N/A			0	0	N/A

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
						and private land)									
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	31 394	Yearly statistics provided by the Department of Finance	31 646	0	0	N/A			0	0	N/A
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	The number of taps installed for informal households on invaded land with available funding	Director: Community Services	82	Report on the GPS coordinates on the number of taps installed for informal households on invaded land	80	0	0	N/A			0	0	N/A

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).													
TL45	The provision and maintenance of municipal services	The provision of sanitation services to informal households on invaded land with available funding  (? "Land Invasion?" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of toilets provided for informal households on invaded land with available funding	Director: Community Services	143	Report on the GPS coordinates for the number of toilets provided for informal households on invaded land	105	0	0	N/A			0	0	N/A

**Infrastructure & Planning**

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter 3 (1 January to 31 March 2024)					Overall Performance for Quarter 3		
								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	80.08%	Report from Directorate Infrastructure (WSA) compiled from independent laboratory test results	75%	75%	73.98%	O	[D525] Deputy Director: Engineering Planning: Target almost met. 73.98% of effluent quality samples for this quarter complied with the relevant standards. (March 2024)	[D525] Deputy Director: Engineering Planning: Upgrade of the Kleinmond WWTW is well in progress. Pearly Beach (Eluxolweni) WWTW is only an oxidation pond system and as such not capable	75%	73.98%	O

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												of meeting the prescribed standards. (March 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	97.83%	Independent Laboratory test result	95%	95%	97.40%	G2	[D526] Deputy Director: Engineering Planning: Target well met. 97.4% of drinking water quality samples taken complied with the SANS0241 standards. (March 2024)		95%	97.40%	G2
TL19	The provision and maintenance of municipal services	Limit electricity losses to 7.5% or less $\{( \text{Number of Electricity Units Purchased} - \text{Number of Electricity Units Sold} ) / \text{Number of Electricity Units Purchased and/or Generated} \} \times 100\}$	% of electricity unaccounted for	Director: Infrastructure & Planning	7.20%	Electricity losses Excel spreadsheet from Manager: Costing and Reports in Finance Directorate	7.50%	0%	0%	N/A			0%	0%	N/A

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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	1	Letter of submission of Water Services Audit to DWS	1	0	0	N/A			0	0	N/A
TL32	The provision and maintenance of municipal services	Provision of Electricity: Number of metered electrical connections in formal areas (Eskom Areas excluded) (Definition: Refers to residential households (RE) and pensioners (PR) as per Finance departments billed households) (MPPMR Reg 10 (a))	Number of formal households that meet agreed service standards	Director: Infrastructure & Planning	22 475	Based on number of households billed by department of finance	22 500	0	0	N/A			0	0	N/A
TL37	The provision and maintenance of municipal services	100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2024 (Actual MIG expenditure/Allocation received)	% expenditure of allocated MIG funds	Director: Infrastructure & Planning	100%	Monthly MIG report	100%	62.40%	59.45%	○	[D530] Director: Infrastructure & Planning: Target almost met (March 2024)	[D530] Director: Infrastructure & Planning: Contractor behind schedule due to delays in delivery of supplies. Meeting was held with contractor to ensure completion of project on	62.40%	59.45%	○

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								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												time (March 2024)			

### Economic & Social Development & Tourism

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter 3 (1 January to 31 March 2024)					Overall Performance for Quarter 3		
								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	3	Portfolio meeting agenda on the progress reports on LED, Social Development and Tourism initiatives	3	1	0	R	[D543] Director: Economic and Social Development: KPI not met (February 2024)	[D543] Director: Economic and Social Development: Report to be submitted to the next portfolio (February 2024)	1	0	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	Report on the mobile Thusong outreach programme	Director: Economic and Social Development	1	Report on the mobile Thusong outreach programme	2	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter 3 (1 January to 31 March 2024)					Overall Performance for Quarter 3		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		outreaches during the financial year to the Director Economic and Social Development and Tourism by 30 June 2024													
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	134	Internally verified list of SMME'S supported	180	0	0	N/A			0	0	N/A
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	0	Bi-annual reports on stakeholder ecosystems for LED, Social Development and Tourism	6	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter 3 (1 January to 31 March 2024)					Overall Performance for Quarter 3		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL12	The promotion of tourism, economic and social development	The number of job opportunities created through the EPWP programme and as per set targets (as per grant agreement - FTE's, translates to 1079 work opportunities) (MPPMR Reg 10 (d))	Number of temporary jobs created	Director: Economic and Social Development	837	Internally verified list of beneficiaries appointed	1 079	450	395	O	[D560] Director: Economic and Social Development: KPI almost met with a shortfall of 55 Participants. Overall year-to-date actual has been exceeded. (January 2024)	[D560] Director: Economic and Social Development: Shortage of budget leads to fewer jobs, find new strategies to implement job creation (January 2024)	450	395	O
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	72	Internally verified list of small contractors supported/ Letters of engagement	70	0	0	N/A			0	0	N/A

**RECOMMENDATION TO THE COUNCIL:**

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

## ANNEXURE B

### EXECUTIVE MAYOR'S SPECIAL FUND

#### Status report in terms of paragraph 7 of the policy

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

<b>Opening Balance 01/07/2023</b>	<b>R235 451.78</b>
<b>Add: Overstrand Budget Allocation 2023/2024</b>	<b>R1 400 000.00</b>

#### 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	<u>          </u>	<b>R2 350.00</b>

#### 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	<u>-66.00</u>	-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	<u>-3 500.00</u>	-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	
Quarter 4	MAYORAL PROJECT FUNDS-BARC DIERESORG TRUST	<u>-25 000.00</u>	-244 750.53
			<b>-R400 709.53</b>

**Closing Balance 31 March 2024**

**R1 237 092.25**

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

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## ANNEXURE C 2/3

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

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

	<b>Budget</b>	<b>Q1 (Actual)</b>	<b>Q2 (Actual)</b>	<b>Q3 (Actual)</b>	<b>Q4 (Actual)</b>	<b>Savings</b>
<b>Measures</b>	<b><u>R</u></b>	<b><u>R</u></b>	<b><u>R</u></b>	<b><u>R</u></b>	<b><u>R</u></b>	<b><u>R</u></b>
Use of Consultants	<b>38 228 288</b>	3 800 974	8 375 220	7 083 111		
Vehicles used for political office-bearers	<b>0</b>	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.)	<b>849 069</b>	202 879	236 648	156 277		
Domestic accommodation: (Please note that deviations from Budgeted amounts also relate to the new normal in terms of scaled down traveling due to virtual meetings, inclusive of a decrease in accommodation costs, Registration Fees w.r.t. conferences, etc.)	<b>366 567</b>	105 871	48 069	19 155		

## ANNEXURE C 3/3

Sponsorships, events and catering	<b>1 602 149</b>	133 807	261 227	188 126		
Communication	<b>6 866 231</b>	640 681	1 322 517	1 083 408		
Other related expenditure items	<b>0</b>	0	0	0	0	0
<u>Total</u>	<b>47 912 304</b>	4 884 212	10 243 681	8 530 077		

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

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**1. Executive Summary**

**The purpose of this submission to Council is to:**

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

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

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

MFMA Budget Circular No. 126 (7 Dec 2023) 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.

### **3. 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 3<sup>rd</sup> & 4<sup>th</sup> 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.

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.

#### **4. National Treasury budgetary mSOCA 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:

- 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.

## **5. 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.

## 6. 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 -*

*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.

The following guidance is provided in Circular 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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# SAMRAS

A DIVISION OF  
**SOLVEM**  
CONSULTING (PTY) LTD

**NT Business Processes Roadmap**

**First quarter 2024**

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SAMRAS Roadmap



## 1. OVERVIEW

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This document contains the detail of the progress of modernizing Samras classic to the upgrade version on the web and alignment to the National Treasury 15 business processes.

The position as at first quarter 2024.

## 2. 15 BUSINESS PROCESSES PROGRESS

	Modules	version		Avail	WEB	Test Site	Notes
		Classic	WEB				
1	<b>Customer Care, Credit Control&amp; Debt Collection</b>	Classic	WEB				
	Debt Management	n/a	Y	Y	Released		
	Receipting - other income	Y	Y	Y	April	Stellenbosch	Released at City of Cape Town
	Receipting - debtors	Y	Y	Y	May	Stellenbosch	Released at City of Cape Town
	Citizens Portal	n/a	Y	Y	Released		
2	<b>Budget &amp; Monitoring</b>	Classic	WEB				
	Main Budget	n/a	Y	Y	Released		
	IDP	n/a	Y	Y	Released		
	SDBIP	n/a	Y	Y	Released		
	Procurement Plan	n/a	Y	Y	Released		
3	<b>Financial Accounting</b>	Classic	WEB				
	GL	n/a	Y	Y	Released		
	AFS	n/a	Y	Y	in testing	Stellenbosch	to be updated to 6.8 NT specimen
	Account Payables	Y	Y	Y	Released		
	Cash Management/Bank Recon	Y	Y	Y	Released		
	Investments	Y	Y	Y	in testing	Stellenbosch	
	Loan Register	Y	Y	Y	in testing	Stellenbosch	with assets funding
	Tax & VAT	Y	Y	Y	Released		
	Insurance Claims	n/a	Y	N	TBA		with assets phase 2
	Fixed Assets Management	Y	Y	Y	Released		
4	<b>Assets</b>	Classic	WEB				
	Costing & Reporting	Y	Y	Y	Released		
5	<b>Project Accounting</b>	Classic	WEB				
	Project Management	N	TBA	N	TBA		
	Project Planning & creation	N	Y	Y	Released		
6	<b>Treasury &amp; Cash Management</b>	Classic	WEB				
	Bank Recon	Y	Y	Y	Released		
	Petty Cash	N	Y	Y	TBA	Stellenbosch	revisited to align to eProcurement
7	<b>Procurement - SCM</b>	Classic	WEB				
	SCM	Y	Y	Y	Released		
	Inventory	Y	Y	Y	Released		
	Contract management	N	Y	Y	Released		
8	<b>Grant Management</b>	Classic	WEB				
	Grant Management	Y	Y	Y	in testing	Stellenbosch	
9	<b>Full Asset Life Cycle Maintenance Management</b>	Classic	WEB				
	Full Asset Life Cycle Maintenance Management	N	Y	N	TBA	Stellenbosch	
10	<b>Real Estate &amp; Resources Management (ESRI integration)</b>	Classic	WEB				
	Real Estate & Resources Management (ESRI integration)			3rd Party			
11	<b>Human Resources &amp; Payroll</b>	Classic	WEB				
	Leave	Y	Y	Y	Released		
	Time & Attendance	N	Y	WIP	TBA	WCDM	
	Payroll	Y	Y	Y	in testing		

## SAMRAS Roadmap

	Modules	version		Avail	WEB		Test Site	Notes
		N	Y		Released			
	Performance Management	N	Y	Y	Released			
12	<b>Valuation Roll Management</b>	<b>Classic</b>	<b>WEB</b>					
	Valuation Roll Management	Y	WIP	WIP				
13	<b>Land Use Building Control - Spatial Planning - 3rdParty ESRI</b>	<b>Classic</b>	<b>WEB</b>					
	Land Use Building Control - Spatial Planning - 3rdParty ESRI			3rd Party				
14	<b>Revenue Cycle Billing</b>	<b>Classic</b>	<b>WEB</b>					
	Revenue Cycle Billing	Y	WIP	WIP	TBA	Stellenbosch, BVM		
15	<b>Corporate Governance</b>	<b>Classic</b>	<b>WEB</b>					
	Document Management	N	Y	Y	Released	ZFM		
	AFS	N	Y	Y	in testing	Stellenbosch		
16	<b>Additional</b>	<b>Classic</b>	<b>WEB</b>					
	Supplier web site	N	Y	WIP	TBA	Stellenbosch		

### 3. DOCUMENTATION

The new functionality, when released, is included in the online help and will be advised with the weekly release notes process.