



# QUARTERLY BUDGET REPORT AND SDBIP SEPTEMBER 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 : 30 OCTOBER / OKTOBER /**  
**OKTOBHA 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 30 OCTOBER 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  
Mr D Louw, Acting CFO  
Ms D Arrison, Director : Corporate Services  
Mr N Michaels, Director : Municipal Public Safety  
Mr S Swartz, Director : Community Services  
Mr S Müller, Chief Engineer : Infrastructure Services  
Ms A Le Roux, Divisional Manager : Property Management  
Mr R Kuchar, Divisional Manager : Town & Spatial Planning  
Mr C Roets, Manager : Logistics & Contract Administration  
Mr R Fraser, Chief: Traffic  
Mr L Smit, Chief: Fire, Rescue & Disaster Management  
Mr J du Toit, Chief : Law Enforcement  
Ms H van Tonder, Manager: Administrative Support Services  
Mr D Esau, Assistant Chief : Safety, Security & CCTV  
Mr A Gcotyelwa, Acting Manager : Integrated Human Settlements & Development  
Mr A Ford, Housing Administrator  
Ms R Steenekamp, Assistant Media Liaison & Social Media Liaison Officer  
Ms G Erasmus, Facilities Administrator  
Ms S Swart, Senior Committee Officer

**ALSO PRESENT:** Members of the Public

**MINUTES/....**

OVERSTRAND MUNICIPALITY  
ATTENDANCE REGISTER

COUNCIL MEETING  
30 OCTOBER 2024

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

**7.10****QUARTERLY BANK ACCOUNT WITHDRAWALS IN TERMS OF SECTION 11(4) OF THE MFMA FOR THE QUARTER ENDED SEPTEMBER 2024****BA King****18 October 2024****Divisional Manager: Financial Accounting****(028) 313 8154**

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**EXECUTIVE SUMMARY**

Report prepared as part of the financial reporting obligations arising from section 11(4) of the Local Government: Municipal Finance Management Act, 2003 (MFMA).

**RESOLVED (SUPPORTED BY 25 COUNCILLORS):**

that the consolidated quarterly report in respect of Bank Account Withdrawals in terms of Section 11(4) of the MFMA for the quarter ended September 2024, **be noted**.

**RESPONSIBLE OFFICIAL :****BA KING****TARGET DATE FOR IMPLEMENTATION :****TO BE NOTED**



# QUARTERLY BUDGET REPORT AND SDBIP SEPTEMBER 2024

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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 first quarter ended 30 September 2024 is included as Appendix 1 to this report.

##### **1.1.2 Financial problems or risks facing the municipality**

No financial problems or risks from a budgetary implementation or financial management perspective identified up till 30 September 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 within the Reserve Bank's 3 – 6% target range and the latest Repo Rate decision by the Monetary Policy Committee to cut the repo rate with 25 basis points.

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

The below results reflect the first quarter's financial position.

YTD Actual operating revenue at the end of the first quarter for 2024/2025 is at 28.21% of the budgeted revenue of R1.837bn. The expenditure reflects spending of 20.38% against the budgeted expenditure of R1.944bn.

The YTD Capital expenditure amounts to R10.9m or 5.89% of the original budget of R184.6m. Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

No Adjustments Budget was tabled during this quarter.

The debt collection rate stood at 97,29% at the end of September 2024.

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

## **Resolutions**

### ***IN-YEAR REPORTS 2024/2025***

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

#### ***RECOMMENDATION TO THE COUNCIL:***

that the budget report and service delivery and budget implementation plan for the quarter ended September 2024, prepared as part of the financial reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003 and additional information, **be noted**.

## Executive Summary

As the Auditor General has not yet completed the audit of the 2023/2024 financial statements the 'Audited Outcome' for 2023/2024 will only be included after the audit is completed.

## Revenue by Source

The Year-to-Date actual revenue is 1.78% above the YTD budget projections at the end of September 2024.

## Borrowings

The balance of borrowings amounts to R464.7m at the end of September 2024.

## Operating expenditure by vote & type

Current expenditure is 2.30% below YTD budget projections as at September 2024.

## Capital expenditure

The YTD Capital expenditure amounts to R10.9m or 5.88% of the original budget of R184.6m. The current capital commitments of orders in progress amounts to R72.1m or 39.06% of the original capital budget of R184.6m.

Capital projects are funded from the following sources:

Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
<b>Funded by:</b>									
National Government	-	52,299	52,299	-	57	5,034	(4,977)	-99%	52,299
Provincial Government	-	13,129	13,129	-	-	3,282	(3,282)	-100%	13,129
District Municipality	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	105	105	-	-	-	-		105
Transfers recognised - capital	-	65,533	65,533	-	57	8,316	(8,259)	-99%	65,533
Borrowing	-	93,010	93,010	5,975	8,236	15,580	(7,344)	-47%	93,010
Internally generated funds	-	26,085	26,085	2,401	2,574	4,950	(2,376)	-48%	26,085
<b>Total Capital Funding</b>	-	<b>184,628</b>	<b>184,628</b>	<b>8,376</b>	<b>10,866</b>	<b>28,846</b>	<b>(17,980)</b>	<b>-62%</b>	<b>184,628</b>

## Financial Position

In terms of the Statement of Financial Position, the current ratio at the end of September 2024 is at 2.86 : 1, compared to 2.94 : 1 at the end of June 2024.

### Cash flows

The municipality started the year with a positive cash balance of R676.7 million. The September closing balance is R775.7 million. Refer to Supporting Table SC9 for more details on the cash position.

### Debt Collection

The collection rate gained traction during the Quarter 1 for the 2024/2025 financial year and at the end of September 2024 this stood at 97,29%, as compared to 96,13% on 30 June 2024.

Factors contributing to the increase in the collection rate include the increase in indigent households from 4715 in June 2024 to 4768 in September 2024.

### Allocations received (National & Provincial Grants)

No Grant funding was received during September 2024.

### Spending on Grants

Spending on grants amounts to R1.9m for September 2024 which includes FMG, MIG, EPWP, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Title Deeds Restoration Grant and Community Library Grant.

### Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M03 September			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue By Source</b>			
Total	1.78%		
<b>Expenditure By Type</b>			
Total	-2.30%		
<b>Capital Expenditure</b>			
Total	-62.33%	Capital Commitments=R72.1m	
<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	1,902,794	518,307	27.24%
Expenditure	1,944,209	396,312	20.38%
Surplus / (Deficit)	<b>(41,415)</b>	<b>121,995</b>	
Capital	184,628	10,866	5.89%

**Total Revenue (excluding capital grants)**

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	1,837,261	518,249	28.21%
Expenditure	1,944,209	396,312	20.38%
Surplus / (Deficit)	<b>(106,948)</b>	<b>121,938</b>	
Capital	184,628	10,866	5.89%

**Performance in relation to SDBIP targets**

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

**Remedial or corrective steps**

Refer to the SDBIP report.

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

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

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M03 September

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>Financial Performance</b>									
Property rates	-	361,957	361,957	30,145	94,339	94,260	79	0%	361,957
Service charges	-	1,040,890	1,040,890	92,472	281,734	273,072	8,663	3%	1,040,890
Investment revenue	-	51,250	51,250	7,966	13,035	13,035	-		51,250
Transfers and subsidies - Operational	-	190,368	190,368	1,916	75,585	75,585	-		190,368
Other own revenue	-	192,796	192,796	9,943	53,556	53,219	337	1%	192,796
<b>Total Revenue (excluding capital transfers and</b>	<b>-</b>	<b>1,837,261</b>	<b>1,837,261</b>	<b>142,441</b>	<b>518,249</b>	<b>509,170</b>	<b>9,079</b>	<b>2%</b>	<b>1,837,261</b>
Employee costs	-	586,260	587,364	44,174	121,332	126,509	(5,177)	-4%	586,260
Remuneration of Councillors	-	13,912	13,912	1,061	3,183	3,478	(295)	-8%	13,912
Depreciation and amortisation	-	158,441	158,441	13,206	39,613	39,613	-		158,441
Interest	-	49,814	49,814	686	1,036	1,036	-		49,814
Inventory consumed and bulk purchases	-	545,567	546,251	50,195	117,369	118,371	(1,002)	-1%	545,908
Transfers and subsidies	-	17,417	16,617	3,022	5,497	5,497	-		16,617
Other expenditure	-	572,798	571,810	30,382	108,282	111,139	(2,856)	-3%	573,257
<b>Total Expenditure</b>	<b>-</b>	<b>1,944,209</b>	<b>1,944,209</b>	<b>142,725</b>	<b>396,312</b>	<b>405,643</b>	<b>(9,331)</b>	<b>-2%</b>	<b>1,944,209</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(106,948)</b>	<b>(106,948)</b>	<b>(284)</b>	<b>121,938</b>	<b>103,528</b>	<b>18,410</b>	<b>18%</b>	<b>(106,948)</b>
Transfers and subsidies - capital (monetary allocations)	-	65,533	65,533	-	57	57	-		65,533
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>(41,415)</b>	<b>(41,415)</b>	<b>(284)</b>	<b>121,995</b>	<b>103,585</b>	<b>18,410</b>	<b>18%</b>	<b>(41,415)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>(41,415)</b>	<b>(41,415)</b>	<b>(284)</b>	<b>121,995</b>	<b>103,585</b>	<b>18,410</b>	<b>18%</b>	<b>(41,415)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>184,628</b>	<b>184,628</b>	<b>8,376</b>	<b>10,866</b>	<b>28,846</b>	<b>(17,980)</b>	<b>-62%</b>	<b>184,628</b>
Capital transfers recognised	-	65,533	65,533	-	57	8,316	(8,259)	-99%	65,533
Borrowing	-	93,010	93,010	5,975	8,236	15,580	(7,344)	-47%	93,010
Internally generated funds	-	26,085	26,085	2,401	2,574	4,950	(2,376)	-48%	26,085
<b>Total sources of capital funds</b>	<b>-</b>	<b>184,628</b>	<b>184,628</b>	<b>8,376</b>	<b>10,866</b>	<b>28,846</b>	<b>(17,980)</b>	<b>-62%</b>	<b>184,628</b>
<b>Financial position</b>									
Total current assets	-	829,027	829,027		994,157				829,027
Total non current assets	-	4,237,717	4,237,717		4,046,789				4,237,717
Total current liabilities	-	434,783	434,783		347,159				434,783
Total non current liabilities	-	661,193	661,193		612,560				661,193
<b>Community wealth/Equity</b>	<b>-</b>	<b>3,970,769</b>	<b>3,970,769</b>		<b>4,081,226</b>				<b>3,970,769</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	141,341	141,341	25,393	115,026	114,411	(615)	-1%	141,341
Net cash from (used) investing	-	(189,608)	(189,608)	(8,791)	(12,111)	(12,111)	-		179,648
Net cash from (used) financing	-	7,795	7,795	(4,983)	(3,859)	(3,859)	-		7,795
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>660,378</b>	<b>660,378</b>	<b>-</b>	<b>775,713</b>	<b>799,292</b>	<b>23,579</b>	<b>3%</b>	<b>1,005,442</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	111,753	11,194	8,888	5,987	4,975	4,166	20,327	64,793	232,083
<b>Creditors Age Analysis</b>									
Total Creditors	6,416	-	-	-	-	-	-	-	6,416

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>Revenue - Functional</b>								%	
<i><b>Governance and administration</b></i>	-	534,699	534,659	40,893	152,954	151,938	1,015	1%	534,699
Executive and council	-	91,905	91,865	25	38,255	38,240	15	0%	91,905
Finance and administration	-	442,794	442,794	40,868	114,699	113,698	1,000	1%	442,794
Internal audit	-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>	-	193,553	193,593	7,682	47,236	48,244	(1,008)	-2%	193,553
Community and social services	-	9,154	9,154	939	2,585	2,289	296	13%	9,154
Sport and recreation	-	24,504	24,544	1,325	3,617	4,336	(719)	-17%	24,504
Public safety	-	61,852	61,852	5,388	15,687	16,272	(585)	-4%	61,852
Housing	-	98,043	98,043	29	25,347	25,347	-	-	98,043
Health	-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>	-	14,207	14,207	1,219	3,815	3,982	(167)	-4%	14,207
Planning and development	-	12,358	12,358	1,210	3,751	3,519	232	7%	12,358
Road transport	-	1,802	1,802	9	64	451	(387)	-86%	1,802
Environmental protection	-	46	46	-	-	12	(12)	-100%	46
<i><b>Trading services</b></i>	-	1,160,336	1,160,336	92,648	314,302	305,064	9,238	3%	1,160,336
Energy sources	-	689,348	689,348	59,271	194,637	187,837	6,800	4%	689,348
Water management	-	204,493	204,493	14,562	49,379	48,303	1,076	2%	204,493
Waste water management	-	142,748	142,748	9,718	36,497	35,687	810	2%	142,748
Waste management	-	123,746	123,746	9,097	33,788	33,237	552	2%	123,746
<i><b>Other</b></i>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	-	1,902,794	1,902,794	142,441	518,307	509,228	9,079	2%	1,902,794
<b>Expenditure - Functional</b>									
<i><b>Governance and administration</b></i>	-	357,794	354,719	23,753	73,932	76,013	(2,081)	-3%	357,794
Executive and council	-	88,511	85,399	6,329	20,525	17,347	3,178	18%	88,562
Finance and administration	-	264,137	264,231	17,083	52,500	57,391	(4,891)	-9%	264,137
Internal audit	-	5,145	5,088	342	906	1,275	(368)	-29%	5,094
<i><b>Community and public safety</b></i>	-	356,028	359,093	20,142	79,611	82,585	(2,974)	-4%	356,028
Community and social services	-	25,282	28,324	1,999	5,211	6,081	(870)	-14%	25,282
Sport and recreation	-	69,335	69,335	4,229	10,592	11,327	(735)	-6%	69,335
Public safety	-	169,928	169,951	13,525	37,607	38,975	(1,369)	-4%	169,928
Housing	-	91,482	91,482	389	26,202	26,202	-	-	91,482
Health	-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>	-	223,838	223,848	16,475	43,153	43,206	(52)	0%	223,838
Planning and development	-	58,410	58,420	3,801	12,982	12,905	77	1%	58,410
Road transport	-	140,211	140,211	9,746	23,741	24,001	(261)	-1%	140,211
Environmental protection	-	25,218	25,218	2,929	6,430	6,299	131	2%	25,218
<i><b>Trading services</b></i>	-	1,002,626	1,002,626	81,988	198,392	202,558	(4,166)	-2%	1,002,626
Energy sources	-	585,410	585,410	51,389	124,535	125,842	(1,307)	-1%	585,410
Water management	-	160,282	160,282	10,351	24,357	26,209	(1,853)	-7%	160,282
Waste water management	-	144,301	144,301	11,410	28,662	29,408	(746)	-3%	144,301
Waste management	-	112,633	112,633	8,837	20,838	21,099	(260)	-1%	112,633
<i><b>Other</b></i>	-	3,923	3,923	367	1,224	1,281	(57)	-4%	3,923
<b>Total Expenditure - Functional</b>	-	1,944,209	1,944,209	142,725	396,312	405,643	(9,331)	-2%	1,944,209
<b>Surplus/ (Deficit) for the year</b>	-	(41,415)	(41,415)	(284)	121,995	103,585	18,410	18%	(41,415)

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) - M03

Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Municipal Council	-	91,820	91,820	(0)	38,229	38,229	-		91,820
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-		-
Vote 3 - Corporate Services	-	1,364	1,364	46	273	341	(68)	-20.0%	1,364
Vote 4 - Financial Services	-	437,064	437,064	40,771	114,275	113,266	1,009	0.9%	437,064
Vote 5 - Infrastructure Services	-	1,260,015	1,260,015	92,674	339,651	331,691	7,960	2.4%	1,260,015
Vote 6 - Community Services	-	34,972	34,972	2,360	6,468	6,743	(274)	-4.1%	34,972
Vote 7 - Municipal Public Safety	-	61,852	61,852	5,388	15,687	15,463	224	1.5%	61,852
Vote 8 - Planning and Development	-	15,707	15,707	1,203	3,723	3,495	228	6.5%	15,707
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	-	<b>1,902,794</b>	<b>1,902,794</b>	<b>142,441</b>	<b>518,307</b>	<b>509,228</b>	<b>9,079</b>	<b>1.8%</b>	<b>1,902,794</b>
<b>Expenditure by Vote</b>									
Vote 1 - Municipal Council	-	54,329	54,329	5,239	17,519	17,561	(41)	-0.2%	54,329
Vote 2 - Office of the Municipal Manager	-	25,593	25,593	1,434	4,033	4,798	(765)	-15.9%	25,593
Vote 3 - Corporate Services	-	72,318	72,318	4,691	16,255	16,898	(643)	-3.8%	72,318
Vote 4 - Financial Services	-	138,929	138,929	10,446	30,912	31,666	(754)	-2.4%	138,929
Vote 5 - Infrastructure Services	-	1,210,945	1,210,945	89,100	241,503	245,318	(3,815)	-1.6%	1,210,945
Vote 6 - Community Services	-	192,551	192,551	12,319	32,564	34,831	(2,267)	-6.5%	192,551
Vote 7 - Municipal Public Safety	-	175,704	175,704	13,554	36,139	37,016	(878)	-2.4%	175,704
Vote 8 - Planning and Development	-	73,840	73,840	5,942	17,387	17,555	(168)	-1.0%	73,840
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	-	<b>1,944,209</b>	<b>1,944,209</b>	<b>142,725</b>	<b>396,312</b>	<b>405,643</b>	<b>(9,331)</b>	<b>-2.3%</b>	<b>1,944,209</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>(41,415)</b>	<b>(41,415)</b>	<b>(284)</b>	<b>121,995</b>	<b>103,585</b>	<b>18,410</b>	<b>17.8%</b>	<b>(41,415)</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 comprises the following directorates: Municipal Council; Office of the Municipal Manager; Corporate Services; Financial Services; Infrastructure Services; Community Services; Municipal Public Safety & Planning and Development.

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) - M03 September

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>Revenue</b>									
<b>Exchange Revenue</b>	–	1,228,287	1,228,287	105,665	334,979	326,046	8,932	3%	1,228,287
Service charges - Electricity		636,747	636,747	59,171	180,688	173,881	6,807	4%	636,747
Service charges - Water		176,718	176,718	14,515	44,034	43,075	959	2%	176,718
Service charges - Waste Water Management		118,479	118,479	9,691	29,312	28,879	433	1%	118,479
Service charges - Waste management		108,946	108,946	9,094	27,700	27,236	464	2%	108,946
Sale of Goods and Rendering of Services		102,760	102,755	1,766	30,502	30,502	–	–	102,755
Agency services		7,103	7,103	705	1,821	1,776	46	3%	7,103
Interest		0	0	–	–	–	–	–	0
Interest earned from Receivables		9,400	9,400	1,045	2,888	2,742	146	5%	9,400
Interest earned from Current and Non Current Assets		51,250	51,250	7,966	13,035	13,035	–	–	51,250
Dividends		–	–	–	–	–	–	–	–
Rent on Land		1,889	1,889	110	223	223	–	–	1,889
Rental from Fixed Assets		5,676	5,676	672	2,070	2,010	60	3%	5,676
Licence and permits		779	779	76	203	195	8	4%	779
Operational Revenue		8,539	8,544	854	2,502	2,492	10	0%	8,544
<b>Non-Exchange Revenue</b>	–	608,974	608,974	36,776	183,271	183,124	147	0%	608,974
Property rates		361,957	361,957	30,145	94,339	94,260	79	0%	361,957
Surcharges and Taxes		–	–	–	–	–	–	–	–
Fines, penalties and forfeits		44,889	44,889	3,871	11,275	11,222	53	0%	44,889
Licence and permits		2,000	2,000	157	483	500	(17)	-3%	2,000
Transfer and subsidies - Operational		190,368	190,368	1,916	75,585	75,585	–	–	190,368
Interest		2,110	2,110	225	559	528	32	6%	2,110
Fuel Levy		–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–
Other Gains		7,650	7,650	462	1,030	1,030	–	–	7,650
Discontinued Operations		–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and</b>	<b>–</b>	<b>1,837,261</b>	<b>1,837,261</b>	<b>142,441</b>	<b>518,249</b>	<b>509,170</b>	<b>9,079</b>	<b>2%</b>	<b>1,837,261</b>
<b>Expenditure By Type</b>									
Employee related costs		586,260	587,364	44,174	121,332	126,509	(5,177)	-4%	586,260
Remuneration of councillors		13,912	13,912	1,061	3,183	3,478	(295)	-8%	13,912
Bulk purchases - electricity		484,477	484,477	44,941	107,824	108,076	(252)	0%	484,477
Inventory consumed		61,091	61,774	5,253	9,545	10,296	(750)	-7%	61,432
Debt impairment		53,394	53,394	4,450	13,349	13,349	–	–	53,394
Depreciation and amortisation		158,441	158,441	13,206	39,613	39,613	–	–	158,441
Interest		49,814	49,814	686	1,036	1,036	–	–	49,814
Contracted services		316,348	314,411	20,620	43,795	46,245	(2,450)	-5%	316,156
Transfers and subsidies		17,417	16,617	3,022	5,497	5,497	–	–	16,617
Irrecoverable debts written off		10,709	10,709	–	–	–	–	–	10,709
Operational costs		192,346	193,296	5,312	51,139	51,546	(407)	-1%	192,997
Losses on Disposal of Assets		–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–
<b>Total Expenditure</b>	<b>–</b>	<b>1,944,209</b>	<b>1,944,209</b>	<b>142,725</b>	<b>396,312</b>	<b>405,643</b>	<b>(9,331)</b>	<b>-2%</b>	<b>1,944,209</b>
<b>Surplus/(Deficit)</b>	<b>–</b>	<b>(106,948)</b>	<b>(106,948)</b>	<b>(284)</b>	<b>121,938</b>	<b>103,528</b>	<b>18,410</b>	<b>0</b>	<b>(106,948)</b>
Transfers and subsidies - capital (monetary allocations)		65,533	65,533	–	57	57	–	–	65,533
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>–</b>	<b>(41,415)</b>	<b>(41,415)</b>	<b>(284)</b>	<b>121,995</b>	<b>103,585</b>			<b>(41,415)</b>
Income Tax		–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after income tax</b>	<b>–</b>	<b>(41,415)</b>	<b>(41,415)</b>	<b>(284)</b>	<b>121,995</b>	<b>103,585</b>			<b>(41,415)</b>
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>	<b>–</b>	<b>(41,415)</b>	<b>(41,415)</b>	<b>(284)</b>	<b>121,995</b>	<b>103,585</b>			<b>(41,415)</b>
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>–</b>	<b>(41,415)</b>	<b>(41,415)</b>	<b>(284)</b>	<b>121,995</b>	<b>103,585</b>			<b>(41,415)</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1.78% above the YTD budget projections.

Current expenditure is 2.30% below YTD budget projections for September 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) - M03 September

Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	765	765	377	377	55	322	586%	765
Vote 4 - Financial Services	-	1,560	1,560	18	18	125	(107)	-86%	1,560
Vote 5 - Infrastructure Services	-	154,385	154,385	6,098	8,523	24,278	(15,755)	-65%	154,385
Vote 6 - Community Services	-	735	735	-	-	-	-	-	735
Vote 7 - Municipal Public Safety	-	1,300	1,300	-	65	250	(185)	-74%	1,300
Vote 8 - Planning and Development	-	30	30	-	-	8	(8)	-100%	30
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	-	<b>158,775</b>	<b>158,775</b>	<b>6,492</b>	<b>8,983</b>	<b>24,715</b>	<b>(15,733)</b>	<b>-64%</b>	<b>158,775</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Municipal Council	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	465	465	-	-	4	(4)	-100%	465
Vote 3 - Corporate Services	-	2,200	2,200	1,884	1,884	200	1,684	842%	2,200
Vote 4 - Financial Services	-	5,650	5,650	-	-	2,700	(2,700)	-100%	5,650
Vote 5 - Infrastructure Services	-	14,689	14,689	-	-	790	(790)	-100%	14,689
Vote 6 - Community Services	-	1,000	1,000	-	-	250	(250)	-100%	1,000
Vote 7 - Municipal Public Safety	-	1,850	1,850	-	-	188	(188)	-100%	1,850
Vote 8 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	-	<b>25,854</b>	<b>25,854</b>	<b>1,884</b>	<b>1,884</b>	<b>4,131</b>	<b>(2,247)</b>	<b>-54%</b>	<b>25,854</b>
<b>Total Capital Expenditure</b>	-	<b>184,628</b>	<b>184,628</b>	<b>8,376</b>	<b>10,866</b>	<b>28,846</b>	<b>(17,980)</b>	<b>-62%</b>	<b>184,628</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	-	<b>3,490</b>	<b>3,490</b>	<b>2,278</b>	<b>2,278</b>	<b>259</b>	<b>2,020</b>	<b>781%</b>	<b>3,490</b>
Executive and council	-	520	520	-	-	4	(4)	-100%	520
Finance and administration	-	2,970	2,970	2,278	2,278	255	2,023	793%	2,970
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	-	<b>32,711</b>	<b>32,711</b>	-	<b>65</b>	<b>4,694</b>	<b>(4,629)</b>	<b>-99%</b>	<b>32,711</b>
Community and social services	-	2,235	2,235	-	-	250	(250)	-100%	2,235
Sport and recreation	-	13,397	13,397	-	-	524	(524)	-100%	13,397
Public safety	-	3,950	3,950	-	65	638	(573)	-90%	3,950
Housing	-	13,129	13,129	-	-	3,282	(3,282)	-100%	13,129
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	-	<b>3,277</b>	<b>3,277</b>	-	<b>108</b>	<b>246</b>	<b>(138)</b>	<b>-56%</b>	<b>3,277</b>
Planning and development	-	975	975	-	108	8	100	1335%	975
Road transport	-	2,302	2,302	-	-	238	(238)	-100%	2,302
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	-	<b>145,151</b>	<b>145,151</b>	<b>6,098</b>	<b>8,416</b>	<b>23,648</b>	<b>(15,233)</b>	<b>-64%</b>	<b>145,151</b>
Energy sources	-	53,461	53,461	729	1,433	12,803	(11,370)	-89%	53,461
Water management	-	43,575	43,575	-	57	3,069	(3,012)	-98%	43,575
Waste water management	-	45,534	45,534	5,369	6,926	7,180	(255)	-4%	45,534
Waste management	-	2,580	2,580	-	-	596	(596)	-100%	2,580
<b>Other</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	-	<b>184,628</b>	<b>184,628</b>	<b>8,376</b>	<b>10,866</b>	<b>28,846</b>	<b>(17,980)</b>	<b>-62%</b>	<b>184,628</b>
<b>Funded by:</b>									
National Government	-	52,299	52,299	-	57	5,034	(4,977)	-99%	52,299
Provincial Government	-	13,129	13,129	-	-	3,282	(3,282)	-100%	13,129
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	105	105	-	-	-	-	-	105
<b>Transfers recognised - capital</b>	-	<b>65,533</b>	<b>65,533</b>	-	<b>57</b>	<b>8,316</b>	<b>(8,259)</b>	<b>-99%</b>	<b>65,533</b>
<b>Borrowing</b>	-	<b>93,010</b>	<b>93,010</b>	<b>5,975</b>	<b>8,236</b>	<b>15,580</b>	<b>(7,344)</b>	<b>-47%</b>	<b>93,010</b>
<b>Internally generated funds</b>	-	<b>26,085</b>	<b>26,085</b>	<b>2,401</b>	<b>2,574</b>	<b>4,950</b>	<b>(2,376)</b>	<b>-48%</b>	<b>26,085</b>
<b>Total Capital Funding</b>	-	<b>184,628</b>	<b>184,628</b>	<b>8,376</b>	<b>10,866</b>	<b>28,846</b>	<b>(17,980)</b>	<b>-62%</b>	<b>184,628</b>

Capital expenditure is 62.33% 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 - M03 September

Description	2023/24	Budget Year 2024/25			
	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		660,378	660,378	775,713	660,378
Trade and other receivables from exchange transactions		76,747	76,747	128,940	76,747
Receivables from non-exchange transactions		33,832	33,832	32,846	33,832
Current portion of non-current receivables		-	-	-	-
Inventory		11,199	11,199	12,517	11,199
VAT		1,783	1,783	-	1,783
Other current assets		45,087	45,087	44,140	45,087
<b>Total current assets</b>	-	<b>829,027</b>	<b>829,027</b>	<b>994,157</b>	<b>829,027</b>
<b>Non current assets</b>					
Investments		84,471	84,471	79,320	84,471
Investment property		150,336	150,336	164,436	150,336
Property, plant and equipment		3,880,112	3,880,112	3,684,944	3,880,812
Biological assets		-	-	-	-
Living and non-living resources		1,106	1,106	415	406
Heritage assets		114,055	114,055	109,625	114,055
Intangible assets		7,637	7,637	8,050	7,637
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>4,237,717</b>	<b>4,237,717</b>	<b>4,046,789</b>	<b>4,237,717</b>
<b>TOTAL ASSETS</b>	-	<b>5,066,744</b>	<b>5,066,744</b>	<b>5,040,946</b>	<b>5,066,744</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft		-	-	-	-
Financial liabilities		154,566	154,566	154,566	154,566
Consumer deposits		58,712	58,712	72,731	58,712
Trade and other payables from exchange transactions		158,403	158,403	34,034	158,403
Trade and other payables from non-exchange transactions		-	-	23,132	-
Provision		53,093	53,093	44,800	53,093
VAT		3,365	3,365	12,753	3,365
Other current liabilities		6,643	6,643	5,143	6,643
<b>Total current liabilities</b>	-	<b>434,783</b>	<b>434,783</b>	<b>347,159</b>	<b>434,783</b>
<b>Non current liabilities</b>					
Financial liabilities		331,786	331,786	310,140	331,786
Provision		188,240	188,240	177,576	188,240
Long term portion of trade payables		-	-	-	-
Other non-current liabilities		141,167	141,167	124,845	141,167
<b>Total non current liabilities</b>	-	<b>661,193</b>	<b>661,193</b>	<b>612,560</b>	<b>661,193</b>
<b>TOTAL LIABILITIES</b>	-	<b>1,095,976</b>	<b>1,095,976</b>	<b>959,719</b>	<b>1,095,976</b>
<b>NET ASSETS</b>	-	<b>3,970,769</b>	<b>3,970,769</b>	<b>4,081,226</b>	<b>3,970,769</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		3,967,539	3,967,539	4,077,998	3,967,539
Reserves and funds		3,230	3,230	3,228	3,230
Other		-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	-	<b>3,970,769</b>	<b>3,970,769</b>	<b>4,081,226</b>	<b>3,970,769</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 - M03 September

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates		358,095	358,095	35,059	96,478	96,387	91	0%	358,095
Service charges		1,032,355	1,032,355	88,114	266,469	266,261	207	0%	1,032,355
Other revenue		120,379	120,379	12,045	60,983	60,791	191	0%	120,379
Transfers and Subsidies - Operational		190,368	190,368	0	83,529	83,529	-		190,368
Transfers and Subsidies - Capital		65,533	65,533	-	9,903	9,903	-		65,533
Interest		51,250	51,250	9,236	16,483	16,483	-		51,250
Dividends		-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees		(1,609,408)	(1,609,408)	(115,353)	(412,285)	(412,411)	(126)	0%	(1,609,408)
Interest		(49,814)	(49,814)	(686)	(1,036)	(1,036)	-		(49,814)
Transfers and Subsidies		(17,417)	(17,417)	(3,022)	(5,497)	(5,497)	-		(17,417)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	-	<b>141,341</b>	<b>141,341</b>	<b>25,393</b>	<b>115,026</b>	<b>114,411</b>	<b>(615)</b>	<b>-1%</b>	<b>141,341</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		(4,980)	(4,980)	(415)	(1,245)	(1,245)	-		(4,980)
<b>Payments</b>									
Capital assets		(184,628)	(184,628)	(8,376)	(10,866)	(10,866)	-		184,628
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	-	<b>(189,608)</b>	<b>(189,608)</b>	<b>(8,791)</b>	<b>(12,111)</b>	<b>(12,111)</b>	-		<b>179,648</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		65,000	65,000	-	-	-	-		65,000
Increase (decrease) in consumer deposits		(6,600)	(6,600)	1,024	3,392	3,392	-		(6,600)
<b>Payments</b>									
Repayment of borrowing		(50,605)	(50,605)	(6,007)	(7,251)	(7,251)	-		(50,605)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	-	<b>7,795</b>	<b>7,795</b>	<b>(4,983)</b>	<b>(3,859)</b>	<b>(3,859)</b>	-		<b>7,795</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	-	<b>(40,473)</b>	<b>(40,473)</b>	<b>11,620</b>	<b>99,055</b>	<b>98,440</b>			<b>328,784</b>
Cash/cash equivalents at beginning:		700,851	700,851		676,658	700,851			676,658
Cash/cash equivalents at month/year end:	-	660,378	660,378		775,713	799,292			1,005,442

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 775.7 million.

The municipality started the year with a positive cash balance of R676.7 million. The September closing balance is R775.7 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 - M03 September

Description	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	September Outcome	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousands</b>															
<b>Cash Receipts By Source</b>															
Property rates	32,529	28,890	35,059	-	-	-	-	-	-	-	-	-	358,095	379,864	402,353
Service charges - electricity revenue	55,412	58,426	57,562	-	-	-	-	-	-	-	-	-	635,836	674,809	715,297
Service charges - water revenue	15,630	13,316	12,722	-	-	-	-	-	-	-	-	-	173,408	184,131	195,179
Service charges - Waste Water Management	9,962	8,975	8,915	-	-	-	-	-	-	-	-	-	116,232	122,943	130,351
Service charges - Waste Management	8,416	8,217	8,915	-	-	-	-	-	-	-	-	-	106,878	113,970	120,777
Rental of facilities and equipment	476	772	540	-	-	-	-	-	-	-	-	-	7,565	8,016	8,494
Interest earned - external investments	2,972	2,098	7,966	-	-	-	-	-	-	-	-	-	51,250	51,915	52,593
Interest earned - outstanding debtors	1,006	1,171	1,270	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3,658	3,746	3,871	-	-	-	-	-	-	-	-	-	2,489	39	(2,558)
Licences and permits	203	249	233	-	-	-	-	-	-	-	-	-	2,779	2,946	3,122
Agency services	549	567	705	-	-	-	-	-	-	-	-	-	7,103	7,529	7,981
Transfers and Subsidies - Operational	81,355	2,174	0	-	-	-	-	-	-	-	-	-	190,368	199,421	210,978
Other revenue	30,828	25,424	6,697	-	-	-	-	-	-	-	-	-	100,443	72,811	39,409
<b>Cash Receipts by Source</b>	<b>242,997</b>	<b>154,025</b>	<b>144,454</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,752,447</b>	<b>1,818,395</b>	<b>1,883,976</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National /	4,904	4,999	-	-	-	-	-	-	-	-	-	-	65,533	47,910	46,734
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	65,000	90,000	70,000
Increase (decrease) in consumer deposits	862	1,499	1,024	-	-	-	-	-	-	-	-	-	(6,600)	(2,000)	(2,000)
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	(4,980)	87,782	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>248,348</b>	<b>160,108</b>	<b>145,063</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,871,400</b>	<b>2,042,088</b>	<b>1,998,710</b>
<b>Cash Payments by Type</b>															
Employee related costs	33,911	48,170	42,640	-	-	-	-	-	-	-	-	-	571,607	595,175	634,879
Remuneration of councillors	1,061	1,061	1,061	-	-	-	-	-	-	-	-	-	13,912	14,488	15,086
Interest	-	350	686	-	-	-	-	-	-	-	-	-	49,814	51,810	46,707
Bulk purchases - Electricity	18	62,864	44,941	-	-	-	-	-	-	-	-	-	484,477	523,235	565,093
Acquisitions - water & other inventory	897	3,395	5,253	-	-	-	-	-	-	-	-	-	61,092	73,043	73,524
Contracted services	938	22,237	20,620	-	-	-	-	-	-	-	-	-	316,348	334,743	351,451
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	1,236	1,239	3,022	-	-	-	-	-	-	-	-	-	17,417	16,650	17,309
Other expenditure	83,224	56,686	837	-	-	-	-	-	-	-	-	-	161,974	122,680	109,445
<b>Cash Payments by Type</b>	<b>121,285</b>	<b>196,001</b>	<b>119,061</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,676,639</b>	<b>1,731,825</b>	<b>1,813,493</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	761	1,729	8,376	-	-	-	-	-	-	-	-	-	184,628	137,910	116,734
Repayment of borrowing	-	1,244	6,007	-	-	-	-	-	-	-	-	-	50,605	154,566	61,170
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>122,046</b>	<b>198,975</b>	<b>133,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,911,873</b>	<b>2,024,301</b>	<b>1,991,397</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>126,302</b>	<b>(38,867)</b>	<b>11,620</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(40,473)</b>	<b>17,787</b>	<b>7,313</b>
Cash/cash equivalents at the monthly/year beginning:	676,658	802,960	764,094	775,713	775,713	775,713	775,713	775,713	775,713	775,713	775,713	775,713	676,658	636,185	653,971
Cash/cash equivalents at the monthly/year end:	802,960	764,094	775,713	775,713	775,713	775,713	775,713	775,713	775,713	775,713	775,713	775,713	636,185	653,971	661,284

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 - M03 September

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	24,336	2,659	2,095	1,524	1,305	846	3,642	10,060	46,466	17,377	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	39,933	3,011	2,384	1,709	1,381	1,261	5,776	9,566	65,022	19,694	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	31,328	1,444	820	663	527	500	2,353	7,644	45,280	11,688	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	13,639	1,260	1,058	806	702	581	2,579	7,607	28,231	12,274	-	-
Receivables from Exchange Transactions - Waste Management	1600	13,091	1,226	885	640	534	497	2,555	4,534	23,962	8,760	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1,076	77	13	11	11	9	54	313	1,564	397	-	-
Interest on Arrear Debtor Accounts	1810	764	197	252	236	223	210	1,663	18,797	22,342	21,129	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(12,415)	1,320	1,381	399	292	261	1,706	6,272	(785)	8,930	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>111,753</b>	<b>11,194</b>	<b>8,888</b>	<b>5,987</b>	<b>4,975</b>	<b>4,166</b>	<b>20,327</b>	<b>64,793</b>	<b>232,083</b>	<b>100,248</b>	-	-
<b>2023/24 - totals only</b>		<b>100,856</b>	<b>7,933</b>	<b>5,576</b>	<b>5,033</b>	<b>4,392</b>	<b>3,822</b>	<b>18,695</b>	<b>58,629</b>	<b>204,937</b>	<b>90,571</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1,694	943	248	237	196	149	1,031	2,636	7,133	4,248	-	-
Commercial	2300	11,065	257	675	66	64	63	338	2,435	14,963	2,967	-	-
Households	2400	100,668	9,990	7,963	5,653	4,710	3,949	18,930	57,873	209,737	91,115	-	-
Other	2500	(1,674)	3	3	31	5	4	28	1,849	249	1,918	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>111,753</b>	<b>11,194</b>	<b>8,888</b>	<b>5,987</b>	<b>4,975</b>	<b>4,166</b>	<b>20,327</b>	<b>64,793</b>	<b>232,083</b>	<b>100,248</b>	-	-

The debtors' 12-month rolling average payment rate is 97,29% at the end of September 2024.

## Summary of Indigent Households

	Indigent Households	Other Households	Total Households	
<b>2024</b>				
July	4,026	33,727	37,753	10.66%
August	4,436	33,915	38,351	11.57%
September	4,768	33,828	38,596	12.35%
October				
November				
December				
<b>2025</b>				
January				
February				
March				
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)
4768			10KL	4768	0	4768	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)
55	4713		70kWh	4768	0	4768	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>2024/2025</b>											
June											
May											
April											
March											
February											
January											
December											
November											
October											
September	129,293,775	11,193,864	8,888,225	5,987,017	4,975,111	4,166,099	20,326,958	64,792,942	249,623,992	120,330,216	100,248,127
Augustus	135,533,793	10,738,324	6,997,327	5,501,944	4,394,146	4,371,293	19,397,628	62,427,299	249,361,754	113,827,961	96,092,310
July	129,645,524	9,621,474	6,447,196	4,954,020	4,745,776	4,103,299	19,430,708	60,092,778	239,040,774	109,395,250	93,326,580

**Government Debt**

Overstrand Municipality as at 30/09/2024	Total Debt	Services	Rates	Other
<b>Department Responsible for the Debt</b>				
NPW 2227	5,865,539	2,592,193	3,273,346	0
WCED 2251	667,690	667,690	0	0
OTHER 2255	22,391	22,391	0	0
HEALTH 2252	176,080	124,710	51,370	0
TPW 2256	269,326	-236,789	506,114	0
HUMAN SETTLE 2215	72,700	72,700	0	0
HOUSING 2253	5,100	5,100	0	0
OTHER MUNICIPALITIES 2276	54,145	54,145	0	0
<b>TOTAL OUTSTANDING</b>	<b>7,132,971</b>	<b>3,302,141</b>	<b>3,830,830</b>	<b>0</b>

**Creditors' analysis**

**Supporting Table SC4**

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	6,416	-	-	-	-	-	-	-	6,416	-	6,484
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>6,416</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,416</b>	<b>-</b>	<b>6,484</b>

Supporting Table SC4 reflects current creditors at the end of September 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 - M03 September

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variabl e or Fixed interes t rate	Interes t Rate %	Comm ission Paid (Rand s)	Comm ission Recipi ent	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	25,667	122		125	25,914
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	46,352	226		260	46,838
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	6,423	115		30	6,567
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,283	65	(68)		10,280
ABSA 2081528974	183 days	FIXED DEP	Yes	No	Yes	No	No	02/10/2024	100,000				100,000
ABSA 2081286089	183 days	FIXED DEP	Yes	No	Yes	No	No	30/10/2024	100,000				100,000
ABSA 2081333826	123 days	FIXED DEP	Yes	No	Yes	No	No	30/09/2024	100,000	3,161	(103,161)		-
Nedbank 03/7881534451 ref: 277	64 days	FIXED DEP	Yes	No	Yes	No	No	25/09/2024	100,000	1,587	(101,587)		-
ABSA 2081694232	184 days	FIXED DEP	Yes	Yes	Yes	No	No	23/01/2025	100,000				100,000
ABSA 2081186184	184 days	FIXED DEP	Yes	Yes	Yes	No	No	31/01/2025	100,000				100,000
ABSA 2081333826	182 days	FIXED DEP	Yes	Yes	Yes	No	No	31/03/2025				100,000	100,000
Nedbank 03/7881534451 ref: 278	182 days	FIXED DEP	Yes	Yes	Yes	No	No	31/03/2025				100,000	100,000
<b>Municipality sub-total</b>									<b>688,725</b>	<b>5,275</b>		<b>200,415</b>	<b>689,600</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>									<b>688,725</b>	<b>5,275</b>		<b>200,415</b>	<b>689,600</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 - M03 September

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	-	172,592	172,592	-	72,504	72,504	-	-	172,592
Operational Revenue:General Revenue:Equitable Share		168,794	168,794		70,330	70,330	-	-	168,794
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1,898	1,898		474	474	-	-	1,898
Local Government Financial Management Grant [Schedule 5B]		1,700	1,700		1,700	1,700	-	-	1,700
Municipal Infrastructure Grant [Schedule 5B]		200	200	-	-	-	-	-	200
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	-	101,886	101,886	-	26,605	26,605	-	-	101,886
Community Library Services Grant		8,608	8,608		2,870	2,870	-	-	8,608
Resource funding for the establish & support of K9 Unit		3,772	3,772		3,772	3,772	-	-	3,772
Community Development Workers		76	76		-	-	-	-	76
Maintenance & Construction of Transport Infrastructure		450	450		-	-	-	-	450
Financial Management Capability Grant		160	160		160	160	-	-	160
Resource funding for the est of Law Enforcement Rural Safety Unit		4,223	4,223		4,223	4,223	-	-	4,223
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		84,410	84,410		15,580	15,580	-	-	84,410
Title Deeds Restratoration Grant		187	187		-	-	-	-	187
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	-	274,478	274,478	-	99,109	99,109	-	-	274,478
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	-	52,299	52,299	-	9,903	9,903	-	-	52,299
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		19,334	19,334		5,000	5,000	-	-	19,334
Municipal Infrastructure Grant [Schedule 5B]		24,965	24,965		4,403	4,403	-	-	24,965
Water Services Infrastructure Grant [Schedule 5B]		8,000	8,000		500	500	-	-	8,000
WiFi Connectivity		-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-	-	-
Aquaponic Project		-	-	-	-	-	-	-	-
Restiton Settlement		-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-
Restructuring Seed Funding		-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	-	13,129	13,129	-	-	-	-	-	13,129
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		13,129	13,129		-	-	-	-	13,129
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	-	65,428	65,428	-	9,903	9,903	-	-	65,428
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	-	339,906	339,906	-	109,012	109,012	-	-	339,906

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2024/2025.

No notifications received from project managers of any funds withheld.

## Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	4,098	4,098	269	670	670	-		4,098
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]	-	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1,898	1,898	168	397	397	-			1,898
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-	-	-	-	-		-
Integrated City Development Grant	-	-	-	-	-	-	-		-
Khayelitsha Urban Renewal	-	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]	1,700	1,700	84	227	227	-			1,700
Mitchell's Plain Urban Renewal	-	-	-	-	-	-	-		-
Municipal Demarcation and Transition Grant [Schedule 5B]	-	-	-	-	-	-	-		-
Municipal Disaster Grant [Schedule 5B]	300	300	-	-	-	-	-		300
Municipal Human Settlement Capacity Grant [Schedule 5B]	-	-	-	-	-	-	-		-
Municipal Systems Improvement Grant	-	-	-	-	-	-	-		-
Natural Resource Management Project	-	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant	-	-	-	-	-	-	-		-
Water Services Operating Subsidy Grant [Schedule 5B]	-	-	-	-	-	-	-		-
Health Hygiene in Informal Settlements	-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	200	200	17	46	46	-			200
Water Services Infrastructure Grant	-	-	-	-	-	-	-		-
Public Transport Network Grant [Schedule 5B]	-	-	-	-	-	-	-		-
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant	-	-	-	-	-	-	-		-
Municipal Emergency Housing Grant	-	-	-	-	-	-	-		-
Metro Informal Settlements Partnership Grant	-	-	-	-	-	-	-		-
Municipal Rehabilitation Grant	-	-	-	-	-	-	-		-
Integrated Urban Development Grant	-	-	-	-	-	-	-		-
<b>Provincial Government:</b>	-	101,886	101,886	1,647	29,824	29,824	-		101,886
Community Library Services Grant	8,608	8,608	855	2,370	2,370	-			8,608
Resource funding for the establish & support of K9 Unit	3,772	3,772	380	980	980	-			3,772
Community Development Workers	76	76	-	-	-	-			76
Maintenance & Construction of Transport Infrastructure	450	450	-	-	-	-			450
Financial Management Capability Grant	160	160	-	-	-	-			160
Resource funding for the est of Law Enforcement Rural Safety Unit	4,223	4,223	408	1,220	1,220	-			4,223
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	84,410	84,410	-	25,239	25,239	-			84,410
Title Deeds Restoration Grant	187	187	4	15	15	-			187
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>	-	105,984	105,984	1,916	30,494	30,494	-		105,984
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	52,299	52,299	-	57	57	-		52,299
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	19,334	19,334	-	-	-	-	-		19,334
Municipal Infrastructure Grant [Schedule 5B]	24,965	24,965	-	-	-	-	-		24,965
Water Services Infrastructure Grant [Schedule 5B]	8,000	8,000	-	57	57	-			8,000
WIFI Connectivity	-	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-	-	-	-	-		-
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant	-	-	-	-	-	-	-		-
Municipal Emergency Housing Grant	-	-	-	-	-	-	-		-
Integrated Urban Development Grant	-	-	-	-	-	-	-		-
<b>Provincial Government:</b>	-	13,129	13,129	-	-	-	-		13,129
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	13,129	13,129	-	-	-	-	-		13,129
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	105	105	-	-	-	-		105
Public Corporations	105	105	-	-	-	-	-		105
<b>Total capital expenditure of Transfers and Grants</b>	-	65,533	65,533	-	57	57	-		65,533
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	171,517	171,517	1,916	30,551	30,551	-		171,517

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 - M03 September

Description	Budget Year 2024/25				
	Approved Rollover 2023/24	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>	-	-	-	-	-
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	-
Community Library	-	-	-	-	-
Department of Environmental Affairs	-	-	-	-	-
Department of Tourism	-	-	-	-	-
Department of Water Affairs and Sanitation Masibambane	-	-	-	-	-
Emergency Medical Service	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]	-	-	-	-	-
Mitchell's Plain Urban Renewal	-	-	-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]	-	-	-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]	-	-	-	-	-
Municipal Systems Improvement Grant	-	-	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]	-	-	-	-	-
Health Hygiene in Informal Settlements	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Water Services Infrastructure Grant	-	-	-	-	-
Integrated National Electrification Programme Grant	-	-	-	-	-
Regional Bulk Infrastructure Grant	-	-	-	-	-
Municipal Emergency Housing Grant	-	-	-	-	-
Metro Informal Settlements Partnership Grant	-	-	-	-	-
Municipal Rehabilitation Grant	-	-	-	-	-
Integrated Urban Development Grant	-	-	-	-	-
Programme and Project Preparation Support Grant	-	-	-	-	-
<b>Provincial Government:</b>	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
<b>District Municipality:</b>	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-
<b>Total operating expenditure of Approved Roll-overs</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]	-	-	-	-	-
Municipal Water Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]	-	-	-	-	-
Public Transport Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Rural Household Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Rural Road Asset Management Systems Grant [Schedule 5B]	-	-	-	-	-
Urban Settlement Development Grant [Schedule 4B]	-	-	-	-	-
Municipal Human Settlement	-	-	-	-	-
Community Library	-	-	-	-	-
Integrated City Development Grant [Schedule 4B]	-	-	-	-	-
Municipal Disaster Recovery Grant [Schedule 4B]	-	-	-	-	-
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]	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-	-	-
Municipal Disaster Relief Grant	-	-	-	-	-
Municipal Emergency Housing Grant	-	-	-	-	-
<b>Provincial Government:</b>	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
<b>District Municipality:</b>	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-
<b>Total capital expenditure of Approved Roll-overs</b>	-	-	-	-	-
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	-	-	-	-	-

A roll-over application was submitted to Provincial and National Treasury in August 2024 for unspent grant funds.

## Expenditure on councillor allowances and employee benefits

### Supporting Table SC8

#### WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		12,643	12,643	955	2,865	3,161	(295)	-9%	12,643
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1,269	1,269	106	317	317	-	-	1,269
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	-	<b>13,912</b>	<b>13,912</b>	<b>1,061</b>	<b>3,183</b>	<b>3,478</b>	<b>(295)</b>	<b>-8%</b>	<b>13,912</b>
<b>% increase</b>		<b>0.0%</b>	<b>0.0%</b>						<b>0.0%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages		13,713	13,691	786	2,706	3,423	(716)	-21%	13,691
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		167	167	-	-	42	(42)	-100%	167
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		212	212	13	44	53	(9)	-18%	212
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>14,092</b>	<b>14,070</b>	<b>799</b>	<b>2,750</b>	<b>3,517</b>	<b>(768)</b>	<b>-22%</b>	<b>14,070</b>
<b>% increase</b>		<b>0.0%</b>	<b>0.0%</b>						<b>0.0%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		351,978	352,559	27,603	78,606	80,424	(1,818)	-2%	351,561
Pension and UIF Contributions		60,983	60,984	4,639	12,911	13,246	(335)	-3%	60,984
Medical Aid Contributions		19,652	19,652	1,452	4,377	4,913	(536)	-11%	19,652
Overtime		50,583	50,645	4,784	8,128	9,046	(918)	-10%	50,645
Performance Bonus		906	906	76	227	227	0	0%	906
Motor Vehicle Allowance		8,869	8,869	613	1,860	2,217	(357)	-16%	8,869
Cellphone Allowance		2,374	2,375	187	549	594	(45)	-8%	2,375
Housing Allowances		1,996	2,009	174	480	502	(22)	-4%	2,009
Other benefits and allowances		47,588	48,055	1,576	4,635	5,014	(378)	-8%	47,950
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		27,240	27,240	2,270	6,810	6,810	0	0%	27,240
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	-	<b>572,169</b>	<b>573,294</b>	<b>43,375</b>	<b>118,582</b>	<b>122,992</b>	<b>(4,409)</b>	<b>-4%</b>	<b>572,190</b>
<b>% increase</b>		<b>0.0%</b>	<b>0.0%</b>						<b>0.0%</b>
<b>Total Parent Municipality</b>	-	<b>600,172</b>	<b>601,275</b>	<b>45,235</b>	<b>124,515</b>	<b>129,987</b>	<b>(5,472)</b>	<b>-4%</b>	<b>600,171</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>									
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	-	<b>600,172</b>	<b>601,275</b>	<b>45,235</b>	<b>124,515</b>	<b>129,987</b>	<b>(5,472)</b>	<b>-4%</b>	<b>600,171</b>
<b>% increase</b>		<b>0.0%</b>	<b>0.0%</b>						<b>0.0%</b>
<b>TOTAL MANAGERS AND STAFF</b>	-	<b>586,260</b>	<b>587,364</b>	<b>44,174</b>	<b>121,332</b>	<b>126,509</b>	<b>(5,177)</b>	<b>-4%</b>	<b>586,260</b>

**SDBIP**

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

## Financial Performance

### Supporting Table SC2

#### WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	10.7%	10.7%	10.3%	10.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	50.4%	50.4%	75.8%	50.4%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	11.4%	11.4%	7.7%	11.4%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	10273.6%	10273.6%	9607.6%	10273.6%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	0.0%	190.7%	190.7%	286.4%	190.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	151.9%	151.9%	223.4%	151.9%
<b><u>Revenue Management</u></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	0.0%	8.5%	8.5%	39.7%	8.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	Annual Indicator	100.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		6.5%	6.5%	Annual Indicator	6.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		25.0%	25.0%	Annual Indicator	25.0%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	31.9%	32.0%	23.4%	31.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	16.1%	15.9%	10.3%	15.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	11.3%	11.3%	7.8%	11.3%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		7.1	7.1	Annual Indicator	7.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		3.9%	3.9%	Annual Indicator	3.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.3	4.3	Annual Indicator	4.3

## Capital programme performance

### Supporting Table SC12

#### WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July		3,621	3,621	761	761	3,621	2,860	79.0%	0%
August		3,456	3,456	1,729	2,490	7,078	4,587	64.8%	1%
September		21,769	21,769	8,376	10,866	28,846	17,980	62.3%	6%
October		12,866	12,866	–	10,866	41,713	30,846	73.9%	6%
November		10,901	10,901	–	10,866	52,614	41,747	79.3%	6%
December		33,931	33,931	–	10,866	86,545	75,679	87.4%	6%
January		8,866	8,866	–	10,866	95,411	84,545	88.6%	6%
February		10,016	10,016	–	10,866	105,428	94,561	89.7%	6%
March		26,219	26,219	–	10,866	131,647	120,780	91.7%	6%
April		9,216	9,216	–	10,866	140,863	129,996	92.3%	6%
May		12,929	12,929	–	10,866	153,792	142,926	92.9%	6%
June		30,836	30,836	–	10,866	184,628	173,762	94.1%	6%
<b>Total Capital expenditure</b>	<b>–</b>	<b>184,628</b>	<b>184,628</b>	<b>10,866</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	ELECTRIFICATION OF LOW COST HOUSING AREAS	22,334,000	22,334,000	-	Work in progress.	Contracts have been signed with the service providers. Work is underway in Stanford and Masakhane.	None.	No existing challenges.
2	Overstrand	Overstrand	LOW COST HOUSING SERVICES	13,129,000	13,129,000	-	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - Planning in Progress, Masakhane UISP	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP - Planning Phase, Masakhane UISP Phase A6 - Construction Phase ; Masakhane Intersection - Construction Phase	Not applicable.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS & RISING MAINS	11,025,510	11,025,510	3,198,526	Construction & planning phase.	Construction of sewer improvements in Zwelihle is in progress (Contract SC2452/2023). Planning of new sewerage pumpstations at Zwingler's Corner and Onrus River (Main) is in progress (Contract SC2296/2023)	Informal electricity connections near existing pumpstation potential cause for delays. Process required to construct new Zwinglers pumpstation on existing private property. EIA process required for new Onrus Main	Community Liaison Officer appointed. Consultation with owner of private property and Property Admin Dept. started
4	Kleinmond	Multi-ward KM Area	KLEINMOND WWTW REFURBISH UPGRADE	10,795,320	10,795,320	3,114,095	Construction phase.	Construction is 85% completed (Contract SC2318/2022).	None.	Not applicable.
5	Hermanus	Multi-ward HM Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	10,100,000	10,100,000	57,300	Procurement (tender evaluation process).	Tenders for equipping, connecting and commissioning 2 new production boreholes in the Hemel-en-Aarde Valley (Tender SC2504/2024) closed on 20 September 2024. Tenders currently being evaluated.	None.	Not applicable.
6	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	9,900,000	9,900,000	-	Tender evaluation.	Tender evaluation. BEC 26/09/2024	Not applicable.	Not applicable.
7	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	8,875,470	8,875,470	-	Construction	Contract SC2490/2024 was awarded and contract commenced.	None.	Not applicable.
8	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE	7,692,213	7,692,213	-	Work in progress.	Tender has been awarded and work is underway.	None.	No existing challenges.
9	Proteadorp	Ward 09	UPGRADE STORMWATER INFRASTRUCTURE- PROTEADORP, MOUNTAIN VIEW, EXT 6 & OVERHILLS	6,963,000	6,963,000	-	Tender evaluation.	Tender evaluation. BEC 01/10/2024	Not applicable.	Not applicable.
10	Kleinmond	Ward 09	REPLACEMENT OF WATER PIPES PROTEADORP	6,800,000	6,800,000	-	Construction (part of item 7).	Contract SC2490/2024 awarded and contract commenced (part of item 7).	None.	Not applicable.
<b>Totals</b>				<b>107,614,513</b>	<b>107,614,513</b>	<b>6,369,921</b>				

Low costing housing services:  
Construction Contracts & Land

Due to change in accounting treatment of construction contracts relating to housing.

## Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	–	77,878	77,878	123	793	8,275	(7,482)	-90.4%	77,878
Roads Infrastructure	–	952	952	–	–	238	(238)	-100.0%	952
Roads	–	952	952	–	–	238	(238)	-100.0%	952
Storm water Infrastructure	–	10,213	10,213	–	–	–	–	–	10,213
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	10,213	10,213	–	–	–	–	–	10,213
Electrical Infrastructure	–	32,748	32,748	123	123	6,437	(6,314)	-98.1%	32,748
MV Substations	–	7,414	7,414	123	123	1,603	(1,481)	-92.3%	7,414
MV Networks	–	25,334	25,334	–	–	4,834	(4,834)	-100.0%	25,334
Water Supply Infrastructure	–	24,900	24,900	–	57	600	(543)	-90.5%	24,900
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	–	10,100	10,100	–	57	100	(43)	-42.7%	10,100
Water Treatment Works	–	8,000	8,000	–	–	500	(500)	-100.0%	8,000
Bulk Mains	–	–	–	–	–	–	–	–	–
Distribution	–	6,800	6,800	–	–	–	–	–	6,800
Sanitation Infrastructure	–	8,500	8,500	–	613	1,000	(387)	-38.7%	8,500
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	500	500	–	–	–	–	–	500
Waste Water Treatment Works	–	8,000	8,000	–	613	1,000	(387)	-38.7%	8,000
Solid Waste Infrastructure	–	565	565	–	–	–	–	–	565
Landfill Sites	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	–	505	505	–	–	–	–	–	505
Electricity Generation Facilities	–	60	60	–	–	–	–	–	60
Capital Spares	–	–	–	–	–	–	–	–	–
<b>Community Assets</b>	–	6,297	6,297	–	–	774	(774)	-100.0%	6,297
Community Facilities	–	3,350	3,350	–	–	388	(388)	-100.0%	3,350
Halls	–	1,450	1,450	–	–	250	(250)	-100.0%	1,450
Parks	–	550	550	–	–	138	(138)	-100.0%	550
Taxi Ranks/Bus Terminals	–	1,350	1,350	–	–	–	–	–	1,350
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	2,947	2,947	–	–	387	(387)	-100.0%	2,947
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	2,947	2,947	–	–	387	(387)	-100.0%	2,947
Capital Spares	–	–	–	–	–	–	–	–	–
<b>Heritage assets</b>	–	–	–	–	–	–	–	–	–
<b>Investment properties</b>	–	–	–	–	–	–	–	–	–
<b>Other assets</b>	–	15,379	15,379	–	–	3,782	(3,782)	-100.0%	15,379
Operational Buildings	–	2,250	2,250	–	–	500	(500)	-100.0%	2,250
Municipal Offices	–	750	750	–	–	–	–	–	750
Workshops	–	1,500	1,500	–	–	500	(500)	-100.0%	1,500
Housing	–	13,129	13,129	–	–	3,282	(3,282)	-100.0%	13,129
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	13,129	13,129	–	–	3,282	(3,282)	-100.0%	13,129
Capital Spares	–	–	–	–	–	–	–	–	–
<b>Biological or Cultivated Assets</b>	–	700	700	–	–	88	(88)	-100.0%	700
Biological or Cultivated Assets	–	700	700	–	–	88	(88)	-100.0%	700
<b>Intangible Assets</b>	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
<b>Computer Equipment</b>	–	3,250	3,250	2,261	2,261	350	1,911	546.0%	3,250
Computer Equipment	–	3,250	3,250	2,261	2,261	350	1,911	546.0%	3,250
<b>Furniture and Office Equipment</b>	–	865	865	18	190	16	174	1069.3%	865
Furniture and Office Equipment	–	865	865	18	190	16	174	1069.3%	865
<b>Machinery and Equipment</b>	–	1,225	1,225	–	–	90	(90)	-100.0%	1,225
Machinery and Equipment	–	1,225	1,225	–	–	90	(90)	-100.0%	1,225
<b>Transport Assets</b>	–	8,150	8,150	–	–	3,075	(3,075)	-100.0%	8,150
Transport Assets	–	8,150	8,150	–	–	3,075	(3,075)	-100.0%	8,150
<b>Land</b>	–	–	–	–	–	–	–	–	–
<b>Zoo's, Marine and Non-biological Animals</b>	–	–	–	–	–	–	–	–	–
<b>Living resources</b>	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure on new assets</b>	–	113,744	113,744	2,401	3,244	16,450	13,206	80.3%	113,744

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	19,375	19,375	606	1,310	2,819	(1,509)	-53.5%	19,375
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,500	1,500	606	1,310	-	1,310	-	1,500
<i>MV Switching Stations</i>	-	1,500	1,500	606	1,310	-	1,310	-	1,500
Water Supply Infrastructure	-	17,175	17,175	-	-	2,469	(2,469)	-100.0%	17,175
<i>Pump Stations</i>	-	500	500	-	-	-	-	-	500
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	16,675	16,675	-	-	2,469	(2,469)	-100.0%	16,675
Sanitation Infrastructure	-	700	700	-	-	350	(350)	-100.0%	700
<i>Pump Station</i>	-	700	700	-	-	350	(350)	-100.0%	700
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>	-	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Electricity Generation Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
<i>Community Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	-	19,375	19,375	606	1,310	2,819	1,509	53.5%	19,375

## Supporting Table SC13c

## WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	173,170	178,429	14,236	29,025	44,607	(15,582)	-34.9%	178,429
Roads Infrastructure	-	78,769	83,751	6,597	10,289	20,938	(10,648)	-50.9%	83,751
Roads	-	78,769	83,751	6,597	10,289	20,938	(10,648)	-50.9%	83,751
Storm water Infrastructure	-	6,361	6,361	790	2,308	1,590	718	45.1%	6,361
Storm water Conveyance	-	6,361	6,361	790	2,308	1,590	718	45.1%	6,361
Electrical Infrastructure	-	40,144	40,144	3,339	8,034	10,036	(2,002)	-19.9%	40,144
LV Networks	-	40,144	40,144	3,339	8,034	10,036	(2,002)	-19.9%	40,144
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	24,954	25,231	1,315	3,095	6,308	(3,212)	-50.9%	25,231
Water Treatment Works	-	331	-	-	-	-	-	-	-
Distribution	-	21,542	24,189	1,315	3,095	6,047	(2,952)	-48.8%	24,189
Distribution Points	-	3,081	1,042	-	-	260	(260)	-100.0%	1,042
Sanitation Infrastructure	-	14,322	14,322	1,428	3,482	3,581	(99)	-2.8%	14,322
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	8,338	8,338	751	1,806	2,084	(278)	-13.3%	8,338
Waste Water Treatment Works	-	5,984	5,984	677	1,676	1,496	180	12.0%	5,984
Solid Waste Infrastructure	-	8,620	8,620	768	1,817	2,155	(338)	-15.7%	8,620
Waste Processing Facilities	-	3,100	3,100	233	451	775	(324)	-41.9%	3,100
Waste Drop-off Points	-	5,520	5,520	535	1,367	1,380	(13)	-1.0%	5,520
<b>Community Assets</b>	-	66,438	62,848	4,210	10,921	15,712	(4,791)	-30.5%	62,848
Community Facilities	-	49,396	45,619	3,507	9,178	11,405	(2,227)	-19.5%	45,619
Halls	-	7,405	4,217	421	1,123	1,054	69	6.5%	4,217
Libraries	-	1,800	2,020	-	-	505	(505)	-100.0%	2,020
Cemeteries/Crematoria	-	994	994	170	458	249	209	84.1%	994
Parks	-	33,755	33,755	2,290	6,039	8,439	(2,400)	-28.4%	33,755
Public Open Space	-	4,401	3,591	443	958	898	60	6.7%	3,591
Public Ablution Facilities	-	1,041	1,041	184	600	260	340	130.5%	1,041
Sport and Recreation Facilities	-	17,042	17,229	703	1,743	4,307	(2,564)	-59.5%	17,229
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	17,042	17,229	703	1,743	4,307	(2,564)	-59.5%	17,229
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	13,758	13,494	1,325	3,114	3,373	(259)	-7.7%	13,494
Operational Buildings	-	13,758	13,494	1,325	3,114	3,373	(259)	-7.7%	13,494
Municipal Offices	-	13,720	13,456	1,325	3,114	3,364	(250)	-7.4%	13,456
Depots	-	38	38	-	-	9	(9)	-100.0%	38
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	8,967	8,967	23	3,264	2,242	1,023	45.6%	8,967
Licences and Rights	-	8,967	8,967	23	3,264	2,242	1,023	45.6%	8,967
Computer Software and Applications	-	8,967	8,967	23	3,264	2,242	1,023	45.6%	8,967
<b>Computer Equipment</b>	-	2,566	2,566	13	14	641	(628)	-97.9%	2,566
Computer Equipment	-	2,566	2,566	13	14	641	(628)	-97.9%	2,566
<b>Furniture and Office Equipment</b>	-	7,747	2,582	(1,399)	60	645	(585)	-90.7%	2,582
Furniture and Office Equipment	-	7,747	2,582	(1,399)	60	645	(585)	-90.7%	2,582
<b>Machinery and Equipment</b>	-	5,983	5,983	1,058	1,997	1,496	501	33.5%	5,983
Machinery and Equipment	-	5,983	5,983	1,058	1,997	1,496	501	33.5%	5,983
<b>Transport Assets</b>	-	17,145	17,145	1,952	5,117	4,286	831	19.4%	17,145
Transport Assets	-	17,145	17,145	1,952	5,117	4,286	831	19.4%	17,145
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	-	295,774	292,014	21,418	53,512	73,003	19,490	26.7%	292,014

## Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	132,242	132,242	11,020	33,060	33,060	0	0.0%	132,242
Roads Infrastructure	-	46,014	46,014	3,835	11,504	11,504	0	0.0%	46,014
Roads	-	46,014	46,014	3,835	11,504	11,504	0	0.0%	46,014
Storm water Infrastructure	-	8,725	8,725	727	2,181	2,181	0	0.0%	8,725
Drainage Collection	-	8,725	8,725	727	2,181	2,181	0	0.0%	8,725
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	27,643	27,643	2,304	6,911	6,911	0	0.0%	27,643
LV Networks	-	27,643	27,643	2,304	6,911	6,911	0	0.0%	27,643
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	25,050	25,050	2,087	6,262	6,262	0	0.0%	25,050
Distribution	-	25,050	25,050	2,087	6,262	6,262	0	0.0%	25,050
Sanitation Infrastructure	-	21,502	21,502	1,792	5,375	5,375	0	0.0%	21,502
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	21,502	21,502	1,792	5,375	5,375	0	0.0%	21,502
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	3,307	3,307	276	827	827	0	0.0%	3,307
Landfill Sites	-	3,307	3,307	276	827	827	0	0.0%	3,307
<b>Community Assets</b>	-	13,817	13,817	1,151	3,454	3,454	0	0.0%	13,817
Community Facilities	-	13,817	13,817	1,151	3,454	3,454	0	0.0%	13,817
Halls	-	13,817	13,817	1,151	3,454	3,454	0	0.0%	13,817
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	3,538	3,538	295	885	885	-	-	3,538
Operational Buildings	-	3,538	3,538	295	885	885	-	-	3,538
Municipal Offices	-	3,538	3,538	295	885	885	-	-	3,538
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	271	271	23	68	68	0	0.0%	271
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	271	271	23	68	68	0	0.0%	271
Computer Software and Applications	-	271	271	23	68	68	0	0.0%	271
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	2,316	2,316	263	649	579	70	12.0%	2,316
Furniture and Office Equipment	-	2,316	2,316	263	649	579	70	12.0%	2,316
<b>Machinery and Equipment</b>	-	1,473	1,473	125	371	368	3	0.7%	1,473
Machinery and Equipment	-	1,473	1,473	125	371	368	3	0.7%	1,473
<b>Transport Assets</b>	-	4,716	4,716	323	1,109	1,179	(70)	-5.9%	4,716
Transport Assets	-	4,716	4,716	323	1,109	1,179	(70)	-5.9%	4,716
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	68	68	6	17	17	0	0.0%	68
Zoo's, Marine and Non-biological Animals	-	68	68	6	17	17	0	0.0%	68
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	-	158,441	158,441	13,206	39,613	39,610	(3)	0.0%	158,441

## Supporting Table SC13e

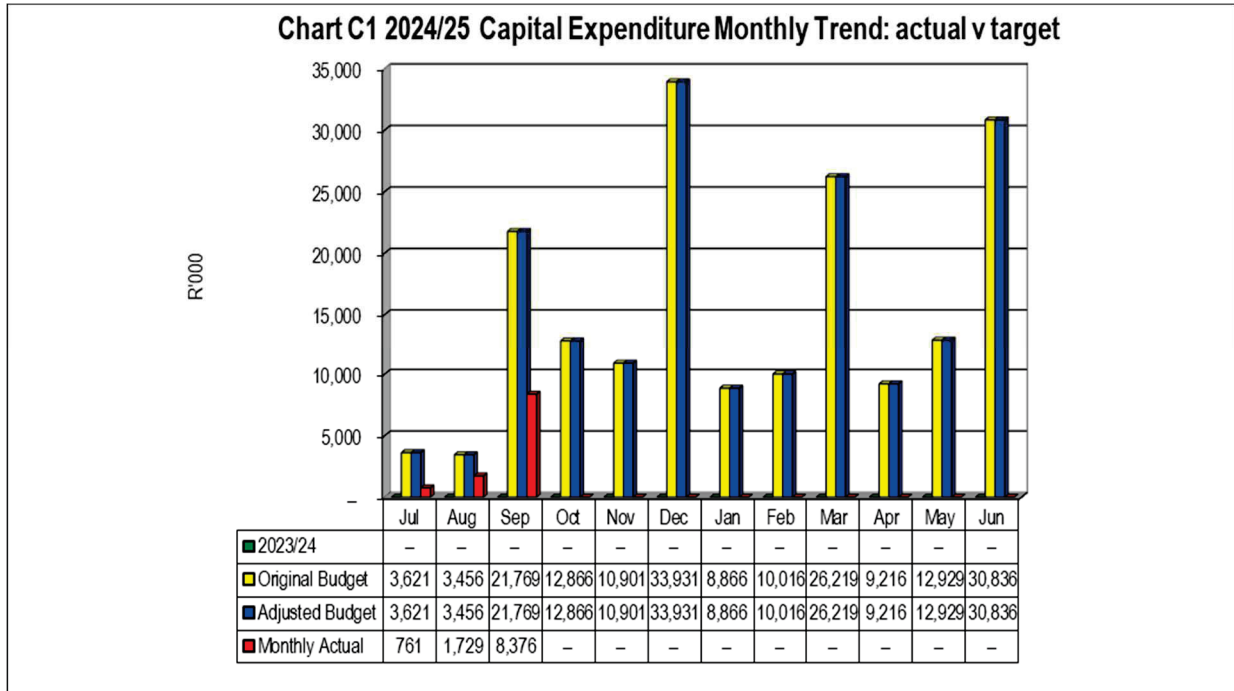
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	41,609	41,609	5,369	6,313	9,577	(3,265)	-34.1%	41,609
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	15,464	15,464	-	-	3,866	(3,866)	-100.0%	15,464
MV Networks	-	15,464	15,464	-	-	3,866	(3,866)	-100.0%	15,464
Water Supply Infrastructure	-	500	500	-	-	-	-	-	500
Distribution	-	500	500	-	-	-	-	-	500
Sanitation Infrastructure	-	25,621	25,621	5,369	6,313	5,705	607	10.6%	25,621
Pump Station	-	11,026	11,026	2,502	3,199	2,756	442	16.0%	11,026
Reticulation	-	600	600	-	-	150	(150)	-100.0%	600
Waste Water Treatment Works	-	13,995	13,995	2,867	3,114	2,799	315	11.3%	13,995
Solid Waste Infrastructure	-	25	25	-	-	6	(6)	-100.0%	25
Waste Drop-off Points	-	25	25	-	-	6	(6)	-100.0%	25
<b>Community Assets</b>	-	9,900	9,900	-	-	-	-	-	9,900
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	-	9,900	9,900	-	-	-	-	-	9,900
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	9,900	9,900	-	-	-	-	-	9,900
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
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>	-	51,509	51,509	5,369	6,313	9,577	3,265	34.1%	51,509

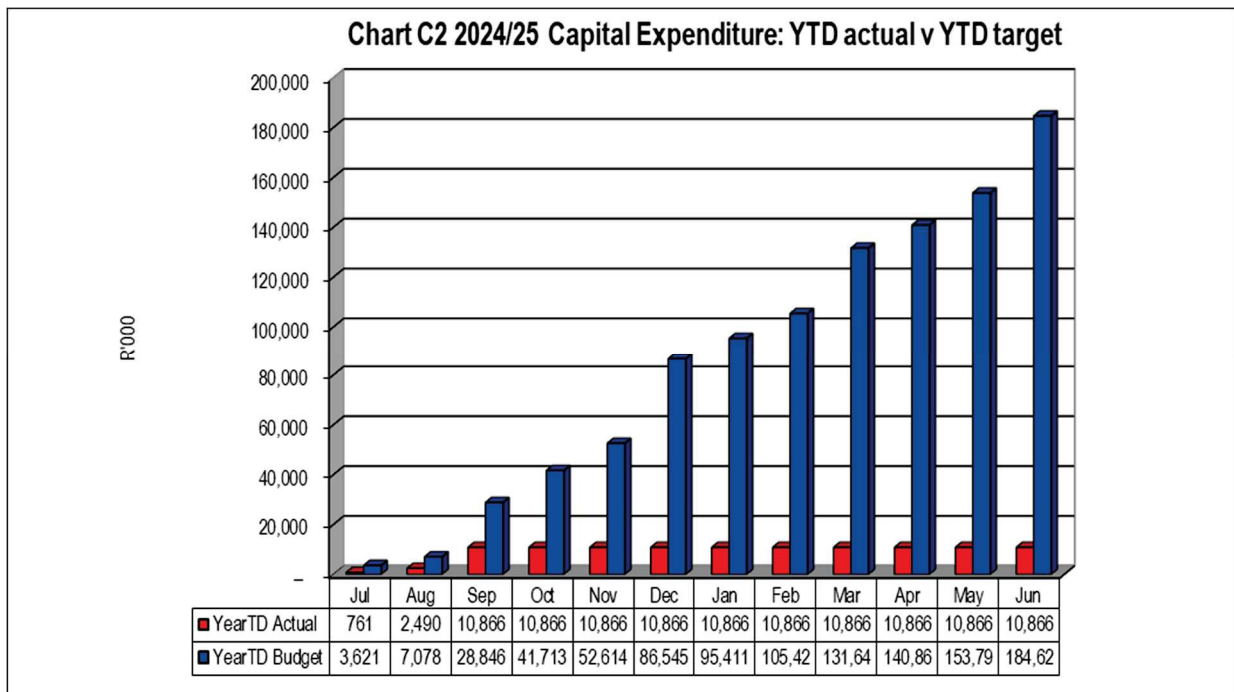
Other supporting documentation

Section 71 charts

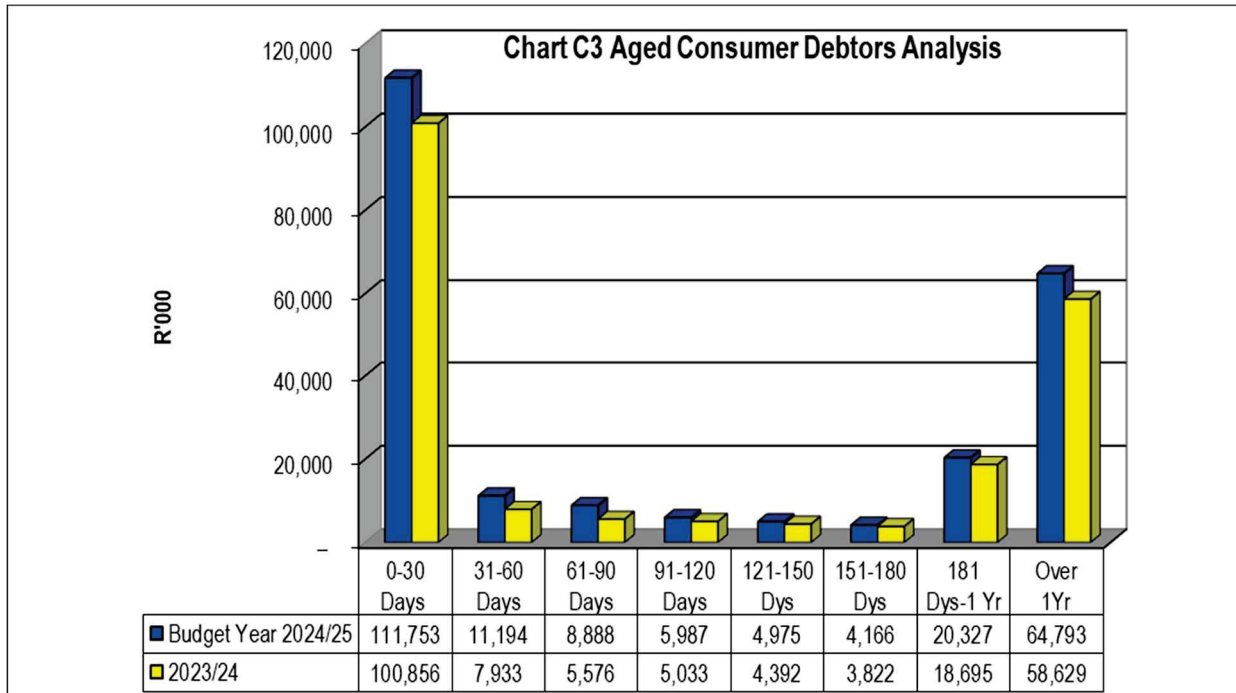
Capital expenditure monthly trend - actual vs target



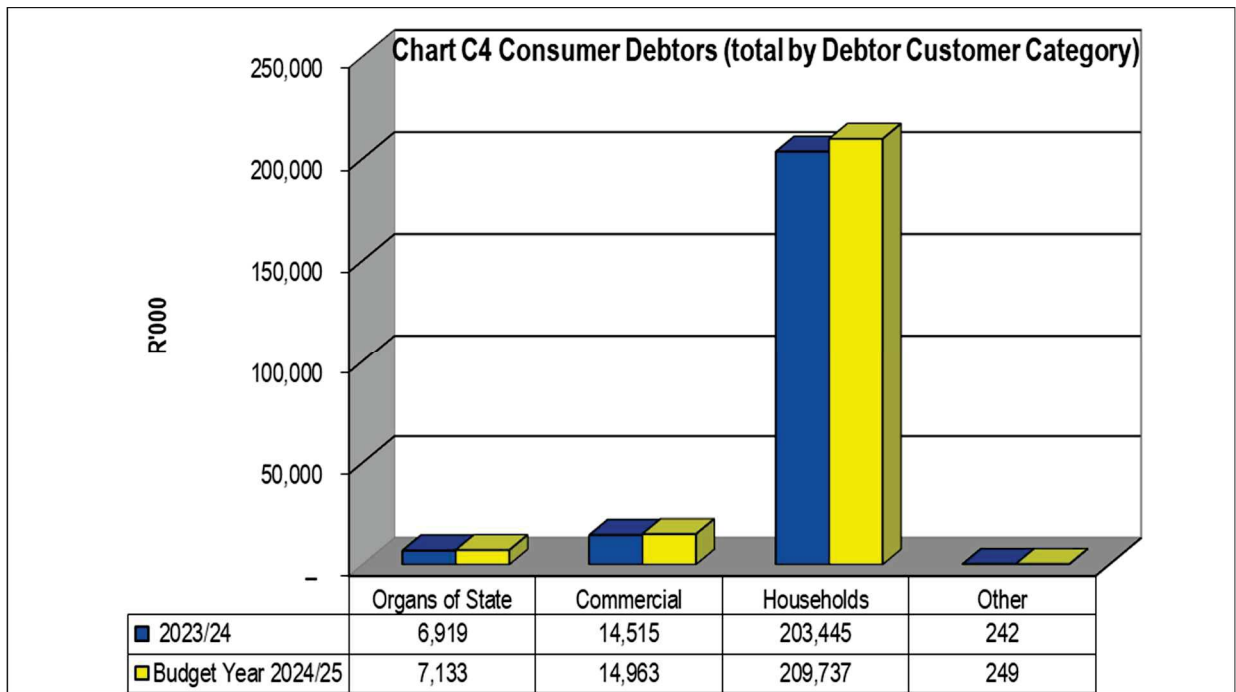
Capital expenditure – YTD actual vs YTD trend



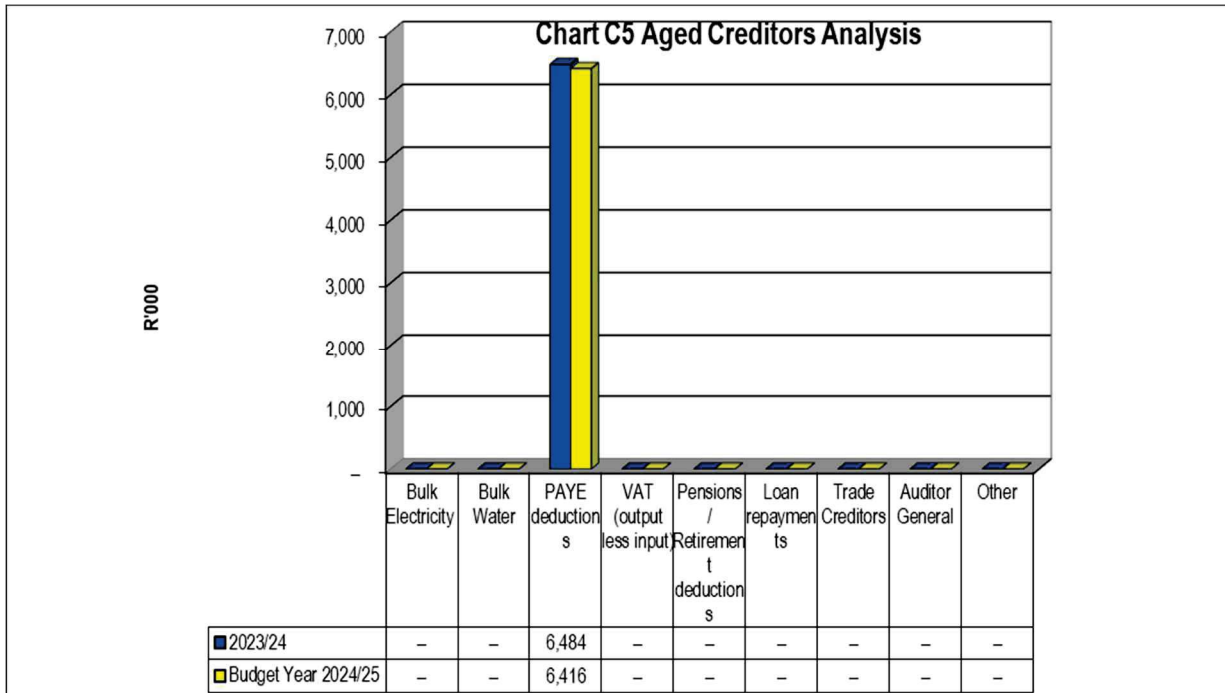
**Debtors Age Analysis**



**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 September 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: 21 October 2024 \_\_\_\_\_



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*Service Delivery and Budget  
Implementation Plan (SDBIP)*

*1<sup>st</sup> Quarterly report:  
1 July – 30 September 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 **first quarter of the 2024/25 financial year**, 1 July 2024 to 30 September 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 CURRENT QUARTER

The graph below displays the overall strategic (top layer SDBIP) per Directorate for the first quarter (July -September 2024).

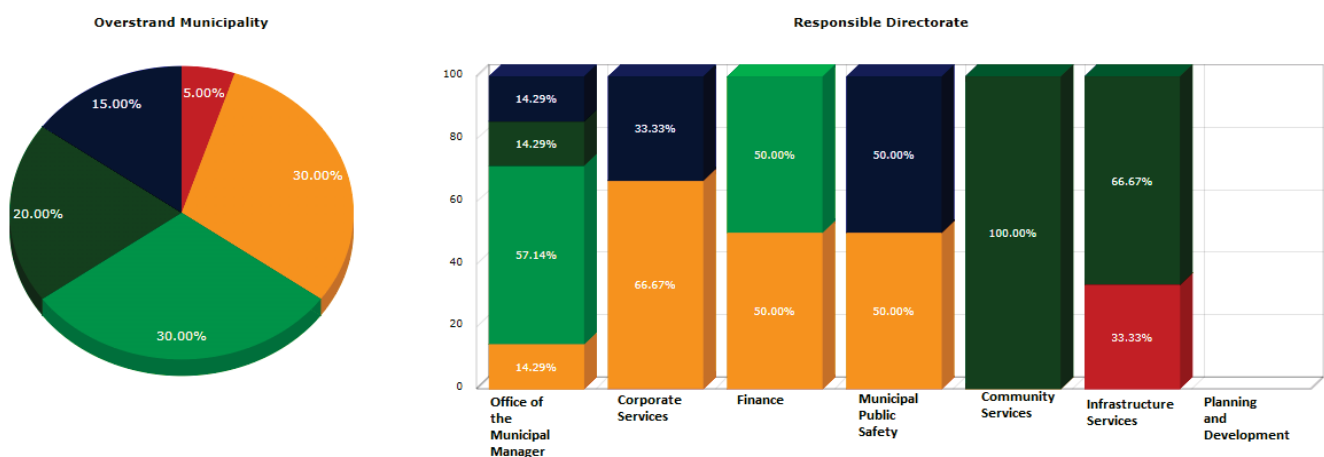







Figure 1: Top layer SDBIP performance for 1st quarter (1 July - 30 September 2024)

Overstrand Municipality		Responsible Directorate						
		Office of the Municipal Manager	Corporate Service	Finance	Municipal Public Safety	Community Services	Infrastructure Services	Planning and Development
 Not Met	1 (5.00%)	-	-	-	-	-	1 (33.33%)	-
 Almost Met	6 (30.00%)	1 (14.29%)	2 (66.67%)	2 (50.00%)	1 (50.00%)	-	-	-
 Met	6 (30.00%)	4 (57.14%)	-	2 (50.00%)	-	-	-	-
 Well Met	4 (20.00%)	1 (14.29%)	-	-	-	1 (100.00%)	2 (66.67%)	-
 Extremely Well Met	3 (15.00%)	1 (14.29%)	1 (33.33%)	-	1 (50.00%)	-	-	-
<b>Total:</b>	<b>**20</b>	<b>7</b>	<b>3</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>*0</b>
	<b>100%</b>	<b>35.00%</b>	<b>15.00%</b>	<b>20.00%</b>	<b>10.00%</b>	<b>5.00%</b>	<b>15.00%</b>	<b>0.00%</b>
<i>*No targets set for Planning &amp; Development as Director's post is still vacant</i>								

\*\* Excludes 23 KPIs which had no targets/actuals for the period selected.

Overall, the municipality met 13 (65%) of a total number of 20 Top Layer key performance indicators (KPIs) that were measured for the period, 01 July 2024 – 30 September 2024. 6 (30%) of KPIs were almost met and 1 (5%) of the indicators were not met. 23 KPIs had no targets or actuals in the reporting period.

1.2 TOP LAYER SDBIP REPORT: 1 JULY – 30 SEPTEMBER 2024 (1<sup>st</sup> Quarter of 2024/25)

Office of the Municipal Manager

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	Municipal Manager	112	Minutes of the ward committee meetings held	56	14	41	B	[D46] Divisional Manager: Strategic Support Services: Target extremely well met. (September 2024)		14	41	B
TL7	The provision of democratic, accountable and ethical governance	Submit 4 progress reports on the revision of the top 10 risks as a corrective action to the Top Management Team (1 previous financial year & 3 current financial year)	Number of progress reports submitted	Municipal Manager	3	TMT minutes where item served	4	1	1	G	[D136] Chief Risk Officer: Performance for the reporting period was achieved. (July 2024)		1	1	G
TL30	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	% of the capital budget spent	Municipal Manager	89.21%	Expenditure report from SAMRAS	95%	5%	5.89%	G2	Target well met		5%	5.89%	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024			
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
		{{(Actual amount spent on projects as identified for the year in the IDP/Total amount budgeted on capital projects) X100} (MPPMR Reg 10 (c))														
TL35	The provision of democratic, accountable and ethical governance	Sign section 56 performance agreements with all directors by the end of July 2024	Number of agreements signed	Municipal Manager	6	Cover page and signature section of the performance agreements.	5	5	5	G	[D1] Municipal Manager: KPI Met (July 2024)		5	5	G	
TL36	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	3	Copy of e-mail and report submitted to the Executive Mayor by the Municipal Manager	4	1	1	G	[D7] Municipal Manager: KPI Met (September 2024)		1	1	G	
TL37	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	Number of appraisals	Municipal Manager	11	Signed appraisals	10	5	4	O	[D8] Municipal Manager: Target almost met. (September 2024)	[D8] Municipal Manager: CFO retired. The interviews for the CFO &	5	4	O	

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
		2024 to be completed by Sept 2024 and the current period - October -December 2024 to be completed by February 2025										Director: Planning and Development will take place in October 2024. (September 2024)			
TL38	The provision of democratic, accountable and ethical governance	Draft the annual report and submit to the Auditor-General by end August 2024	Draft Annual report submitted	Municipal Manager	1	Confirmation of receipt of the report	1	1	1	G	[D30] Divisional Manager: Strategic Support Services: Target met. (August 2024)		1	1	G
TL41	The provision of democratic, accountable and ethical governance	Prepare the final IDP for submission to Council by the end of May 2025	Final IDP submitted	Municipal Manager	1	Council resolution of the approved IDP	1	0	0	N/A			0	0	N/A
TL42	The provision of democratic, accountable and ethical governance	Submit the Final MTREF Budget by the end of May 2025	Final Budget submitted	Municipal Manager	1	Agenda of the Council meeting	1	0	0	N/A			0	0	N/A

Corporate Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL17	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: Corporate Services	99.99%	Expenditure reports from SAMRAS system	100%	20%	80.55%	B	[D125] Director: Corporate Services: Target extremely well met. (September 2024)		20%	80.55%	B
TL18	The provision of democratic, accountable and ethical governance	92% of the approved and funded organogram filled {(actual number of posts filled divided by the funded posts budgeted) x100}	% filled	Director: Corporate Services	91%	HR statistics on filled and vacant posts	92%	92%	84.89%	O	[D127] Director: Corporate Services: Target almost met. (September 2024)	[D127] Director: Corporate Services: Due to the Organisational redesign undergone by the municipality, new posts were identified in all	92%	84.89%	O

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												the directorates. Motivations to advertise and fill these vacancies are in progress and submitted to HR. (September 2024)			
TL19	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: Corporate Services	69	Monthly report to respective Directors. Extract from Payday	75	75	64	O	[D86] Divisional Manager: Human Resources Management: Target almost met. 66 people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan (July 2024) [D86] Divisional Manager: Human Resources Management:	[D86] Divisional Manager: Human Resources Management: Employment equity target groups employed in the three highest levels of management will differ due to Resignations, retirements, medically disabled, organizational restructuring (July 2024) [D86] Divisional Manager: Human Resources Management: Employment	75	64	O

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											66 people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan (August 2024) [D86] Divisional Manager: Human Resources Management: Target almost met. 64 people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan	equity target groups employed in the three highest levels of management will differ due to Resignations, retirements, medically disabled, organizational restructuring (August 2024) [D86] Divisional Manager: Human Resources Management: Employment equity target groups employed in the three highest levels of management will differ due to Resignations, retirements, medically disabled, organizational restructuring			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
											(September 2024)	(September 2024)			

Finance

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL9	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	CFO	5.70	Latest actual ratio available	4.60	0	0	N/A			0	0	N/A
TL10	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue- operating grants received)/debt service payments due within the year) (MPPMR Reg 10 (g))	Ratio achieved	CFO	28.63	Latest actual ratio available	16	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 ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL11	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	CFO	13.61%	Latest actual ratio available	11%	0%	0%	N/A			0%	0%	N/A
TL12	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by end August 2024	Financial statements submitted	CFO	1	AFS submitted to the AG	1	1	1	G	[D175] Divisional Manager: Supply Chain Management: Target met. AFS submitted to AG on 30 August 2024. (August 2024)		1	1	G
TL13	The provision of democratic, accountable and ethical governance	Submit a reviewed long term financial plan to the CFO by end of October 2024	Reviewed long term financial plan submitted	CFO	1	Reviewed long term financial plan	1	0	0	N/A			0	0	N/A
TL14	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	CFO	0	30/60/90 days Report	12	3	3	G	[D201] Divisional Manager: Revenue Management: Target met (July 2024) [D201]		3	3	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024				
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R		
TL29	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	CFO	1 491	Monthly summary from the indigent register	4 800	4 800	4 768	○	[D203] Divisional Manager: Revenue Management: KPI almost met. 4026 Indigent households out of 37 753 households (July 2024) [D203] Divisional Manager: Revenue Management: 4436 Households registered as indigent.	[D203] Divisional Manager: Revenue Management: Indigent projects to assist applicants to re-apply or apply for indigent subsidy (July 2024) [D203] Divisional Manager: Revenue Management: Ongoing projects to	4 800	4 768	○		

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024			
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
												(August 2024) [D203] Divisional Manager: Revenue Management: Target almost met. 4768 Indigent households out of 38 596 households (September 2024)	assist households to register on the program (August 2024) [D203] Divisional Manager: Revenue Management: Ongoing projects to assist households to register on the indigent program by visiting communities ongoing during the week and on Saturdays. (September 2024)			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL34	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	CFO	98.96%	Calculation of 12 month rolling average	98%	98%	97.29%	O	[D246] CFO: KPI almost met for July 2024. (July 2024) [D246] CFO: KPI almost met for August 2024. (August 2024) [D246] CFO: KPI almost met for September 2024. (September 2024)	[D246] CFO: The drop in the collection rate is largely due to the change in the Indigent policy. Some people are less likely to register as an indigent household and attempts are made to reach this group as well during the outreach projects. Continuous area specific campaign so	98%	97.29%	O



TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024						
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R				

inclusive of selected Saturdays) to ensure that this benefit can be accessed by needy households. It is anticipated that indigent numbers will increase over time in the near future. A strong emphasis thus be on debt collection - and indigent management. (July 2024) [D246] CFO: The drop in the collection rate is largely due to the change in the Indigent policy. Some people are less likely to register as an indigent household

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												and attempts are made to reach this group as well during the outreach projects. Continuous area specific campaign so that all the people who are indigent can be registered. The debts of indigent households that are registered are written off. The number of registered households at the end of August 2024 amounts to 4 436. To be noted that the programme for indigents has been revised from 1 July 2024 to provide for			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												escalated efforts (indigent application outreach points in the various communities on a regular basis, inclusive of selected Saturdays) to ensure that this benefit can be accessed by needy households. It is anticipated that indigent numbers will increase over time in the near future. A strong emphasis thus be on debt collection - and indigent management (August 2024) [D246] CFO: The drop in the collection			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								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 that are registered are written off. The number of registered households at the end of			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												September 2024 amounts to 4 768. To be noted that the programme for indigents has been revised from 1 July 2024 to provide for escalated efforts (indigent application outreach points in the various communities on a regular basis, inclusive of selected Saturdays) to ensure that this benefit can be accessed by needy households. It is anticipated that indigent numbers will increase over time in the			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024			
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
													near future. A strong emphasis thus be on debt collection - and indigent management (September 2024)			

**Municipal Public Safety**

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL20	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: Municipal Public Safety	1	Council minutes noting the draft Reviewed Disaster Management Plan	1	0	0	N/A			0	0	N/A
TL21	The creation and maintenance of a safe and healthy environment	Annually arrange public awareness sessions on Municipal Public Safety by 30 June	Number of sessions held	Director: Municipal Public Safety	132	Quarterly statistical report	130	15	53	B	[D311] Director: Municipal Public Safety: Target extremely well met. 53 Public Awarenesses conducted in the QTR: July - September 2024 (September 2024)		15	53	B

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL22	The creation and maintenance of a safe and healthy environment	Collect R20,000,000 Public Safety Income by 30 June 2025 (Actual revenue, excluding the fine impairment amount)	R-value of public safety collected income	Director: Municipal Public Safety	R0	SAMRAS report and Journal for fines impairment	R20 000 000	R5 000 000	R4 860 050	○	[D312] Director: Municipal Public Safety: Target almost met. Shortfall of 139 942.99 to meet the target (September 2024)	[D312] Director: Municipal Public Safety: Fines could not be issued on time due to changes in the system which resulted in a backlog. A new service provider was appointed to deal with backlogs. Representations received from the public resulted in some cases being withdrawn or reduced by the Court which influenced revenue collection. The Automatic Number Plate Bus which was launched on the 11th of October 2024 will increase revenue collection in Overstrand.	R5 000 000	R4 860 050	○

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
												(September 2024)			
TL23	The creation and maintenance of a safe and healthy environment	Review Community Safety Plan in three-year cycle by end of June 2025 in conjunction with the Department of Community Safety	Plan reviewed	Director: Municipal Public Safety	1	Reviewed Community Safety Plan	1	0	0	N/A			0	0	N/A

Community Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL1	The provision of democratic, accountable and ethical governance	100% of the operational conditional grant (Libraries & CDW's) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries & CDW's)	Director: Community Services	100%	Year to date expenses (SAMRAS report)	100%	20%	28%	G2	[D392] Director: Community Services: KPI well met (September 2024)		20%	28%	G2
TL26	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	35 601	Yearly statistics provided by finance department (SAMRAS)	36 313	0	0	N/A			0	0	N/A
TL27	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

Infrastructure Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
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	Chief Engineer: Infrastructure Services	77 662	Consultants reseat statistical report	110000	0	0	N/A			0	0	N/A
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	Chief Engineer: Infrastructure Services	75.54%	Report from Directorate Infrastructure (WSA) compiled from independent laboratory test results	75%	75%	80.08%	G2	[D442] Principal Engineer: Civil Infrastructure Planning: Target well met. Quality of effluent complied 80.08% with general or special limits		75%	80.08%	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024			
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL4	The provision and maintenance of municipal services	Quality of potable water comply 95% with SANS 241	% compliance with SANS 241	Chief Engineer: Infrastructure Services	96.99%	Independent Laboratory test result	95%	95%	98.32%	G2	[D443] Principal Engineer: Civil Infrastructure Planning: Target well met. Quality of potable water complied 98.32% with SANS 241 drinking water quality standards for the quarter. (September 2024)		95%	98.32%	G2	
TL5	The provision and maintenance of municipal services	Limit unaccounted water to less than 26% {(Number of kilolitre water purified - Number of kilolitre water sold)/Number of kilolitre purified x 100}	% of water unaccounted for	Chief Engineer: Infrastructure Services	24.48%	Consolidated report_ SAMRAS (DB4) GFS and Infrastructure (water purified)	25%	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 ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL15	The provision and maintenance of municipal services	Limit electricity losses to 7.5% or less {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated} × 100}	% of electricity unaccounted for	Chief Engineer: Infrastructure Services	6.42%	Electricity losses Excel spreadsheet from Manager: Costing and Reports in Finance Directorate	7.50%	0%	0%	N/A			0%	0%	N/A
TL16	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	Chief Engineer: Infrastructure Services	1	Letter of submission of Water Services Audit to DWS	1	0	0	N/A			0	0	N/A
TL24	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)	Chief Engineer: Infrastructure Services	658	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	262	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 ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
						(excluding invaded land unsuitable for housing and private land)									
TL25	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	Chief Engineer: Infrastructure Services	31 829	Yearly statistics provided by finance department (SAMRAS)	32 466	0	0	N/A			0	0	N/A
TL28	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	Number of formal households that meet agreed service standards	Chief Engineer: Infrastructure Services	23 163	Based on number of households billed by department of finance	22 500	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 ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024			
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
		households) (MPPMR Reg 10 (a))														
TL31	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)	Chief Engineer: Infrastructure Services	1 107	Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land). Report on the GPS coordinates for the number of the toilets to informal households (excluding invaded land unsuitable for housing and private land)	785	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 ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL32	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	Chief Engineer: Infrastructure Services	32 323	Yearly statistics provided by the Department of Finance	32 969	0	0	N/A			0	0	N/A
TL33	The provision and maintenance of municipal services	100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2025 (Actual MIG expenditure/Allocation received)	% expenditure of allocated MIG funds	Chief Engineer: Infrastructure Services	100%	Monthly MIG report	100%	5%	0.20%	R	[D447] Principal Engineer: Project Management Unit (PMU): Target not met. (September 2024)	[D447] Principal Engineer: Project Management Unit (PMU): Construction to commence once tenders process has been concluded. BAC meeting held in October 2024. Improved spending to reflect from quarter 2.	5%	0.20%	R

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024				
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R		
TL39	The provision and maintenance of municipal services	Provision of water to informal households on invaded land with available funding  ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of taps installed for informal households on invaded land with available funding	Chief Engineer: Infrastructure Services	99	Report on the GPS coordinates on the number of taps installed for informal households on invaded land	80	0	0	N/A				(September 2024)	0	0	N/A
TL40	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	Chief Engineer: Infrastructure Services	171	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

Planning & Development

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Baseline	Source of Evidence	Annual Target	Quarter ending September 2024 (1st Quarter)					Overall Performance for Quarter ending September 2024		
								Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL8	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: Planning and Development	1 059	Internally verified list of beneficiaries appointed	1 079	0	0	N/A			0	0	N/A
TL43	The promotion of tourism, economic and social development	Support 180 SMME's in terms of the SMME Development Programme by 30 June 2025	Number of SMME's supported	Director: Planning and Development	185	Internally verified list of SMME'S supported	180	0	0	N/A			0	0	N/A

**RECOMMENDATION TO THE COUNCIL:**

that the content of the report for the first quarter of the 2024/25 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 01/07/2024</b>			<b>R628 994.62</b>
<b>Add: Overstrand Budget Allocation 2024/2025</b>			<b>R1 790 000.00</b>
<b>Donations received:</b>			
Quarter 1	Donations received	0.00	
Quarter 2	Donations received		
Quarter 3	Donations received		
Quarter 4	Donations received		<b>R0.00</b>
<b>Amounts withdrawn:</b>			
Quarter 1	FISHERHAVEN ACADEMY	-3 750.00	
	ACMS-ATHLETE COACHING MAN SYS	-6 000.00	
	AGE-IN-ACTION WESTERN CAPE	-3 000.00	
	GRIEKWA NASIONALE KONFERENSIE VAN SA	-12 000.00	
	HAWSTON SEKONDER-30STE BESTAANSJAAR	-20 000.00	
	MOVEMENT CHAMPIONING CHANGE	-5 000.00	
	GRIEKWA YOUTH	-5 000.00	
	VOS COASTAL PATH MANAGEMENT	-15 000.00	
	HERMANUS HACKING GROUP	-8 000.00	
	MZAMOMHLE WOMANS PROJECTS	-10 000.00	
	OVERBERG NETBALL FEDERATION	-14 000.00	
	ZWELIHLE MILKWOOD FESTIVAL	-225 000.00	
	COUNCILLOR CARE PROJECT: SPORTS TOURNAMENT	-10 000.00	
	GANSBAAI ACADEMIA - SOCCER ATTIRE AND TOILETRIES	-15 000.00	-351 750.00
Quarter 2			
Quarter 3			
Quarter 4			<b>-R351 750.00</b>
<b>Closing Balance 30 September 2024</b>			<b><u>R2 067 244.62</u></b>

**OVERSTRAND MUNICIPALITY - REPORTING ON THE MUNICIPAL COST CONTAINMENT REGULATIONS, 2019**  
**SEPTEMBER 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>38 667 205</b>	5 492 873				
Vehicles used for political office-bearers	<b>0</b>	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>886 341</b>	194 936				
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>359 412</b>	54 386				

## ANNEXURE C 3/3

Sponsorships, events and catering	<b>1 292 024</b>	71 999				
Communication	<b>5 772 863</b>	946 172				
Other related expenditure items	<b>0</b>	0				
<u>Total</u>	<b>46 977 845</b>	6 760 366				

## MUNICIPAL REGULATIONS ON A STANDARD CHART OF ACCOUNTS (mSCOA): POST IMPLEMENTATION STATUS OF mSCOA PROJECT – SEPTEMBER 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 2024/2025: September 2024 (Quarter 1)

The status remains essentially the same as the previous quarter regarding system developments.

No further feedback has been given, since the 3<sup>rd</sup> quarter (2023/2024), the from the service provider to municipalities with regard to progress made with development of the respective Web Modules (Solvem roadmap included in the Q3/2024 report), as well as updates from these municipal sites where specific web module testing was in progress.

The announcement made at the Usergroup meeting in June 2024 regarding the Asset Implementation Project has commenced. This was announced by the newly elected Usergroup Steering Committee, in an effort to assist/ create synergy/momentum among municipalities to migrate to the Assets Web Module on the SAMRAS system. Overstrand municipality has completed the initial documentation that was distributed by the service provider. Further engagement to be held in October 2024, at which Overstrand municipality will be in attendance.

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

The next Usergroup meeting will be held in December 2024.

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

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

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

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

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

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

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

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

#### **“6.6 mSCOA governance and implementation**

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

#### **6.7 Regulating the minimum business processes and system specifications for mSCOA**

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

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

- *Training on the new Regulations to ensure that there is a fair understanding of the new regulation by stakeholders.*

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Status 2023/2024: Sept 2023 (Quarter 1)**

No further consideration is currently being given by Overstrand Municipality for the implementation of further web modules, pending the planned visit to Stellenbosch Municipality by a number of municipalities, in order to determine the progress with implementation of the SCM module, for any further consideration. This visit will take place during the first week of October 2023 and will subsequently be included in the next reporting to the council.

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

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

During the 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/*

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*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.

### **5. 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."

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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.

### **6. SAMRAS Usergroup Workshops & Meetings:**

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

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

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

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

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

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

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

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

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

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

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

### **7. Previous quarter/historic status up to December 2021**

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

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

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

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

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

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



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

### **mSCOA Circulars**

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

*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 Circulr 12:

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