



ORDINARY MEETING OF THE COUNCIL
GEWONE VERGADERING VAN DIE RAAD
INTLANGANISO YESIQHELO YEBHUNGA

A G E N D A

I-AJENDA

DATE / DATUM / UMHLA : 28 JUNE / JUNIE / JUNI 2023

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

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

TIME / TYD / IXESHA : 10:00

MUNICIPALITY / MUNISIPALITEIT / UMASIPALA WE-OVERSTRAND

Office of the Municipal
Manager
Municipal Offices
HERMANUS

21 June / Junie / Juni 2023

NOTICE TO ALL ALDERMEN & COUNCILLORS

ORDINARY MEETING OF THE OVERSTRAND MUNICIPAL COUNCIL

NOTICE IS HEREBY GIVEN that an **ORDINARY MEETING** of the **OVERSTRAND MUNICIPAL COUNCIL** will be held in the **Banqueting Hall, Civic Centre, Hermanus**, on **WEDNESDAY, 28 JUNE 2023** at **10:00** to consider the business set forth in the subjoined agenda.

The attention of Councillors is directed to the Code of Conduct for Councillors, Schedule 7 of the Local Government : Municipal Structures Act, 1998 (Act 117 of 1998).

D O'NEILL
MUNICIPAL MANAGER

KENNISGEWING AAN ALLE RAADSHERE & RAADSLEDE

GEWONE VERGADERING VAN DIE OVERSTRAND MUNISIPALE RAAD

KENNIS WORD HIERMEE GEGEE dat 'n **GEWONE VERGADERING** van die **OVERSTRAND MUNISIPALE RAAD** gehou sal word in die **Banketsaal, Burgersentrum, Hermanus**, op **WOENSDAG, 28 JUNIE 2023** om **10:00** om die sake op meegaande sakelys te bespreek.

Raadslede se aandag word gevestig op die Gedragskode vir Raadslede, Skedule 7 van die Wet op Plaaslike Regering : Munisipale Strukture, 1998 (Wet 117 van 1998).

D O'NEILL
MUNISIPALE BESTUURDER

ISAZISO ESIYA KUBO BONKE OOCEBAKHULU NOOCEBA

INTLANGANISO YESIQHELO YEBHUNGA LIKAMASIPALA WE-OVERSTRAND

OKU KUKWAZISA ukuba intlanganiso **YESIQHELO yeBHUNGA LIKAMASIPALA WE-OVERSTRAND**, iza kuba se **I-Banqueting Hall, kwiZiko LoLUNTU, eHermanus, uLWESITHATHU, Umhla we 28 JUNI 2023, ngeye-10:00** ukuqwalasela imicimbi ekule ajenda iqhotyoshelwe apha.

OCeba bayacelwa ukuba baqwalasele isikhokelo sokuziphatha sooCeba, iShedyuli 7 kaRhulumente wooMasipala: uMthetho weeNkqubo zikaMasipala, uMthetho -1998 (uMthetho we-117 ka-1998).

D O'NEILL
UMPHATHI KAMASIPALA

AGENDA/...

COUNCIL

28 June 2023

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1. OPENING

2. APPLICATIONS FOR LEAVE OF ABSENCE

3. CONFIRMATION OF MINUTES

3.1 Minutes of an **Ordinary Meeting** of the **Overstrand Municipal Council** held on **Wednesday, 31 May 2023** at **10:00**

4. STATEMENTS AND COMMUNICATIONS BROUGHT FORWARD BY THE SPEAKER / EXECUTIVE MAYOR

4.1 Schulphoek Housing Project

5. CONSIDERATION OF RECOMMENDATIONS MADE BY THE EXECUTIVE MAYOR TO COUNCIL, IN TERMS OF SECTION 160(2) OF THE CONSTITUTION, 1996, AND SECTION 59(1)(a) OF THE LOCAL GOVERNMENT: MUNICIPAL SYSTEMS ACT 2000 (ACT 32 OF 2000)

5.1

RED TAPE REDUCTION FOR EASE OF DOING BUSINESS

(ITEM 2 PAGE 7 : LOCAL ECONOMIC DEVELOPMENT PORTFOLIO - MAYORAL COMMITTEE MEETING : 21 JUNE 2023)

RECOMMENDATION TO THE COUNCIL:

that the initiative for ease of doing business **be approved** and implemented.

RESPONSIBLE OFFICIAL :

S MADIKANE

TARGET DATE FOR IMPLEMENTATION :

IMMEDIATELY

5.2

MIGRATION AND POPULATION DYNAMICS**(ITEM 3 PAGE 69 : LOCAL ECONOMIC DEVELOPMENT PORTFOLIO
- MAYORAL COMMITTEE MEETING : 21 JUNE 2023)****RECOMMENDATION TO THE COUNCIL:**

that the report/presentation **be noted** and considered in the planning and budgeting sphere.

RESPONSIBLE OFFICIAL :**S MADIKANE****TARGET DATE FOR IMPLEMENTATION :****IMMEDIATELY**

5.3**ERF 1179 HAWSTON: RECOMMENDATION TO USE THE PROPERTY AS AN EXTENSION OF THE HAWSTON THUSONG CENTRE****(ITEM 4 PAGE 223 : INVESTMENT & INFRASTRUCTURE PORTFOLIO - MAYORAL COMMITTEE MEETING : 21 JUNE 2023)****RECOMMENDATION TO THE COUNCIL:**

that Erf 1179 Hawston be managed by the Municipality by the Co-ordinator: Multi Purpose Centre as an extension of the Thusong Centre for a period of 12 (twelve) months from 1 July 2023, subject thereto that a Management Plan be submitted within three (3) months of this decision by the Social Development Department to the Municipal Manager.

RESPONSIBLE OFFICIAL :	M ERASMUS
TARGET DATE FOR IMPLEMENTATION :	30 JULY 2023
TARGET DATE TO INFORM APPLICANT :	15 JULY 2023
TARGET DATE TO INFORM OBJECTOR :	N/A

5.4

IN PRINCIPLE APPROVAL FOR THE DIRECT ALIENATION OF A PORTION OF ERF 3048 BETTYS BAY, ADJACENT TO ERF 3196 BETTY'S BAY, SITUATED ON THE CORNER OF ROCKWAY DRIVE AND PEARL DRIVE, BETTY'S BAY, TO L R MCCANN

(ITEM 5 PAGE 230 : INVESTMENT & INFRASTRUCTURE PORTFOLIO - MAYORAL COMMITTEE MEETING : 21 JUNE 2023)

RECOMMENDATION TO THE COUNCIL:

1. that the direct alienation of a portion of Erf 3048 Betty's Bay ($\pm 155\text{m}^2$ in extent) adjacent to Erf 3196 Betty's Bay, situated on the corner of Rockway Drive and Pearl Drive, Betty's Bay, to the owner of the adjoining property to retain an encroachment, for gardening purposes and the erection of a fence / boundary wall, at an amount of R350.00/m² (three hundred and fifty Rand alone) per square metre (VAT excluded) be **approved in principle**;
2. that it be noted that the direct alienation is possible as the said portion of Erf 3048 Betty's Bay can be classified as a non-viable property;
3. that, subject to the approval in 1 above, a public participation process be followed at the cost of the applicant/purchaser;
4. that it be noted that a condition for the alienation will be that the said portion of Erf 3048 Betty's Bay must be consolidated with the adjoining property of applicant/purchaser, being Erf 3196 Betty's Bay, simultaneous with the registration of the transfer;
5. that a condition be registered against the title deed of the to be consolidated property that the portion of property envisaged to be transferred may only be used for gardening purposes and no structures, excluding the existing encroachment and a boundary fence or wall, may be erected thereon;
6. that the alienation of said portion of Erf 3048 Betty's Bay be subject to a suspensive condition that the applicant/purchaser obtains approval for all the required land use rights, which may include, the partial closure of a road, rezoning, subdivision and consolidation;
7. that all the costs pertaining to the transaction, e.g. application costs, valuation costs, closure, rezoning, subdivision and consolidation, advertisement and the related costs, etc. be paid by the applicant/purchaser;
8. that it be noted that there no economic and community value will be received in exchange for the portion of municipal property; and

9. that it be noted that the municipal property herewith envisaged to be alienated is not required for the provision of basic municipal services in terms of the provisions of paragraph 5 of Council's Administration of Immovable Property Policy and Section 14 of the Local Government: Municipal Finance Management Act (Act 56 of 2003).

RESPONSIBLE OFFICIAL:

R MARINUS

TARGET DATE FOR IMPLEMENTATION:

12 JULY 2023

TARGET DATE TO INFORM APPLICANT:

5 JULY 2023

TARGET DATE TO INFORM OBJECTOR:

N/A

5.5

ERF 6119 HERMANUS – OLD HARBOUR MUSEUM: CONDITION B(a) –
CONSENT FOR ADDITIONAL USE OF PROPERTY

**(ITEM 8 PAGE 260 : INVESTMENT & INFRASTRUCTURE
PORTFOLIO - MAYORAL COMMITTEE MEETING : 21 JUNE 2023)**

RECOMMENDATION TO THE COUNCIL:

that the deviation from condition B(a) as contained in Title Deed number T10445/1983 2014 to accommodate tourist facilities in the form of restaurants, **be approved**, subject thereto that the required land use planning approvals are obtained.

RESPONSIBLE OFFICIAL :	A LE ROUX
TARGET DATE FOR IMPLEMENTATION:	28 JULY 2023
TARGET DATE TO INFORM APPLICANT:	28 JULY 2023
TARGET DATE TO INFORM OBJECTOR:	N/A

5.6

OVERSTRAND MUNICIPALITY: BY-LAW RELATING TO THE KEEPING OF DOGS AND CATS

(ITEM 1 PAGE 1 : COMMUNITY SERVICES PORTFOLIO - MAYORAL COMMITTEE MEETING : 21 JUNE 2023)

RECOMMENDATION TO THE COUNCIL:

that the Overstrand Municipal Keeping of Dogs and Cats By-Law **be approved**.

TARGET DATE FOR IMPLEMENTATION :

**AFTER PROMULGATION IN
THE GOVERNMENT
GAZETTE**

RESPONSIBLE OFFICIALS :

**AREA MANAGERS:
KLEINMOND
GANSBAAI, HERMANUS
SENIOR MANAGER: LAW
ENFORCEMENT & TASK
TEAM**

5.7

TASK JOB EVALUATION POLICY

**(ITEM 1 PAGE 1 : MANAGEMENT SERVICES PORTFOLIO -
MAYORAL COMMITTEE MEETING : 21 JUNE 2023)**

RECOMMENDATION TO THE COUNCIL:

that the draft TASK Job Policy **be approved.**

RESPONSIBLE OFFICIAL :

L BUCCHIANERI

TARGET DATE FOR IMPLEMENTATION :

JUNE 2023

**5.8
REVISED EMPLOYMENT EQUITY POLICY**

**(ITEM 2 PAGE 20 : MANAGEMENT SERVICES PORTFOLIO -
MAYORAL COMMITTEE MEETING : 21 JUNE 2023)**

RECOMMENDATION TO THE COUNCIL:

that the draft Employment Equity Policy **be approved.**

RESPONSIBLE OFFICIAL :

L BUCCHIANERI

TARGET DATE FOR IMPLEMENTATION :

JUNE 2023

5.9**MONTHLY REPORT TO COUNCIL ON SUPPLY CHAIN MANAGEMENT (SCM)
POLICY: PARAGRAPH 36, 16(1)(b) AND 17(1)(c) FOR MAY 2023****(ITEM 1 PAGE 1 : FINANCE & TOURISM PORTFOLIO - MAYORAL
COMMITTEE MEETING : 21 JUNE 2023)****RECOMMENDATION TO THE COUNCIL:**

1. that the deviations from the procurement processes, approved in terms of the delegated authority for May 2023, **be noted**;
2. that the awards made in terms of Paragraph 16(1)(b) and 17(1)(c), approved in terms of the delegated authority for May 2023, **be noted**; and
3. that the awards made through the Bid Committee system, and formal written price quotations in excess of R30 000 and all price quotations below R30 000 for May 2023, **be noted**.

RESPONSIBLE OFFICIAL :**C LE ROUX****TARGET DATE FOR IMPLEMENTATION :****TO BE NOTED**

5.10

PROPOSED AMENDMENT OF CONTRACTS: REPLACEMENT OF PROVISION OF GEOGRAPHICAL INFORMATION SYSTEMS (GIS) SERVICES IN THE OVERSTRAND MUNICIPAL AREA FOR A PERIOD ENDING 30 JUNE 2023 AND THE ACQUISITION OF CAPPED ELA LICENSING FEE FOR THE GIS SYSTEM FOR A CONTRACT PERIOD ENDING 30 JUNE 2023

(ITEM 5 PAGE 1 : MAYORAL COMMITTEE MEETING : 21 JUNE 2023)

RECOMMENDATION TO THE COUNCIL:

1. that cognisance be taken of the proposed amendments of the following contracts:
 - (a) SC1634B/2015 for the GIS Services Level Agreement Contract; and
 - (b) SC1793A/2017 for the GIS Enterprise License Agreement Contract; and
2. that Council consents to these amendments.

RESPONSIBLE OFFICIAL :**L RAUCH****TARGET DATE FOR IMPLEMENTATION :****1 JULY 2023****TARGET DATE TO INFORM APPLICANT:****1 JULY 2023**

5.11

PROPOSED AMENDMENT OF TENDER SC 1675C/2016: UPGRADE, MAINTENANCE AND SUPPORT OF OVERSTRAND MUNICIPALITY'S RADIO FREQUENCY NETWORK CONTRACT PERIOD ENDING 30 JUNE 2026

(ITEM 6 PAGE 23 : MAYORAL COMMITTEE MEETING : 21 JUNE 2023)

RECOMMENDATION TO THE COUNCIL:

1. that **cognisance be taken** that no representations were received from the local community against the intention to amend contract SC1675C/2016; and
2. that **cognisance be taken** of the reasons for the proposed amendment of **Contract Sc 1675c/2016: Upgrade, Maintenance and Support of Overstrand Municipality's Radio Frequency Network**, in terms of the enabling provisions of Section 116 (3) (a) and (b) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), and that the amendment be consented to.

RESPONSIBLE OFFICIAL :**C JOHNSON****TARGET DATE FOR IMPLEMENTATION :****1 JULY 2023**

5.12

PROPOSED AMENDMENT: SC1701C/2016 - SOFTWARE AND WEBSITE FOR CARAVAN PARK / CAMPING RESERVATIONS FOR A CONTRACT PERIOD ENDING 30 JUNE 2025

(ITEM 7 PAGE 33 : MAYORAL COMMITTEE MEETING : 21 JUNE 2023)

RECOMMENDATION TO THE COUNCIL:

1. that **cognisance be taken** that no representations were received from the local community against the intention to amend contract SC1701C/2016; and
2. that **cognisance be taken** of the reasons for the proposed amendment of **Contract SC 1701C/2016: Services for the Software and Website for Caravan Park / Camping Reservations**, in terms of the enabling provisions of Section 116 (3) (a) and (b) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), and that the amendment be consented to.

RESPONSIBLE OFFICIAL :**C JOHNSON****TARGET DATE FOR IMPLEMENTATION :****1 JULY 2023**

5.13

TRIBUNAL: EXTERNAL MEMBERS FOR PLANNING TRIBUNAL

(ITEM 8 PAGE 56 : MAYORAL COMMITTEE MEETING : 21 JUNE 2023)

RECOMMENDATION TO THE COUNCIL:

1. that Council retain the status quo for the remaining period; and
2. that, should any interest again be received from the public to serve on the Committee, an Item be submitted to Council to consider a new advert calling for nominations of external members.

RESPONSIBLE OFFICIAL:

R KUCHAR

TARGET DATE FOR IMPLEMENTATION:

3 JULY 2023

6. CONSIDERATION OF REPORTS**6.1****REPORT OF THE JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE (JAPAC) TO THE OVERSTRAND MUNICIPAL COUNCIL**

DC Van Der Heever
12 June 2023

Chief Audit Executive

(028) 313 5035

1. Executive Summary

The purpose of the report is to present Council with the Report of the Joint Audit and Performance Audit Committee (JAPAC) in terms of the reporting requirements as per paragraph 3 of the JAPAC Charter, approved by Council on 24 February 2021.

2. Service Delivery and Budget Implementation Plan - IGNITE

Office of the Municipal Manager
Internal Audit Services

3. Compliance with Strategic Priority

Provision of democratic, accountable and ethical governance

4. Delegated Authority

None

5. Legal Requirements

Section 166 of the Local Government: Municipal Finance Management Act, No 56 of 2003
Regulation 14(4)(a) of the Municipal Planning and Performance Regulations
Overstrand Municipality Joint Audit and Performance Audit Committee Charter

6. Background/Discussion

The reporting requirements as per the Joint Audit and Performance Audit Committee (JAPAC) Charter provides that the chairperson of the audit committee will report on a quarterly basis to the Overstrand Municipal Council on the operations of the Internal Audit Unit and the JAPAC.

7. Financial Implications

None

8. Staff Implications

None

9. Comments from other Departments, Divisions and Administrations

None

10. Annexure

Annexure A: Report 2 of the Joint Audit and Performance Audit Committee for the 2022/23 Financial Year

RECOMMENDATION TO THE COUNCIL:

that the report from the JAPAC to the Overstrand Municipal Council **be noted**.

RESPONSIBLE OFFICIAL :**DC VAN DER HEEVER****TARGET DATE FOR IMPLEMENTATION :****28 JUNE 2023**

Annexure A
1/31

Date: 08 June 2023

To: The Overstrand Municipal Council
c/o The Speaker – Cllr Grant Cohen

Copied to:

- Members of the Joint Audit and Performance Audit Committee (for information)
- The Executive Mayor (for information)
- The Municipal Manager (for information)
- Chief Audit Executive (for information)

REPORT OF JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE TO THE MUNICIPAL COUNCIL

REPORT 2 OF 2022/23 FINANCIAL YEAR

Reporting Requirement(s)

In terms of paragraph 3.7 of the JAPAC Charter, the chairperson of the committee is required to report to the Overstrand Municipal Council on the operations of the Internal Audit unit and the Joint Audit and Performance Audit Committee/ Audit Committee. The report should include a summary of the work performed by Internal Audit and the Joint Audit and Performance Audit Committee/ Audit Committee against the annual work plan, issues, and related recommendations.

Attached, please find the following:

Annexure A: Report of the Joint Audit and Performance Audit Committee for the period 01 January 2023 to 31 March 2023.

Yours truly



PIETER STRAUSS
*Chairperson of Joint Audit and Performance Audit Committee
Overstrand Municipality*

Email: pieter.strauss@mweb.co.za

ANNEXURE A**OVERSTRAND MUNICIPALITY**

2/31

REPORT OF JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE TO THE MUNICIPAL COUNCIL**REPORT 2 OF 2022/23 FINANCIAL YEAR****1. REPORT ON ACTIVITIES OF THE JAPAC**

During the period 01 January 2023 to 31 March 2023, the JAPAC convened three (3) meetings, namely:

- JAPAC Special Meeting *re* Draft Annual report held on 23 January 2023 (virtual).
- JAPAC Meeting held on 01 February 2023 (in-person).
- JAPAC Special Meeting with MAYCO held on 14 February 2023 (in-person).

The attendance of JAPAC members at the meetings of the JAPAC was as follows:

Member	JAPAC Meeting held on 23 January 2023	JAPAC Meeting held on 01 February 2023	JAPAC Meeting held on 14 February 2023
Mr P Strauss (<i>JAPAC Chairperson</i>)	Attended	Attended	Attended
Mr T Blok (<i>JAPAC member</i>)	Attended	Attended	Attended
Mr C Pieterse (<i>JAPAC member</i>)	Attended	Attended	Attended
Mr D Smith (<i>JAPAC member</i>)	Attended	Attended	Attended

In addition to the above meetings, the JAPAC Chairperson attended the formal performance evaluations of the MM and Directors held on 24 February 2023.

2. INTERNAL AUDIT REPORTS

During the period 01 January 2023 to 31 March 2023, the following internal audit reports/documents were presented by the Chief Audit Executive and considered by the committee:

Meeting date	Internal Audit Reports
01/02/2023	1. Combined Assurance Bi-Annual review 1
	2. IAS Ad-Hoc Investigation <i>re</i> Theft at the Gansbaai Electricity Department On 07 Dec 2022

The JAPAC is satisfied that adequate remedial action is being implemented by management in instances where findings of fundamental or high significance have been reported.

3. INTERNAL AUDIT STAFFING

The JAPAC noted that the Internal Audit Services is currently not operating at its full capacity. The JAPAC recommends that vacancies be filled as soon as it is practically possible.

4. RESOLUTIONS OF THE JAPAC

Copies of the minutes of the JAPAC meetings will be forwarded to Council once the minutes has been approved by the JAPAC. The approved minutes of the JAPAC will contain details of all resolutions of the JAPAC.

The following minutes of the JAPAC meeting(s) have been approved during this reporting period and are hereby attached:

ANNEXURE A

OVERSTRAND MUNICIPALITY

3/31

REPORT OF JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE TO THE MUNICIPAL COUNCIL**REPORT 2 OF 2022/23 FINANCIAL YEAR**

1. JAPAC Meeting held on 10 November 2022 (in-person) – **Annexure B**
2. JAPAC Special Meeting with AGSA held on 28 November 2022 (virtual) – **Annexure C**
3. JAPAC Special Meeting re Draft Annual report held on 23 January 2023 (virtual) – **Annexure D**

5. REPORT ON PERFORMANCE MANAGEMENT

At the JAPAC meetings held during the period 01 January 2023 to 31 March 2023, the following quarterly report(s) in respect of performance management were presented and considered by the JAPAC:

2 nd Quarter Reports re 2022/2023 (01 October 2022 to 31 December 2022)	1. Internal Audit Report: Predetermined Objectives for quarter 2 – 2022/23
	2. Quarterly Budget and SDBIP report for Quarter 2 re 2022/2023

In reviewing the quarterly report(s) and the performance management system there were no material findings concerning the usefulness and reliability of the reported information. Where anomalies were identified, appropriate corrective action(s) were taken by management, as per Internal Audit Services recommendations, which included pro-active action by management to prevent a re-occurrence thereof.

6. REPORT ON RISK MANAGEMENT

At the JAPAC meetings held during the period 01 January 2023 to 31 March 2023, the following quarterly reports in respect of risk management were presented and considered by the JAPAC:

Meeting dates	Risk Management Reports
01/02/2023	1. Strategic and Emerging Risk Register as at 05 January 2023
	2. Risk Action Report as at 05 January 2023
	3. Combined Assurance Status Report for quarter 2 2022/2023

The JAPAC takes cognizance of the fact that there is some improvement required regarding the Risk Management process of the Overstrand Municipality to optimise maturity and effectiveness thereof. Mr Tom Blok has been seconded as a permanent invitee to FARMCO to assist with the Risk Management process.

7. OTHER MATTERS

The JAPAC would like to have regular interactions with MAYCO to improve communication governance. These dates will be agreed upon between JAPAC and MAYCO.

8. NEXT MEETING

The next meeting date of the JAPAC is 29 June 2023.

END

A 4/31

B 1/18



**MEETING OF THE JOINT AUDIT AND PERFORMANCE
AUDIT COMMITTEE**

**VERGADERING VAN DIE GESAMENTLIKE PRESTASIE
OUDIT EN OUDIT KOMITEE**

MINUTES / NOTULE

DATE / DATUM: 10 NOVEMBER 2022
(THURSDAY/ DONDERDAG)

VENUE / PLEK: COMMITTEE ROOM/ KOMITEEKAMER
INTERNAL AUDIT OFFICES
NERINA HOUSE/ HUIS,
HERMANUS

TIME / TYD: 09:30 HRS/UUR

A 5/31



Joint Audit & Performance Audit Committee Meeting
Minutes of the Meeting: 10 November 2022

B 2/18

MINUTES OF THE MEETING OF THE JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE (JAPAC) HELD IN THE COMMITTEE ROOM, INTERNAL AUDIT SERVICES, NERINA ROAD, HERMANUS ON THURSDAY, 10TH OF NOVEMBER 2022 AT 09:30

1. OPENING AND WELCOMING

Mr CCC Pieterse opened the meeting with a prayer, and the Chairperson, Mr PAL Strauss, welcomed everyone present to the first JAPAC meeting in respect of the 2022/2023 financial year.

2. APPLICATION(S) FOR LEAVE OF ABSENCE

Apologies were received from the following official(s)/ member(s):

1. Mr S Madikane (Director: Economic & Social Development & Tourism)
2. Mr S Müller (Director: Infrastructure & Planning)

Persons present - see the attached attendance register.

3. DECLARATION OF INTERESTS

The JAPAC members and attendees declared that they have no interest(s) in any of the items on the agenda.

4. STATEMENTS AND COMMUNICATIONS FROM THE CHAIRPERSON

The Chairperson made the following statements:

- That this was their first meeting as the newly appointed Joint Audit and Performance Audit Committee (*hereafter referred to as JAPAC*) of the Overstrand Municipality.
- That this meeting has special circumstances/ exceptions as it covers two quarters (*i.e.*, quarter 4 2021/2022 and quarter 1 2022/2023) as opposed to one quarter.

The JAPAC agreed with the CAE that considering the fact that the Auditor-General of South Africa (*hereafter referred to as AGSA*) is currently busy with the year-end audit in the municipality, and quarter 1 reports are more relevant as they contain recent information, quarter 4 2021/2022 reports will not be dealt with in detail; instead, more time and effort will be employed in discussing the quarter 1 2022/2023 reports in greater detail.

The Chairperson also proposed that the following matters be added on the agenda for consideration:

- That before the Chief Financial Officer (*hereafter referred to as CFO*) leaves the meeting, the CFO must provide the JAPAC with a progress report on the year-end audit by AGSA.
- That before the adjournment of the meeting, the JAPAC must be provided with dates for the review of Internal Audit and JAPAC Charters.
- A suggestion that the AGSA should present the Audit Strategy to the JAPAC separately, and not as part of the Audit Steering Committee meeting.
- That the JAPAC will also need to be provided with brief feedback on the Municipality's readiness and compliance with Protection of Personal Information Act (*hereafter referred to as POPIA*).
- That the JAPAC will need to be briefed on how the municipality will deal with the new Supply Chain Management (*hereafter referred to as SCM*) regulations that will be coming into effect on the 16th of January 2023, and whether the municipality is ready for the implementation of these regulations.
- That the JAPAC still needs to submit its quarterly reports to Council and the Municipal Public Accounts Committee (*hereafter referred to as MPAC*) in respect of quarter 1 2022/2023, but management do not need to be present in the meeting when these reports are discussed. However, management need to be present during the discussions of Internal Audit reports, as management need to address findings identified by the Internal Audit Services (*hereafter*



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such report.

Action item 03 of 28 April 2022

The JAPAC requested that an implementation plan with regard to addressing Combined Assurance issues identified in the IAS report, with clear objectives and timeline, be drafted and submitted to the JAPAC in the next ordinary JAPAC meeting for monitoring purposes by the JAPAC.

RESOLVED

The JAPAC takes note of the minutes of the JAPAC meeting held on 28 April 2022.

6. MATTERS OF MANAGEMENT INVOLVEMENT

6.1. RISK MANAGEMENT

6.1.1. HIGH RISK REGISTER

High Risk Register as at 05 July 2022

The JAPAC resolved to not discuss the High Risk Register as at 05 July 2022, but to discuss the High Risk Register as at 05 October 2022, as the latter contains more recent and relevant information as compared to the 05 July 2022 register.

RESOLVED

The JAPAC takes note of the High Risk Register as at 05 July 2022.

High Risk Register as at 05 October 2022

The Chairperson stated that the Chief Risk Officer (*hereafter referred to as CRO*) does not have to go through all the risks listed in the High Risk Register as that is the job of the Fraud and Risk Management Committee (*hereafter referred to as FARMCO*) in the FARMCO meetings, the CRO should just provide JAPAC with a background on the methodology behind the identification of risks, the compilation of the risk registers, and the calculation of risk ratings (*i.e.*, inherent and residual risk ratings).

The CRO responded that the Risk Management Unit (*hereafter referred to as RMU*) uses a template from National Treasury (*hereafter referred to as NT*) to calculate risk ratings. The CRO further stated that the Risk Appetite of the municipality is 40. Therefore, any risk with a residual rating of 40 and above is regarded as a high risk.

The JAPAC enquired of the CRO the meaning behind the "Perceived Control Effectiveness Rating" column in the High-Risk Register, *i.e.*, what do the ratings in this column mean about the effectiveness of the controls in place for a particular risk?

The CRO responded that a Perceived Control Effectiveness Rating of 0.5, as this is the case in the High-Risk Register, means that the controls are perceived to be moderately effective to mitigate the chances of the risk materialising, *i.e.*, the chances of the risk materialising are 50%, and the chances of the risk not materialising are 50%. The CRO further explained that if the Perceived Control Effectiveness Rating is above 0.5 (*i.e.*, 0.75 or 75%), the controls in place to mitigate the chances of the risk materialising are perceived to be effective, whereas if the Perceived Control Effectiveness Rating is below 0.5 (*i.e.*, 0.25 or 25%), the controls in place to mitigate the chances of the risk materialising are perceived to be ineffective. The CRO acknowledged the fact that this explanation is not included in the legend on the High-Risk Register, and that she will consider including this explanation in the register for future purposes.

The JAPAC commented that they understand the "spreadsheet", but Risk Management is not just a paperwork exercise, it is what is in the "minds and hearts" of the management to know whether the risk(s) in their respective Directorates/ Departments are effectively addressed, that matters. The



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JAPAC also pointed out that there is an Internal Audit report on Risk Management tabled in this meeting, which does not look good. From the audit perspective, the JAPAC is here to assist the municipality to elevate the risk function of the municipality.

The MM concurred with the JAPAC that a lot of work needs to be done about the risk management of the municipality. The MM further stated that the process should begin with the correct identification of a risk, as he has noticed that some of the risks in the risk register are not real risks but operational issues which are used (included in the risk registers) to motivate for budget/ funding. The MM acknowledged the fact that risk management in the municipality is a work-in-progress.

The JAPAC stated that the municipality must identify all risks that are a real threat to the objectives of the municipality and decide between:

- 1) Accepting the risks and living with them,
- 2) Addressing the risks with available budget, or
- 3) Have a plan in place to address the risks.

The JAPAC further stressed that Council must make the above decisions, not the officials.

RESOLVED

The JAPAC takes note of the High Risk Register as at 05 October 2022 as is. Recommendations on the way forward regarding risk management will be made at the end of the Risk Management section of the agenda.

6.1.2. STRATEGIC AND EMERGING RISK REGISTER FOR 2022/2023

The CRO gave an overview of the Strategic and Emerging Risk Register for the 2022/2023 financial year, stating that this document contains all the identified strategic risks of the municipality for the 2022/2023 financial year, including those in the High-Risk Register, as well as the emerging risks identified by the AGSA in the management report.

The JAPAC stated that the Strategic Risk Register summarises everything nicely and that in the future, the JAPAC would like to have and discuss the Strategic Risk Register in more detail and have the High-Risk Register as an annexure thereto.

The CRO noted the remarks from the JAPAC and stated that this register is also distributed to the management, the MM, and the Directors on a monthly and quarterly basis for them to indicate any changes/ movements on the risks under their respective Directorates/ Departments. The CRO further stated that she, as the CRO, is dependent on the responses/ information provided by the Risk Owners to update the register; if the CRO does not receive any responses from the Risk Owners, the register remains the same (i.e., no change(s) or movement(s) on the risk(s) is indicated on the register).

The JAPAC enquired whether the CRO does anything else other than distributing the register (i.e., engaging with the Risk Owners face-to-face and/ or escalating the matter to the next-level management in instances where no response is received).

The CRO responded that in the email that they send when distributing the register, they indicate that Risk Owners must provide update(s) on the movement of risk(s) to the RMU for the RMU to be able to update the register accordingly. Furthermore, the RMU sends monthly update reports to the Risk Owners to provide update information on risks under their respective Directorates/ Departments and relies on that information to update the register. Other than that, the RMU does not do anything else.

The JAPAC stated that they understand the RMU's reliance on the feedback provided by the Risk Owners. However, the Risk Owners (management) get and deal with a lot of emails in a single day, therefore it can be easy to overlook or just "acknowledge the receipt of the email" from the RMU and not do anything about it. The JAPAC therefore made the following strong recommendations to the CRO:

- That Risk Management is a more 'face-to-face' discipline than just paperwork. Therefore, the



CRO should have more "face-to-face" engagements with the Risk Owners in so far as movement(s) on the risks are concerned.

- That CRO should enforce the concept that there must be feedback received from the Risk Owners regarding movement(s) on the risks. If no change(s)/ movement(s) have occurred on the risks, the Risk Owners must confirm that there were no changes on the risks under their respective Directorates/ Departments, to promote accountability on the part of the Risk Owners.
- That at least once a quarter, the CRO should make appointments with all the Directors and discuss face-to-face and in detail, the risks listed in the risk register, to get risk management closer to where it should be.
- If there is still no response from, or responsibility taken by the Risk Owners regarding that, the CRO should escalate the matter to the Chairperson of FARMCO. If there is still hesitancy on the part of the Risk Owners to take responsibility despite these efforts, the Chairperson of FARMCO should escalate the matter to the MM, who is responsible for Risk Management in the municipality.
- That at least once a quarter, Risk Management should feature in every Top Management's agenda, including the Executive Council and Mayoral Committee (*hereafter referred to as MAYCO*) agendas, as that will elevate it to the level where something can be done about it.

The MM responded that he, as the Chairperson of the TMT, has Risk Management as a standing item on the TMT agenda. Furthermore, the risk register does go to the Executive Mayor, but is not necessarily a standing item on the MAYCO agenda.

RESOLVED

The JAPAC takes note of the Strategic and Emerging Risk Register for the 2022/2023 financial year.

6.1.3. COMBINED ASSURANCE STATUS REPOR FOR QUARTER 1 2022/2023

The CRO gave an overview of the Combined Assurance status report for quarter 1 re 2022/2023 financial year, indicating that she implemented Internal Audit recommendations in her reporting with regards to Combined Assurance.

The Chairperson of FARMCO added that in instances where update information on the movement of risks, or on the additional actions taken to address the risks, is not updated on the Combined Assurance model, the Chairperson of FARMCO raised questions regarding those at the FARMCO meetings, and those get corrected as soon as possible.

The JAPAC made remarks that this is one of the better Combined Assurance Models that they have seen. The JAPAC further commented that the Combined Assurance Model needs to be actively managed and monitored, as it is one of the documents which the JAPAC looks at when assessing and/ or approving the Risk Based Internal Audit Plan (*hereafter referred to as RBIAP*), given the fact that it contains information of how much assurance is given to each risk, i.e., inadequate assurance provided to a particular risk increases chances of that risk being considered for inclusion in the RBIAP.

RESOLVED

The JAPAC takes note of the Combined Assurance Status Report for quarter 1 re 2022/2023 financial year. The JAPAC further stressed that the Combined Assurance Model, together with action items emanating from it, must be approved, and not noted, by the FARMCO, the MM, as well as the MAYCO.

6.1.4. FARMCO MINUTES

FARMCO meeting held on 30 June 2022

The JAPAC resolved to not discuss the minutes of the FARMCO meeting held on 30 June 2022, but to discuss the minutes of the FARMCO meeting held on 05 August 2022, as the latter contains

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more recent and relevant information as compared to the 30 June 2022 minutes.

RESOLVED

The JAPAC takes note of the minutes of the FARMCO meeting held on 30 June 2022.

FARMCO meeting held on 05 August 2022

The JAPAC enquired from the Chairperson of FARMCO when the last meeting of FARMCO was held and requested a brief verbal summary of what deliberations were made in that meeting.

The Chairperson of FARMCO responded that the last meeting of FARMCO, of which the minutes have not been included in this agenda as it (the minutes) has not been approved yet, was held in October 2022. The following matters, *inter alia*, were discussed in that meeting:

- The Internal Audit report on Risk Management Process, and the related findings.
- The review of policies, prior to the workshop.
- The FARMCO Terms of Reference (hereafter referred to as ToR).

The JAPAC noted the response from the Chairperson of FARMCO and further enquired whether the FARMCO, out of its Charter, has a specific focus on the oversight of IT risk(s), as this item is not evident on the FARMCO minutes of 05 August 2022.

The Director: Management Services responded that IT risk(s) is not an item on the FARMCO agenda, but is a standing item on the agenda of the ICT Steering Committee (*hereafter referred to as ICT Steercom*), which is chaired by the MM.

The JAPAC made the following strong recommendations to the Chairperson of FARMCO:

- That the Risk Management part of the ICT Steercom (IT risks) be a standing item on the agenda of FARMCO, and through to the JAPAC. The JAPAC made reference to a recent IT incident at one of the municipalities where it was discovered that their computers are ageing and could not protect the municipality from both internal and external attacks, which then became one of the highest risks for that municipality. The way in which the risk can be addressed is through going to the Risk Management Committee, the Audit Committee, and the MAYCO, as the Council has the ultimate responsibility to approve the budget for the replacement of the computers and other damaged/ ageing infrastructure.
- That project risks should also be a standing item on the agenda of the FARMCO.
- That the appointment of an independent Chairperson of the FARMCO be considered, and this should also be in the FARMCO's ToR.
- That the JAPAC should have a permanent invitee in the meetings of FARMCO, which should also be documented in the FARMCO's ToR. This is necessary to create a natural link between the FARMCO and the JAPAC. The JAPAC resolved that Mr T Blok will be the representative of the JAPAC in FARMCO meetings and will have a standing invitation as invitee and not as a member.

RESOLVED

The JAPAC resolved, in addition to the above recommendations, that ICT Steercom risk registers be incorporated in the Risk Management Processes of the FARMCO, which in turn will result in IT risks filtering through to the JAPAC. The JAPAC takes note of the minutes of FARMCO meeting held on 05 August 2022.

6.1.5. REPORT ON RISK MANAGEMENT ACTIVITIES AND IMPLEMENTATION PLAN

Quarter 4 re 2021/2022

The JAPAC resolved to not focus on the Risk Management Activities and Implementation Plan for Quarter 4 re 2021/2022 financial year, as this report contains older and less relevant information as compared to the Risk Management Activities and Implementation Plan for Quarter 1 re 2022/2023 financial year.

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RESOLVED

The JAPAC takes note of the report on Risk Management Activities and Implementation Plan for Quarter 4 re 2021/2022 financial year.

Quarter 1 re 2022/2023

The CRO gave an overview of the Risk Management Activities and Implementation Plan for Quarter 1 re 2022/2023 financial year, indicating that the majority of work relating to Quarter 1 re 2022/2023 financial year is in progress, as the RMU is currently busy with policy reviews and with the distribution of risk action reports to the Risk Owners on a monthly basis to provide updates on the movement(s) of risks, if any.

The CRO concluded her overview by stating that overall, the RMU is in progress with tasks planned for Quarter 1 re 2022/2023 financial year.

Action 02 of 10 November 2022

The JAPAC stated that the review of the Risk Management Policy should be completed by end of March 2023

The Chairperson of FARMCO responded that the review of the Risk Management Policy will be finalised after the last workshop has taken place, which is expected before the end of November 2022.

RESOLVED

The JAPAC takes note of the report on Risk Management Activities and Implementation Plan for Quarter 1 re 2022/2023 financial year.

6.2. FINANCIAL MANAGEMENT AND CONTROLS**6.2.1. QUARTERLY BUDGET AND SDBIP REPORT****Quarterly Budget Report – Quarter 4 re 2021/2022**

The JAPAC resolved to not discuss the Quarterly Budget Report for Quarter 4 re 2021/2022 financial year, but to discuss the Quarterly Budget Report for Quarter 1 re 2022/2023 financial year, as the latter contains more recent and relevant information as compared to the Quarter 4 re 2021/2022 report.

Quarterly SDBIP Report – Quarter 4 re 2021/2022

The JAPAC resolved to not discuss the Quarterly SDBIP Report for Quarter 4 re 2021/2022 financial year, but to discuss the Quarterly SDBIP Report for Quarter 1 re 2022/2023 financial year, as the latter contains more recent and relevant information as compared to the Quarter 4 re 2021/2022 report.

RESOLVED

The JAPAC takes note of the Quarterly Budget and SDBIP Report for Quarter 4 re 2021/2022 financial year.

Quarterly Budget Report – Quarter 1 re 2022/2023

The JAPAC requested the CFO to provide a high-level overview on the Quarter 1 Budget Report. The CFO gave an overview of the Quarterly Budget Report for Quarter 1 re 2022/2023 financial year. The CFO explained that the Russia and Ukraine war and what is happening with oil and fuel prices have impacted on the previous financial year and is also having an impact on the current year's budget. The CFO also explained that the continuous loadshedding by Eskom also impacts the budgeted income for the year, in addition to this the expenses for the current year have also been significantly impacted due to increased fuel usage and the price thereof that is continuously increasing. The JAPAC sought an explanation for the big difference between the Original Budget

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and Year-To-Date "Cash" under current assets in the statement of Financial Position.

The CFO explained that the municipality spent less cash than expected as at 30 September 2022, hence the big difference between the Original Budget and Year-To-Date.

The JAPAC further enquired about the procedure or formula used by the municipality to provide for doubtful debts and the procedure to write-off bad debts.

The CFO responded that the municipality has an in-house debt collection team that issues summonses to the debtors when accounts are due.

The JAPAC made a comment regarding Indigent Grant, that Drakenstein Municipality and Cape Agulhas Municipality have amended their Indigent policy and amongst other changes that were made in these respective policies is that the Indigent beneficiaries now have to apply for indigent grant every year to be considered by the municipality for the indigent grant. This has seen the two municipalities experience a noticeable decrease in the number of indigent beneficiaries since these changes have been implemented.

The CFO responded that the municipality are still in the process of phasing out the old indigent policy and replacing that with a revised and newly approved indigent policy, which is effective from 01 July 2022. The municipality started by sorting out the issue of municipal officials who used to benefit from the indigent grant, as it is important to "clean your own house first."

The JAPAC commented that the AGSA does raise a "material irregularity" when indigent grant is allowed to persons who are not indigent, and that could have an impact on the outcome of the AGSA audit report. Accordingly, the JAPAC advised the CFO that the municipality must get its processes in order to resolve the indigent issue as soon as possible so that if the AGSA picks it up, they can see that the municipality is doing, or has done, something to resolve it, which could have a favorable impact on the AGSA audit report.

Quarterly SDBIP Report – Quarter 1 re 2022/2023

The JAPAC requested the Director: Management Services to address the JAPAC on the Key Performance Indicators (*hereafter referred to as KPIs*) that were not met for Quarter 1 re 2022/2023 financial year.

The Director: Management Services indicated that there were 19 KPIs due in Quarter 1 re 2022/2023, of which 15 KPIs, which constitute 78.95%, were met; 3 KPIs, which constitute 15.79%, were almost met; and one KPI, which constitutes 5.26%, was not met. The 4 KPIs which were not met related to:

- Directorate: Economic & Social Development & Tourism – it was requested by the Directorate that the frequency of the target be amended from monthly to quarterly.
- Directorate: Protection Services – an actual amount of R4 139 618.00 of the projected amount of R5 000 000.00 in Public Safety Income was collected by the Directorate.
- Directorate: Infrastructure & Planning – quality of portable water complied 96% with SANS 241, as opposed to a target of 98%, due to maintenance at Buffelsriver Water Treatment Plant.
- Directorate: Management Services – The Directorate has an actual number of 70 people from the employment target groups employed in the three highest levels of management in compliance with a municipality's approved equity plan, as opposed to their target of 75.

The JAPAC noted the explanations from the Director: Management Services and requested that when documents are distributed to the JAPAC in preparation for the JAPAC meeting, the documents must not be scanned in as Black-and White as that makes it difficult to understand colour-coded documents.

The MM asked to leave the meeting after the deliberation of the Quarterly Budget and SDBIP Report for Quarter 1 re 2022/2023 to attend another meeting of 12h00. The JAPAC allowed the MM to leave the meeting and thanked the MM for availing himself for this meeting, stating that today is an exception.

RESOLVED

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The JAPAC takes note of the Quarterly Budget Report and SDBIP Report for Quarter 1 re 2022/2023 financial year.

6.2.2. Debt Collection Report as at 30 September 2022

The JAPAC commented that the JAPAC does not need as much detail as reported in the Debt Collection Report as at 30 September 2022, as that would be for the interest of the finance committee.

RESOLVED

The JAPAC takes note of the Debt Collection Report as at 30 September 2022.

6.2.3. Report on Debt Collection Process – 30 September 2022

The JAPAC commended the CFO for including the Top 10 outstanding accounts in the report on Debt Collection Process, stating that it gives them a good overview of what the municipality is busy with in so far as Debt Collection is concerned. The JAPAC also stated that they are not interested in very detailed information, as that would be for the interest of the internal finance committee.

The JAPAC further enquired whether the municipality is in line with the collection of monies owed to the municipality by the reported Top 10 debtors?

The CFO responded that indeed the Top 10 debtors are under good control and monitoring by the municipality.

RESOLVED

The JAPAC takes note of the report on Debt Collection Process – 30 September 2022.

6.2.4. CREDITORS REPORT AS AT 30 SEPTEMBER 2022

The JAPAC commented that they prefer that the CFO presents to the JAPAC only the top creditors of the municipality and not as much detailed information as reported in the Creditors Report as at 30 September 2022.

The JAPAC further enquired about the amounts of money paid by the municipality in respect of Baboon management.

The CFO responded that the municipality has been given the responsibility (mandate) for the Baboon Management Program, but the funding has not been received yet.

Action 03 of 10 November 2022

The JAPAC resolved to raise a concern over unfunded mandate for Baboon Management to the Executive Mayor.

RESOLVED

The JAPAC takes note of the Creditors Report as at 30 September 2022.

6.2.5. OVERSTRAND MUNICIPALITY: PROJECT AMNESTY REPORT: INDIGENT HOUSEHOLDS

The JAPAC enquired from the CFO the reasons why this report is on the agenda of the JAPAC meeting.

The CFO responded that this report was an outstanding item in the action register of the previous JAPAC, as the CFO was asked by the previous JAPAC to provide continuous update on the status and statistics regarding persons who ineligibly received Indigent Grant. The CFO further stated that the newly approved Indigent Policy has been implemented and operationalised.

The JAPAC noted the response from the CFO and stated that going forward, that item must be removed the agenda of the JAPAC.

RESOLVED

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The JAPAC takes note of the report on Project Amnesty.

6.2.6. AUDIT ACTION PLAN AS AT 12 OCTOBER 2022

The JAPAC stated that they note that most of the items in the Audit Action Plan (*hereafter referred to as AAP*) are completed or in progress. The JAPAC further enquired from the CFO whether the municipality is in line with the implementation of the actions listed in the AAP, and whether there is anything that the JAPAC should be worried about in so far as the AAP is concerned.

The CFO responded that she is not aware of anything that the JAPAC should be concerned about. The CFO further stated that the AAP will be updated once the AGSA's Management Report is issued, as the information in the current AAP relates to last year's AGSA's Management Report.

The JAPAC enquired the reasons why there are still outstanding actions on the AAP which contains information from last year's AGSA's Management Report.

The CFO responded that with regard to the first action item on the AAP, there are manual controls in place which address the AGSA findings/ recommendations. However, the CFO does not foresee that the municipality will move over to the web environment with the system in the next 12 to 18 months. The reason the item is kept in the AAP is because the conclusion to that item would be the municipality moving over to the web environment.

The JAPAC noted the response from the CFO and commented that going forward, the old items which are carried over from the previous financial years should be indicated as such in the AAP for the JAPAC to differentiate between old items and new items.

RESOLVED

The JAPAC takes note of the Audit Action Plan as at 12 October 2022.

6.3. INTERNAL AUDIT REPORTS

Quarter 4 (2021/2022) Internal Audit Reports for noting by JAPAC

6.3.1. Theft and Vandalism to municipal assets/ infrastructure

The Chief Audit Executive (*hereafter referred to as CAE*) gave an overview of the summary observations on the Consulting engagement *re Theft and Vandalism to municipal assets/ infrastructure*, indicating that pursuant to management request, IAS performed a consulting engagement and included a pictorial presentation of what was found in the Internal Audit Report. The CAE also alluded to the fact that management does implement some of the Internal Audit recommendations to the extent that is feasible for the municipality to do so.

The JAPAC enquired whether the municipality is performing the necessary scrapping work to deal with the vandalised assets/ infrastructure safely and appropriately.

The Director: Community Services responded that the municipality is doing its utmost in that regard, as scrap dealers around are contacted frequently to assist in the necessary work of scrapping. The Director: Community Services added that what makes it even more difficult to address *theft and vandalism of assets/ infrastructure* is that stolen/ damaged items get replaced, only to be stolen and sold again. The Director: Community Services stated that he thinks that the current economic climate might be driving these criminal activities.

The CAE commented that from the audit perspective, the CAE attests to the efforts made by management to address *theft and vandalism of assets/ infrastructure* and the effects thereof. Unfortunately, *theft and vandalism of infrastructure* is one of the countrywide challenges that are not easy to address.

The JAPAC noted the responses from both the CAE and the Director: Community Services. The JAPAC stated that management must not just note the Internal Audit reports and the contents thereof but must accept these. If management does not accept any or some of the contents of the report, these must be mentioned in the report. The JAPAC stressed that a consulting engagement must have terms of reference which detail the reason(s) for the consulting engagement, together



with the expected outcome(s) of the consulting engagement; if there is not clear rationale behind the request for Internal Audit Services to perform a consulting engagement, the CAE should not accept the request to perform a consulting engagement.

The CAE noted the remarks from the JAPAC.

6.3.2. Evaluating Risk Management Process

The JAPAC acknowledged the fact that this report has a lot of findings, however, the JAPAC has spent a lot of time on Risk Management already in this meeting. The JAPAC resolved to note this report as is and allow for the recommendations made earlier in the meeting regarding Risk Management process, which include the appointment of an independent FARMCO Chairperson and a standing invitation of a JAPAC member to FARMCO meetings, to take place as agreed upon.

The JAPAC enquired from the CAE whether the audit on Risk Management Process had questions such as "is Risk Management functioning?", as well as interviews with the individuals who are the role players in the Risk Management Process.

The CAE responded that those engagements do take place and some of the role players in the Risk Management Process do feel that there is no adequate engagement(s) in the Risk Management Process.

Action 04 of 10 November 2022

The JAPAC requested that progress on the implementation of the JAPAC and Internal Audit recommendations re Risk Management Process be reported quarterly to the JAPAC.

6.3.3. Division of Revenue Act 2021 (DoRA)

The JAPAC expressed their concern over the Internal Audit opinion on the report, which states that Governance, Risk Management and Controls Processes are all inadequate, inappropriate, and ineffective, and asked the CAE to address them in that regard.

The CAE gave an overview of the findings identified by IAS, explaining that these are rated either "Significant" or "Critical" due to the business risk/ impact that they pose to the municipality, alluding to the R2 million which was stopped by the NT because of underspending and under commitment on MIG funds.

Action 05 of 10 November 2022

The JAPAC recommended that IAS performs a follow-up audit on the implementation of IAS recommendations on the findings identified during the audit of Division of Revenue Act 2021 during March/ April 2023.

The CAE noted the remarks from the JAPAC.

6.3.4. Combined Assurance Bi-Annual review 2

The JAPAC noted that there were no findings to discuss on the Internal Audit report re Combined Assurance Bi-Annual review 2.

The JAPAC noted the Internal Audit report re Combined Assurance Bi-Annual review 2 for the 2021/2022 financial year.

RESOLVED

The JAPAC takes note of the Internal Audit reports for Quarter 4 re 2021/2022 financial year and agrees with the Internal Audit recommendations in the respective reports.

Quarter 1 (2022/2023) Internal Audit Reports for consideration by JAPAC

6.3.5. Key Controls Assessment Bi-Annual review 1

The CAE gave an overview of the report re Key Controls Assessment Bi-Annual Review 1, indicating that out of the five matters which were selected by IAS for follow-up, IAS identified three

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matters to be still outstanding (*i.e.*, unresolved) and two were identified by IAS to be resolved. The CAE also mentioned that the three unresolved matters relate to Information Communication Technology (*hereafter referred to as ICT*), which falls under the Directorate: Management Services.

The Director: Management Services stated that to address the unresolved matters identified by IAS, she requested the Manager: System Development to come and sit in the meeting for the purposes of giving feedback and clarity on the unresolved matters to the JAPAC.

The JAPAC enquired whether the Manager: System Development agrees or disagrees with the identified unresolved matters as per the Internal Audit report.

The Manager: System Development responded that in his perspective, the matters are resolved; whereas in the perspective of the AGSA, the matters are unresolved, hence IAS still identifies these as unresolved. The Manager: System Development went on to explain that data categorisation is not a straightforward process, it is a lengthy process that includes all departments and outside parties such as Microsoft, which the municipality is already busy with, and the municipality can only fully categorise data after consultation with relevant parties such as Microsoft. However, policies and procedures have been updated and interested parties/ persons have been informed of those, including data handling and confidentiality.

The JAPAC stated that when management does not agree with an AGSA finding, that should be indicated as such in the AGSA Management Report and should never be accepted by management as a finding or an unresolved matter in the first place. If management has applied its mind to resolve a particular matter, that should be explained as such to the AGSA without using technical language. The JAPAC further stated that if the policies and procedures are updated and explained to interested parties the finding can be considered as resolved, since data categorisation and definition is a lengthy process and will take a while to be completed.

Action 06 of 10 November 2022

The JAPAC recommended that this finding be updated and/ or noted in the Audit Findings Tracking Register as 'resolved'.

The CAE noted the remarks from the JAPAC.

6.3.6. Predetermined Objectives – Quarter 4 re 2021/2022

The JAPAC stated that this report will not be discussed in detail as it relates to Quarter 4 re 2021/2022 financial year. The JAPAC takes note of the Internal Audit Report re Predetermined Objectives – Quarter 4 re 2021/2022.

6.3.7. Predetermined Objectives – Quarter 1 re 2022/2023

The JAPAC noted that no findings to discuss in the Internal Audit Report re Predetermined Objectives Quarter 1 re 2022/2023 financial year.

RESOLVED

The JAPAC takes note of the Internal Audit Reports for Quarter 1 re 2022/2023 financial year.

6.4. AUDIT FINDINGS TRACKING REGISTER

The CAE gave an overview of the Audit Findings Tracking Register (*hereafter referred to as the Tracking Register*), highlighting that the purpose of the Tracking Register is to track which findings, as identified by IAS in Internal Audit Reports, have been resolved and which findings are not resolved yet. The CAE further stated that this document is also used as a tool to schedule and track which findings have been followed-up on by IAS.

A 17/31



B 14/10

Action 07 of 10 November 2022

The JAPAC noted the overview given by the CAE and recommended that the register contain names of officials responsible for the implementation of the agreed actions to resolve findings identified by IAS. The JAPAC further requested that the register be updated to reflect the date in which the register was compiled, the period covered by the register, colour coding on the status of the findings, and the true status of the audit findings listed in the register and circulate the updated Tracking Register on a round robin to the JAPAC.

The CAE noted the remarks from the JAPAC.

RESOLVED

The JAPAC takes note of the Audit Findings Tracking Register as is. The Audit Findings Tracking Register should be updated and circulated to the JAPAC.

7. INTERNAL AUDIT AND JAPAC MATTERS

7.1. INTERNAL AUDIT MATTERS

7.1.1. 2022/2023 Risk-Based Internal Audit Plan (for approval)

The CAE stated that there is an additional 460 hours allocated to Ad-hoc requests in the RBIAP.

Action 08 of 10 November 2022

The JAPAC requested the CAE to note that change in the RBIAP as such, and to also note the fact that a follow-up audit on Division of Revenue Act will be performed in March/ April 2023.

The CAE noted the recommended changes to the RBIAP as such.

RESOLVED

The JAPAC approved the RBIAP for the 2022/2023 financial year as is, with some changes already recommended on the RBIAP. The RBIAP will be monitored by the JAPAC as the year progresses, and any recommended amendments to the RBIAP will be communicated to the CAE accordingly.

7.1.2. CAE Status Report – Quarter 1 2022/2023

The Chief Audit Executive (CAE) gave an overview of his status report for Quarter 1 re 2022/2023 financial year, indicating to the JAPAC that in terms of staffing, IAS operates with a CAE and an internal auditor i.e., Mr E Essop. IAS is also assisted by two interns whose contracts will expire by end of April 2023. The two interns are enrolled under the Internal Audit Technician (IAT) programme for a period of 24 months for the purposes of capacitating them, putting them in a better position to competitively apply for the vacant 2 Internal Auditor posts once these are advertised by the municipality.

The JAPAC enquired whether these posts are provided for in the organogram of the municipality.

The CAE responded that these positions are indeed provided for in the municipality's organogram. The CAE continued to give an overview of the Status Report, indicating that in terms of staff development and training, he attended a CAE forum on 20 September 2022 and Mr E Essop attended the Risk Management Masterclass training on 08 and 09 September 2022.

The CAE further stated that in Quarter 1 re 2022/2023, there were no impairments of IAS independence and objectivity and no scope limitations encountered during the performance of the audit projects.

Action 09 of 10 November 2022

The JAPAC requested that the Internal Audit Charter and JAPAC Charter be included in the agenda for the next JAPAC meeting for review and approval by the JAPAC. The JAPAC further stated that as part of their reporting requirements, and as part of the Quarterly Report to MPAC, the Audit Findings Tracking Register must be submitted to the MPAC for compliance purposes.

The CAE noted the remarks from the JAPAC.



RESOLVED

The JAPAC takes note of the CAE Status Report for Quarter 1 re 2022/2023 financial year.

8. GENERAL

Update on the progress of AGSA year-end financial statements audit

The JAPAC enquired from the CFO whether the AGSA has a date by which the AGSA's Management Report and the auditing of the financial statements will be finalised.

The CFO responded that there is a date set for an Audit Steering Committee meeting, in which the Management Report will be discussed, as well as the dates by which everything will be finalised.

The JAPAC stated that they do not need to sit in the Audit Steering Committee meeting with management, they need the AGSA to give them feedback on the Audited Financial Statements and Management Report after the AGSA has agreed with management on the findings, if any. The JAPAC further stated that a virtual meeting with the AGSA will suffice if the Audit Report is a clear report. The JAPAC identified/proposed the 28th of November 2022 as the date of the meeting with the AGSA where the AGSA will be giving feedback to the JAPAC on the Audit Report.

POPIA readiness

The JAPAC enquired whether the municipality is compliant with POPIA.

The Director: Management Services responded that the municipality is not fully POPIA compliant. However, the municipality has several officials who have attended training sessions which were presented by the South African Local Government Association (SALGA) in so far as POPIA is concerned, as well as internal workshops, to get the municipality closer and closer to being fully POPIA compliant.

Action 10 of 10 November 2022

The JAPAC commented that this process poses a typical project risk. The JAPAC requested that it be given a date by which the implementation of POPIA compliance will be done by the municipality to be able to schedule for IAS to perform an audit on that, to assist identify any shortcomings if any, and to provide recommendation(s) where applicable.

AGSA Audit Fees

The JAPAC mentioned that they were invited to and attended the AGSA Audit Steering Committee meeting in which the Audit Strategy was discussed, and in which the Executive Mayor and the MM were present. The JAPAC was presented by the Chairperson, Mr PAL Strauss, and Mr DH Smith, as Mr T Blok was not in the country at the time, and Mr CCC Pieterse was experiencing IT problems occasioned by loadshedding.

The JAPAC further stated that going forward, they would like to have a separate engagement with the AGSA where the AGSA presents the Audit Strategy to the JAPAC for the JAPAC to make recommendations to the municipality on whether they approve or do not approve the Audit Strategy and audit fees. The JAPAC is very adamant that they would not approve the audit fees presented in the AGSA Audit Strategy, as there was no clear rationale for the AGSA to increase fees by 11.9% from the previous financial year, despite having approved the Audit Strategy and minuted same as such. The JAPAC made the following points which supports their decision not to approve the increase in AGSA audit fees:

- The municipality obtained a "clean audit" in the previous financial year, therefore no clear reason to increase audit hours and fees by 11.9%.
- No significant changes took place since the previous financial year on the structure/ complexity of the operations of the municipality.

The JAPAC stated that however, the ultimate responsibility to approve or not approve the audit fees charged by the AGSA lies with the Accounting Officer, the JAPAC can only make recommendations to the MM not to approve these fees, with supporting reasons.

A 19/31



Joint Audit & Performance Audit Committee Meeting
Minutes of the Meeting: 10 November 2022

B 16/18

9. NEXT MEETING

The JAPAC resolved that the next JAPAC meeting be held on 01 February 2023 at 09:30.

10. CLOSING

The meeting closed at 13:43


PAL STRAUSS
CHAIRPERSON

1/2/2023
DATE

A 20/31



B 17/18

ATTENDANCE REGISTER



**ATTENDANCE REGISTER OF THE JOINT AUDIT AND PERFORMANCE
AUDIT COMMITTEE (JAPAC) MEETING HELD ON THURSDAY, 10
NOVEMBER 2022 AT 09:30 IN THE INTERNAL AUDIT SERVICES
BOARDROOM, HERMANUS**

1. Do you or your partner have any financial or other interest in the subject matter of the meeting, which may be considered as constituting a real, potential, or apparent conflict of interest? *Y/N*
2. Is there anything else, or the perception by others, that could affect your objectivity and independence in this meeting? *Y/N*

By signing this register, I hereby declare that the disclosed information is correct and no other situation of real, potential or apparent conflict of interest is known to me. I undertake to inform the meeting of any status changes that may be brought to light as a result of any issue that may arise as the meeting progresses. I also undertake to timely inform the department of any changes in these circumstances during the period.

JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE MEMBERS

NAME	POSITION	SIGNATURE	QUEST.1	QUEST.2
P A L Strauss	Chairperson JAPAC	<i>[Signature]</i>	N	N
T Blak	Member	<i>[Signature]</i>	N	N
D H Smith	Member	<i>[Signature]</i>	N	N
C C C Pieterse	Member	<i>[Signature]</i>	N	N

INTERNAL AUDIT SERVICES

NAME	POSITION	SIGNATURE	QUEST.1	QUEST.2
D Van Der Heever	Chief Audit Executive (CAE)	<i>[Signature]</i>	N	N
E Essop	Internal Auditor	<i>[Signature]</i>	N	N
N Tsholobe	Intern: Internal Audit	<i>[Signature]</i>	N	N
S Makwetj	Intern: Internal Audit	<i>[Signature]</i>	N	N

A 21/31



Joint Audit & Performance Audit Committee Meeting
Minutes of the Meeting: 10 November 2022

B B / B

ATTENDANCE BY INVITATION

NAME	POSITION	SIGNATURE	QUEST 1	QUEST 2
D O'Neill	Municipal Manager	<i>[Signature]</i>	No	No
S Reynak-Naudé	Director: Finance (CFO)	<i>[Signature]</i>	N	N
D Anson	Director: Management Services	<i>[Signature]</i>	N	N
R Low	Senior Manager: Strategic Services	<i>[Signature]</i>	N	N
Z Mazulu	Chief Risk Officer	<i>[Signature]</i>	N	N
R Williams	Director: Community Services	<i>[Signature]</i>	N	N
N Michaels	Director: Protection Services	<i>[Signature]</i>	N	N
S Madikane	Director: Economic & Social Development & Tourism			
S Müller	Director: Infrastructure & Planning			
V Stob	Intern: Risk Management Unit			

A 22/31

C 1/5



**MEETING OF THE JOINT AUDIT AND PERFORMANCE
AUDIT COMMITTEE WITH THE AUDITOR-GENERAL OF
SOUTH AFRICA (AGSA)**

**VERGADERING VAN DIE GESAMENTLIKE PRESTASIE
OUDIT EN OUDIT KOMITEE MET DIE AUDITOR-GENERAL
OF SOUTH AFRICA (AGSA)**


MINUTES / NOTULE

DATE / DATUM: 28 NOVEMBER 2022
(MONDAY/ MAANDAG)

VENUE / PLEK: VIRTUAL (*via MICROSOFT TEAMS*)

TIME / TYD: 15:30 HRS/UUR

A 23/31
C2/5



Joint Audit & Performance Audit Committee Meeting
Minutes of the Meeting: 28 November 2022

MINUTES OF THE MEETING OF THE JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE (JAPAC) WITH THE AUDITOR-GENERAL OF SOUTH AFRICA (AGSA) HELD VIRTUALLY (via MICROSOFT TEAMS) ON MONDAY, 28TH OF NOVEMBER 2022 AT 15:30

1. OPENING AND WELCOMING BY THE CHAIRPERSON

The Chairperson, Mr PAL Strauss, welcomed everyone present to the special JAPAC meeting in respect of the 2022/2023 financial year.

2. APPLICATION(S) FOR LEAVE OF ABSENCE

Apologies were received from the following person(s):

1. Mr L Mehlomakhulu (from AGSA) could not join the meeting on time due to an urgent meeting that he had to attend just before the JAPAC meeting. Mr L Mehlomakhulu joined the meeting later.

Persons present - see the attached attendance register.

3. DECLARATION OF INTERESTS

The JAPAC members declared that they have no interest(s) in any of the items on the agenda.

4. STATEMENTS AND COMMUNICATIONS FROM THE CHAIRPERSON

The Chairperson stated that he does not have any statements and communications to share in this meeting.

5. PURPOSE OF THE MEETING

The Chairperson explained that the purpose of the meeting is to:

- Discuss the 2021/2022 audit at Overstrand Municipality.
- Discuss any matters which the AGSA would like to bring to the attention of the JAPAC for noting and/ or intervention.
- Discuss the audit fee (breakdown and/ or any savings)

5.1. 2021/2022 AUDIT (OUTCOME) FOR OVERSTRAND MUNICIPALITY

The Chairperson asked Ms N Mlobeli (from the AGSA) to give a high-level summary of the Management Report of the Overstrand Municipality for the 2021/2022 financial year

Ms N Mlobeli presented the Draft Management Report (*hereafter referred to as DMR*) for the 2021/2022 financial year, indicating that the AGSA is in the process of finalising the Management Report, with the final Management Report due to be issued the following day (*i.e.*, 29 November 2022).

Ms N Mlobeli stated that the outcome of the audit at the time of the meeting was an unqualified opinion with no findings, as the AGSA was still in the process of finalising the management report. Ms N Mlobeli highlighted that Senior management is "yellow", while all other assurance providers are "green" in terms of the assessments made by the AGSA.

Ms N Mlobeli stated that the AGSA is in the process of creating a new audit approach ~~this-year~~ called "the clean audit approach", where the AGSA has selected municipalities who maintained "clean audit status" for a certain number of years and seeks to determine how the "clean audit" translates to service delivery. Ms N Mlobeli went on to explain that for now, there are only two municipalities in the Western Cape that have been selected for this new approach. However, more municipalities will be selected going forward, and this new approach will eventually be fully implemented by the AGSA, with additional procedures to be performed in the process.


RESOLVED

The JAPAC takes note of the Draft Management Report by the Auditor-General of South Africa

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Internal Audit Services
10001 Park Road, 7th Floor, Durbanville, 7801

A 24/31
C 3/5

 **OVERSTRAND** Joint Audit & Performance Audit Committee Meeting
Minutes of the Meeting: 28 November 2022

for the year ended 30 June 2022.

5.2. MATTERS BROUGHT TO THE ATTENTION OF THE JAPAC BY THE AGSA

After the presentation of the DMR by the AGSA, the Chairperson enquired from the AGSA, given the fact that this DMR is not 'an updated report', whether there are any issues/ matters that the AGSA would like to bring to the attention of the JAPAC.

Ms N Mlobeli responded that the COMAF relating to the SCM issue into which Internal Audit Services performed an investigation in the previous financial year, has now been resolved.

Ms N Mlobeli further stated that another matter, which is addressed now, is the matter concerning payment of indigent grants to deceased persons by the municipality.

The Chairperson enquired whether that would have an impact on the audit opinion.

Mr L Mehlomakhulu responded that currently the AGSA has three issues that are still unresolved, on which they are following-up with the municipality. Mr L Mehlomakhulu further noted that if these 3 matters end up being unresolved, their audit team will consider expanding the scope and consider testing the whole population as opposed to a sample, and if the results of the test(s) are unfavourable, that might have an impact on the materiality, which is likely to affect the audit opinion.

The Chairperson enquired whether the expansion of the scope will have an impact on the deadline of the audit report.

Mr L Mehlomakhulu responded that the AGSA meeting or not meeting the deadline will heavily depend on the municipality agreeing to the scope expansion by the AGSA or accepting that these three matters are unresolved and will, in all probability, have an impact on the materiality and audit opinion. If the municipality accepts the matters as they are, the AGSA will meet the deadline; whereas if the municipality agrees to the expansion of the scope, the AGSA will not meet the deadline, as additional work will be required to test the entire population.

The Chairperson enquired from the Chief Audit Executive (*hereafter referred to as CAE*) whether it is possible for the Chief Financial Officer (*hereafter referred to as CFO*) to brief the JAPAC on these matters after the meeting without the AGSA present in the meeting.

The CAE, after checking the availability of the CFO and the Deputy Director: Finance and SCM, confirmed that these officials are unable to join the JAPAC meeting as they were having a Directorate meeting at the same time as the JAPAC meeting.

The Chairperson noted the feedback from the CAE and opened the floor for questions to the AGSA.

Mr T Blok enquired why an IT related matter (as per paragraph 59 of the DMR) is part of the management report and not a housekeeping operational matter, as this matter does not constitute an internal control deficiency?

Mr L Mehlomakhulu requested the JAPAC to grant him an opportunity to follow-up on this matter with his financial systems audit team and revert to the JAPAC with a proper response before the Management Report is finalised. The JAPAC granted Mr L Mehlomakhulu the opportunity as requested.

<p>Action 01 of 28 November 2022</p> <p>Mr L Mehlomakhulu to follow-up with his financial systems audit team on the reason(s) why is the IT related matter, which in the opinion of the JAPAC, does not constitute an internal control deficiency, part of the management report and not an operational housekeeping matter.</p>

The Chairperson enquired whether the AGSA has an idea of what the amount of R32 364 574 relating to consultancy fees, as per page 27, paragraph 82 of the DMR, was spent on.

Mr F Baulackey (from AGSA) stated that the amount relating to consultancy fees has been changed in the updated DMR and the updated figure is around R15 million. Mr F Baulackey then responded that this money was spent mostly on Laboratory and Engineering consultants.

The JAPAC noted the response from Mr F Baulackey and resolved to follow-up on the matter

3

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YOUR PARTNER IN
ORGANISATIONAL EXCELLENCE

A 25/31



C 4/5

with the CFO. The JAPAC enquired whether there are any further matters the AGSA wishes to bring to the attention of the JAPAC.

Mr L Mehlomakhulu responded that there are no further matters, other than that the AGSA has reached a consensus with the municipality to perform an interim audit on the Indigent Debtors to give the municipality information on the Indigent Debtors before the municipality finalises its annual performance report. This practice has already been started with other municipalities and has been flagged as an action item for the next financial year's audit of Overstrand Municipality.

The Chairperson requested the AGSA to observe and apply the principle of procedural fairness to the Overstrand Municipality thus affording the municipality reasonable time to gather and provide sufficient evidence in relation to the audit findings/ matters identified by the AGSA.

Mr L Mehlomakhulu responded that the AGSA applies the principle of procedural fairness, hence there is a possibility for the audit deadline being extended.

The JAPAC agreed not to object the extension of the audit deadline if it is the result of observing and applying the principle of procedural fairness.

RESOLVED

The JAPAC takes note of the matters brought to the attention of the JAPAC by the AGSA regarding the audit of Overstrand Municipality for the year ended 30 June 2022.

5.3. AGSA AUDIT FEE FOR THE YEAR ENDED 30 JUNE 2022

Mr F Baulackey gave an overview of the audit fee charged by the AGSA for the year ended 30 June 2022.

The JAPAC enquired about the substantial increase in audit fee from the previous financial year to the current financial year.

Mr F Baulackey responded that increase in travelling costs due to the AGSA audit team being on site more often during the current year's audit, and the increase in the number of trainees on site during the current year's audit are the main reasons for the increase in audit fees.

The JAPAC expressed its dissatisfaction with the reasons advanced above by the AGSA as a rationale for the increase in audit fee, stating that:

- 1) Travelling costs are not recoverable, the audit team should be travelling at their own time.
- 2) It was the decision of the AGSA to take an inefficient approach of having more trainees on site as opposed to utilising available technology, thereby reducing costs and improving efficiency.
- 3) The AGSA's rate per hour on execution has increased by more than 10% albeit the AGSA having agreed upfront with the JAPAC for the rate increases to be kept at 6%.

The AGSA team noted of the JAPAC's dissatisfaction with the audit fee and proposed that the JAPAC affords them an opportunity to escalate the matter to their seniors/ executives to determine a way forward on the matter.

The JAPAC noted the response from the AGSA and further stated that the Executive Mayor is also not satisfied with the audit fees. The JAPAC will raise the matter to the CFO as well, who will take the matter up with the AGSA audit team going forward.

6. GENERAL

No matters were raised/ listed for discussion under general.

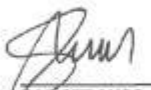
7. CLOSING

The meeting closed at 16:30

A 26/31

C 5/5

OVERSTRAND
Joint Audit & Performance Audit Committee Meeting
Minutes of the Meeting: 28 November 2022


PIETER STRAUSS
CHAIRPERSON

1/3/2023
DATE

MICROSOFT TEAMS ATTENDANCE LIAT

	A	B	C	D
1	Full Name	User Action	Timestamp	
2	Elrich Essop	Joined	22/11/28, 15:08:03	
3	Sandiso Makwetu	Joined	22/11/28, 15:12:12	
4	Sandiso Makwetu	Left	22/11/28, 15:13:56	
5	chessy (Guest)	Joined	22/11/28, 15:17:50	
6	Dominic Van Der Heever	Joined	22/11/28, 15:20:18	
7	Nolusindiso Tsholoba	Joined	22/11/28, 15:26:13	
8	pieter.strauss (Guest)	Joined	22/11/28, 15:27:41	
9	Ncebakazi Mlobeli	Joined	22/11/28, 15:30:04	
10	Blok, Tom	Joined	22/11/28, 15:30:36	
11	Farouk Bauladkey	Joined	22/11/28, 15:31:00	
12	daniehsmith59 (Guest)	Joined	22/11/28, 15:31:27	
13	Mohamed Bahadur	Joined	22/11/28, 15:32:47	
14	Luthando Mehlomakhulu (SM)	Joined	22/11/28, 15:43:30	
15				
16				
17				

5

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A 27/31

D1/5



**SPECIAL MEETING OF THE JOINT AUDIT AND
PERFORMANCE AUDIT COMMITTEE**

**SPEZIALE VERGADERING VAN DIE GESAMENTLIKE
PRESTASIE OUDIT EN OUDIT KOMITEE**

MINUTES / NOTULE

DATE / DATUM: 23 JANUARY 2023
(MONDAY/ MAANDAG)

VENUE / PLEK: VIRTUAL (*via MICROSOFT TEAMS*)

TIME / TYD: 10:00 HRS/UUR

A 28/31



Special Joint Audit & Performance Audit Committee Meeting
Minutes of the Meeting: 23 January 2023

D2/5

MINUTES OF THE SPECIAL MEETING OF THE JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE (JAPAC) HELD VIRTUALLY (via MICROSOFT TEAMS) ON MONDAY, 23RD OF JANUARY 2023 AT 10:00

1. OPENING AND WELCOMING BY THE CHAIRPERSON

The Chairperson, Mr PAL Strauss, welcomed everyone present to the third JAPAC meeting in respect of the 2022/2023 financial year.

2. APPLICATION(S) FOR LEAVE OF ABSENCE

No apologies received.

Persons present - see the attached attendance register.

3. DECLARATION OF INTERESTS

The JAPAC members declared that they have no interest(s) in any of the items on the agenda.

4. STATEMENTS AND COMMUNICATIONS FROM THE CHAIRPERSON

The Chairperson congratulated Overstrand Municipality for obtaining a clean audit status for the 10th consecutive year.

5. PURPOSE OF THE MEETING

The Chairperson explained that the purpose of the meeting is to discuss the feedback from the municipality on the Draft Annual report, especially on the performance information, financial information, as well as the process flow of the annual report.

The Chairperson requested the Director: Management Services to share with the JAPAC her understanding of the process flow of the Annual Report.

The Director: Management Services explained that her understanding of the process is that the municipality submits the printed Draft Annual Report to the Auditor-General of South Africa (AGSA) for input, which the municipality has already done, and no changes were made to the content of the report by the AGSA.

The Draft Annual Report will now serve before Council on the 31st of January 2023, whereafter it will be open for public input.

The Chairperson enquired at what point in time does the report go to the Municipal Public Accounts Committee (MPAC)?

The Director: Management Services responded that the report goes to the MPAC after the public comment, before it goes to Council again.

The Chairperson stated that this process is a bit different from other municipalities, where the AGSA looks at the draft report and approves it, then the JAPAC looks at the draft report and approves it, then the report goes to the MPAC. Only after the report goes to the MPAC it goes to Council and then to the public for public input. The Chairperson then asked the Municipal Manager (MM) to provide a clarity on the process.

The MM stated that the process involves the report going to the MPAC before it goes to the Council. The report will therefore serve before Council at the end of January, after which the report will be open for public input for a period of 30 days, whereafter it will go to the MPAC to consider all the input given by the public, before it goes to Council again. The MM also stated that the Oversight Report (with regard to Annual Report) will also go to the JAPAC before the final Oversight Report goes to Council on the 29th of March 2023 at 10:00.

A 29/31



D3/5

The Director: Management Services referred the members of the meeting to Table 22 on page 48 of the Draft Annual Report, where the timeframes and the process flow of the Annual Report are detailed.

Action 01 of 23 January 2023

The Chairperson requested the Chief Audit Executive (CAE) to include in the agenda of the JAPAC meeting of 01 February 2023 an item referring to the fact that the JAPAC must make its input to the Draft Annual Report.

The CAE noted the request by the Chairperson.

The Chairperson requested a closed session between the JAPAC, the MM and the CAE after the adjournment of this meeting.

RESOLVED

The JAPAC takes note of the process flow regarding the 2021/2022 Draft Annual Report of Overstrand Municipality.

5.1. Discussion of the 2021/22 Draft Annual Report (Financial Information)

The Chairperson asked the Chief Financial Officer (CFO) to provide a high-level overview of the status of the financial statements and other financial information in the Draft Annual Report, and whether there have been any changes to the financial information.

The CFO responded that when the audit was finalised by the AGSA, there were two (2) items that impacted on the financial statements, i.e., on the disclosure notes and the *Statement of Comparison*. The CFO further stated that Communication of Audit Findings (COMAF) number 2 relates to the Predetermined Objectives (PDOs), where the POE attached to the Key Performance Indicator (KPI) relating to the number of metered electricity connections in formal areas was an incorrect report, and that was indicated as such in the COMAF and was addressed accordingly by management. COMAF 5 was a matter of incorrect wording and that was corrected as well.

The second matter that impacted on the financial statements, which was on the *Statement of Comparison*, was also a matter of incorrect wording and was addressed as well, with no major impact on the financial information.

The Chairperson enquired of the CFO on the following two matters:

1. Whether the issue regarding indigents has been resolved and whether the CFO is happy with it.
2. Whether there are any emerging risks regarding financial information because of the audit of financial statements.


Regarding the indigent issue, the CFO responded that the AGSA accepted the information provided by the municipality regarding indigents. Upon site visits (physical verifications), only one household receiving the indigent grant whose income could not be confirmed.

In terms of the emerging risks, the CFO responded that the issue regarding the indigent grant is the biggest issue. The CFO further stated that she is waiting for the report regarding long outstanding debtors with the assistance of SAMRAS, which will be submitted to Council to write off bad debts with reasons and/ or motivation provided to Council.

Action 01 of 23 January 2023

The Chairperson requested the CAE to add the two issues raised by the CFO, i.e., the indigent issue and long outstanding debtors issue, on the agenda of the upcoming JAPAC meeting of 01 February 2023.

A 20/31



Special Joint Audit & Performance Audit Committee Meeting
Minutes of the Meeting: 23 January 2023

D4/5

The CAE noted the request by the Chairperson.

The Chairperson asked the CFO to confirm that the financial information contained in the Draft Annual Report is correct and that she is comfortable therewith.

The CFO confirmed that to the best of her knowledge, she is comfortable with the completeness and the correctness of the financial information contained in the Draft Annual Report.

RESOLVED

The JAPAC takes note of the matters brought to the attention of the JAPAC by the CFO regarding the audit of Overstrand Municipality for the year ended 30 June 2022.

5.2. Discussion of the 2021/22 Draft Annual Report (Performance Information)

The Chairperson requested the Director: Management Services to provide an update on the performance information side of the Draft Annual Report.

The Director: Management Services gave a high-level update, stating that there were only two minor issues to address regarding the performance information, one being the misalignment of Top Layer 1 between the Service Delivery and Budget Implementation Plan (SDBIP) and the Integrated Development Plan (IDP), and the other relates to a POE. The Director: Management Services stated that both of those issues have been addressed accordingly and that she is comfortable as far as the performance information side of the Draft Annual Report is concerned.

The Chairperson enquired of the Director: Management Services whether there are any emerging risks that the Director: Management Services would like the JAPAC to discuss in the upcoming JAPAC meeting of 01 February 2023.

The Director: Management Services responded that none has been identified except for the matter regarding the source documents that feed the POEs for performance information purposes.

The Chairperson asked the Director: Management Services to confirm that the Annual Report reflects truly the performance information that was audited by the AGSA and that was read by the JAPAC previously.


The Director: Management Services confirmed the statement(s) made by the Chairperson.

6. GENERAL

No matters were raised/ listed for discussion under general.

7. CLOSING

The meeting closed at 10:33



PAL STRAUSS
CHAIRPERSON

1 February 2023

DATE

4

Internal Audit Services
"Doing it right from the start"

A 31/31



Special Joint Audit & Performance Audit Committee Meeting
Minutes of the Meeting: 23 January 2023

D5/5

MICROSOFT TEAMS ATTENDANCE LIST

1	Full Name	User Action	Timestamp
2	Erich Essop	Joined	1/23/2023, 9:47:42 AM
3	Erich Essop	Left	1/23/2023, 10:01:39 AM
4	Erich Essop	Joined	1/23/2023, 10:02:54 AM
5	Dominic Van Der Heever	Joined before	1/23/2023, 9:47:42 AM
6	Chessy Pieterse (Guest)	Joined	1/23/2023, 9:47:43 AM
7	Dean O'Neill	Joined	1/23/2023, 9:50:49 AM
8	Desiree Arrison	Joined	1/23/2023, 9:55:20 AM
9	Rochelle Louw	Joined	1/23/2023, 9:55:25 AM
10	CFO	Joined	1/23/2023, 9:56:37 AM
11	Danie Smith (Guest)	Joined	1/23/2023, 9:57:15 AM
12	pieter.strauss (Guest)	Joined	1/23/2023, 9:57:59 AM
13	Veronica Allen	Joined	1/23/2023, 9:58:27 AM
14	Clint Le Roux	Joined	1/23/2023, 10:00:07 AM
15	Blok, Tom	Joined	1/23/2023, 10:00:17 AM

6.2

REVISION OF EXECUTIVE MAYOR'S SPECIAL FUND POLICY FOR THE OVERSTRAND MUNICIPALITY**S Reyneke-Naude**
19 June 2023**Director : Finance****(028) 313 8040**

1. Executive Summary

The purpose of the report is to present council with the amended Executive Mayor's Special Fund Policy for approval and implementation with effect from 01 August 2023.

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate: Finance
Department: Finance

3. Compliance with Strategic Priorities

Provision of democratic, accountable and ethical governance
Provision and maintenance of municipal services

4. Delegated Authority

None

5. Legal Requirements

Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA)
Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)

6. Background/Discussion/Evaluation/Conclusion

The Executive Mayor's Special Fund Policy was first tabled and adopted by Council on 31 May 2017.

The draft amended / reviewed policy is herewith presented for approval and implementation with effect from 01 August 2023.

GENERAL EXPLANATORY NOTE:

[] Words in bold type in square brackets indicate omissions from policy.

_____ Words underlined with a solid line indicate insertions in a policy.

7. Financial Implications

N/A

8. Staff Implications

N/A

9. Comments from other Departments, Divisions and Administrations

N/A

10. Annexures

Annexure A: Executive Mayor's Special Fund Policy

RECOMMENDATION TO THE COUNCIL:

that the Executive Mayor's Special Fund Policy attached to the item and amended as indicated in the report, **be approved** and implemented with effect from 01 August 2023.

RESPONSIBLE OFFICIAL :**S REYNEKE-NAUDE****TARGET DATE FOR IMPLEMENTATION :****01 AUGUST 2023**

Annexure A 1/4

OVERSTRAND MUNICIPALITY



EXECUTIVE MAYOR'S SPECIAL FUND POLICY

Approved by Council
26 July 2023
[31 May 2017]

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OVERSTRAND MUNICIPALITY: EXECUTIVE MAYOR'S SPECIAL FUND POLICY

1. Introduction

An Executive Mayor's Special Fund is herewith established which fund is subjected to the legal framework and guidelines set out below. The Executive Mayor, after consultation with the members of the Mayoral Committee [a Special Fund Committee to be established by him/her], is authorized to decide on the use of the Fund for grants to exceptional beneficiaries.

2. Legal Framework

Section 12 of the Local Government: Municipal Finance Management Act, No. 56 of 2003, which provides as follows, permits the establishment of a "relief, charitable, trust or other fund" in the name of the Municipality:

"(1) No political structure or office-bearer of a municipality may set up a relief, charitable, trust or other fund of whatever description except in the name of the municipality. Only the municipal manager may be the accounting officer of any such fund.

(2) A municipality may in terms of section 7 open a separate bank account in the name of the municipality for the purpose of a relief, charitable, trust or other fund.

(3) Money received by the municipality for the purpose of a relief, charitable, trust or other fund must be paid into a bank account of the municipality, or if a separate bank account has been opened in terms of subsection (2), into that account.

(4) Money in a separate account opened in terms of subsection (2) may be withdrawn from the account without appropriation in terms of an approved budget, but only—

(a) by or on the written authority of the accounting officer acting in accordance with decisions of the municipal council; and

(b) for the purposes for which, and subject to any conditions on which, the fund was established or the money in the fund was donated."

3. Purpose of Fund

The Fund is created for the purpose of allocating grants by the Executive Mayor at his/her discretion, but after consultation with the Mayoral Committee [Special Fund Committee], in respect of applications made or at the Executive Mayor's initiative in respect of cases set out in the Fund Guidelines.

4. Fund Guidelines

The fund may be used for:

- 4.1 Causes that will promote the profile of the Municipality both nationally and internationally.
- 4.2 Cases of hardship

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- 4.3 Emergency/disaster situations where the Municipality has no other provision to cater for the event.
- 4.4 The specific use and conditions as may be set out by a donor to the Fund.
- 4.5 Grants may be paid directly to any individual only on such condition as the Executive Mayor will approve.
- 4.6 Grants may be used for travelling, accommodation or subsistence of individuals or teams participating in events such as sport or cultural activities only when the Executive Mayor is satisfied that it is a real need as a result of historical disadvantages.

5. Prohibited Uses

- 5.1 The Fund may not be used for any purpose that benefits a political party.
- 5.2 Appropriations may not benefit any member of the Council or a family or relative of any member of the Council.
- 5.3 Only in exceptional cases, but bearing in mind the provisions of paragraph 4.6 above, may grants be made for activities occurring outside the boundaries of the Municipality and only after approval by the Executive Mayor after consultation with the Members the Mayoral Committee [Special Fund Committee].
- 5.4 Any grant from the fund shall not result in repeat commitments nor may any expectation be created that funding will automatically be made available in future.
- 5.5 Grants may not be used in conjunction with other municipal funding or grants-in-aid.

6. Process for Release of Funds

The Executive Mayor, after consultation with the Mayoral Committee [Special Fund Committee], must assess a request for funding and determine whether it meets the Fund Guidelines set out above.

The Executive Mayor must submit a request to the Municipal Manager for authorization of the withdrawal of money from the fund or for the procurement of goods in accordance with the Municipality's Supply Chain Management Policy and which purchases are to be financed from the Fund.

The Executive Mayor, after consultation with the Members of the Mayoral Committee [Special Fund Committee], may impose conditions in respect of any grant made from the Fund.

Councillors must declare any personal interest in any beneficiary organization / individual before any funding is transferred.

7. Reporting Requirements

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.

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8. Donations to the Fund

- 8.1 Any member of the public or organization may donate money to the Fund.
- 8.2 If a donor specifies conditions in respect of any donation, the donated amount may only be utilized in terms of those conditions.
- 8.3 The Executive Mayor, after consultation with the Members of the **Mayoral Committee [Special Fund Committee]**, may refuse any donation where the conditions are unacceptable to the Executive Mayor.
- 8.4 The Municipality may appropriate to the fund from its annual budget.

9. Grant Limits

The Council may determine the maximum limit of any grant from time to time.

Policy Section:	Directorate: Finance
Current Update	26 July 2023
Previous review	N/A
Approval by	31 May 2017

6.3**AMENDMENT TO TARIFFS: 2023/2024 FINANCIAL YEAR****SG Reyneke-Naudé**
19 June 2023**Director: Finance****(028) 313 8040**

1. Executive Summary

The purpose of the report is to request Council to approve the following amendments -

- a) a Rates Tariff Code description;
- b) the electricity tariffs approved by Nersa;
- c) sundry tariff description amendment;

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate Finance
Department: Revenue Dept/ Financial Services Dept

3. Compliance with Strategic Priorities

Provision of democratic, accountable, and ethical governance
Provision and maintenance of municipal services

4. Delegated Authority

None

5. Legal Requirements

Local Government: Municipal Finance Management Act, No. 56 of 2003
Local Government: Municipal Systems Act, Act 32 of 2000

6. Background/Discussion/Evaluation/Conclusion**Background**

Council approved the budget for 2023/2024 on 31 May 2023, together with the Rates and Tariffs, after it was presented to the community and other spheres of government for comments, as required by legislation.

Subsequent to the above, the approval of electricity tariffs by the National Energy Regulator of SA (NERSA) was received, the final outcome resulting in a downwards adjustment to electricity tariffs for Streetlights.

Amendments to the 2023/2024 approved Rates Tariff code description, as well as amendment of two (2) electricity streetlight tariffs and an amendment to a sundry tariff description are now recommended to Council.

There is no negative impact in view of the public participation process followed, since the amendments represent a downwards adjustment as approved by Nersa, for the E7A1 and E7A2 tariffs for streetlights, and minor sundry tariff description corrections, with the details as follows.

a) The property rates rebate of 70%:

PR070 - Tariff Code description correction (Currently stated as PR050);

TARIFF CODE	CLASS TAX	TYPE OF PROPERTY	REBATE OR EXEMPTIONS
PR070			* A rebate of 70% to approved applicants, in terms of the Property Rates Policy who are older than 60 with a gross monthly household income less than four times (4X) of state funded social pensions per month

b) Electricity (streetlights) tariffs:

tariffs approved by Nersa with a downwards adjustment, as follows;

Tariff Code	Detail		2023/2024		2022/2023			
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%		
E7A1	Streetlights & CCTV (metered) per kWh (no basic charge)	c	117.22	134.80	101.84	117.12		15.10%
E7A2	Streetlights & CCTV (consumption) (per unit/per month) (no basic charge) per 100 Watt per month	R	44.20	50.83	38.40	44.16		15.10%

c) Sundry Tariff S40E8 - Wording deleted: for Hawston;

S40E	Baardskeerdersbos / Betty's Bay / Blompark / Buffelsjags / Eluxolweni/Fernkloof Hall /Hawston Abalone Hall/Kleinmond Youth Centre / Kleinmond Club House / Masakane / Moffat Hall / Mooiuitsig / Overhills / Pringle Bay / Proteadorp / Stanford / Stanford Committee Room / Zwelihle						
S40E8	Meetings: Local CBO's and NGO's per hour - Meetings free of charge for Local Organisation for the Elderly		33.91	39.00	32.17	37.00	

7. Financial Implications

In accordance with adjusted tariffs and description updates.

9. Comments from other Departments, Divisions and Administrations

None.

10. Annexures

None

RECOMMENDATION TO THE COUNCIL:

1. that the property rates rebate of 70%: PR050 - Tariff Code description be amended to PR070;
2. that the final approval by NERSA of electricity tariffs for streetlights be noted; and
3. that the description for sundry tariff S40E8 be amended to read as follows:
Meetings: Local CBO's and NGO's per hour - Meetings free of charge for Local Organisation for the Elderly.

RESPONSIBLE OFFICIAL :**S REYNEKE-NAUDE
E HOONEBERG
B KING****TARGET DATE FOR IMPLEMENTATION :****01 JULY 2023**

6.4**CONSIDERATION OF INDIGENT POLICY & CUSTOMER CARE, CREDIT CONTROL OF THE OVERSTRAND MUNICIPALITY****S Reyneke-Naude**
20 June 2023**Director : Finance****(028) 313 8040**

1. Executive Summary

The purpose of the report is to present Council with the opportunity to recommend and approve amendments to the Indigent Policy and the Customer Care, Credit Control and Debt Collection Policy for implementation with effect from 1 July 2023.

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate: Finance
Department: Revenue

3. Compliance with Strategic Priorities

Provision of democratic, accountable and ethical governance
Provision and maintenance of municipal services

4. Delegated Authority

None

5. Legal Requirements

Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA)
Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)

6. Background/Discussion/Evaluation/Conclusion

The budget related policies were tabled with the draft budget for 2022/2023 and were available to members of the public as well as officials to comment on, in order to conform to the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), with regard to the budget related policies of the Municipality which must accompany the annual budget.

The Indigent Policy and the Customer Care, Credit Control and Debt Collection Policy herewith presented subsequent to the public participation process, for final amendments to be recommended at the workshop with

Councillors on 27 June 2023, for approval and implementation on 1 July 2023.

GENERAL EXPLANATORY NOTE:

[] Words in bold type in square brackets indicate omissions from policy.
 _____ Words underlined with a solid line indicate insertions in a policy.

7. Financial Implications

N/A

8. Staff Implications

N/A

9. Comments from other Departments, Divisions and Administrations

All comments received related to the draft 2023/24 MTREF Budget and Budget Related policies were reported on in the final 2023/24 Budget Report to Council before the end of May 2023. The amendments now considered will be in addition to before-mentioned process.

10. Annexures

Annexure A: Customer Care, Credit Control and Debt Collection Policy
 Annexure B: Indigent Policy

RECOMMENDATION TO THE COUNCIL:

that the Indigent Policy and the Customer Care, Credit Control and Debt Collection Policy be approved and implemented with effect from 1 July 2023, with amendments to be recommended at the workshop with councillors for these policies, scheduled for 27 June 2023.

RESPONSIBLE OFFICIAL :

**S REYNEKE-NAUDE
 E HOONEBERG**

TARGET DATE FOR IMPLEMENTATION :

1 JULY 2023

ANNEXURE A 1/26

OVERSTRAND MUNICIPALITY



CUSTOMER CARE, CREDIT CONTROL AND DEBT COLLECTION POLICY

OVERSTRAND MUNICIPALITY
CUSTOMER CARE, CREDIT CONTROL AND DEBT COLLECTION POLICY

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P R E A M B L E

Whereas section 96 of the Local Government: Municipal Systems Act, 2000 (Act No 32 of 2000) requires a municipality to adopt, maintain and implement a credit control, debt collection and customer care policy;

And whereas section 97 of the Systems Act prescribes what such policy must provide for;

Now therefore the Municipal Council of the Municipality of Overstrand adopts the Customer Care, Credit Control and Debt Collection Policy as set out in this document:-

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OVERSTRAND MUNICIPALITY

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CUSTOMER CARE, CREDIT CONTROL AND DEBT COLLECTION POLICY

1. DEFINITIONS

For the purpose of this policy, unless the context indicates otherwise, any word or expression to which a meaning has been attached in the Act shall bear the same meaning and means:-

"Act"	The Local Government Act: Municipal Systems Act 2000 (Act No 32 of 2000) as amended from time to time.
"arrears"	means any amount which is due, owing and payable and which remains unpaid by the due date;
"authorised representative"	the person or instance legally appointed by the Council to act or to fulfil a duty on its behalf.
"basic service"	the amount or level of any municipal service that is necessary to ensure an acceptable and reasonable quality of life and which, if not provided, would endanger public health or safety of the environment and for the purposes of this Policy are restricted to the delivery of electricity, refuse, sewerage and water services.
"Chief Financial Officer"	an officer of the Municipality appointed as the Head of the Finance Department and includes any person:- (a) acting in such position; and (b) to whom the Chief Financial Officer has delegated a power, function or duty in respect of such a delegated power, function or duty.
"child-headed household"	a household where all the occupants of a residential property are younger than 18 years old, i.e. a child-headed household is a household consisting only of children.
"Council" or "municipal council"	a municipal council referred to in section 18 of the Local Government: Municipal Structures Act, 1998 (Act No 117 of 1998) and for purposes of this policy, the municipal council of the Municipality of Overstrand.
"Credit control" and debt collection"	the functions relating to the collection of any monies due and payable to the Municipality.
"Closely connected person"	any immediate relative of the person namely spouse, child, parent, parent-in-law, life partner.
"customer"	any occupier of any property to which the Municipality has agreed to supply services or already supplies services to, or if there is no occupier, then the owner of the property (including registered indigent household).
"defaulter"	a person who owes money to the Municipality in respect of a municipal account after the due date for payment has expired.
"Director"	the person in charge of the civil and/or electrical component(s) of the Municipality and includes any person:- (a) acting in such position; and (b) to whom the Director has delegated a power, function or duty in respect of such a delegated power, function or duty.
"equipment"	a, structure, pipe, pump, wiring, cable, meter, machine or any fittings.
"household"	all persons who are jointly living on a stand or site on a permanent basis and who receive electricity and/or water from one meter, regardless whether the person rents or owns the property.
"income"	Income is the gross sum of all monthly income from all sources, including wages, salaries, profits, dividends, pensions, rentals, board & lodging, interest received, grants or investment income and other forms of earnings received by every person residing on the property.
"indigent"	a household which is not financially capable of paying for the delivery of basic services and meeting criteria determined by Council from time to time.
"interest"	a levy with the same legal priority as service fees and calculated on the first day of the new month on all arrear amounts older than the most recent monthly service account in respect of assessment rates and service levies at a standard rate as approved by Council.

OVERSTRAND MUNICIPALITY
CUSTOMER CARE, CREDIT CONTROL AND DEBT COLLECTION POLICY

"Municipality"	the institution that is responsible for the collection of funds and the provision of services to the customers of Overstrand.
"municipal account" or "billing"	the proper and formal notification by means of a statement of account, to persons liable for monies levied and indicating the net accumulated balance of the account, specifying charges levied by the Municipality, or any authorised and contracted service provider, in the format of, but not limited to:- (a) show the levies for assessment rates and/or building clause; and (b) "monthly account" rendered monthly and shows the levies for assessment rates and/or building clause, availability charge, sewerage, refuse removal, electricity, water, sundries, housing rentals and instalments, as well as the monthly instalment for annual services paid monthly.
"Municipal Manager"	the accounting officer appointed in terms of section 82 of the Local Government: Municipal Structures Act, 1998 (Act No 117 of 1998) and being the head of administration and accounting officer in terms of section 55 of the Local Government: Municipal Systems Act, 2000 (Act No 32 of 2000) and includes any person:- (a) acting in such position; and (b) to whom the Municipal Manager has delegated a power, function or duty in respect of such a delegated power, function or duty.
"municipal services"	those services provided by the Municipality such as, amongst others the supply of water and electricity, refuse removal, sewerage treatment, and for which payment is required by the Municipality or not.
"occupier"	any person who occupies any property or part thereof, without any regard to the title under which he/she so occupies the property – in process of phasing out from 01/07/2010.
"owner"	(a) the person in whom the legal title to the property is vested; (b) a person mentioned below may for the purposes of this Policy be regarded by a municipality as the owner of a property in the following cases: (i) A trustee, in the case of a property in a trust excluding state trust land; (ii) an executor or administrator, in the case of a property in a deceased estate; (iii) a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation; (iv) a judicial manager, in the case of a property in the estate of a person under judicial management; (v) a curator, in the case of a property in the estate of a person under curatorship; (vi) a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude; (vii) a lessee, in the case of a property that is registered in the name of a municipality and is leased by the lessee; (viii) a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer; (c) in the case where the Council is unable to determine the identity of such person, the person who is entitled to the benefit of such property or any building thereon; (d) in the case of a property for which a lease agreement of 30 years or more has been entered into, the lessee thereof, (e) regarding:- (i) a portion of land delineated on a sectional title plan registered in terms of the Sectional Titles Act, 1986 (Act No 95 of 1986), and without restricting the above mentioned stipulations, the developer or body corporate of the communal property; or (ii) a portion as defined in the Sectional Titles Act, the person in whose name that portion is registered under a sectional title deed, including the legally appointed representative of such person; (f) any legal entity, including but not limited to:-

OVERSTRAND MUNICIPALITY

CUSTOMER CARE, CREDIT CONTROL AND DEBT COLLECTION POLICY

	<p>(i) a company registered in terms of the Companies Act, 2008 (Act No 71 of 2008), a trust <i>inter vivos</i>, trust <i>mortis causa</i>, a closed corporation registered in terms of the Closed Corporations Act, 1984 (Act No 69 of 1984), and any voluntary organisation;</p> <p>(ii) any local, provincial or national government;</p> <p>(iii) any council, board or entity established in terms of any legislation applicable to the Republic of South Africa; and</p> <p>(iv) any embassy or other foreign entity.</p> <p>(ii) in the case of property owned by the Council and which has been alienated, but which has not been transferred to the person to whom it has been alienated, such person from the date of the alienation concerned; and</p> <p>(iii) in the case of property owned by or under the control or management of the Council while held under a lease or any express or tacit extension thereof or under any other contract or under a servitude or right analogous thereto, the person so holding the right to the immovable property.</p>
"premises" or "property"	<p>any portion of land, the external surface boundaries of which are delineated on:-</p> <p>(a) a general plan or diagram registered in terms of the Land Survey Act, 1927 (Act No 9 of 1927) or in terms of the Deeds Registry Act, 1937 (Act No 47 of 1937); or</p> <p>(b) a sectional plan registered in terms of the Sectional Titles Act, 1986 (Act No 95 of 1986);</p> <p>which is situated within the area of jurisdiction of the Municipality.</p>
"Residential"	<p>means improved property that is:</p> <p>(a) used predominantly (80% or more) for residential purposes, with not more than two dwelling units per property.</p> <p>(b) a unit registered in terms of the Sectional Title Act 95 of 1986, used predominantly (60% or more) for residential purposes, and includes any unit in the same Sectional Title Scheme registered in the name of the same owner which is used together with the residential unit as if it were one property, for example a garage or store room. (Any such grouping shall be regarded as one residential property for rate rebate or valuation purposes.) or</p> <p>(c) owned by a share-block company and used predominantly (60% or more) for residential purposes, or</p> <p>(d) a residence used for residential purposes situated on property used for or related to educational purposes.</p>

2. GENERAL OBJECTIVES:

The objectives of this Policy are to:-

- 2.1 provide a framework within which the Municipality can exercise its executive and legislative authority with regard to credit control and debt collection;
- 2.2 ensure that all monies due and payable to the Municipality are levied and collected in a financially sustainable manner;
- 2.3 provide a framework for customer care and indigent support;
- 2.4 describe credit control measures and sequence of events;
- 2.5 outline debt collection and credit control procedures and mechanisms; and
- 2.6 set realistic targets for credit control and debt collection.

3. PRINCIPLES

- 3.1 The administrative integrity of the Municipality must be maintained at all costs. The democratically elected councillors are responsible for the approval of the policy, while it is the responsibility of the Municipal Manager to ensure the execution of this policy.
- 3.2 All customers must complete an official application form, formally requesting the Municipality to connect them to service supply lines. Existing customers may be required to complete new application forms from time to time, as determined by the Municipal Manager.

OVERSTRAND MUNICIPALITY

CUSTOMER CARE, CREDIT CONTROL AND DEBT COLLECTION POLICY

- 3.3 Application forms, agreements and documents relating to this Policy must be available in Afrikaans and English. Officials designated to control and manage these documents must be able to explain the contents thereof in the three languages of the Western Cape.
- 3.4 A copy of the application form, conditions of services and extracts of the Council's Customer Care, Credit Control and Debt Collection Policy and By-Laws must be handed to every customer on request at such fees as may be prescribed by Council.
- 3.5 Billing is to be accurate, timeous and understandable as far as possible.
- 3.6 The customer is entitled to reasonable access to pay points and to a variety of reliable payment methods which will include cash, debit or credit card, electronic fund transfer, debit order and bank order payments.
- 3.7 The customer is entitled to an efficient, effective and reasonable response to appeals, and should suffer no disadvantage during the processing of a reasonable appeal.
- 3.8 Enforcement of payment must be prompt, consistent and effective.
- 3.9 Unauthorised consumption, connection and reconnection, the tampering with or theft of meters, service supply equipment and the reticulation network and any fraudulent activity in connection with the provision of municipal services will lead to disconnections, charges, penalties, loss of rights and/or criminal prosecutions. A certificate reflecting the nature and extent of the unauthorized activity must be issued by a duly qualified person to substantiate the claim.
- 3.10 Incentives and disincentives may be used in collection procedures.
- 3.11 The collection process must be cost-effective.
- 3.12 Results will be regularly and efficiently reported and monitored.
- 3.13 Application forms may be used to, amongst others, categorise customers according to credit risk and to determine relevant levels of services and deposits required.
- 3.14 Targets for performance in both customer service and debt collection will be set and pursued and remedies implemented for non-performance.
- 3.15 Where practicably possible the Customer Care and Debt Collection Policies will be handled independently of each other and the organisational structure will reflect the separate functions.
- 3.16 The principle of providing services instead of payment for arrear accounts is supported.
- 3.17 Customers that meet council's indigent criteria must be identified and supported.
- 3.18 UISP customers who occupied the allocated area already, will be charged the required deposits retrospectively.

4. PERFORMANCE EVALUATION

This is addressed in the SDBIP and the Municipal Performance Management System.

5. REPORTING

- 5.1 The Chief Financial Officer (Director: Finance) shall report monthly to the Municipal Manager in a suitable format to enable the Municipal Manager to report to the Executive Mayor, as supervisory authority in terms of section 99 of the Act, read with section 100(c). This report shall contain particulars on:-
 - (a) Cash collection statistics, showing high-level debt recovery information (number of customers; enquires; arrangements; default arrangements; growth or reduction of arrear debt). Where possible, the statistics should ideally be divided into wards, business (commerce and industry), domestic, state, institutional and other such divisions.
 - (b) Performance on all areas against targets agreed to in paragraph 5 of this policy document.
- 5.2 If in the opinion of the Chief Financial Officer, the Municipality will not achieve cash receipt income equivalent of the income projected in the annual budget as approved by Council, the Chief Financial Officer will report this with motivation to the Municipal Manager who will, if he/she agrees with the Chief Financial Officer, immediately move for a revision of the budget according to realistically realisable income levels.
- 5.3 The Executive Mayor, as supervisory authority, shall report at intervals of 3 months to Council as contemplated in section 99(c) of the Act.

OVERSTRAND MUNICIPALITY

CUSTOMER CARE, CREDIT CONTROL AND DEBT COLLECTION POLICY

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6. CUSTOMER CARE

6.1 Objective

To focus on the customer's need in a responsible and pro-active way to enhance the payment for services and to create a positive and cooperative relationship between the persons responsible for the payment for services received and the Municipality and where applicable, the service provider.

6.2 Communication and feedback

- 6.2.1 The Municipality will, within its financial and administrative capacity, conduct an annual process of compiling and communicating its budget, which will include targets for credit control and debt collection. This process will include the effort to ensure that the residents and customers understand the costs involved in the service provision, the reasons for payment of service tariffs and the manner in which monies raised from the customers are utilised.
- 6.2.2 Council will endeavour to distribute a regular newsletter (also available on the website), which will give prominence to customer care and debt collection issues.
- 6.2.3 Ward councillors will give feedback at ward meetings, at which customer care and debt collection issues will be given prominence.
- 6.2.4 The press will be encouraged to give prominence to Council's customer care, credit control and debt collection issues, and may be invited to council or committee meetings where these are discussed.
- 6.2.5 The residents and users of services will be encouraged to give feedback through the established mechanisms to the Municipality regarding the quality of services and the performance of service providers.

6.3 Metering

- 6.3.1 The Municipality will endeavour, within practical and financial constraints, to provide meters to every paying customer for all measurable services.
- 6.3.2 All meters will be read monthly, as far as possible. If the meter is not read monthly, the consumption may be estimated in terms of Council's operational procedures.
- 6.3.3 If any meter is not accessible for meter reading, the customer must apply and pay to have the meter moved out to the borderline and convert the electricity meter to a pre-paid meter.
- 6.3.4 Customers must:-
- (a) safeguard and maintain service meters in a readable condition;
 - (b) notify the Municipality when services are no longer required at a particular service delivery point;
 - (c) maintain credit and pre-payment meters; and
 - (d) supply the Municipality with accurate information with regard to the supply of services or applications for indigent cases.
- 6.3.5 Customers are entitled to request verification of meter readings at the prescribed tariff.
- 6.3.6 Customers are entitled to request testing of meters for accuracy within reason. If the test reveals the meter to register outside the norm as prescribed for the service in question (Electricity or Water), the meter will be replaced and the customer's account will be adjusted accordingly. The adjustment may not exceed a period of six (6) months, preceding the date on which the metering equipment was found to be inaccurate. If the outcome shows that the meter was not defective, the consumer is liable for payment for the cost of the testing as well as for the removal and re-installation thereof at the prescribed tariff as well as for other amounts outstanding.
- 6.3.7 Customers must give notice of at least 48 hours to the Municipality should a final reading or discontinuation of service be required. When a customer vacates a property and a final reading of the meter is not possible due to no access, an estimated consumption will be used by the Municipality and the final account rendered accordingly.

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- 6.3.8 If a service is metered but it cannot be read due to financial and/or human resource constraints or circumstances beyond the control of the Municipality or its authorised agent, and the customer is charged for an estimated consumption, the account following the reading of the metered consumption must articulate the difference between the actual consumption and the average consumption, and the resulting credit or debit adjustments.
- 6.3.9 The Municipality may apply debt collection as a percentage (at least 60%) on the pre-payment electricity system, to ensure collection of all arrear debt on the account of the customer.

6.4 Accounts and billing

- 6.4.1 The Municipality will as far as possible render to its customers on the billing system an understandable and accurate statement, which will consolidate all service costs and subsidies granted in terms of this Policy for that property.
- 6.4.2 Accounts will be produced in accordance with the meter reading cycle and due dates will be linked to the statement date.
- 6.4.3 The customer's municipal account shall be credited for energy generated by the embedded generator and exported to the network in the amount/s reflected in the annual tariff relating to the import and export of electrical energy for embedded generation. Small scale embedded generator customers (SSEG) will be billed as follows:
- The service charge and all energy and maximum demand charges, as applicable, will be billed on the monthly electricity account.
 - A credit will be passed for export of energy monthly against the normal monthly electricity account.
 - Customers will not be compensated if the monthly export reflects a credit balance. A credit balance for export will be carried forward to the following month.
 - In the instance where an export credit exists on 30 June, this credit will be forfeited.
 - At the time that the customer ceases to be on the small scale embedded generation tariff, any remaining credit balance for export, will not be refunded to the customer.
 - The municipality shall not be obliged to grant credit to the customer for export not received onto the electrical grid due to unavailability of the grid or for any other reason.
- 6.4.4 If no official complaint in writing is received by the 15th of the month it will be considered that the account delivered is correct.
- 6.4.5 Accounts will be rendered monthly in cycles of approximately 30 days at the address last recorded with the Municipality or its authorised agent.
- 6.4.6 It is the customer's responsibility to ensure that his/her postal address and all other required details are correct.
- 6.4.7 Should an owner have an e-mail address stated on the clearance application form, during and subsequent to the transfer of the property into his or her name, said e-mail address shall take preference over a postal address provided on the said application. The email address shall be regarded as the default address for all correspondence inclusive of the monthly account sent to that owner until otherwise advised in writing.
- 6.4.8
- Accounts are delivered monthly. It is the customer's responsibility to enquire from the Municipality should an account not be received in order to ensure timely payment and to obtain a duplicate account when the account is not delivered during the normal billing cycle.
 - Customers residing outside the borders of the Republic of South Africa will receive only electronic accounts, unless a local address is supplied.
- 6.4.9 Settlement or due dates will be as indicated on the statement and are normally as follows:-
- Monthly accounts are payable before or on the due date in accordance with the specific account billing (invoicing) cycle as indicated on the

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- account, or the first working day thereafter should it fall on a weekend or public holiday, of the month following the month of the statement of the account.
- (b) Large Power and Time of Use electricity customer accounts are payable on or before the 15th of each month, or the first working day thereafter should the 15th be on a week-end.
 - (c) Annual accounts are payable on or before the 30th of September of each year.
 - (d) Accounts of councillors and employees may be deducted from their salaries/allowances on a monthly basis; alternatively, they may sign a debit order for deduction of the monthly account off their bank account.
 - (e) Staff arrears will be dealt with in accordance with Schedule 2(10) of Local Government: Municipal Systems Act 32 of 2000 and in terms of any procedures, method or actions referred to in this Policy. Notwithstanding any other procedure, method or action that may be taken in terms of this Policy, the Municipality shall deduct any outstanding amount from such staff members' salary after this 3 (three) month period. Outstanding arrears will be settled out of any annual bonus due to the staff member.
 - (f) All staff joining the Municipality must, within 30 days, sign an agreement to pay arrears.
 - (g) Where the Municipality provides temporary employment to members of the community who are in arrears with payments for municipal rates and services, they will be required to enter into a written agreement to pay up to a maximum of 30% of their gross remuneration towards the arrear debt. In accordance with Schedule 1(12A) of the Local Government: Municipal Systems Act 32 of 2000, a Councillor of the Municipality may not be in arrears to the Municipality for rates and service charges for a period longer than 3 months. Notwithstanding any other procedure, method or action that may be taken in terms of this Policy, the Municipality shall deduct any outstanding amount from such Councillors' remuneration after this 3 (three) month period.
- 6.4.10 Where an account is not settled in full, any lesser amount tendered and accepted shall not be deemed to be in full and final settlement of such an account.
- 6.4.11 Where any payment made to the Municipality, or its authorised representative, by negotiable instrument is subsequently dishonoured by a bank, the Municipality or its authorised agent:-
- (a) may recover the average bank charges incurred relating to dishonoured negotiable instruments, together with an administration fee, against the account of the customer;
 - (b) shall regard such an event as a default on payment and services may be discontinued should a valid payment by cash, a bank-guaranteed cheque or electronic fund transfer not be made by the date provided by the authorized official;
 - (c) may insist on cash, debit order or electronic fund transfer payments for all future accounts;
 - (d) may only consider application for re-instatement of debit order/cheque after twelve months, except in instances where the Senior Manager: Revenue, or delegated official, authorises otherwise.
- 6.4.12 The Municipality must issue a duplicate account or any acceptable alternative to a customer on request, at a cost determined by Council from time to time.
- 6.4.13 The registered owner of a property being leased is at his/her own cost entitled to obtain a copy of the account of a lessor and to be informed if a lessee is in arrears with his/her service charges within 60 days.
- 6.4.14 All contracts for service delivery with tenants will be phased out over a period of time and all new service contracts will only be with the owners of the property.
- 6.4.15 Opening of tenant accounts will only be allowed when :
- (a) the customer is an indigent household and the property is registered in the name of another person;

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- (b) the customer is a contractor for municipal projects
- 6.4.16 When tenants are in default, the service contract with the tenant will be cancelled and services transferred to the owner.
- 6.4.17 The amount which the Municipality may recover from the tenant or occupier of a property where there exists only an owners account, is limited to the amount of rent or other money due and payable, but not yet paid, by the tenant or occupier to the owner of the property
- 6.4.18 The tenant or occupier of a property must, on request from the Municipality, furnish the Municipality with a written statement specifying all payments to be made by the tenant or occupier to the owner of the property for rent or other money payable on the property during a period determined by the Municipality.
- 6.5 Payment facilities and methods**
- 6.5.1 The Municipality will operate and maintain suitable payment facilities, which facilities will be accessible to all customers.
- 6.5.2 The Municipality will, at its discretion, allocate a payment between service debts. A debtor does not have the right to indicate that the payment is for a specific portion of the account.
- 6.5.3 The Municipality may, in terms of section 103 of the Act and with the consent of a customer, approach an employer of the customer to secure a debit or stop order arrangement.
- 6.5.4 The Municipality will endeavour to appoint a variety of agents (super markets, SA Postal Service, etc.) for the receipt and transfer of payments to the Municipality. The customer will acknowledge in the customer agreement that the use of customer agents in the transmission of payments to the Municipality is at the risk of the customer – also the time lapse for transfer of the payment.
- 6.5.5 The Municipality will, in the event of notices sent to customers, as well as in the instance of services having been disconnected or restricted, only accept cash or electronic fund transfer / direct deposit into the Municipality's bank account, or payment at any one of the nominated cash receipting points or agents of the Municipality. Documented proof must be send via e-mail to the sender as stated on the Overstrand Municipality's notice document, during office hours, not later than 16:00.
- 6.6 Incentives for prompt payment (Annexure "A")**
- 6.6.1 The Council may, to encourage prompt payment and/or to reward regular payers, from time to time consider incentives for the prompt payment of accounts or payment by debit or stop order.
- 6.6.2 If introduced, the cost associated with the incentive scheme will be reflected in the operational budget as additional expenditure.
- 6.7 Feedback, enquiries, appeals and service complaints**
- 6.7.1 Within its administration and financial ability the Municipality will establish:-
- Decentralised complaints/feedback offices;
 - A centralised complaints database to enhance co-ordination of complaints, their speedy resolution and effective communication with customers;
 - Appropriate training for officials dealing with the public to enhance communications and service delivery; and
 - The introduction of a regular article in the newsletter to inform customers on the safe and economic use of services.
- 6.7.2 If a customer is convinced that his/her account is inaccurate, he/she can lodge a query, together with supporting documentation and proof, with the Municipality before due date for investigation of this account, and where necessary the relevant alterations.
- 6.7.3 In the interim the debtor must pay an average based on previous consumption where such history of the account is available. Where no such history is available,

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- the debtor is to pay an estimate provided by the Municipality before payment due date until the matter is resolved.
- 6.7.4 The relevant department will investigate and endeavour to inform the debtor within 14 days of the outcome of the investigation and the measures that have been or will be taken to correct the situation.
- 6.7.5 Failure to make such agreed interim payment or payments will result in the customer forming part of the normal credit control procedures.
- 6.7.6 A customer may appeal against the finding of the Municipality in terms of sub clause (6.7.4).
- 6.7.7 An appeal and request in terms of sub clause (6.7.6) must be made and lodged with the Municipality within 21 (twenty-one) days after the customer became aware of the finding referred to in sub clause (4) and must:-
- (a) set out the reasons for the appeal;
 - (b) be accompanied by any security determined for the testing of a measuring device, if applicable.
 - (c) Appeal deposits in accordance with approved tariffs for the review of water rebate applications, will be levied to the customer's municipal account, in the instance of a dismissal of the appeal.
- 6.8 Customer assistance programs**
- 6.8.1 Water leakages:
- (a) If the leakage is on the customer's side of the meter, the customer will be responsible for payment of the full account.
 - (b) Water leakage discount will not be considered in the instance of irrigation systems.
 - (c) A customer will qualify for a Water Leakage Discount upon application on the prescribed form within 90 days after the leak has been repaired, which application will only be regarded as a valid application if complete information and documentation as prescribed is received and:-
 - (i) the leak was repaired within 10 working days since its detection; or any further leakages was prevented effectively after detection, with reference to the subsequent consumption patterns;
 - (ii) the customer applied only once in a cycle of 30 months for a discount; and in the instance where a customer experience a second leak within the 30 months period as mentioned in above, the customer may apply on the prescribed form within 60 days after the leak has been repaired, which application will only be regarded as a valid application if the customer is prepared to convert to a flow restrictor meter at cost of the customer
 - (iii) proof of repair and costs as well as the date of repair, or a sworn affidavit from any person who has repaired the leak, has been submitted, or where the leak was repaired through the client's insurance, all of the following must be submitted:
 - (1) proof of claim submitted to the insurance;
 - (2) confirmation letter from the plumber who was appointed by the insurance to repair the leak.
 - (d) Discount for consumption over the period that the leak was present will be calculated by comparing the average consumption over a corresponding period. Any consumption above the average will be charged at the rebate tariff applicable, subject to a maximum period of 3 months.
 - (e) A discount will be applicable on the excess sewer consumption charge as calculated.
 - (f) It is the responsibility of the customer to control and monitor his/her consumption.

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- 6.8.2 **Rate rebates:**
- (a) The municipal council may grant rate rebates annually to certain categories of ratepayers in accordance to the Municipality's Property Rates Policy and By-Laws.
 - (b) Rate rebates will be subject to certain criteria as determined by Council from time to time.
- 6.8.3 **Arrangements for payment of arrears (Annexure "B"):**
- (a) Customers whose municipal accounts become in arrears may enter into a written arrangement for settlement of the arrears with the Municipality. Such customers may be requested to complete a new application and agreement for Municipal Services.
 - (b) If required, customers with arrears must agree to the conversion to a pre-payment electricity meter and a flow limiter water meter. If and when implemented, the cost of which, and the arrears total, will be paid off either by:-
 - (i) adding the debt to the arrears bill and repaying it over the agreed period; or
 - (ii) adding the debt as a surcharge to the pre-paid electricity cost, and repaying it with each purchase of electricity at a percentage rate (at least 60%), until the debt is liquidated.
 - (c) In the case of the customer who is not a natural person, an organ of state, a local authority, a public company or a public corporation, the major shareholder or member will be obligated to guarantee the debt of the customer.
 - (d) Council reserves the right to raise the deposit/security requirement of debtors who seek arrangements and/or other stipulations it may deem necessary.

6.9 Subsidy for indigent households
Please refer Overstrand Municipality, Indigent Policy

6.10 Additional subsidy categories

- 6.10.1 Subject to an equitable share contribution received from National Treasury, Council may provide, free of charge to a customer, basic services as determined from time to time.
- 6.10.2 Rebates on property rates may be granted to categories of properties or owners in accordance to Council's Property Rates Policy.

6.11 Customer categories

- 6.11.1 Customers will be categorised according to specific classifications based on amongst others the type of entity, applicable tariffs and risk levels of the provision of services. Processes for credit control, debt collection and customer care may differ from category to category, as deemed appropriate from time to time by the Municipal Manager.

6.12 Deceased Estates

- 6.12.1 the death certificate of the deceased person must be presented;
- 6.12.2 proof from the Registrar of Estates should be obtained that a deceased estate is not liable for any claims;
- 6.12.3 if the estate will be liable for claims, a claim should be laid against the said estate;
- 6.12.4 if no estate is registered but a death certificate was obtained, such debts should be written off with effect from the date of death;
- 6.12.5 if a subsequent new tenant/owner/authorised person qualify for indigent subsidies, the total outstanding amount should be written off;
- 6.12.6 in the instance that the new tenant/owner/authorised person will not qualify for a subsidy, the new tenant/owner/authorised person shall be responsible to pay the

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- outstanding amount on the account from the date of death of the deceased person, up to the current date, or to arrange for a settlement agreement;
- 6.12.7 child headed families, where the parents are both deceased and only unemployed minor children stays in the dwelling, a social worker report must be obtained in order for the debt to be written off. The child headed family may apply for indigent subsidy on the account of the deceased owner;
- 6.12.8 In the case of a deceased property owner, the authorised person(s) of the family members may give permission with the submission of an affidavit to identify the responsible occupier of the property, to be responsible for the payment of the municipal account on the property. This occupier may apply for indigent subsidy. The account will stay in the name of the registered owner but will be the responsibility of the authorised occupier, regardless of the outcome of any indigent application.

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CREDIT CONTROL POLICY

7.1 Objective

- 7.1.1 To implement procedures which ensure the collection of debt, meeting of service targets and the prevention of escalation in arrear debt.
- 7.1.2 To facilitate financial assistance and basic services for the community's poor.
- 7.1.3 To provide incentives for prompt payment.
- 7.1.4 To limit risk levels by means of effective management tools.

7.2 Service applications and agreements

- 7.2.1 All customers of services will be required to sign an agreement governing the supply and cost of municipal services. On default by a tenant, the owner will be the debtor of last resort except where the Municipality is the owner of the property.
- 7.2.2 Prior to signing these agreements, customers will be entitled to access the policy documents. Also available on the official website at: www.overstrand.gov.za.
- 7.2.3 On the signing of the agreement when requested thereto, customers will receive a copy of the agreement for their records.
- 7.2.4 Customers will accept responsibility in the agreement for administration costs of collection, interest and penalties in the event of delayed and/or non-payment.
- 7.2.5 The Municipality may refuse to supply services to an applicant should such applicant owe monies to the Municipality regarding a previous period when he/she was rendered services by the Municipality, until such debt has been settled in full. Should the applicant prove to the Chief Financial Officer that he/she is unable to pay, the application will be dealt with in terms of Council's Indigent Subsidy Scheme.
- 7.2.6 The Municipality will read the meters within the period stipulated in the agreement after notification of change in ownership or application for the supply of services and render an account within the normal cycle applicable to the property.
- 7.2.7 Existing customers may be required to sign new agreements in the following instances:
 - (a) Any change of service profile;
 - (b) With any instruction given or actual disconnection or restriction of services or any legal action taken;
 - (c) Any form of tampering with service networks or meters etc (as mentioned in Section 7.5.1 below;
 - (d) As determined by the Municipal Manager from time to time.
- 7.2.8 Should a customer fail to enter into such agreement with Council or to provide the security described in clause 7.6, Council may:-
 - (a) hold the customer liable for all outstanding debt on services for the property; and/or
 - (b) restrict or discontinue the supply of Municipal services.
- 7.2.9 The Municipality shall open only one account per property for the rates, fixed levies and service charges.
- 7.2.10 All arrangements may be subject to periodic review.
- 7.2.12 Debtors who default on two occasions in respect of arrangements, will be denied the privilege of making further arrangements, and the full amount will be payable. Interest will be calculated on the first day of the new month on all arrear amounts older than the most recent monthly service account, taking any payments into consideration.
- 7.2.13 An amount of at least the monetary value of the most recent 3 months accounts must be settled before a recommendation by the Manager: Revenue can be made for further arrangements in excess of the two occasions mentioned above, to be considered by the Senior Manager: Revenue, based on current circumstances.

7.3 Right of access to premises

- 7.3.1 The owner and/or occupier of a property is to allow an authorised representative of the Municipality access at all reasonable hours to the property in order to read,

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inspect, install or repair any meter or service connection for reticulation, or to disconnect, stop or restrict, or reconnect the provision of any service.

- 7.3.2 The owner is responsible to ensure that all meters installed on his/her property are easily accessible.
- 7.3.3 The owner is responsible for the cost of relocating a meter if satisfactory access is not possible.
- 7.3.4 If a person fails to comply to any requirements, the Municipality or its authorised representative may:-
- (a) by written notice require such person to restore access at his/her own expense within a specified period.
 - (b) without prior notice restore access and recover the cost from such person if it is the opinion that the situation is a matter of urgency.

7.4 Enforcement mechanisms

- 7.4.1 Interest may be raised as a charge on all accounts not paid by the due date in accordance with applicable legislation.
- 7.4.2 The Municipality shall restrict or discontinue the supply of services or implement any other debt collection actions necessary due to late or non-payment of accounts, relating to any customer, owner or property.
- 7.4.3 Council reserves the right to deny or restrict the sale of electricity or water to customers who are in arrears with their rates or other municipal charges.
- 7.4.4 Upon the liquidation of arrears, or the conclusion of acceptable arrangements for term payments, the service will be reconnected as soon as conveniently possible.
- 7.4.5 The administration cost of the restriction or disconnection, and the reconnection, will be determined by tariffs approved by Council, and will be payable by the customer.
- 7.4.6 If a person is indigent a pre-paid electricity meter must be installed and a flow limiter water meter may be installed free of charge.
- 7.4.7 The deposit(s) of any defaulter will be adjusted in terms of paragraph 7.2.2 and brought into line with relevant policies of Council.
- 7.4.8 Defaulters' deposits will be reviewed annually, based on the debtor's Municipal payment record, indicating no default, over the preceding 12 (twelve) months, excluding customers with current arrangements. The deposit will be adjusted to the minimum deposit required in terms of the approved Tariff Schedule.
- 7.4.9 Defaulters deposits will be reviewed immediately, where the account was settled in full and a debit order is signed to prevent late payments.
- 7.4.10 In accordance with Section 102 of the Municipal Systems Act, the Municipality may
- (a) Consolidate any separate accounts of persons liable for payments to the municipality;
 - (b) Credit a payment of such a person against any account of that person; and
 - (c) Implement any of the debt collection and credit control measures provided for in Chapter 9 of the Act in relation to any arrears on any of the accounts of such a person.

7.5 Theft and fraud

- 7.5.1 Any person (natural or juristic) found to be illegally connected or reconnected to municipal services, tampering with meters, the reticulation network or any other supply equipment or committing any unauthorised act associated with the supply of municipal services, as well as theft of and damage to Council property, will be prosecuted and/or liable for costs at the prescribed tariffs as determined from time to time.
- 7.5.2 The Municipality has the right to obtain authorisation from the Magistrate for the imposition of fines for the offences as mentioned in paragraph 7.5.1 above.

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- 7.5.3 The Municipality may terminate and/or remove the electricity supply of services to a customer should such conduct as outlined above, be detected and certified.
- 7.5.4 The Municipality may install a water flow restrictor meter to a customer should such conduct as outlined above, be detected and certified.
- 7.5.5 The total bill owing, including administration cost, assessment of unauthorised consumption and discontinuation and reconnection fees, and increased deposits as determined by Council if applicable, will be due and payable before any reconnection can be sanctioned.
- 7.5.6 Council will maintain monitoring systems and teams in order to identify and monitor customers who are undertaking such illegal actions.
- 7.5.7 Council reserves the right to lay criminal charges and/or to take any other legal action against both vandals and thieves.
- 7.5.8 Any person failing to provide information or providing false information on his application for or other document pertaining to the supply of services to the Municipality may face immediate disconnection of services.

7.6 Customer screening and securities

- 7.6.1 Security deposits, may be required. The minimum deposit being the equivalent of amounts fixed from time to time by the Municipality.
- 7.6.2 Security deposit in respect of electricity will be adjusted annually, which will be equal to twice the average consumption during the preceding 12 months.
- 7.6.3 Applicants who are not natural persons, organs of state, local authorities, public companies or public corporations must supply details of their directors, members, partners or trustees and at least the main shareholder must in his/her personal capacity guarantee the payment of the applicant's municipal account and in the case of a trust, all the trustees in their personal capacity.
- 7.6.4 On the termination of the agreement the amount of the deposit, less any outstanding amount due to the Municipality, will be refunded to the customer.

7.7 Contractors who tender to the Municipality

- 7.7.3 The Supply Chain and Procurement Management Policy and Tender Conditions of the Municipality will include the following:-
 - (a) When inviting tenders for the provision of services or delivery of goods, potential contractors may submit tenders subject to a condition that consideration and evaluation thereof will necessitate that the tenderer obtain from the Municipality a certificate stating that all relevant municipal accounts owing by the tenderer and/or its directors, owners or partners have been paid or that suitable arrangements (which include the right to set off in the event of non-compliance) have been made for payment of any arrears.
 - (b) No tender will be allocated to a person/contractor until a suitable arrangement for the repayment of arrears has been made. No further debt may accrue during contract period.
 - (c) Tender Conditions will include a condition allowing the Municipality to deduct any moneys owing to the Municipality from contract payments.
 - (d) A tenderer will be required to declare all the municipal account numbers for which it is responsible and/or partially responsible.

7.8 Pre-payment metering system

- 7.8.3 The Municipality will use its pre-payment metering system to:-
 - (a) link the provision of electricity by the Municipality to a "pre-payment" system comprising, pre-payment of electricity units; and
 - (b) a payment in respect of arrears comprising all accrued municipal taxes and other levies, tariffs and charges in respect of services such as water, refuse removal, sanitation and sewage.

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- (c) To load an auxiliary on the "pre-payment" system in order to allocate a portion of the rendered amount to the customers arrear account for other services.
- (d) To enforce satisfactory arrangements with customers in arrears by blocking access to pre-payment electricity purchases.
- (e) Amounts tendered for the purchase of pre-payment electricity will not be refunded after the pre-payment meter voucher has been issued or in case of purchasing against an incorrect meter number.

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8. DEBT COLLECTION

8.1 Objective

8.1.1 To provide procedures and mechanisms to collect all the monies due and payable to the Municipality arising out of the supply of services and annual levies, in order to ensure financial sustainability and delivery of municipal services in the interest of the community.

8.2 Personal contact

8.2.1 Personal and Telephonic contact / Agents calling on customers:-

- (a) Council, or its agent, may make personal contact with arrear debtors to encourage their payment via electronic, SMS, telephonic or any other officially recognised communication method.
- (b) Such contact is not a right for debtors to enjoy and disconnection of services and other collection proceedings will continue in the absence of such contact for whatever reason.
- (c) Services as contemplated in 8.2.1(a) will be rendered at a charge as determined during the annual budget process.

8.3 Interruption of service

- 8.3.1 Customers who are in arrears with their municipal accounts and who have not made arrangements with the Municipality will have their supply of electricity, water and other municipal services, suspended, restricted or disconnected.
- 8.3.2 Customers who have submitted mobile phone numbers can be notified via SMS at the applicable tariff, if their accounts are not settled on or before the due date.
- 8.3.3 The disconnection or restriction of services, as mentioned in section 7.4.2, may be enforced should the account remain in arrears after the expiring of the 14 (fourteen) days' notice of restriction of services.
- 8.3.4 Council reserves the right to deny or restrict the sale of electricity or water to customers who are in arrears with their rates or other municipal charges, or who do not honour their arrangements.
- 8.3.5 Upon the liquidation of arrears, including the additional levies in terms of clauses 8.3.6 and 8.3.7, or the conclusion of acceptable arrangements for term payments, the services will be reconnected as soon as conveniently possible.
- 8.3.6 The cost of notice of restriction or disconnection and the reconnection, will be determined by tariffs approved by Council, and will be payable by the customer.
- 8.3.7 The deposit of any defaulter will be adjusted, and brought into line with relevant policies of Council (refer to Annexure "B").

8.4 Legal process (Annexure "A") - (Use of attorneys/Use of credit bureaus)

- 8.4.1 The Municipality may, when a debtor is in arrears, commence legal process against that debtor, which process could involve final demands, summonses, court trials, judgements, garnishee orders and, as last resort, sales in execution of property.
- 8.4.2 The Municipality will exercise strict control over this process to ensure accuracy and legality within it and will require regular reports on progress from staff responsible for the process or outside parties, be they attorneys or any other collection agents appointed by Council.
- 8.4.3 The Municipality will establish procedures and codes of conduct with such outside parties.
- 8.4.4 In the case of employed debtors, garnishee orders, are preferred to sales in execution, but both are part of the Municipality's system of debt collection procedures.
- 8.4.5 All steps in the credit control procedure will be recorded for the Municipality's records and for the information of the debtor.
- 8.4.6 All administration costs of this process will be for the account of the debtor.

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- 8.4.7 Individual debtor accounts are protected and are not the subject of public information. However, the Municipality may release debtor information to credit bureaux and the property owner in respect of his/her lessee(s). This release will be in writing or by electronic means and will be covered in the agreement with customers.
- 8.4.8 The Municipality may consider the cost effectiveness of the legal process, and will receive reports on relevant matters and report to the Executive Mayor.
- 8.4.9 Upon recommendation from the Municipal Manager, Council may consider the use of agents and innovative debt collection methods and products. Cost effectiveness, the willingness of agents to work under appropriate codes of conduct and the success of such agents and products will be part of the agreement Council might conclude with such agents or service providers.
- 8.4.10 Customers will be informed of the powers and duties of such agents and their responsibilities, including their responsibility to observe agreed codes of conduct.
- 8.4.11 Any agreement concluded with an agent or product vendor shall include a clause whereby breaches of the code of conduct by the agent or vendor will constitute termination of the contract.
- 8.4.12 If, after the due date an amount due for rates is unpaid by the owner of the property, the Municipality may recover the amount, in whole or in part, from the tenant or occupier of the property, after it has served written notice on the tenant or occupier. The Municipality may recover the outstanding amount despite any contractual obligation to the contrary on the tenant or occupier.
- 8.4.13 If, after the due date an amount due for rates is unpaid by the owner of the property, the Municipality may recover the amount, in whole or in part, from the agent of the owner, if this is more convenient for the Municipality, after it has served written notice on the agent. The agent must on request from the Municipality, provide a statement reflecting all payments made to the agent for the owner during a period determined by the Municipality.
- 8.4.14 At any stage while the debt is outstanding, all reasonable steps shall be taken to ensure that the ultimate sanction of a sale-in execution is avoided or taken as a last resort. Overstrand Municipality, however, has total commitment to a sale-in execution should the debtor fail to make use of the alternatives provided for by the Municipality from time to time. This is also applicable to all debt and includes all debt which is a charge against a property as referred to in this policy.
As part of the recovery process the Chief Financial Officer may determine a reserve price to be recovered in terms of arrears, equal to the municipal property value or outstanding debt, whichever is the lowest. In the instance that sales statistics / prices of properties sold in the past 12 months, in the immediate area of the particular property prove that there is no market demand for similar properties, that the reserve price, to be recovered in terms of arrears as mentioned, may be lowered with up to 50%. The remaining outstanding debt in excess of the net proceeds of the auction will be written off, in terms of the prescriptions of this policy.
- 8.4.15 Adjustments on the accounts will only be calculated for three years. (Prescription Act, 1969 (Act 68 of 1969).
- 8.5 Cost of collection**
All costs of legal processes including interest, penalties, service discontinuation costs and legal costs associated with customer care or credit control, where ever applicable, are for the account of the debtor and should reflect at least the cost of the particular action.

Collection costs on indigent clients, will be kept to a minimum by re-setting the pre-paid electricity debt collection percentage to 90%.
- 8.6 Clearance Certificate**
8.6.1 On the sale of any property in the municipal jurisdiction, Council will cause the delay of the registration of transfer until all rates, service and sundry charges and any estimated amounts for the duration of a certificate in connection with the

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- property are paid, by withholding a clearance certificate. The municipality will issue such clearance certificate on receipt of an application on the prescribed form from the conveyancer.
- 8.6.2 All payments will be allocated to the registered seller's municipal accounts and all refunds will be made to such seller.
- 8.6.3 No interest shall be paid in respect of these payments.
- 8.6.4 The Municipality will only issue a clearance certificate once a completed prescribed application form from the conveyancer has been received.
- 8.6.5 Where any residential or non-residential debtor has entered into an arrangement with the Municipality in respect of the arrears on a property, the prescribed certificate as referred to in Section 118 of the Systems Act, will not be issued until such time as the full outstanding amount has been paid.
- 8.7 Irrecoverable debt**
- 8.7.1 Debt will only be considered as irrecoverable if it complies with the following criteria:-
- (a) all reasonable notifications and cost effective legal avenues have been exhausted to recover a specific outstanding amount; or
 - (b) any amount equal to or less than R1 500.00, or as determined by Council from time to time, will be considered too small, after having followed basic checks, to warrant further endeavours to collect it; or
 - (c) the cost to recover the debt does not warrant the further action; or
 - (d) the amount outstanding is the residue after payment of a dividend in the rand from an insolvent estate; or
 - (i) there is a danger of a contribution; or
 - (ii) no dividend will accrue to creditors; or
 - (e) a deceased estate has no liquid assets to cover the outstanding amount following the final distribution of the estate; or
 - (iv) where the estate has not been reported to the Master and there are no assets of value to attach; or
 - (f) it has been proven that the debt has prescribed; or
 - (g) the debtor is untraceable or cannot be identified so as to proceed with further action; or
 - (i) the debtor has emigrated leaving no assets of value to cost effectively recover Councils' claim; or
 - (h) it is not possible to prove the debt outstanding; or
 - (i) a court has ruled that the claim is not recoverable; or
 - (j) the outstanding amount is due to an irreconcilable administrative error by the Municipality.
 - (k) After the transfer of a property, outstanding debt on the previous owner account older than 2 years;
- 8.7.2 All debtors who qualify and are registered as indigent, will have their arrears written off once during ownership of the property.
- 8.8 Abandonment of claims**
- 8.8.1 The Municipal Manager must ensure that all avenues are utilised to collect the Municipality's debt.
- 8.8.2 There are some circumstances, as contemplated in section 109(2) of the Act, that allow for the valid termination of debt collection procedures, such as:-
- (a) The insolvency of the debtor, whose estate has insufficient funds.
 - (b) A balance being too small to recover, for economic reasons considering the cost of recovery.
 - (c) Where Council deems that a debtor or group of debtors are unable to pay for services rendered.
- 8.8.3 The Municipality will maintain audit trails in such an instance, and document the reasons for the abandonment of the action or claim in respect of the debt.

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9. **SHORT TITLE**

This Policy shall be called the **Customer Care, Credit Control and Debt Collection Policy of the Overstrand Municipality**.

OVERSTRAND MUNICIPALITY ANNEXURE "A&B"
CUSTOMER CARE, CREDIT CONTROL AND DEBT COLLECTION POLICY

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CUSTOMER CARE AND DEBT COLLECTION – ANNEXURE "A"

10.1. INCENTIVE MEASURES

- 10.1.1. Incentive measures may be implemented as per Council resolution.
- 10.1.2. Where a customer is prepared to pay off the capital amount on an outstanding account, older than two (2) years, in one payment, the Municipal Manager will approve the write off of all interest charged with regard to afore-mentioned period;
- 10.1.3. An agreement to pay off the debt not older than (2) years, must be signed at the time of the implementation of the incentive referred to in 10.1.2;
- 10.1.4. In the instance where a customer is prepared to pay off the total amount of an outstanding account in one payment, then the Municipal Manager will approve the write off of all interest charged to date for the total period.

10.2. DEBT COLLECTION

- 10.2.1. Should annual accounts remain unsettled after 30 September of the applicable year, notice will be given to the owner/customer that the amount owed must be settled within fourteen (14) days, failure of which it will be handed over for collection, including legal proceedings.
- 10.2.2. Should monthly accounts remain unsettled after the due date, notice will be given to the owner/customer that the amount owed must be settled within fourteen (14) days, failure of which will lead to restriction/disconnection of services, including legal proceedings.
- 10.2.3. All debtors regarding houses in rental, selling and self-build schemes, without any capital debt, which are still registered in the name of the Municipality, should be notified in writing that if satisfactory arrangements for transfer of the property into his/her name are not made within one (1) month, the property concerned will be put up for sale by Council at a public auction.
- 10.2.4. Upon handing over of accounts for collection, details of employers and work addresses of the debtors should be made available to the attorneys as far as possible for the purposes of garnishee orders.
- 10.2.5. Attorneys should report to the Revenue Department on a monthly basis on the progress made and the cost aspect regarding each debtor.
- 10.2.6. Attorneys should pay monies collected over to the Municipality monthly.

OVERSTRAND MUNICIPALITY **ANNEXURE "A&B"**
CUSTOMER CARE, CREDIT CONTROL AND DEBT COLLECTION POLICY

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- (i) 50% of the outstanding amount plus cost of the credit control actions.
 - (ii) The balance is payable over a maximum period of three months.
 - (iii) First offence in 2 years – no deposit increase will be applicable and if already charged, will be reversed on application.
 - (iv) Customer deposits will be adjusted to the higher of the sum of three times average consumption during the preceding 12 months or the minimum deposit required in terms of the approved Tariff Schedule.
- (a) 2nd default within a 12-month period:-
- (i) Full outstanding amount plus cost of credit control actions.
 - (ii) No arrangements will be allowed.
 - (iii) Customer deposits will be adjusted to the higher of the sum of four times average consumption during the preceding 12 months or the minimum deposit required in terms of the approved Tariff Schedule.
- 11.3.3. Government Departments – Customer Accounts:**
- (a) 1st default within a 12-month period:-
- (i) 3 weeks' notice – no arrangements
 - (ii) First offence in 2 years – no deposit increase will be applicable and if already charged, will be reversed on application.
 - (iii) Customer deposits will be adjusted to the sum of three time's average consumption during the preceding 12 months.
- (b) 2nd default within a 12-month period:-
- (i) 2 weeks' notice – no arrangements.
 - (ii) Customer deposits will be adjusted to the sum of four time's average consumption during the preceding 12 months.
- 11.3.4. Government Departments – Rates & Taxes:**
- (a) 1st default within a 12-month period:-
- (i) Final demand and legal action in terms of "The Institution of Legal Action against Certain Organs of State Act, 2002 (Act No 40 of 2002)".
- 11.3.5. Administration:**
- Where a person has been placed under administration the following procedures will be followed:-
- (a) The debt as at the date of the administration court order will be placed on hold, and collected in terms of the court order by the administrator's dividend.
 - (b) The administrator is to open a new account on behalf of the debtor. No account is to be opened or operated in the debtor's name as the debtor is not entitled to accumulate debt.
 - (c) Until such time as this new account is opened, the debtor is to be placed on limited services levels. The customer will be compelled to install a pre-paid electricity meter and flow limiter water meter, should one not already be in place. The Municipality will be entitled to recover the cost of the basic services by means of purchases made on the pre-paid meter.
 - (d) Should there be any default on the current account, the supply of services is to be limited or terminated, and the administrator handed over for the collection of this debt.
- 11.3.6. Indigent:**
- All customers (including any other occupants), qualifying as indigent and who accumulated any arrear debt after any relief has been granted, will repay that debt as follows:-
- By instalments over 24 months, in addition to monthly service charges, with immediate payment of the cost of the credit control action taken.

OVERSTRAND MUNICIPALITY ANNEXURE "A&B"
CUSTOMER CARE, CREDIT CONTROL AND DEBT COLLECTION POLICY

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There are no limitations on debtors at any time to pay amounts in excess of arrangements towards outstanding debt, than prescribed above.

12. IMPLEMENTATION AND REVIEW PROCESS

This policy will come into effect on 1 July 2023 and will be reviewed at least annually or when required by way of a Council resolution.

POLICY SECTION:	SENIOR MANAGER: REVENUE
CURRENT UPDATE:	31 MAY 2023
PREVIOUS REVIEW:	29 JUNE 2022
PREVIOUS REVIEW:	31 MAY 2022
PREVIOUS REVIEW:	24 AUG 2021
PREVIOUS REVIEW:	26 MAY 2021
PREVIOUS REVIEW:	30 SEPT 2020
PREVIOUS REVIEW:	27 MAY 2020
PREVIOUS REVIEW:	29 MAY 2019
PREVIOUS REVIEW:	30 MAY 2018
PREVIOUS REVIEW:	31 MAY 2017
PREVIOUS REVIEW	25 MAY 2016
PREVIOUS REVIEW	28 MAY 2015
PREVIOUS REVIEW	28 MAY 2014
PREVIOUS REVIEW	25 SEPT 2013
PREVIOUS REVIEW	29 MAY 2013
PREVIOUS REVIEW	30 MAY 2012
PREVIOUS REVIEW	04 MAY 2011
PREVIOUS REVIEW	26 MAY 2010
PREVIOUS REVIEW	27 MAY 2009
PREVIOUS REVIEW:	30 MAY 2007
APPROVAL BY COUNCIL:	30 JUN 2006

ANNEXURE B 1/9

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INDIGENT POLICY

P R E A M B L E

Whereas section 96 of the Local Government: Municipal Systems Act, 2000 (Act No 32 of 2000) requires a municipality to adopt, maintain and implement a credit control, debt collection and customer care policy;

And whereas section 97 of the Systems Act prescribes that such policy must provide for "provision for indigent debtors that is consistent with its rates and tariff policies and any national policy on indigents."

Now therefore the Municipal Council of the Municipality of Overstrand adopts the Indigent Policy as set out in this document:-

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1. DEFINITIONS

For the purpose of this policy, unless the context indicates otherwise, any word or expression to which a meaning has been attached in the Act shall bear the same meaning and means:-

"authorised representative"	The person or instance legally appointed by the Council to act or to fulfil a duty on its behalf.
"basic service"	the amount or level of any municipal service that is necessary to ensure an acceptable and reasonable quality of life and which, if not provided, would endanger public health or safety of the environment and for the purposes of this Policy are restricted to the delivery of electricity, refuse, sewerage and water services.
"Chief Financial Officer"	An officer of the Municipality appointed as the Head of the Finance Department and includes any person:- a. acting in such position; and b. to whom the Chief Financial Officer has delegated a power, function or duty in respect of such a delegated power, function or duty.
"Council" or "municipal council"	A municipal council referred to in section 18 of the Local Government: Municipal Structures Act, 1998 (Act No 117 of 1998) and for purposes of this policy, the municipal council of the Municipality of Overstrand.
"customer"	Any occupier of any property to which the Municipality has agreed to supply services or already supplies services to, or if there is no occupier, then the owner of the property (including registered indigent household).
"defaulter"	A person who owes money to in respect of a municipal account after the due date for payment has expired.
"Household"	Any customer who are jointly living on a stand or site on a permanent basis and who receive electricity and/or water from one meter, regardless whether the person rents or owns the property.
"Income"	Income is the gross sum of all monthly income from all sources, including wages, salaries, profits, dividends, pensions, rentals, board & lodging, interest received, grants or investment income and other forms of earnings received by every person residing on the property. Child Support Government grants and other Government support grants will not be added as a financial contribution towards the household income.
"Indigent"	A household which qualifies in terms of clause 5.
"interest"	A levy with the same legal priority as service fees and calculated on all amounts in arrears in respect of assessment rates and service levies at a standard rate as approved by Council.
"municipal account" or "billing"	the proper and formal notification by means of a statement of account, to persons liable for monies levied and indicating the net accumulated balance of the account, specifying charges levied by the Municipality, or any authorised and contracted service provider, in the format of, but not limited to:- (a) show the levies for assessment rates and/or building clause; and "monthly account" rendered monthly and shows the levies for assessment rates and/or building clause, availability charge, sewerage, refuse removal, electricity, water, sundries, housing rentals and instalments, allas well as the monthly instalment for annual services paid monthly
"Municipality"	The institution that is responsible for the collection of funds and the provision of services to the customers of Overstrand.
"the Act"	The Local Government: Municipal Systems Act, 2000 (Act No 32 of 2000) as amended from time to time.

2. OBJECTIVES OF POLICY

The objectives of this Policy are to:-

1. provide a framework within which the Municipality can exercise its executive and legislative authority with regard to the implementation of financial aid to indigent households in respect of their municipal account;
2. determine the criteria for qualification of indigent households;
3. ensure that the criteria is applied correctly and fairly to all applicants;
4. allow the Municipality to conduct in loco visits to the premises of applicants to verify the actual status of the household;
5. allow the Municipality to maintain and publish the register of names and addresses of account holders receiving subsidies.

3. SUBSIDY FOR INDIGENT [AND INDIGENT-POOR] HOUSEHOLDS

- a. A basic level of services will be provided to qualifying households with:
 - (i) a total gross income which is below a determined amount, and
 - (ii) according to further specified criteria, as determined by the Municipality from time to time;
- b. Indigence subsidies will be funded from the equitable share contribution made by National Treasury and as provided for in the municipal budget. The subsidy can only be credited to the qualifying customers' accounts until the amount received by the Municipality from National Treasury and provided for in the municipal budget for this purpose, has been exhausted, whereupon no further credits will be made until further national funds for this purpose are received or additional funds has been provided for in the municipal budget.
- c. Subsidised services are refuse removal, sewerage and consumption service charges.
- d. Customers who qualify for an indigent subsidy must convert to pre-payment electricity meter, except for areas where electricity is not supplied by Overstrand Municipality, and a flow limiter water meter may be installed, free of charge for these customers.
- e. If a customer's consumption or use of the municipal service is less than the subsidised amount of the service, the subsidy will be limited to the lesser amount. The unused portion, if any, may not be accrued by the customer and will not entitle the customer to cash or a rebate in respect of the unused portion.
- f. If a customer's consumption or use of a municipal service is in excess of the subsidised service, the customer will be obliged to pay for such excess consumption at the applicable rates.
- g. All customers who qualify for an indigent subsidy will be considered placed on restricted service levels in order to limit further escalation of debt.
- h. Where applicable, indigent customers may be exonerated from a portion of their arrear debt.
- i. An indigent customer must immediately request de-registration by the Municipality or its authorised agent if his/her circumstances have changed to the extent that he/she no longer meet the criteria.
- j. An indigent customer may, at any time, request de-registration.
- k. A list of indigent customers will be maintained and may be made available to the general public, subject to the Promotion of Access to Information Act ("PAIA") and/Protection of Personal Information Act ("POPI Act").
- l. The applicant may not be the registered owner of more than one property.
- m. Councillors and municipal officials do not qualify for any benefit in terms of this Policy.

4. PRINCIPLES OF POLICY

- a. The administrative integrity of the Municipality must be maintained at all costs. The democratically elected councillors are responsible for the approval of this policy, while it is the responsibility of the Municipal Manager to ensure the execution of this policy;

- b. Applicants must complete an official application form, which is to be submitted together with the supporting documents as specified in this policy.
- c. Application forms, agreements and documents relating to this Policy must be available in Afrikaans, English and isiXhosa.
- d. The customer is entitled to an efficient, effective and reasonable response to appeals, and should suffer no disadvantage during the processing of a reasonable appeal.
- e. Compliant applications received before the 15th of a particular month will be considered for subsidy for that account levied for the month.

5. CRITERIA OF SUBSIDY

The subsidy for needy households is recognised for purposes of receiving an indigent subsidy.

- (i) The total household income may not be more than four times the Government State Old Age pension amount plus R1 per month;
The following grants should not be added to the qualifying income threshold:
 - (a) additional grant for older persons;
 - (b) disability grant;
 - (c) war veterans grant;
 - (d) care dependency grant;
 - (e) foster child grant;
 - (f) child support grant;
 - (g) grant-in-aid;
 - (h) social relief of distress.
- (ii) Average monthly units purchase of electricity over the previous 3 months may not exceed 500 kWh;
- (iii) Average monthly consumption of water over the previous 3 months may not exceed 20 kℓ;
Or: A flow limiter meter will be installed immediately on application for a flow limiter meter and flow will be limited to a maximum of 20 kℓ per month;
- (iv) Occupy the property as his/her primary residence;
- (v) Must be a South African citizen; and
- (vi) The recipient of an indigent benefit in terms of this policy must not be the registered owner of more than one property.
- (vii) The property [may] must only be used for residential purposes.

If any of the above criteria is not complied with, the household will immediately be given notice and will lose the status of "indigent" and the subsidy will be forfeited.

Subsidy

- (i) 100% of the basic levy for electricity for one service point per month;
- (ii) 100% of the basic levy for water for one service point per month;
- (iii) 100% of the basic levy for sewage for one service point per month;
- (iv) 100% of 1 X vacuum tanker service after hours, per annum;
- (v) 100% of the basic levy for refuse removal for one service point per month;
- (vi) The first 50 kWh in the tariff block 0-350 of electricity per month shall be free of charge;
- (vii) 10 kℓ of water;
- (viii) 7 kℓ of water consumption for sewerage; and
- (ix) R11.84 in regard of Infrastructure Levy.

6. APPLICATION FOR A SUBSIDY

- A. Applications for indigent subsidy must be submitted on the prescribed application form and must be accompanied by the following documentation:-
 - (i) the latest municipal account of the account holder;

- (ii) proof of the applicant's identity and an affidavit confirming responsibility for the account in the instance where the applicant is not the account holder, but reside on the property; and a letter from account holder;
- (iii) In the instance of a deceased estate, indigent applications will be considered in accordance with requirements for Deceased Estates as stipulated in the Overstrand Customer Care, Credit Control and Debt Collection Policy, inclusive of submission of the executors letter, or letter of authority from the Master/Court and a letter from the relatives of the deceased confirming responsibility for the account and in the instance of a child headed household, also a report from a social worker,
- (iv) proof of the total gross household income, e.g. a letter from his/her employer, salary slip/envelope, pension card, unemployment insurance fund (UIF) card.; and
- (v) proof of medical condition when requiring additional water and electricity.

B. Incomplete forms or forms without the required documentation attached thereto will be rejected.

7. SWORN STATEMENT

The applicant must complete the sworn statement that forms part of the application form. Failure to do so will render the application invalid.

8. CONVERSION OF CONVENTIONAL ELECTRICITY METER

The applicant must agree to the conversion to pre-payment electricity meter and flow limiter water meter. Refer clause 3(d) of Policy.

9. PUBLICATION OF NAMES

The applicant must grant permission for the Municipality to publish his/her name and address on a list of account holders receiving subsidies in terms of this Policy. Refer clause 3(k) of Policy.

10. FALSE OR MISLEADING INFORMATION

A person who provides false information will be disqualified and be refused further participation in the subsidy scheme. In addition he/she may be held liable for the immediate repayment of any subsidies already granted and legal action may be instituted against the guilty party/parties. A person who provides misleading information may only apply again for Indigent Subsidy after a period of 12 months.

11. CALCULATION OF SUBSIDY

- a. The subsidies below will be funded from the "equitable share" contribution received from National Treasury, plus an amount from the Municipality's own income as budgeted for in the financial year in question. The subsidies will only be granted to qualifying households to the extent that the above-mentioned funds are available for allocation.
- b. The accounts of qualifying applicants are credited monthly by the subsidies calculated in section 5.

12. VERIFICATION AND AMNESTY PERIOD

The Municipality reserves the right to send officials and/or representatives of the Municipality to the household or site of the recipient(s) of a subsidy at any reasonable time with the aim of carrying out an ongoing audit on the accuracy of the information provided.

13. DURATION OF SUBSIDY

- a. If an application is approved, the subsidy will be applicable up until the equitable share contribution made from the National Governments' fiscus and as provided for in the municipal budget is depleted.
- b. All beneficiaries must apply annually within a financial year, to receive the subsidy.
- c. If the Municipality obtains information that indicates that the circumstances of the applicant have changed to such an extent that he/she no longer qualifies for the subsidy, the Municipality reserves the right to cancel the subsidy immediately.
- d. If any of the criteria, as set out in 5, is not complied with any more, the onus is on the recipient of the subsidy to notify the Municipality within 7 days after such criteria is no longer complied with. If a recipient cannot write, a designated official must be informed in person.
- e. If any of the above criteria is not complied with, the household will immediately be given notice and will lose its Indigent status and the subsidy will be forfeited.
- f. In the case of misrepresentation or false declaration, including subsidy recipients of qualifying properties, the Municipality reserves the right to refuse the approval of the subsidy and to recover any subsidy amount if already granted a may institute appropriate legal action civil or otherwise, against guilty party(ies).

14. ACCOUNTS IN ARREAR

Applicants, whose municipal accounts show arrear amounts at the time of the application for a subsidy, will have to make arrangements with the Municipality for paying off the amounts in arrears.

15. REGISTER

- a. The Municipality will compile a register of households that qualify as "indigent".
- b. The register will be updated continually and reconciled with the relevant subsidy account in the general ledger on a monthly basis.

16. ENCOURAGEMENT

Councillors should encourage tax payers/customers in their various wards to apply for participation in the indigent subsidy scheme.

17. REVIEW AND IMPLEMENTATION PROCESS

This policy will come into effect on **1 August 2023**;

This policy will be reviewed at least annually or when required by way of a Council resolution.

POLICY SECTION:	SENIOR MANAGER: REVENUE
CURRENT UPDATE:	31 MAY 2023

PREVIOUS REVIEW:	31 MAY 2022
PREVIOUS REVIEW:	28 MAY 2021
PREVIOUS REVIEW	25 NOV 2020
PREVIOUS REVIEW	27 MAY 2020
PREVIOUS REVIEW	29 MAY 2019
PREVIOUS REVIEW	30 MAY 2018
PREVIOUS REVIEW	26 JUN 2017
PREVIOUS REVIEW	31 MAY 2017
PREVIOUS REVIEW	31 AUG 2016
PREVIOUS REVIEW	28 MAY 2015
PREVIOUS REVIEW	28 MAY 2014
PREVIOUS REVIEW	29 MAY 2013
PREVIOUS REVIEW:	30 MAY 2012
PREVIOUS REVIEW:	04 MAY 2011
PREVIOUS REVIEW:	26 MAY 2010
PREVIOUS REVIEW	27 MAY 2009
PREVIOUS REVIEW	31 MAY 2006
APPROVAL BY COUNCIL:	30 JUNE 2004

6.5**NON-COMPLIANCE WITH CLAUSE 15 OF THE OVERSTRAND MUNICIPALITY SCM POLICY: SUPPLY OF HARDWARE ITEMS****N Michaels
07 June 2023****Director : Protection Services****(028) 313 8054**

1. Executive Summary

The purpose of this report is to report the expenditure incurred in contravention of Clause 15 of Council's Supply Chain Management (SCM) Policy to Council, in terms of Section 3(1)(b) of the Local Government: Municipal Finance Management Act (56/2003): Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings and/or Section 32 of the Local Government: Municipal Finance Management Act (56/2003).

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate: Protection Services
Traffic, Law Enforcement & Task Team

3. Compliance with Strategic Priorities

Provision of democratic, accountable and ethical governance
Provision and maintenance of municipal services

4. Delegated Authority

Not applicable

5. Legal Requirements

Local Government: Municipal Finance Management Act, (Act 56 of 2003).

6. Background/Discussion/Evaluation/Conclusion**Background**

On 21 February 2023 the user department obtained a quotation for materials to complete renovations at their Kleinmond Law Enforcement Office. The carpenter of Overstrand Municipality, Mr Gillions came to site at the Law Enforcement office to discuss the renovations and building materials needed to complete the job. Mr Gillions accompanied the user department to Kleinmond Build It to ensure that the user department get a quotation for the correct building materials and quantities.

The request was uploaded on Flexgen on 23 February 2023. Kleinmond Build It was the successful bidder but did not quote on all the items as requested and therefore, Buco was the second-best bidder and was awarded with the order as they quoted on all items.

Buco delivered all items on the order on 23 March 2023, except for the geyser and 7 panel doors. The user department requested Mr Gillions to come on site and double check if the items are correct as they are not experts with reference to building materials. Mr Gillions then noticed that the 1 x tap was incorrect; the plug & kitchen waste pvc was too small for the sinks delivered and the sliding door roller was also the incorrect type. The sliding door roller delivered is installed at the bottom of a sliding door and the sliding door roller needed, is installed at the top of the door to hook in the door.

On 27 March 2023, the user department went to Buco to exchange the incorrect items. Mr Cetwayo then informed that the kitchen waste pvc and plug on the order is not needed as these items come with the sinks and they forgot to deliver it with the rest of the order. The 2 items were thus returned and a sink trap was taken that was also needed as the order only had one set on. The kitchen tap was exchanged as well as the sliding door roller with values as follows:

Order item description:	Order value:	Exchange value:
Sliding door roller single YP	R44.99	R304.34
Sink mixer single hole – BIW	R519.00	R494.78

The user department emailed Mrs Mbuqe at SCM to amend the order if possible but according to Mrs Mbuqe, the requested amendment was not in line with clause 39(1)(c) of the SCM Policy.

On 24 April 2023, the user department returned to Buco to return the trap set & kitchen tap for the original tap on the order. The sliding door roller could unfortunately not be returned as the item was already installed in the office.

When the quotation was requested at Kleinmond Build it, the shop assistant went to fetch the last sliding door roller in the store to scan for the quotation with item description Sliding door roller single YP – BIW – R49.99 and upon receipt of Buco's quotation the user department was under the impression that the item is the same. Only when they went to exchange the sliding door roller, it was noticed that the items description and value at Buco is Cosy Deluxe set Hillaldam – R304.99 and due to this, it was not noticed that the incorrect item was quoted on.

Corrective Steps / Conclusion

On 19 June 2023, the Municipal Public Accounts Committee (MPAC) consisting of Cllrs C Tafu-Nwonkwo, S Williams, K Ngqandana, M Nomatiti and Ald R de Coning, considered a detailed report on the matter and came to the conclusion that the Municipality did not suffer any financial loss and was unanimous in its decision to recommend to Council that the irregular expenditure in the amount of R349,99 be certified as irrecoverable and be written off.

7. Financial Implications

Irregular expenditure: R349-99

8. Staff Implications

None

9. Comments from other Departments, Divisions and Administrations

None

10. Annexures

None

RECOMMENDATION TO THE COUNCIL:

that, in view of the municipality having received value for money, irregular expenditure in the amount of R349-99 (Incl. VAT) for the supply of hardware items, be certified as irrecoverable and written off in terms of section 32(2)(b) of the Local Government: Municipal Finance Management Act, Act 56 of 2003.

RESPONSIBLE OFFICIAL :

**B KING
C LE ROUX**

6.6**NON-COMPLIANCE WITH PARAGRAPH 17 OF THE OVERSTRAND MUNICIPALITY SCM POLICY: SUPPLY AND DELIVERY OF FOOD FOR EMERGENCY SERVICES****N Michaels**
13 June 2023**Director : Protection Services****(028) 313 8054**

1. Executive Summary

The purpose of this report is to report the expenditure incurred in contravention of paragraph 17 of Council's Supply Chain Management (SCM) Policy to the Municipal Public Accounts Committee, in terms of Section 3(1)(b) of the Local Government: Municipal Finance Management Act (56/2003): Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings and/or Section 32 of the Local Government: Municipal Finance Management Act (56/2003).

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate: Protection Services
Fire & Emergency Services, Disaster Management and Security Services

3. Compliance with Strategic Priorities

Provision of democratic, accountable and ethical governance
Provision and maintenance of municipal services

4. Delegated Authority

Not applicable

5. Legal Requirements

Local Government: Municipal Finance Management Act, (Act 56 of 2003).

6. Background/Discussion/Evaluation/Conclusion**Background**

Intelligence surrounding the anticipated protest action indicated that protesters would start convening irregularly over the course of the weekend of 17-19 March 2023, with specific emphasis on Sunday, 19 March 2023. Neighbouring municipalities already experienced protest action along the major national road on Friday, 17 March 2023.

Overstrand Municipality has experienced protest action in the past, albeit the last major action occurring in 2018. All emergency services were placed on high alert to respond to possible activities. The assistance and deployment of all emergency services is of utmost importance to be the first responder for public violence and protect, secure and prevent human injuries or death.

In addition, though not related to the protest action, Overstrand also hosted the Cape Epic from 19-22 March 2022. The Cape Epic is an international event which attract approximately 1,450 riders and up to 10,000 spectators. The possibility existed that convenors of the protest commence with activities on Sunday, 19 March 2023 to prove a point.

Emergency services assisting on 19 & 20 March 2023 have specific deployments to ensure that all protocol is observed by participants of the National Shutdown.

On Saturday, 18 March 2023 tacit approval was granted by the Director: Protection Services for the procurement of food on 19 & 20 March 2023 for emergency members rendering services towards the anticipated National Shutdown on Monday, 20 March 2023. As fellow law enforcement agencies do not have such a bkey for the provision of services, the bkey of the Fire Brigade was utilized.

The supplier, Mama Mia Delights (Pty) Ltd, is the only Halaal service provider listed on the Overstrand Municipal database, within close proximity that was able to cater for Halaal persons on such short notice.

Corrective Steps / Conclusion

On 19 June 2023, the Municipal Public Accounts Committee (MPAC) consisting of Cllrs C Tafu-Nwonkwo, S Williams, K Ngqandana, M Nomatiti and Ald R de Coning, considered a detailed report on the matter and came to the conclusion that the Municipality did not suffer any financial loss and was unanimous in its decision to recommend to Council that the irregular expenditure in the amount of R22 500,00 be certified as irrecoverable and be written off.

7. Financial Implications

Non-compliance or irregular expenditure: R22,500-00

8. Staff Implications

None

9. Comments from other Departments, Divisions and Administrations

None

10. Annexures

None

RECOMMENDATION TO THE COUNCIL:

that, in view of the municipality having received value for money, the non-compliance or irregular expenditure in the amount of R22,500-00 (Incl. VAT) for the supply and delivery of food for Emergency Services, be certified irrecoverable and written off in terms of section 32(2)(b) of the Local Government: Municipal Finance Management Act, Act 56 of 2003.

RESPONSIBLE OFFICIAL :**B KING
C LE ROUX**

6.7**INVESTIGATION INTO THE INSTANCE OF IRREGULAR EXPENDITURE:
SCIE 2022.23.10: NON-COMPLIANCE WITH SUPPLY CHAIN MANAGEMENT
POLICY WITH REGARDS TO: BABOON MANAGEMENT PROGRAMME****S Müller**
22 December 2022**Director : Infrastructure & Planning****(028) 313 8019**

1. Executive Summary

This report served before Council on 24 April 2023 where it was withdrawn and requested that a workshop be held for councillors after which the item be resubmitted to Council. A workshop is scheduled for 27 June 2023.

The purpose of this report is to provide the necessary information and to request Council to write off the expenditure in terms of section 32(2)(b). This report contains the detailed background and reasons for the incurrence of the expenditure, when services were rendered in relation to baboon management from July 2022 up to November 2022.

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate: Infrastructure and Planning
Department: Environmental Services

3. Compliance with Strategic Priority

Provision of democratic, accountable and ethical governance

4. Delegated Authority

None

5. Legal Requirements

Local Government: Municipal Finance Management Act 2003, (Act 56 of 2003)

Overstrand Municipality Supply Chain Management Policy dated 25 May 2008, as amended.

6. Background/Discussion/Evaluation/Conclusion

Background/Discussion

In July 2019 Human Wildlife Solution (HWS) was successfully awarded the three-year Baboon Management Program Deviation on the contract No. SCD 3392/2021, contract period ending 30 June 2023.

The contract was generated for the Overstrand Wide Programme and it covered the areas of Hermanus, Onrus, Kleinmond, Betty's Bay and Pringle Bay and the troops associated with these areas were Vogelgat, Hamilton-Russel, Voëlklip, Onrus, Betty's Bay and Pringle Bay troops. When the Pringle Bay troop was successfully removed out of Pringle Bay town in 2021, the troops in Hangklip, respectively named Silversands and Hangklip, moved into Pringle Bay town and started to cause disruption in the urban area. The contract with HWS had to be revised to include the additional two troops in Hangklip area in order to keep these troops out of the town of Pringle Bay.

A new deviation needed to be drawn up for the additional two troops added to the contract.

A revised budget was requested from HWS and received in June 2021. The budget had to be submitted to the budget steering committee for the 2022/2023 financial year. The additional paperwork for the new deviation needed to be drafted and finalised and was submitted to Supply Chain Management (SCM) in October 2021. This process took 4 months to complete.

HWS's Tax Clearance Certificate (TCC) was not valid before this time and documentation could not be submitted for procurement but after resubmission SCM came back on 28 October 2021 and informed the user department that although HWS's Tax Clearance Certificate was now cleared, HWS still had outstanding documents to complete which was required for any new annual applications. The user department submitted the request for the annual documentation to the service provider on the next day.

The service provider however wanted to first get legal opinion on the matter as they believed that they already submitted all the sufficient documentation and did not have to submit it again and therefore requested a meeting with OM's Mr Roets and Supply Chain. After the matter was discussed *ad nauseum*, the service provider returned the documentation on the 20 December 2021, 2 months later, and it was forward to SCM on the next day. On the same day SCM confirmed that all the documentation was in order.

On the 19 May 2022 the budget was approved for the Hangklip troop and a quotation was requested from the service provider in order to finalise the

Hangklip deviation. A quotation was received from the service provider on 14 June 2022, 1 month later.

On 21 June 2022 the Director requested the user department to increase the original amount of the deviation from R4million to R8million to include the 2023 financial year budget. This was forwarded to Mr Muller on 21 June 2022.

On 1 July 2022 the user department requested a meeting with the CFO and MM to discuss the fact that there was cut in the 2023 budget amount for the Baboon Management Programme. These costings for the Programme were already set in the Strategic Baboon Management Plan and could not be changed and the user department requested a review of the amount. The meeting confirmed that the shortfall needed to be corrected with the mid-year review. It was forwarded to Director Muller for signature. The documentation was forwarded to SCM and on 1 September 2022 the Service Provider was informed that their Tax Clearance Certificate Pin was non-compliant. This process took 2 months to finalise.

After many emails and communications with the service provider in order to solve the outstanding documentation, the SARS Compliant TCC Pin was received on 30 November 2022. This took 3 months to finalise.

The entire process took 12 months to get to this point. The risk of injury to people or wildlife or damage to property were too great a risk to the Municipality to stop the programme in field and we had to continue while the finance and administrative processes were being finalised.

The user department and associated financial departments tried everything in our official and legal capacity to fasten the processes but we had to stay within the processes required and keep the risk of danger to life and property low.

The Municipality did not suffer a financial loss as the service was rendered and risk and danger to life and property was kept to a minimum.

Corrective Steps/Conclusion

The service was rendered without an official order issued therefore and thus it is agreed that the expenditure was irregular. However, value for money was received as the services were indeed rendered.

On 31 March 2023, the Municipal Public Accounts Committee (MPAC), consisting of Cllrs C Tafu-Nwonkwo, S Williams and K Ngqandana considered a detailed report on the matter and came to the conclusion that the Municipality did not suffer any financial loss and was unanimous in its

decision to recommend to Council that the irregular expenditure in the amount of R2 015 255.07 (Vat incl) be certified as irrecoverable and be written off.

7. Financial Implications

R2 015 255.07 (Vat incl)

8. Staff Implications

None

9. Comments from other Departments, Divisions and Administrations

None

10. Annexures

None

RECOMMENDATION TO THE COUNCIL:

that, in view of the fact that the municipality received value for money, the irregular expenditure to the amount of R2 015 255.07 (Vat Incl) rendered for the management of baboon troops without an official order, be certified as irrecoverable and written off in terms of section 32(2)(b) of the Local Government: Municipal Finance Management Act, Act 56 of 2003.

RESPONSIBLE OFFICIAL:**C LE ROUX
B KING**

**6.8
REPORT ON THE PROPOSED 5TH ADJUSTMENTS BUDGET FOR 2022/2023**

BA King **Senior Manager: Financial Services**
20 June 2023 **(028) 313 8154**

1. Executive Summary

Report prepared in terms of Section 29 of the Local Government: Municipal Finance Management Act, 2003 (MFMA) for the 5th Adjustments Budget proposals emanating from unforeseen and unavoidable expenditure, which must be approved by Council in terms of legislation.

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate Finance
Financial Services

3. Compliance with Strategic Priorities

Provision of democratic, accountable and ethical governance
Provision and maintenance of municipal services

4. Delegated Authority

None

5. Legal Requirements

Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA);

6. Background/Discussion

The Executive Mayor announced unforeseen and unavoidable expenditure at the Council meeting held on 31 May 2023.

Further details relating to the provision of the unforeseen and unavoidable expenditure for the 5th adjustments budget proposals are listed in Annexures A and B.

- **Operational Budget Amendments**

The current approved total expenditure budget for operational expenditure has increased by R8 001 000.

The proposed revised Revenue and Expenditure budget for 2022/23 is included as **Schedule 2**.

- **Capital Budget Amendments**

No changes.

- **Financial Position and Cash Flow**

The budgeted financial position has been adjusted according to the adjustments budget proposals.

The cash flows have been adjusted accordingly for the adjustments budget proposals.

Revised Service Delivery and Budget Implementation Plan (SDBIP)

In terms of section 54(c) of the MFMA, the Mayor of a municipality must consider and if necessary, make any revisions to the SDBIP, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with approval of the council following approval of an adjustments budget. The proposed 5th adjustments budget for 2022/23 will serve before Council on 28 June 2023. The SDBIP is revised due to the proposed 5th adjustments budget for 2022/23.

Changes to the financial figures are stated in the Adjustments Budget report.

There are no changes to the service delivery indicators as attached in the supporting documentation form SB3 of the B Schedule in Annexure B.

7. Financial Implications

Operating Budget Expenditure

Summary:

	CHANGES
EXPENDITURE INCREASE	R8 001 000
INCREASE IN DEFICIT	R8 001 000

Capital Budget

No changes.

8. Staff Implications

None.

9. Comments from other Departments, Divisions and Administrations

None.

10. Schedules & Annexures

- Schedule 1: Budgeted financial performance (revenue and expenditure by municipal vote)
- Schedule 2: Budgeted financial performance (revenue by source & expenditure by type)
- Schedule 3: Budgeted multi-year capital appropriations by standard classification (vote) and associated funding by source
- Schedule 4: Budgeted financial position
- Schedule 5: Budgeted cash flow
- Schedule 6: Cash backed reserves and surplus reconciliation
- Schedule 7: Asset management
- Schedule 8: Basic service delivery measurement
- Schedule 9: Budgeted financial performance (revenue & expenditure by standard classification)
- Schedule 10: Budgeted capital appropriations by municipal vote

- Annexure A: 5th Adjustments Budget Proposals
- Annexure B: B Schedule (Municipal adjustments budget tables)

RECOMMENDATION TO THE COUNCIL:

1. that, in terms of section 29 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), the 5th Adjustments Budget for 2022/2023 **be approved** as set out in the following schedules:

- Schedule 1:** Budgeted financial performance (revenue & expenditure by municipal vote)
- Schedule 2:** Budgeted financial performance (revenue by source & expenditure by type)
- Schedule 3:** Budgeted multi-year capital appropriations by standard classification (vote) and associated funding by source
- Schedule 4:** Budgeted financial position
- Schedule 5:** Budgeted cash flow
- Schedule 6:** Cash backed reserves and acc. surplus reconciliation
- Schedule 7:** Asset management
- Schedule 8:** Basic service delivery measurement;

2. that the following schedules be noted:

- Schedule 9:** Budgeted financial performance (revenue & expenditure by standard classification)
- Schedule 10:** Budgeted capital appropriations by municipal vote
3. that the changes (adjusted financial figures) to the Service Delivery and Budget Implementation Plan (SDBIP) for 2022/23 **be approved**; and
 4. that the revised SDBIP for 20223/23 **be made public**.

RESPONSIBLE OFFICIAL :

**BA KING
RG LOUW**

TARGET DATE FOR IMPLEMENTATION :

30 JUNE 2023

SCHEDULE 1

WC032 Overstrand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/06/2023

Vote Description	Budget Year 2022/23										Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2023/24	+2 2024/25	
R thousands												
Revenue by Vote												
Vote 1 - Council & Mayor's Office	50 312	50 786	--	--	--	--	--	--	50 786	54 357	60 546	
Vote 2 - Municipal Manager & Internal Audit	--	--	--	--	--	--	--	--	--	--	--	
Vote 3 - Management Services	859	1 059	--	--	--	--	--	--	1 059	907	946	
Vote 4 - Finance	327 436	337 236	--	--	--	--	--	--	337 236	341 845	356 898	
Vote 5 - Infrastructure & Planning	730 542	743 119	--	--	--	--	--	--	743 119	718 920	732 318	
Vote 6 - Protection Services	35 995	41 335	--	--	--	--	--	--	41 335	38 413	40 148	
Vote 7 - Economic and Social Development & Tourism	2 811	3 111	--	--	--	--	--	--	3 111	71	224	
Vote 8 - Community Services	435 105	434 571	--	--	--	--	--	--	434 571	427 651	449 638	
Total Revenue by Vote	1 583 069	1 611 226	--	--	--	--	--	--	1 611 226	1 582 164	1 640 719	
Expenditure by Vote												
Vote 1 - Council & Mayor's Office	44 582	47 361	--	--	--	--	--	--	47 361	34 434	34 589	
Vote 2 - Municipal Manager & Internal Audit	8 042	7 569	--	--	--	--	--	--	7 569	8 437	8 857	
Vote 3 - Management Services	65 889	65 456	--	--	--	--	--	--	65 456	68 244	71 390	
Vote 4 - Finance	106 313	102 296	--	--	--	--	--	--	102 296	106 744	112 252	
Vote 5 - Infrastructure & Planning	734 810	740 136	--	--	--	--	8 001	8 001	748 137	764 316	796 956	
Vote 6 - Protection Services	119 732	127 662	--	--	--	--	--	--	127 662	123 434	128 971	
Vote 7 - Economic and Social Development & Tourism	17 570	16 794	--	--	--	--	--	--	16 794	15 510	16 237	
Vote 8 - Community Services	498 023	501 174	--	--	--	--	--	--	501 174	520 094	542 073	
Total Expenditure by Vote	1 594 971	1 606 448	--	--	--	--	8 001	8 001	1 616 449	1 641 213	1 711 326	
Surplus/ (Deficit) for the year	(11 902)	2 778	--	--	--	--	(8 001)	(8 001)	(5 223)	(59 049)	(70 607)	

SCHEDULE 2

WC032 Overstrand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/06/2023

Description	Budget Year 2022/23										Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2023/24	+2 2024/25
R thousands	A	A1	B	C	D	E	F	G	H			
Revenue By Source												
Property rates	287 941	287 941	-	-	-	-	-	-	287 941	300 836	314 308	
Service charges - electricity revenue	541 602	528 044	-	-	-	-	-	-	528 044	582 115	625 557	
Service charges - water revenue	138 138	138 138	-	-	-	-	-	-	138 138	144 254	150 851	
Service charges - sanitation revenue	90 982	90 982	-	-	-	-	-	-	90 982	94 874	98 953	
Service charges - refuse revenue	78 850	78 850	-	-	-	-	-	-	78 850	83 502	88 427	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	4 573	4 573	-	-	-	-	-	-	4 573	4 778	4 989	
Interest earned - external investments	24 871	34 671	-	-	-	-	-	-	34 671	25 991	27 161	
Interest earned - outstanding debtors	3 982	3 982	-	-	-	-	-	-	3 982	4 161	4 348	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	20 344	20 344	-	-	-	-	-	-	20 344	22 188	23 174	
Licences and permits	2 636	2 636	-	-	-	-	-	-	2 636	2 750	2 869	
Agency services	7 858	7 858	-	-	-	-	-	-	7 858	8 211	8 580	
Transfers and subsidies	166 184	177 496	-	-	-	-	-	-	177 496	174 999	192 748	
Other revenue	121 898	125 298	-	-	-	-	-	-	125 298	93 814	57 920	
Gains	8 225	8 225	-	-	-	-	-	-	8 225	8 225	8 225	
Total Revenue (excluding capital transfers and contributions)	1 488 153	1 599 817							1 589 817	1 550 796	1 608 988	
Expenditure By Type												
Employee related costs	504 478	505 988	-	-	-	-	-	-	505 988	522 629	551 741	
Remuneration of councillors	12 335	12 335	-	-	-	-	-	-	12 335	12 837	13 360	
Debt impairment	13 564	19 617	-	-	-	-	-	-	19 617	13 699	13 836	
Depreciation & asset impairment	146 596	146 596	-	-	-	-	-	-	146 596	145 685	148 275	
Finance charges	48 056	48 056	-	-	-	-	-	-	48 056	47 734	47 159	
Bulk purchases - electricity	384 161	371 533	-	-	-	-	-	-	371 533	417 237	453 161	
Inventory Consumed	52 137	63 814	-	-	-	-	-	-	63 814	51 837	55 539	
Contracted services	269 929	271 994	-	-	-	-	8 001	8 001	279 995	279 215	293 223	
Transfers and subsidies	13 057	14 786	-	-	-	-	-	-	14 786	13 060	13 982	
Other expenditure	150 658	153 727	-	-	-	-	-	-	153 727	137 280	121 448	
Losses	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure	1 594 971	1 608 448					8 001	8 001	1 616 449	1 641 213	1 711 326	
Surplus/(Deficit)	(96 818)	(99 431)					(8 001)	(8 001)	(107 432)	(90 417)	(103 218)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	72 254	87 141	-	-	-	-	-	-	87 141	31 368	32 611	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	12 662	12 442	-	-	-	-	-	-	12 442	-	-	
Transfers and subsidies - capital (in-kind - all)	-	2 626	-	-	-	-	-	-	2 626	-	-	
Surplus/(Deficit) before taxation	(11 902)	2 778					(8 001)	(8 001)	(5 223)	(59 049)	(70 607)	
Taxation	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(11 902)	2 778					(8 001)	(8 001)	(5 223)	(59 049)	(70 607)	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(11 902)	2 778					(8 001)	(8 001)	(5 223)	(59 049)	(70 607)	
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(11 902)	2 778					(8 001)	(8 001)	(5 223)	(59 049)	(70 607)	

WC032 Overstrand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/06/2023

Description	Budget Year 2022/23									Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	+1 2023/24	+2 2024/25
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital Expenditure - Functional											
Governance and administration	1 875	1 875	-	-	-	-	-	-	1 875	-	-
Executive and council	5	5	-	-	-	-	-	-	5	-	-
Finance and administration	1 870	1 870	-	-	-	-	-	-	1 870	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	53 438	58 181	-	-	-	-	-	-	58 181	29 934	19 897
Community and social services	7 261	4 781	-	-	-	-	-	-	4 781	-	-
Sport and recreation	2 500	3 047	-	-	-	-	-	-	3 047	8 704	13 297
Public safety	2 792	6 042	-	-	-	-	-	-	6 042	-	-
Housing	40 885	44 311	-	-	-	-	-	-	44 311	21 230	6 400
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	14 968	18 668	-	-	-	-	-	-	18 668	7 164	6 000
Planning and development	1 479	1 844	-	-	-	-	-	-	1 844	-	-
Road transport	12 590	16 824	-	-	-	-	-	-	16 824	7 164	6 000
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Trading services	166 639	133 482	-	-	-	-	-	-	133 482	85 800	73 314
Energy services	65 989	56 907	-	-	-	-	-	-	56 907	22 000	24 314
Water management	39 970	35 789	-	-	-	-	-	-	35 789	19 000	23 400
Waste water management	57 736	32 921	-	-	-	-	-	-	32 921	24 500	19 100
Waste management	3 544	5 876	-	-	-	-	-	-	5 876	-	6 500
Other	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	236 020	212 216	-	-	-	-	-	-	212 216	192 698	99 911
Funded by:											
National Government	72 254	81 741	-	-	-	-	-	-	81 741	31 368	32 611
Provincial Government	-	5 400	-	-	-	-	-	-	5 400	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Net)	51 447	56 653	-	-	-	-	-	-	56 653	21 230	6 400
Transfers recognised - capital	123 702	143 994	-	-	-	-	-	-	143 994	52 598	39 011
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	80 175	38 411	-	-	-	-	-	-	38 411	50 000	60 000
Internally generated funds	32 143	29 811	-	-	-	-	-	-	29 811	-	-
Total Capital Funding	236 020	212 216	-	-	-	-	-	-	212 216	192 698	99 911

SCHEDULE 4

WC032 Oversbrand - Table B6 Adjustments Budget Financial Position - 28/06/2023

Description	Budget Year 2022/23										Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	A	3	4	5	6	7	8	9	10			
	A1	B	C	D	E	F	G	H				
ASSETS												
Current assets												
Cash	31 308	123 264	-	-	-	-	(8 001)	(8 001)	115 263	97 696	93 728	
Call investment deposits	400 000	400 000	-	-	-	-	-	-	400 000	400 000	400 000	
Consumer debtors	92 590	92 433	-	-	-	-	-	-	92 433	101 250	110 918	
Other debtors	59 486	53 433	-	-	-	-	-	-	53 433	65 411	77 295	
Current portion of long-term receivables	-	-	-	-	-	-	-	-	-	-	-	
Inventory	10 908	10 908	-	-	-	-	-	-	10 908	11 190	11 416	
Total current assets	594 291	680 037	-	-	-	-	(8 001)	(8 001)	672 606	675 547	693 257	
Non current assets												
Long-term receivables	-	-	-	-	-	-	-	-	-	-	-	
Investments	70 005	70 005	-	-	-	-	-	-	70 005	77 989	86 123	
Investment property	132 846	132 846	-	-	-	-	-	-	132 846	138 346	143 846	
Investment in Associates	-	-	-	-	-	-	-	-	-	-	-	
Property, plant and equipment	3 820 865	3 796 520	-	-	-	-	-	-	3 796 520	3 755 852	3 707 039	
Agricultural	-	-	-	-	-	-	-	-	-	-	-	
Biological	-	542	-	-	-	-	-	-	542	474	406	
Intangible	8 203	8 203	-	-	-	-	-	-	8 203	7 783	7 332	
Other non-current assets	130 928	112 126	-	-	-	-	-	-	112 126	112 126	112 126	
Total non current assets	4 162 847	4 122 242	-	-	-	-	-	-	4 122 242	4 092 571	4 096 873	
TOTAL ASSETS	4 757 138	4 802 279	-	-	-	-	(8 001)	(8 001)	4 794 277	4 768 118	4 790 130	
LIABILITIES												
Current liabilities												
Bank overdraft	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	58 582	58 582	-	-	-	-	-	-	58 582	51 239	155 011	
Consumer deposits	66 074	43 312	-	-	-	-	-	-	43 312	45 312	47 312	
Trade and other payables	173 931	168 910	-	-	-	-	-	-	168 910	178 248	192 517	
Provisions	48 210	48 210	-	-	-	-	-	-	48 210	53 034	54 903	
Total current liabilities	346 808	319 625	-	-	-	-	-	-	319 625	327 833	449 743	
Non current liabilities												
Borrowing	421 184	421 184	-	-	-	-	-	-	421 184	410 946	324 935	
Provisions	290 101	292 186	-	-	-	-	-	-	292 186	294 097	294 308	
Total non current liabilities	711 285	713 370	-	-	-	-	-	-	713 370	714 942	619 243	
TOTAL LIABILITIES	1 058 092	1 032 995	-	-	-	-	-	-	1 032 995	1 041 875	1 068 986	
NET ASSETS	3 699 046	3 769 283	-	-	-	-	(8 001)	(8 001)	3 761 282	3 726 242	3 681 144	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)	3 695 823	3 766 661	-	-	-	-	(8 001)	(8 001)	3 758 660	3 723 025	3 677 932	
Reserves	3 223	3 223	-	-	-	-	-	-	3 223	3 218	3 213	
Minorities' interests	-	-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	3 699 046	3 769 883	-	-	-	-	(8 001)	(8 001)	3 761 882	3 726 242	3 681 144	

SCHEDULE 5

WC032 Overstrand - Table B7 Adjustments Budget Cash Flows - 28/06/2023

Description	Budget Year 2022/23										Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2023/24	+2 2024/25
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates	285 907	285 907	-	-	-	-	-	-	285 907	298 712	312 089	
Service charges	843 505	830 014	-	-	-	-	-	-	830 014	808 236	956 673	
Other revenue	146 992	152 738	-	-	-	-	-	-	152 738	110 143	75 032	
Government - operating	166 184	177 436	-	-	-	-	-	-	177 436	174 959	192 746	
Government - capital	72 254	87 141	-	-	-	-	-	-	87 141	31 369	32 611	
Interest	24 871	34 671	-	-	-	-	-	-	34 671	25 991	27 161	
Dividends	-	-	-	-	-	-	-	-	-	-	-	
Payments												
Suppliers and employees	(1 373 971)	(1 382 381)	-	-	-	-	(8 001)	(8 001)	(1 390 382)	(1 382 052)	(1 447 209)	
Finance charges	(48 056)	(48 056)	-	-	-	-	-	-	(48 056)	(47 734)	(47 159)	
Transfers and Grants	(13 057)	(14 796)	-	-	-	-	-	-	(14 796)	(13 060)	(13 582)	
NET CASH FROM/(USED) OPERATING ACTIVITIES	104 629	122 904	-	-	-	-	(8 001)	(8 001)	114 803	96 604	89 262	
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(4 980)	(4 980)	-	-	-	-	-	-	(4 980)	(4 983)	(4 980)	
Payments												
Capital assets	(236 020)	(212 216)	-	-	-	-	-	-	(212 216)	(102 598)	(99 011)	
NET CASH FROM/(USED) INVESTING ACTIVITIES	(241 980)	(217 196)	-	-	-	-	-	-	(217 196)	(167 578)	(103 991)	
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	50 000	50 000	-	-	-	-	-	-	50 000	50 000	60 000	
Increase (decrease) in consumer deposits	2 000	2 000	-	-	-	-	-	-	2 000	2 000	2 000	
Payments												
Repayment of borrowing	(50 623)	(50 623)	-	-	-	-	-	-	(50 623)	(58 592)	(51 230)	
NET CASH FROM/(USED) FINANCING ACTIVITIES	1 377	1 377	-	-	-	-	-	-	1 377	(6 592)	10 761	
NET INCREASE/ (DECREASE) IN CASH HELD	(134 994)	(93 016)	-	-	-	-	(8 001)	(8 001)	(161 017)	(17 567)	(3 968)	
Cash/cash equivalents at the year begin:	566 202	616 280	-	-	-	-	-	-	616 280	515 263	497 696	
Cash/cash equivalents at the year end:	431 208	523 264	-	-	-	-	(8 001)	(8 001)	515 263	497 696	493 728	

SCHEDULE 6

WC032 Overstrand - Table B5 Cash backed reserves/accumulated surplus reconciliation - 28/06/2023

Description	Budget Year 2022/23										Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2023/24	+2 2024/25
R thousands	A	A1	B	C	D	E	F	G	H	I	J	K
Cash and investments available												
Cash/cash equivalents at the year end	431 308	523 264	-	-	-	-	(8 001)	(8 001)	515 263	497 696	493 728	
Other current investments > 90 days	(0)	-	-	-	-	-	(0)	(0)	(0)	(0)	(0)	
Non current assets - Investments	70 005	70 005	-	-	-	-	-	-	70 005	77 989	86 123	
Cash and investments available:	501 313	593 269	-	-	-	-	(8 001)	(8 001)	585 268	575 685	579 851	
Applications of cash and investments												
Unspent conditional transfers	-	-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing	22 033	22 033	-	-	-	-	-	-	22 033	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	34 486	24 508	-	-	-	-	-	-	24 508	15 081	8 424	
Other provisions	12 515	12 515	-	-	-	-	-	-	12 515	8 330	8 276	
Long term investments committed	70 005	70 005	-	-	-	-	-	-	70 005	77 989	86 123	
Reserves to be backed by cash/investments	3 705 491	3 776 328	-	-	-	-	(8 001)	(8 001)	3 768 327	3 732 677	3 687 569	
Total Application of cash and investments:	3 834 531	3 965 390	-	-	-	-	(8 001)	(8 001)	3 897 389	3 834 078	3 799 392	
Surplus/shortfall	(3 333 217)	(3 312 121)	-	-	-	-	-	-	(3 312 121)	(3 258 393)	(3 219 541)	

SCHEDULE 7

WC032 Overstrand - Table B9 Asset Management - 28/06/2023

Description	Budget Year 2022/23									Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands											
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	141 955	151 918	--	--	--	--	--	--	151 918	59 894	24 814
Roads Infrastructure	12 255	15 274	--	--	--	--	--	--	15 274	7 164	6 000
Storm water Infrastructure	1 636	1 636	--	--	--	--	--	--	1 636	8 500	--
Electrical Infrastructure	53 500	56 249	--	--	--	--	--	--	56 249	12 000	9 314
Water Supply Infrastructure	12 483	9 626	--	--	--	--	--	--	9 626	2 000	3 100
Sanitation Infrastructure	4 020	2 416	--	--	--	--	--	--	2 416	--	--
Solid Waste Infrastructure	1 470	1 250	--	--	--	--	--	--	1 250	--	--
Rail Infrastructure	--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure	--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure	--	--	--	--	--	--	--	--	--	--	--
Infrastructure	85 364	86 451	--	--	--	--	--	--	86 451	29 664	18 414
Community Facilities	6 701	4 463	--	--	--	--	--	--	4 463	--	--
Sport and Recreation Facilities	4 250	4 797	--	--	--	--	--	--	4 797	--	--
Community Assets	10 951	9 261	--	--	--	--	--	--	9 261	--	--
Heritage Assets	--	--	--	--	--	--	--	--	--	--	--
Revenue Generating	--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating	--	--	--	--	--	--	--	--	--	--	--
Investment properties	--	--	--	--	--	--	--	--	--	--	--
Operational Buildings	3 017	2 295	--	--	--	--	--	--	2 295	--	--
Housing	38 785	42 211	--	--	--	--	--	--	42 211	21 230	6 400
Other Assets	41 802	44 506	--	--	--	--	--	--	44 506	21 230	6 400
Biological or Cultivated Assets	--	--	--	--	--	--	--	--	--	--	--
Services	--	--	--	--	--	--	--	--	--	--	--
Licences and Rights	--	--	--	--	--	--	--	--	--	--	--
Intangible Assets	--	--	--	--	--	--	--	--	--	--	--
Computer Equipment	1 888	1 964	--	--	--	--	--	--	1 964	--	--
Furniture and Office Equipment	765	1 062	--	--	--	--	--	--	1 062	--	--
Machinery and Equipment	1 185	1 385	--	--	--	--	--	--	1 385	--	--
Transport Assets	--	7 289	--	--	--	--	--	--	7 289	--	--
Land	--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--	--	--
Total Capital Expenditure to be adjusted	12 255	15 274	--	--	--	--	--	--	15 274	7 164	6 000
Roads Infrastructure	1 636	1 636	--	--	--	--	--	--	1 636	8 500	--
Storm water Infrastructure	63 389	58 907	--	--	--	--	--	--	58 907	22 000	24 314
Electrical Infrastructure	39 970	35 789	--	--	--	--	--	--	35 789	19 000	23 400
Water Supply Infrastructure	56 101	31 285	--	--	--	--	--	--	31 285	16 000	19 100
Sanitation Infrastructure	3 544	3 324	--	--	--	--	--	--	3 324	--	6 500
Solid Waste Infrastructure	--	--	--	--	--	--	--	--	--	--	--
Rail Infrastructure	--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure	--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure	--	--	--	--	--	--	--	--	--	--	--
Infrastructure	178 805	146 215	--	--	--	--	--	--	146 215	72 664	79 314
Community Facilities	7 035	4 798	--	--	--	--	--	--	4 798	--	--
Sport and Recreation Facilities	4 450	4 997	--	--	--	--	--	--	4 997	8 704	13 297
Community Assets	11 485	9 795	--	--	--	--	--	--	9 795	8 704	13 297
Heritage Assets	--	--	--	--	--	--	--	--	--	--	--
Revenue Generating	--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating	--	--	--	--	--	--	--	--	--	--	--
Investment properties	--	--	--	--	--	--	--	--	--	--	--
Operational Buildings	3 017	2 295	--	--	--	--	--	--	2 295	--	--
Housing	38 785	42 211	--	--	--	--	--	--	42 211	21 230	6 400
Other Assets	41 802	44 506	--	--	--	--	--	--	44 506	21 230	6 400
Biological or Cultivated Assets	--	--	--	--	--	--	--	--	--	--	--
Services	--	--	--	--	--	--	--	--	--	--	--
Licences and Rights	--	--	--	--	--	--	--	--	--	--	--
Intangible Assets	--	--	--	--	--	--	--	--	--	--	--
Computer Equipment	1 888	1 964	--	--	--	--	--	--	1 964	--	--
Furniture and Office Equipment	765	1 062	--	--	--	--	--	--	1 062	--	--
Machinery and Equipment	1 185	1 385	--	--	--	--	--	--	1 385	--	--
Transport Assets	--	7 289	--	--	--	--	--	--	7 289	--	--
Land	--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--	--	--
TOTAL CAPITAL EXPENDITURE to be adjusted	236 028	212 216	--	--	--	--	--	--	212 216	182 598	99 011

Description	Budget Year 2023/23										Budget Year	Budget Year
	Original	Prior Adjusted	Accom. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted	
	Budget	7	8	capital	Unavoid.	Govt	F	13	Budget	Budget	Budget	
R thousands	A	AT	B	9	10	11	12	13	14	+1 2023/23	+2 2024/25	
ASSET REGISTER SUMMARY - PPE (NDV)												
Roads Infrastructure	951 355	954 384	--	--	--	--	--	--	954 384	923 238	892 842	
Storm water Infrastructure	240 845	240 845	--	--	--	--	--	--	240 845	241 337	234 139	
Electrical Infrastructure	555 433	548 951	--	--	--	--	--	--	548 951	542 067	535 969	
Water Supply Infrastructure	534 118	529 937	--	--	--	--	--	--	529 937	526 257	520 807	
Sanitation Infrastructure	482 930	458 085	--	--	--	--	--	--	458 085	457 155	458 920	
Solid Waste Infrastructure	49 883	49 883	--	--	--	--	--	--	49 883	48 401	49 801	
Rail Infrastructure	--	--	--	--	--	--	--	--	--	--	--	
Coastal Infrastructure	--	--	--	--	--	--	--	--	--	--	--	
Information and Communication Infrastructure	--	--	--	--	--	--	--	--	--	--	--	
Infrastructure	2 814 545	2 781 905	--	--	--	--	--	--	2 781 905	2 736 464	2 692 460	
Community Facilities	--	--	--	--	--	--	--	--	--	--	--	
Sport and Recreation Facilities	--	--	--	--	--	--	--	--	--	--	--	
Community Assets	--	--	--	--	--	--	--	--	--	--	--	
Heritage Assets	130 928	112 126	--	--	--	--	--	--	112 126	112 126	112 126	
Revenue Generating	--	--	--	--	--	--	--	--	--	--	--	
Non-revenue Generating	--	--	--	--	--	--	--	--	--	--	--	
Investment properties	132 948	132 948	--	--	--	--	--	--	132 948	130 340	143 848	
Operational Buildings	--	--	--	--	--	--	--	--	--	--	--	
Housing	--	--	--	--	--	--	--	--	--	--	--	
Other Assets	894 435	897 440	--	--	--	--	--	--	897 440	911 435	918 034	
Biological or Cultivated Assets	--	542	--	--	--	--	--	--	542	474	436	
Services	--	--	--	--	--	--	--	--	--	--	--	
Licences and Rights	--	--	--	--	--	--	--	--	--	--	--	
Intangible Assets	8 203	8 203	--	--	--	--	--	--	8 203	7 784	7 333	
Computer Equipment	--	--	--	--	--	--	--	--	--	--	--	
Furniture and Office Equipment	15 403	15 777	--	--	--	--	--	--	15 777	12 548	9 448	
Machinery and Equipment	5 659	5 317	--	--	--	--	--	--	5 317	3 764	2 242	
Transport Assets	90 823	98 112	--	--	--	--	--	--	98 112	91 652	86 837	
Land	--	--	--	--	--	--	--	--	--	--	--	
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--	--	--	
TOTAL ASSET REGISTER SUMMARY - PPE (NDV)	4 992 842	4 652 236	--	--	--	--	--	--	4 652 236	4 614 582	3 970 758	
EXPENDITURE OTHER ITEMS												
<u>Depreciation & asset impairment</u>	148 596	148 596	--	--	--	--	--	--	148 596	145 685	148 275	
<u>Repairs and Maintenance to asset class</u>	287 944	271 863	--	--	--	--	--	--	271 863	282 588	299 968	
Roads Infrastructure	72 275	39 025	--	--	--	--	--	--	39 025	79 183	83 626	
Storm water Infrastructure	7 335	6 625	--	--	--	--	--	--	6 625	7 736	8 154	
Electrical Infrastructure	39 232	38 995	--	--	--	--	--	--	38 995	40 556	43 933	
Water Supply Infrastructure	22 142	22 089	--	--	--	--	--	--	22 089	23 489	24 843	
Sanitation Infrastructure	13 044	13 465	--	--	--	--	--	--	13 465	13 580	14 354	
Solid Waste Infrastructure	7 320	7 888	--	--	--	--	--	--	7 888	7 688	8 123	
Rail Infrastructure	--	--	--	--	--	--	--	--	--	--	--	
Coastal Infrastructure	--	--	--	--	--	--	--	--	--	--	--	
Information and Communication Infrastructure	--	--	--	--	--	--	--	--	--	--	--	
Infrastructure	161 343	148 088	--	--	--	--	--	--	148 088	172 030	183 034	
Community Facilities	43 516	44 407	--	--	--	--	--	--	44 407	43 394	45 882	
Sport and Recreation Facilities	14 843	13 853	--	--	--	--	--	--	13 853	14 910	15 416	
Community Assets	58 365	58 260	--	--	--	--	--	--	58 260	58 364	61 278	
Heritage Assets	--	--	--	--	--	--	--	--	--	--	--	
Revenue Generating	--	--	--	--	--	--	--	--	--	--	--	
Non-revenue Generating	--	--	--	--	--	--	--	--	--	--	--	
Investment properties	--	--	--	--	--	--	--	--	--	--	--	
Operational Buildings	15 245	19 102	--	--	--	--	--	--	19 102	18 876	17 880	
Housing	--	--	--	--	--	--	--	--	--	--	--	
Other Assets	15 245	19 102	--	--	--	--	--	--	19 102	18 876	17 880	
Biological or Cultivated Assets	--	--	--	--	--	--	--	--	--	--	--	
Services	--	--	--	--	--	--	--	--	--	--	--	
Licences and Rights	8 994	8 002	--	--	--	--	--	--	8 002	7 381	7 734	
Intangible Assets	8 994	8 002	--	--	--	--	--	--	8 002	7 381	7 734	
Computer Equipment	2 280	2 411	--	--	--	--	--	--	2 411	2 391	2 508	
Furniture and Office Equipment	8 333	14 004	--	--	--	--	--	--	14 004	8 658	8 963	
Machinery and Equipment	5 601	4 750	--	--	--	--	--	--	4 750	6 518	6 561	
Transport Assets	11 779	18 385	--	--	--	--	--	--	18 385	12 444	13 149	
Land	--	--	--	--	--	--	--	--	--	--	--	
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--	--	--	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	414 543	417 598	--	--	--	--	--	--	417 598	428 284	447 441	
Renewal and upgrading of Existing Assets as % of total	28.3%	28.4%							28.4%	30.4%	24.3%	
Renewal and upgrading of Existing Assets as % of dep	64.2%	47.1%							41.1%	35.9%	50.0%	
R&M as a % of PPE	6.5%	6.7%							7.0%	7.0%	7.5%	
Renewal and upgrading and R&M as a % of PPE	6.8%	8.2%							8.2%	8.2%	9.4%	

WC032 Overstrand - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/06/2023

Standard Description	Budget Year 2022/23										Budget Year	Budget Year
	Original	Prior Adjusted	Accoun. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
	Budget	5	6	7	8	9	10	11	12	12	12	12
R thousands	A	A1	B	C	D	E	F	G	H			
Revenue - Functional												
Governance and administration	354 994	398 420	--	--	--	--	--	--	398 420	463 517	424 829	
Executive and council	50 470	50 944	--	--	--	--	--	--	50 944	54 516	60 706	
Finance and administration	334 524	347 476	--	--	--	--	--	--	347 476	349 000	354 123	
Internal audit	--	--	--	--	--	--	--	--	--	--	--	
Community and public safety	152 578	161 611	--	--	--	--	--	--	161 611	133 395	105 603	
Community and social services	8 776	8 870	--	--	--	--	--	--	8 870	7 189	7 660	
Sport and recreation	10 972	11 572	--	--	--	--	--	--	11 572	19 932	25 031	
Public safety	35 995	41 335	--	--	--	--	--	--	41 335	38 413	40 148	
Housing	96 834	99 834	--	--	--	--	--	--	99 834	67 770	32 763	
Health	--	--	--	--	--	--	--	--	--	--	--	
Economic and environmental services	24 399	26 378	--	--	--	--	--	--	26 378	18 881	16 231	
Planning and development	13 483	13 783	--	--	--	--	--	--	13 783	11 293	9 880	
Road transport	10 870	14 598	--	--	--	--	--	--	14 598	7 469	6 310	
Environmental protection	37	37	--	--	--	--	--	--	37	39	41	
Trading services	1 021 099	1 022 817	--	--	--	--	--	--	1 022 817	1 026 542	1 094 066	
Energy sources	615 533	614 451	--	--	--	--	--	--	614 451	634 543	694 366	
Water management	167 048	160 604	--	--	--	--	--	--	160 604	162 198	169 918	
Waste water management	139 720	140 185	--	--	--	--	--	--	140 185	126 531	129 741	
Waste management	98 797	98 577	--	--	--	--	--	--	98 577	103 360	110 031	
Other	--	--	--	--	--	--	--	--	--	--	--	
Total Revenue - Functional	1 583 069	1 611 226	--	--	--	--	--	--	1 611 226	1 562 164	1 640 719	
Expenditure - Functional												
Governance and administration	315 410	316 668	--	--	--	--	--	--	316 668	312 871	324 730	
Executive and council	74 067	73 025	--	--	--	--	--	--	73 025	65 606	67 539	
Finance and administration	237 178	239 998	--	--	--	--	--	--	239 998	242 871	252 551	
Internal audit	4 165	3 645	--	--	--	--	--	--	3 645	4 394	4 640	
Community and public safety	267 374	276 497	--	--	--	--	--	--	276 497	261 327	251 638	
Community and social services	21 751	22 283	--	--	--	--	--	--	22 283	22 212	23 647	
Sport and recreation	63 035	62 259	--	--	--	--	--	--	62 259	63 089	65 995	
Public safety	118 758	128 871	--	--	--	--	--	--	128 871	123 379	129 264	
Housing	63 829	63 084	--	--	--	--	--	--	63 084	52 646	32 731	
Health	--	--	--	--	--	--	--	--	--	--	--	
Economic and environmental services	198 290	188 887	--	--	--	--	--	--	188 887	207 251	213 884	
Planning and development	53 256	51 913	--	--	--	--	--	--	51 913	53 030	55 706	
Road transport	121 995	111 788	--	--	--	--	--	--	111 788	129 975	132 972	
Environmental protection	23 030	25 186	--	--	--	--	--	--	25 186	24 246	25 206	
Trading services	819 381	821 967	--	--	--	--	8 001	8 001	829 968	856 098	917 291	
Energy sources	480 315	465 207	--	--	--	--	--	--	465 207	513 770	555 174	
Water management	133 992	136 238	--	--	--	--	3 603	3 603	140 141	140 048	152 081	
Waste water management	103 774	124 939	--	--	--	--	4 096	4 096	129 037	100 313	113 142	
Waste management	92 299	95 584	--	--	--	--	--	--	95 584	92 957	96 894	
Other	3 917	4 429	--	--	--	--	--	--	4 429	3 667	3 783	
Total Expenditure - Functional	1 594 971	1 606 448	--	--	--	--	8 001	8 001	1 616 449	1 641 213	1 711 326	
Surplus/ (Deficit) for the year	(11 902)	2 778	--	--	--	--	(8 001)	(8 001)	(5 223)	(59 049)	(70 607)	

SCHEDULE 10

WC032 Overstrand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/06/2023

Description	Budget Year 2022/23										Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accoun. Funds	Multi-year capital	Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
£ Thousands	A	A1	B	C	D	E	F	G	H	I	J	
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	1 815	1 815	-	-	-	-	-	-	1 815	-	-	-
Vote 4 - Finance	60	57	-	-	-	-	-	-	57	-	-	-
Vote 5 - Infrastructure & Planning	196 212	169 835	-	-	-	-	-	-	169 835	101 798	98 411	-
Vote 6 - Protection Services	300	600	-	-	-	-	-	-	600	-	-	-
Vote 7 - Economic and Social Development & Tourism	45	45	-	-	-	-	-	-	45	-	-	-
Vote 8 - Community Services	735	1 965	-	-	-	-	-	-	1 965	-	-	-
Capital multi-year expenditure sub-total	199 167	174 320							174 320	191 798	98 411	
Single-year expenditure to be adjusted												
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure & Planning	19 391	19 768	-	-	-	-	-	-	19 768	800	600	-
Vote 6 - Protection Services	2 402	5 442	-	-	-	-	-	-	5 442	-	-	-
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services	14 970	12 687	-	-	-	-	-	-	12 687	-	-	-
Capital single-year expenditure sub-total	36 853	37 897							37 897	800	600	
Total Capital Expenditure - Vote	236 020	212 217							212 217	192 598	99 011	

ANNEXURE B

EXECUTIVE MAYOR ANNOUNCEMENT**APPROVAL OF UNFORESEEN AND UNAVOIDABLE EXPENDITURE DUE TO
ADDITIONAL BUDGET REQUIREMENT FOR OPERATIONAL EXPENDITURE
DUE TO CONSTANT, PROLONGED LOADSHEDDING IMPLEMENTED BY
ESKOM****31 MAY 2023, COUNCIL MEETING****Mr Speaker,**

The Executive Mayor was requested to consider approval of additional budget required for the day to day operation of bulk Water and Wastewater facilities, impacted due to support to these facilities with generators, due to constant and prolonged loadshedding implemented by Eskom.

The budget provided for this purpose will be depleted before the end of the financial year on 30 June 2023, due to intensified loadshedding occurrence and duration.

The additional Operational Budget requirement as estimated at the end of May 2023 is as follows:

Water Services: Expenditure – Contracted Services	R4,098m
Wastewater Services: Expenditure – Contracted Services	R3,903m

Apart from having to make the following announcement now at this meeting of Council in terms of section 29 of the Local Government: Municipal Finance Management, Act 56 of 2003 (MFMA), I will also provide the information to the Provincial Ministers of Finance and of Local Government, Environmental Affairs and Development Planning.

Mr Speaker,

In terms of the provisions of section 29 of the MFMA I need to inform you that I have on request from the Municipal Manager, authorised unforeseen and unavoidable expenditure, for which project provision has to be approved in the 2022/2023 Budget of the Municipality with an Adjustment Budget on Council's Agenda in June 2023.

Executive Mayor**Dr. Annalie Rabie**



**5th ADJUSTMENTS BUDGET
PROPOSALS 2022/2023**

INDEX

1 Operational

Operating Expenditure - Proposed Adjustments

2022/2023 5th ADJUSTMENTS BUDGET:

<u>OPEX :</u>	<u>DEPT</u>	<u>AMOUNT</u>	<u>COMMENT</u>
<u>Revenue:</u>			
<u>Expenditure:</u>			
Expenditure:Contracted Services:Outsourced Services:Sewerage Services	Dep.Director: Engineering Plann	4 098 000.00	Waste Water-Increase in operational expenditure due to loadshedding
Expenditure:Contracted Services:Outsourced Services:Sewerage Services	Dep.Director: Engineering Plann	3 903 000.00	Water-Increase in operational expenditure due to loadshedding
Total Expenditure Adjustments		8 001 000.00	
TOTAL OPERATIONAL ADJUSTMENTS		8 001 000.00	

Notes:*Amend project description on Capital budget 2022/2023:**

FROM: VEHICLES-DIGGER LOADER

TO: VEHICLES-DIGGER LOADER & ROLLERS

Municipal adjustments budgets & supporting tables

mSCOA Version 6.6

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Technical enquiries to the MFMA Helpline at:
mfma@treasury.gov.za

Data submission enquiries:

Lawrence Gqesha

National Treasury

Tel: (012) 315-5971

Electronic documents: lgdocuments@treasury.gov.za

Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions	
Municipality Name:	WC032 Overstrand
CFO Name:	SANTIE REYNEKE-NAUDE
Tel:	028 313 8000
Fax:	028 313 8128
E-Mail:	cfo@overstrand.gov.za
Date of Adjustments Budget (dd/mm/yyyy):	28/06/2023
MTREF:	2022
Budget Year:	2022/23
Does this municipality have Entities?	No
If YES: Identify type of report:	Consolidated Information
Name Votes & Sub-Votes	
Printing Instructions	Important documents which provide essential assistance
<p>Showing / Hiding Columns</p> <p>Hide Reference columns on all sheets</p> <p>Hide Pre-audit columns on all sheets</p> <p>Showing / Clearing Highlights</p> <p>Clear Highlights on all sheets</p>	<p>MFMA Budget Circulars Click to view</p> <p>MBRR Budget Formats Guide Click to view</p> <p>Dummy Budget Guide Click to view</p> <p>Funding Compliance Guide Click to view</p> <p>MFMA Return Forms Click to view</p>

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Council & Mayor's Office	Vote 1 Council & Mayor's Office	
Vote 2 - Municipal Manager & Internal Audit	1.1 Council General	1,1 - Council General
Vote 3 - Management Services	1.2 Mayor's Office	1,2 - Mayor's Office
Vote 4 - Finance	1.3 Pensioners & Continued Members	1,3 - Pensioners & Continued Members
Vote 5 - Infrastructure & Planning	1.4 [Name of sub-vote]	
Vote 6 - Protection Services	1.5 [Name of sub-vote]	
Vote 7 - Economic and Social Development & Tourism	1.6 [Name of sub-vote]	
Vote 8 - Community Services	1.7 [Name of sub-vote]	
Vote 9 - Costing Services	1.8 [Name of sub-vote]	
Vote 10 - Main Ledger Services	1.9 [Name of sub-vote]	
Vote 11 - [NAME OF VOTE 11]	1.10 [Name of sub-vote]	
Vote 12 - [NAME OF VOTE 12]	Vote 2 Municipal Manager & Internal Audit	
Vote 13 - [NAME OF VOTE 13]	2.1 Municipal Manager	2,1 - Municipal Manager
Vote 14 - [NAME OF VOTE 14]	2.2 Internal Audit	2,2 - Internal Audit
Vote 15 - [NAME OF VOTE 15]	2.3 Risk Management	2,3 - Risk Management
	2.4 [Name of sub-vote]	
	2.5 [Name of sub-vote]	
	2.6 [Name of sub-vote]	
	2.7 [Name of sub-vote]	
	2.8 [Name of sub-vote]	
	2.9 [Name of sub-vote]	
	2.10 [Name of sub-vote]	
	Vote 3 Management Services	
	3.1 Director: Management Services	3,1 - Director: Management Services
	3.2 Communication	3,2 - Communication
	3.3 Legal Services	3,3 - Legal Services
	3.4 Strategic Services	3,4 - Strategic Services
	3.5 Human Resources	3,5 - Human Resources
	3.6 Info & Communication Technology	3,6 - Info & Communication Technology
	3.7 Council Support Services	3,7 - Council Support Services
	3.8 Social Development	3,8 - Social Development
	3.9 Municipal Court	3,9 - Municipal Court
	3.10 [Name of sub-vote]	
	Vote 4 Finance	
	4.1 Finance: Director	4,1 - Finance: Director
	4.2 Finance: Deputy Director	4,2 - Finance: Deputy Director
	4.3 Finance: Accounting Services	4,3 - Finance: Accounting Services
	4.4 Finance: Expenditure & Assets	4,4 - Finance: Expenditure & Assets
	4.5 Finance: Revenue	4,5 - Finance: Revenue
	4.6 Finance: Supply Chain Management	4,6 - Finance: Supply Chain Management
	4.7 Data Control	4,7 - Data Control
	4.8 Assessment Rates	4,8 - Assessment Rates
	4.9 [Name of sub-vote]	
	4.10 [Name of sub-vote]	
	Vote 5 Infrastructure & Planning	
	5.1 Director: Infrastructure & Planning	5,1 - Director: Infrastructure & Planning
	5.2 Deputy Director: Engineering Planning	5,2 - Deputy Director: Engineering Planning
	5.3 Engineering Services & Housing Development	5,3 - Engineering Services & Housing Development
	5.4 Town Planning	5,4 - Town Planning
	5.5 Geographical Info System (GIS)	5,5 - Geographical Info System (GIS)
	5.6 Building Control Services	5,6 - Building Control Services
	5.7 Environmental Management Services	5,7 - Environmental Management Services
	5.8 Electricity	5,8 - Electricity
	5.9 Solid Waste Planning & Solid Waste Disposal	5,9 - Solid Waste Planning & Solid Waste Disposal
	5.10 Property Administration	5,10 - Property Administration
	Vote 6 Protection Services	
	6.1 Director: Protection Services	6,1 - Director: Protection Services
	6.2 Traffic	6,2 - Traffic
	6.3 Law Enforcement	6,3 - Law Enforcement
	6.4 Vehicle testing	6,4 - Vehicle testing
	6.5 Fire Brigade	6,5 - Fire Brigade
	6.6 Vehicle Licensing	6,6 - Vehicle Licensing
	6.7 Special Task Team Unit	6,7 - Special Task Team Unit
	6.8 Disaster Management	6,8 - Disaster Management
	6.9 Security Services	6,9 - Security Services
	6.10 [Name of sub-vote]	
	Vote 7 Economic and Social Development & Tourism	
	7.1 Director: Economic Development & Planning	7,1 - Director: Economic Development & Planning
	7.2 Tourism	7,2 - Tourism
	7.3 Social Development	7,3 - Social Development
	7.4 EPWP	7,4 - EPWP
	7.5 Thusong Centre: Hawston	7,5 - Thusong Centre: Hawston
	7.6 Parking Services	7,6 - Parking Services
	7.7 [Name of sub-vote]	
	7.8 [Name of sub-vote]	
	7.9 [Name of sub-vote]	
	7.10 [Name of sub-vote]	
	Vote 8 Community Services	
	8.1 Director & Administration	8,1 - Director & Administration
	8.2 Offices & Community Buildings	8,2 - Offices & Community Buildings
	8.3 Parks & Townlands, Cemeteries	8,3 - Parks & Townlands, Cemeteries
	8.4 Libraries	8,4 - Libraries
	8.5 Sport & Recreation	8,5 - Sport & Recreation
	8.6 Housing & Social Upliftment	8,6 - Housing & Social Upliftment
	8.7 Roads & Stormwater	8,7 - Roads & Stormwater
	8.8 Water	8,8 - Water
	8.9 Sewerage	8,9 - Sewerage
	8.10 Refuse	8,10 - Refuse
	Vote 9 Costing Services	
	9.1 Departmental Charges & Recoveries	9,1 - Departmental Charges & Recoveries
	9.2 Internal Billing	9,2 - Internal Billing
	9.3 Activity Based Costing	9,3 - Activity Based Costing

WC032 Overstrand - Contact Information			
A. GENERAL INFORMATION			
Municipality	WC032 Overstrand	Set name on 'Instructions' sheet	
Grade	3	1 Grade in terms of the Remuneration of Public Office Bearers Act.	
Province	WC WESTERN CAPE		
Web Address	www.overstrand.gov.za		
E-mail Address	bking@overstrand.gov.za		
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	P.O.BOX 20		
City / Town	HERMANUS		
Postal Code	7200		
Street address			
Building	MUNICIPAL OFFICE		
Street No. & Name	MAGNOLIA STREET		
City / Town	HERMANUS		
Postal Code	7200		
General Contacts			
Telephone number	028 313 8000		
Fax number	028 313 8128		
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
ID Number	0	ID Number	0
Title	Mr	Title	Ms
Name	GRANT MICHAEL COHEN	Name	ANNA KORVER
Telephone number	028 313 8193	Telephone number	028 313 8058
Cell number	072 436 9068	Cell number	0
Fax number	0	Fax number	0
E-mail address	gcohen@overstrand.gov.za	E-mail address	akorver@overstrand.gov.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number	0	ID Number	0
Title	Mrs	Title	Ms
Name	ANNA LOUISE RABIE	Name	ANNA KORVER
Telephone number	028 313 8011	Telephone number	028 313 8058
Cell number	083 457 8711	Cell number	0
Fax number	0	Fax number	0
E-mail address	annelierabie@overstrand.gov.za	E-mail address	akorver@overstrand.gov.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	0	ID Number	0
Title	Mr	Title	Ms
Name	LINDILE NTSABO	Name	ANNA KORVER
Telephone number	028 313 8000	Telephone number	028 313 8058
Cell number	081 491 0949	Cell number	0
Fax number	0	Fax number	0
E-mail address	lntsabo@overstrand.gov.za	E-mail address	akorver@overstrand.gov.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number	0	ID Number	0
Title	Mr	Title	Mrs
Name	DEAN GABRIEL IAN O'NEILL	Name	RENTIA PRETORIUS
Telephone number	028 313 8003	Telephone number	028 313 8909
Cell number	076 911 6497	Cell number	0
Fax number	0	Fax number	0
E-mail address	mm@overstrand.gov.za	E-mail address	rpretorius@overstrand.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	0	ID Number	0
Title	Mrs	Title	Mrs
Name	SANTIE REYNEKE-NAUDE	Name	DORET TALJAARD

Telephone number	028 313 8040	Telephone number	028 313 8074
Cell number	082 551 4499	Cell number	0
Fax number	0	Fax number	0
E-mail address	cfo@overstrand.gov.za	E-mail address	dtaljaard@overstrand.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	0	ID Number	0
Title	Mr	Title	Ms
Name	BERNARD KING	Name	VERONICA ALLEN
Telephone number	028 313 8154	Telephone number	028 313 8131
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	bking@overstrand.gov.za	E-mail address	vallen@overstrand.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	0	ID Number	0
Title	Mrs	Title	Ms
Name	GEORGIA BUCCHIANERI	Name	KELLY JEPHTHA
Telephone number	028 313 8913	Telephone number	028 313 8138
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	gbucchianeri@overstrand.gov.za	E-mail address	kjeptha@overstrand.gov.za

WC032 Overstrand - Table B1 Adjustments Budget Summary - 28/06/2023

Description	Budget Year 2022/23										Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H			
Financial Performance												
Property rates	287 941	287 941	-	-	-	-	-	-	287 941	300 836	314 308	
Service charges	849 642	835 994	-	-	-	-	-	-	835 994	904 845	963 789	
Investment revenue	24 871	34 671	-	-	-	-	-	-	34 671	25 991	27 161	
Transfers recognised - operational	166 184	177 496	-	-	-	-	-	-	177 496	174 999	192 746	
Other own revenue	169 515	172 915	-	-	-	-	-	-	172 915	144 125	110 104	
Total Revenue (excluding capital transfers and contributions)	1 498 153	1 509 017	-	-	-	-	-	-	1 509 017	1 550 796	1 608 108	
Employee costs	504 478	505 988	-	-	-	-	-	-	505 988	522 629	551 741	
Remuneration of councillors	12 335	12 335	-	-	-	-	-	-	12 335	12 837	13 360	
Depreciation & asset impairment	146 596	146 596	-	-	-	-	-	-	146 596	145 685	148 275	
Finance charges	48 056	48 056	-	-	-	-	-	-	48 056	47 734	47 159	
Inventory consumed and bulk purchases	436 298	435 348	-	-	-	-	-	-	435 348	469 074	508 700	
Transfers and grants	13 057	14 786	-	-	-	-	-	-	14 786	13 060	13 582	
Other expenditure	434 152	445 339	-	-	-	-	8 001	8 001	453 340	430 195	428 508	
Total Expenditure	1 594 971	1 608 448	-	-	-	-	8 001	8 001	1 616 449	1 641 213	1 711 326	
Surplus/(Deficit)	(96 819)	(99 431)	-	-	-	-	(8 001)	(8 001)	(107 432)	(90 417)	(103 218)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	72 254	87 141	-	-	-	-	-	-	87 141	31 368	32 611	
Surplus/(Deficit) after capital transfers & contributions	(11 902)	2 778	-	-	-	-	(8 001)	(8 001)	(5 223)	(59 049)	(70 607)	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	(11 902)	2 778	-	-	-	-	(8 001)	(8 001)	(5 223)	(59 049)	(70 607)	
Capital expenditure & funds sources												
Capital expenditure	236 020	212 216	-	-	-	-	-	-	212 216	102 598	99 011	
Transfers recognised - capital	123 702	143 994	-	-	-	-	-	-	143 994	52 598	39 011	
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	80 175	38 411	-	-	-	-	-	-	38 411	50 000	60 000	
Internally generated funds	32 143	29 811	-	-	-	-	-	-	29 811	-	-	
Total sources of capital funds	236 020	212 216	-	-	-	-	-	-	212 216	102 598	99 011	
Financial position												
Total current assets	594 291	680 037	-	-	-	-	(8 001)	(8 001)	672 036	675 547	693 257	
Total non current assets	4 162 847	4 122 242	-	-	-	-	-	-	4 122 242	4 092 571	4 056 873	
Total current liabilities	346 808	319 025	-	-	-	-	-	-	319 025	327 833	449 743	
Total non current liabilities	711 285	713 370	-	-	-	-	-	-	713 370	714 042	619 243	
Community wealth/Equity	3 699 046	3 769 883	-	-	-	-	(8 001)	(8 001)	3 761 882	3 726 242	3 681 144	
Cash flows												
Net cash from (used) operating	104 629	122 804	-	-	-	-	(8 001)	(8 001)	114 803	96 604	89 262	
Net cash from (used) investing	(241 000)	(217 196)	-	-	-	-	-	-	(217 196)	(107 578)	(103 991)	
Net cash from (used) financing	1 377	1 377	-	-	-	-	-	-	1 377	(6 592)	10 761	
Cash/cash equivalents at the year end	431 308	523 264	-	-	-	-	(8 001)	(8 001)	515 263	497 696	493 728	
Cash backing/surplus reconciliation												
Cash and investments available	501 313	593 269	-	-	-	-	(8 001)	(8 001)	585 268	575 685	579 851	
Application of cash and investments	3 834 531	3 905 390	-	-	-	-	(8 001)	(8 001)	3 897 389	3 834 078	3 790 392	
Balance - surplus (shortfall)	(3 333 217)	(3 312 121)	-	-	-	-	-	-	(3 312 121)	(3 258 393)	(3 210 541)	
Asset Management												
Asset register summary (WDV)	4 092 842	4 052 236	-	-	-	-	-	-	4 052 236	4 014 582	3 970 750	
Depreciation	146 596	146 596	-	-	-	-	-	-	146 596	145 685	148 275	
Renewal and Upgrading of Existing Assets	20 730	20 936	-	-	-	-	-	-	20 936	18 650	29 500	
Repairs and Maintenance	267 944	271 003	-	-	-	-	-	-	271 003	282 599	299 166	
Free services												
Cost of Free Basic Services provided	(36 808)	(36 808)	-	-	-	-	-	-	(36 808)	(40 609)	(44 730)	
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-	
Households below minimum service level												
Water:	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-	
Energy:	-	-	-	-	-	-	-	-	-	-	-	
Refuse:	-	-	-	-	-	-	-	-	-	-	-	

WC032 Overstrand - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/06/2023

Standard Description	Ref	Budget Year 2022/23										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Revenue - Functional													
<i>Governance and administration</i>		384 994	398 420	-	-	-	-	-	-	398 420	403 517	424 829	
Executive and council		50 470	50 944	-	-	-	-	-	-	50 944	54 516	60 706	
Finance and administration		334 524	347 476	-	-	-	-	-	-	347 476	349 000	364 123	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		152 578	161 611	-	-	-	-	-	-	161 611	133 305	105 603	
Community and social services		8 776	8 870	-	-	-	-	-	-	8 870	7 189	7 660	
Sport and recreation		10 972	11 572	-	-	-	-	-	-	11 572	19 932	25 031	
Public safety		35 995	41 335	-	-	-	-	-	-	41 335	38 413	40 148	
Housing		96 834	99 834	-	-	-	-	-	-	99 834	67 770	32 763	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		24 399	28 378	-	-	-	-	-	-	28 378	18 801	16 231	
Planning and development		13 483	13 783	-	-	-	-	-	-	13 783	11 293	9 880	
Road transport		10 879	14 558	-	-	-	-	-	-	14 558	7 469	6 310	
Environmental protection		37	37	-	-	-	-	-	-	37	39	41	
<i>Trading services</i>		1 021 099	1 022 817	-	-	-	-	-	-	1 022 817	1 026 542	1 094 056	
Energy sources		615 533	614 451	-	-	-	-	-	-	614 451	634 543	684 366	
Water management		167 048	169 604	-	-	-	-	-	-	169 604	162 108	169 918	
Waste water management		139 720	140 185	-	-	-	-	-	-	140 185	126 531	129 741	
Waste management		98 797	98 577	-	-	-	-	-	-	98 577	103 360	110 031	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	1 583 069	1 611 226	-	-	-	-	-	-	1 611 226	1 582 164	1 640 719	
Expenditure - Functional													
<i>Governance and administration</i>		315 410	316 668	-	-	-	-	-	-	316 668	312 871	324 730	
Executive and council		74 067	73 025	-	-	-	-	-	-	73 025	65 606	67 539	
Finance and administration		237 178	239 998	-	-	-	-	-	-	239 998	242 871	252 551	
Internal audit		4 165	3 646	-	-	-	-	-	-	3 646	4 394	4 640	
<i>Community and public safety</i>		267 374	276 497	-	-	-	-	-	-	276 497	261 327	251 638	
Community and social services		21 751	22 283	-	-	-	-	-	-	22 283	22 212	23 647	
Sport and recreation		63 035	62 259	-	-	-	-	-	-	62 259	63 089	65 995	
Public safety		118 758	128 871	-	-	-	-	-	-	128 871	123 379	129 264	
Housing		63 829	63 084	-	-	-	-	-	-	63 084	52 646	32 731	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		198 290	188 887	-	-	-	-	-	-	188 887	207 251	213 884	
Planning and development		53 256	51 913	-	-	-	-	-	-	51 913	53 030	55 706	
Road transport		121 995	111 788	-	-	-	-	-	-	111 788	129 975	132 972	
Environmental protection		23 039	25 186	-	-	-	-	-	-	25 186	24 246	25 206	
<i>Trading services</i>		810 381	821 967	-	-	-	-	8 001	8 001	829 968	856 098	917 291	
Energy sources		480 315	465 207	-	-	-	-	-	-	465 207	513 770	555 174	
Water management		133 992	136 238	-	-	-	-	3 903	3 903	140 141	140 048	152 061	
Waste water management		103 774	124 939	-	-	-	-	4 098	4 098	129 037	109 313	113 142	
Waste management		92 299	95 584	-	-	-	-	-	-	95 584	92 967	96 894	
Other		3 517	4 429	-	-	-	-	-	-	4 429	3 667	3 783	
Total Expenditure - Functional	3	1 594 971	1 608 448	-	-	-	-	8 001	8 001	1 616 449	1 641 213	1 711 326	
Surplus/ (Deficit) for the year		(11 902)	2 778	-	-	-	-	(8 001)	(8 001)	(5 223)	(59 049)	(70 607)	

WC032 Overstrand - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 28/06/2023

Standard Classification Description	Ref	Budget Year 2022/23									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2023/24	+2 2024/25
		A	A1	B	C	D	E	F	G	H	I	J	
R thousand													
Revenue - Functional													
Municipal governance and administration		384 994	398 420								398 420	403 517	424 829
Executive and council		50 470	50 944								50 944	54 516	60 706
Mayor and Council		50 312	50 786								50 786	54 357	60 546
Municipal Manager, Town Secretary and Chief Executive		158	158								158	159	160
Finance and administration		334 524	347 476								347 476	349 000	364 123
Administrative and Corporate Support		262	662								662	270	278
Asset Management		-	-								-	-	-
Finance		327 365	337 165								337 165	341 774	356 827
Fleet Management		0	2 552								2 552	0	0
Human Resources		858	858								858	896	935
Information Technology		-	200								200	-	-
Legal Services		-	-								-	-	-
Marketing, Customer Relations, Publicity and Media Co-		-	-								-	-	-
Property Services		348	348								348	364	381
Risk Management		-	-								-	-	-
Security Services		-	-								-	-	-
Supply Chain Management		71	71								71	71	71
Valuation Service		5 620	5 620								5 620	5 625	5 631
Internal audit		-	-								-	-	-
Governance Function		-	-								-	-	-
Community and public safety		152 578	161 611								161 611	133 305	105 603
Community and social services		8 776	8 870								8 870	7 189	7 660
Aged Care		-	-								-	-	-
Agricultural		-	-								-	-	-
Animal Care and Diseases		-	-								-	-	-
Cemeteries, Funeral Parlours and Crematoriums		225	225								225	235	245
Child Care Facilities		-	-								-	-	-
Community Halls and Facilities		271	271								271	126	281
Consumer Protection		-	-								-	-	-
Cultural Matters		-	-								-	-	-
Disaster Management		-	-								-	-	-
Education		-	-								-	-	-
Indigenous and Customary Law		-	-								-	-	-
Industrial Promotion		-	-								-	-	-
Language Policy		-	-								-	-	-
Libraries and Archives		8 280	8 374								8 374	6 828	7 134
Literacy Programmes		-	-								-	-	-
Media Services		-	-								-	-	-
Museums and Art Galleries		-	-								-	-	-
Population Development		-	-								-	-	-
Provincial Cultural Matters		-	-								-	-	-
Theatres		-	-								-	-	-
Zoo's		-	-								-	-	-
Sport and recreation		10 972	11 572								11 572	19 932	25 031
Beaches and Jetties		734	734								734	767	801
Casinos, Racing, Gambling, Wagering		-	-								-	-	-
Community Parks (including Nurseries)		4 082	4 082								4 082	4 265	4 456
Recreational Facilities		5 952	5 952								5 952	6 192	6 472
Sports Grounds and Stadiums		205	805								805	8 708	13 302
Public safety		35 995	41 335								41 335	38 413	40 148
Civil Defence		-	-								-	-	-
Cleansing		-	-								-	-	-
Control of Public Nuisances		5 378	10 682								10 682	5 481	5 739
Fencing and Fences		-	-								-	-	-
Fire Fighting and Protection		131	131								131	137	143
Licensing and Control of Animals		368	403								403	380	393
Police Forces, Traffic and Street Parking Control		30 118	30 118								30 118	32 415	33 873
Pounds		-	-								-	-	-
Housing		96 834	99 834								99 834	67 770	32 763
Housing		96 834	99 834								99 834	67 770	32 763
Informal Settlements		-	-								-	-	-
Health		-	-								-	-	-
Ambulance		-	-								-	-	-
Health Services		-	-								-	-	-
Laboratory Services		-	-								-	-	-
Food Control		-	-								-	-	-
Health Surveillance and Prevention of Communicable		-	-								-	-	-
Vector Control		-	-								-	-	-
Chemical Safety		-	-								-	-	-
Economic and environmental services		24 399	28 378								28 378	18 801	16 231
Planning and development		13 483	13 783								13 783	11 293	9 880
Billboards		-	-								-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-								-	-	-
Central City Improvement District		-	-								-	-	-
Development Facilitation		-	300								300	-	-
Economic Development/Planning		2 593	2 593								2 593	-	-

Standard Classification Description	Ref	Budget Year 2022/23										Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousand	1												
<i>Regional Planning and Development</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Town Planning, Building Regulations and Enforcement, Project Management Unit</i>		9 659	9 659	-	-	-	-	-	-	-	9 659	10 093	8 608
<i>Provincial Planning</i>		1 231	1 231	-	-	-	-	-	-	-	1 231	1 200	1 272
<i>Support to Local Municipalities</i>		-	-	-	-	-	-	-	-	-	-	-	-
Road transport		10 879	14 558	-	-	-	-	-	-	-	14 558	7 469	6 310
<i>Public Transport</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Roads</i>		10 879	14 558	-	-	-	-	-	-	-	14 558	7 469	6 310
<i>Taxi Ranks</i>		-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		37	37	-	-	-	-	-	-	-	37	39	41
<i>Biodiversity and Landscape</i>		37	37	-	-	-	-	-	-	-	37	39	41
<i>Coastal Protection</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Nature Conservation</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Soil Conservation</i>		-	-	-	-	-	-	-	-	-	-	-	-
Trading services		1 021 099	1 022 817	-	-	-	-	-	-	-	1 022 817	1 026 542	1 094 056
Energy sources		615 533	614 451	-	-	-	-	-	-	-	614 451	634 543	684 366
<i>Electricity</i>		610 533	611 451	-	-	-	-	-	-	-	611 451	630 343	678 366
<i>Street Lighting and Signal Systems</i>		5 000	3 000	-	-	-	-	-	-	-	3 000	4 200	6 000
<i>Nonelectric Energy</i>		-	-	-	-	-	-	-	-	-	-	-	-
Water management		167 048	169 604	-	-	-	-	-	-	-	169 604	162 108	169 918
<i>Water Treatment</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>		167 048	169 604	-	-	-	-	-	-	-	169 604	162 108	169 918
<i>Water Storage</i>		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		139 720	140 185	-	-	-	-	-	-	-	140 185	126 531	129 741
<i>Public Toilets</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Sewerage</i>		139 620	140 085	-	-	-	-	-	-	-	140 085	117 931	129 641
<i>Storm Water Management</i>		100	100	-	-	-	-	-	-	-	100	8 600	100
<i>Waste Water Treatment</i>		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		98 797	98 577	-	-	-	-	-	-	-	98 577	103 360	110 031
<i>Recycling</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		2 002	1 782	-	-	-	-	-	-	-	1 782	42	43
<i>Solid Waste Removal</i>		96 795	96 795	-	-	-	-	-	-	-	96 795	103 319	109 988
<i>Street Cleaning</i>		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Air Transport</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Forestry</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Licensing and Regulation</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Tourism</i>		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 583 069	1 611 226	-	-	-	-	-	-	-	1 611 226	1 582 164	1 640 719

Standard Classification Description	Ref	Budget Year 2022/23										Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H			
R thousand	1												
Expenditure - Functional													
Municipal governance and administration		315 410	316 668	-	-	-	-	-	-	316 668	312 871	324 730	
Executive and council		74 067	73 025	-	-	-	-	-	-	73 025	65 606	67 539	
Mayor and Council		44 592	47 361	-	-	-	-	-	-	47 361	34 433	34 589	
Municipal Manager, Town Secretary and Chief Executive		29 475	25 664	-	-	-	-	-	-	25 664	31 173	32 950	
Finance and administration		237 178	239 998	-	-	-	-	-	-	239 998	242 871	252 551	
Administrative and Corporate Support		41 543	44 946	-	-	-	-	-	-	44 946	43 818	45 791	
Asset Management		1 500	258	-	-	-	-	-	-	258	1 500	1 500	
Finance		92 732	90 888	-	-	-	-	-	-	90 888	92 510	97 313	
Fleet Management		9 505	11 986	-	-	-	-	-	-	11 986	9 486	8 439	
Human Resources		14 939	15 515	-	-	-	-	-	-	15 515	15 930	16 713	
Information Technology		28 114	27 907	-	-	-	-	-	-	27 907	28 348	29 716	
Legal Services		6 095	5 446	-	-	-	-	-	-	5 446	6 177	6 481	
Marketing, Customer Relations, Publicity and Media Co-		3 627	3 018	-	-	-	-	-	-	3 018	3 757	3 897	
Property Services		21 291	23 279	-	-	-	-	-	-	23 279	22 624	23 203	
Risk Management		1 113	1 018	-	-	-	-	-	-	1 018	1 164	1 219	
Security Services		4 389	4 389	-	-	-	-	-	-	4 389	4 560	4 564	
Supply Chain Management		12 329	11 348	-	-	-	-	-	-	11 348	12 996	13 717	
Valuation Service		-	-	-	-	-	-	-	-	-	-	-	
Internal audit		4 165	3 646	-	-	-	-	-	-	3 646	4 394	4 640	
Governance Function		4 165	3 646	-	-	-	-	-	-	3 646	4 394	4 640	
Community and public safety		267 374	276 497	-	-	-	-	-	-	276 497	261 327	251 638	
Community and social services		21 751	22 283	-	-	-	-	-	-	22 283	22 212	23 647	
Aged Care		1	1	-	-	-	-	-	-	1	1	1	
Agricultural		-	-	-	-	-	-	-	-	-	-	-	
Animal Care and Diseases		500	500	-	-	-	-	-	-	500	-	-	
Cemeteries, Funeral Parlours and Crematoriums		1 112	880	-	-	-	-	-	-	880	1 149	1 189	
Child Care Facilities		-	-	-	-	-	-	-	-	-	-	-	
Community Halls and Facilities		9 658	10 480	-	-	-	-	-	-	10 480	10 105	10 859	
Consumer Protection		-	-	-	-	-	-	-	-	-	-	-	
Cultural Matters		-	-	-	-	-	-	-	-	-	-	-	
Disaster Management		-	-	-	-	-	-	-	-	-	-	-	
Education		-	-	-	-	-	-	-	-	-	-	-	
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-	-	-	
Industrial Promotion		-	-	-	-	-	-	-	-	-	-	-	
Language Policy		-	-	-	-	-	-	-	-	-	-	-	
Libraries and Archives		10 481	10 423	-	-	-	-	-	-	10 423	10 957	11 598	
Literacy Programmes		-	-	-	-	-	-	-	-	-	-	-	
Media Services		-	-	-	-	-	-	-	-	-	-	-	
Museums and Art Galleries		-	-	-	-	-	-	-	-	-	-	-	
Population Development		-	-	-	-	-	-	-	-	-	-	-	
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Zoo's		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		63 035	62 259	-	-	-	-	-	-	62 259	63 089	65 995	
Beaches and Jetties		7 667	8 005	-	-	-	-	-	-	8 005	8 086	8 390	
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-	-	-	
Community Parks (including Nurseries)		34 967	33 733	-	-	-	-	-	-	33 733	34 254	36 085	
Recreational Facilities		13 426	13 471	-	-	-	-	-	-	13 471	13 333	13 682	
Sports Grounds and Stadiums		6 976	7 049	-	-	-	-	-	-	7 049	7 417	7 838	
Public safety		118 758	128 871	-	-	-	-	-	-	128 871	123 379	129 264	
Civil Defence		16 270	18 278	-	-	-	-	-	-	18 278	17 150	18 096	
Cleansing		-	-	-	-	-	-	-	-	-	-	-	
Control of Public Nuisances		24 866	26 210	-	-	-	-	-	-	26 210	26 059	27 409	
Fencing and Fences		-	-	-	-	-	-	-	-	-	-	-	
Fire Fighting and Protection		34 299	36 871	-	-	-	-	-	-	36 871	34 889	36 706	
Licensing and Control of Animals		-	35	-	-	-	-	-	-	35	-	-	
Police Forces, Traffic and Street Parking Control		43 323	47 477	-	-	-	-	-	-	47 477	45 282	47 053	
Pounds		-	-	-	-	-	-	-	-	-	-	-	
Housing		63 829	63 084	-	-	-	-	-	-	63 084	52 646	32 731	
Housing		63 829	63 084	-	-	-	-	-	-	63 084	52 646	32 731	
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
Ambulance		-	-	-	-	-	-	-	-	-	-	-	
Health Services		-	-	-	-	-	-	-	-	-	-	-	
Laboratory Services		-	-	-	-	-	-	-	-	-	-	-	
Food Control		-	-	-	-	-	-	-	-	-	-	-	
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-	-	-	
Vector Control		-	-	-	-	-	-	-	-	-	-	-	
Chemical Safety		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		198 290	188 887	-	-	-	-	-	-	188 887	207 251	213 884	
Planning and development		53 256	51 913	-	-	-	-	-	-	51 913	53 030	55 706	
Billboards		-	-	-	-	-	-	-	-	-	-	-	
Corporate Wide Strategic Planning (IDPs, LEDs)		3 229	3 024	-	-	-	-	-	-	3 024	3 270	3 429	
Central City Improvement District		-	-	-	-	-	-	-	-	-	-	-	
Development Facilitation		2 004	2 050	-	-	-	-	-	-	2 050	2 130	2 187	
Economic Development/Planning		10 136	9 197	-	-	-	-	-	-	9 197	7 876	8 182	
Regional Planning and Development		-	-	-	-	-	-	-	-	-	-	-	

Standard Classification Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousand	1	A	5	6	7	8	9	10	11	12	Budget Year +1 2023/24	Budget Year +2 2024/25
		A1	B	C	D	E	F	G	H			
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		26 905	26 011	-	-	-	-	-	-	26 011	28 341	29 876
<i>Project Management Unit</i>		10 982	11 631	-	-	-	-	-	-	11 631	11 413	12 032
<i>Provincial Planning</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Support to Local Municipalities</i>		-	-	-	-	-	-	-	-	-	-	-
Road transport		121 995	111 788	-	-	-	-	-	-	111 788	129 975	132 972
<i>Public Transport</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>		1 361	1 345	-	-	-	-	-	-	1 345	1 440	1 524
<i>Roads</i>		120 633	110 442	-	-	-	-	-	-	110 442	128 535	131 448
<i>Taxi Ranks</i>		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		23 039	25 186	-	-	-	-	-	-	25 186	24 246	25 206
<i>Biodiversity and Landscape</i>		22 331	23 978	-	-	-	-	-	-	23 978	23 509	24 436
<i>Coastal Protection</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Nature Conservation</i>		708	1 208	-	-	-	-	-	-	1 208	737	770
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Soil Conservation</i>		-	-	-	-	-	-	-	-	-	-	-
Trading services		810 381	821 967	-	-	-	-	8 001	8 001	829 968	856 098	917 291
Energy sources		480 315	465 207	-	-	-	-	-	-	465 207	513 770	555 174
<i>Electricity</i>		473 369	459 748	-	-	-	-	-	-	459 748	507 410	547 094
<i>Street Lighting and Signal Systems</i>		6 946	5 459	-	-	-	-	-	-	5 459	6 360	8 081
<i>Nonelectric Energy</i>		-	-	-	-	-	-	-	-	-	-	-
Water management		133 992	136 238	-	-	-	-	3 903	3 903	140 141	140 048	152 081
<i>Water Treatment</i>		71 453	68 576	-	-	-	-	3 903	3 903	72 479	75 408	80 740
<i>Water Distribution</i>		56 573	61 696	-	-	-	-	-	-	61 696	57 633	64 526
<i>Water Storage</i>		5 965	5 965	-	-	-	-	-	-	5 965	7 007	6 815
Waste water management		103 774	124 939	-	-	-	-	4 098	4 098	129 037	109 313	113 142
<i>Public Toilets</i>		1 459	1 459	-	-	-	-	-	-	1 459	1 607	1 665
<i>Sewerage</i>		52 188	61 791	-	-	-	-	-	-	61 791	55 792	58 652
<i>Storm Water Management</i>		15 718	15 008	-	-	-	-	-	-	15 008	16 234	15 886
<i>Waste Water Treatment</i>		34 410	46 681	-	-	-	-	4 098	4 098	50 779	35 681	36 939
Waste management		92 299	95 584	-	-	-	-	-	-	95 584	92 967	96 894
<i>Recycling</i>		400	200	-	-	-	-	-	-	200	605	441
<i>Solid Waste Disposal (Landfill Sites)</i>		47 437	47 391	-	-	-	-	-	-	47 391	45 251	46 987
<i>Solid Waste Removal</i>		44 462	47 993	-	-	-	-	-	-	47 993	47 110	49 465
<i>Street Cleaning</i>		-	-	-	-	-	-	-	-	-	-	-
Other		3 517	4 429	-	-	-	-	-	-	4 429	3 667	3 783
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Air Transport</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Forestry</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licensing and Regulation</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Tourism</i>		3 517	4 429	-	-	-	-	-	-	4 429	3 667	3 783
Total Expenditure - Functional	3	1 594 971	1 608 448	-	-	-	-	8 001	8 001	1 616 449	1 641 213	1 711 326
Surplus/ (Deficit) for the year		(11 902)	2 778	-	-	-	-	(8 001)	(8 001)	(5 223)	(59 049)	(70 607)

WC032 Overstrand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/06/2023

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 1 - Council & Mayor's Office		50 312	50 786	-	-	-	-	-	-	50 786	54 357	60 546
Vote 2 - Municipal Manager & Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services		869	1 069	-	-	-	-	-	-	1 069	907	946
Vote 4 - Finance		327 436	337 236	-	-	-	-	-	-	337 236	341 845	356 898
Vote 5 - Infrastructure & Planning		730 542	743 119	-	-	-	-	-	-	743 119	718 920	732 318
Vote 6 - Protection Services		35 995	41 335	-	-	-	-	-	-	41 335	38 413	40 148
Vote 7 - Economic and Social Development & Tourism		2 811	3 111	-	-	-	-	-	-	3 111	71	224
Vote 8 - Community Services		435 105	434 571	-	-	-	-	-	-	434 571	427 651	449 638
Vote 9 - Costing Services		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 583 069	1 611 226	-	-	-	-	-	-	1 611 226	1 582 164	1 640 719
Expenditure by Vote	1											
Vote 1 - Council & Mayor's Office		44 592	47 361	-	-	-	-	-	-	47 361	34 434	34 589
Vote 2 - Municipal Manager & Internal Audit		8 042	7 569	-	-	-	-	-	-	7 569	8 437	8 857
Vote 3 - Management Services		65 889	65 456	-	-	-	-	-	-	65 456	68 244	71 390
Vote 4 - Finance		106 313	102 296	-	-	-	-	-	-	102 296	106 744	112 252
Vote 5 - Infrastructure & Planning		734 810	740 136	-	-	-	-	8 001	8 001	748 137	764 318	796 956
Vote 6 - Protection Services		119 732	127 662	-	-	-	-	-	-	127 662	123 434	128 971
Vote 7 - Economic and Social Development & Tourism		17 570	16 794	-	-	-	-	-	-	16 794	15 510	16 237
Vote 8 - Community Services		498 023	501 174	-	-	-	-	-	-	501 174	520 094	542 073
Vote 9 - Costing Services		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 594 971	1 608 448	-	-	-	-	8 001	8 001	1 616 449	1 641 213	1 711 326
Surplus/ (Deficit) for the year	2	(11 902)	2 778	-	-	-	-	(8 001)	(8 001)	(5 223)	(59 049)	(70 607)

WC032 Overstrand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/06/2023

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	287 941	287 941	-	-	-	-	-	-	287 941	300 836	314 308
Service charges - electricity revenue	2	541 692	528 044	-	-	-	-	-	-	528 044	582 115	625 557
Service charges - water revenue	2	138 138	138 138	-	-	-	-	-	-	138 138	144 354	150 851
Service charges - sanitation revenue	2	90 962	90 962	-	-	-	-	-	-	90 962	94 874	98 953
Service charges - refuse revenue	2	78 850	78 850	-	-	-	-	-	-	78 850	83 502	88 427
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		4 573	4 573	-	-	-	-	-	-	4 573	4 778	4 989
Interest earned - external investments		24 871	34 671	-	-	-	-	-	-	34 671	25 991	27 161
Interest earned - outstanding debtors		3 982	3 982	-	-	-	-	-	-	3 982	4 161	4 348
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20 344	20 344	-	-	-	-	-	-	20 344	22 188	23 174
Licences and permits		2 636	2 636	-	-	-	-	-	-	2 636	2 750	2 869
Agency services		7 858	7 858	-	-	-	-	-	-	7 858	8 211	8 580
Transfers and subsidies		166 184	177 496	-	-	-	-	-	-	177 496	174 999	192 746
Other revenue	2	121 898	125 298	-	-	-	-	-	-	125 298	93 814	57 920
Gains		8 225	8 225	-	-	-	-	-	-	8 225	8 225	8 225
Total Revenue (excluding capital transfers and contributions)		1 498 153	1 509 017	-	-	-	-	-	-	1 509 017	1 550 796	1 608 108
Expenditure By Type												
Employee related costs		504 478	505 988	-	-	-	-	-	-	505 988	522 629	551 741
Remuneration of councillors		12 335	12 335	-	-	-	-	-	-	12 335	12 837	13 360
Debt impairment		13 564	19 617	-	-	-	-	-	-	19 617	13 699	13 836
Depreciation & asset impairment		146 596	146 596	-	-	-	-	-	-	146 596	145 685	148 275
Finance charges		48 056	48 056	-	-	-	-	-	-	48 056	47 734	47 159
Bulk purchases - electricity		384 161	371 533	-	-	-	-	-	-	371 533	417 237	453 161
Inventory Consumed		52 137	63 814	-	-	-	-	-	-	63 814	51 837	55 539
Contracted services		269 929	271 994	-	-	-	-	8 001	8 001	279 995	279 215	293 223
Transfers and subsidies		13 057	14 786	-	-	-	-	-	-	14 786	13 060	13 582
Other expenditure		150 658	153 727	-	-	-	-	-	-	153 727	137 280	121 449
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		1 594 971	1 608 448	-	-	-	-	8 001	8 001	1 616 449	1 641 213	1 711 326
Surplus/(Deficit)		(96 819)	(99 431)	-	-	-	-	(8 001)	(8 001)	(107 432)	(90 417)	(103 218)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		72 254	87 141	-	-	-	-	-	-	87 141	31 368	32 611
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		12 662	12 442	-	-	-	-	-	-	12 442	-	-
Transfers and subsidies - capital (in-kind - all)		-	2 626	-	-	-	-	-	-	2 626	-	-
Surplus/(Deficit) before taxation		(11 902)	2 778	-	-	-	-	(8 001)	(8 001)	(5 223)	(59 049)	(70 607)
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(11 902)	2 778	-	-	-	-	(8 001)	(8 001)	(5 223)	(59 049)	(70 607)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(11 902)	2 778	-	-	-	-	(8 001)	(8 001)	(5 223)	(59 049)	(70 607)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(11 902)	2 778	-	-	-	-	(8 001)	(8 001)	(5 223)	(59 049)	(70 607)

WC032 Overstrand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/06/2023

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
	5	6	7	8	9	10	11	12	11	12	12	
	A	A1	B	C	D	E	F	G	H			
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
	2											
Vote 1 - Council & Mayor's Office		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services		1 815	1 818	-	-	-	-	-	-	1 818	-	-
Vote 4 - Finance		60	57	-	-	-	-	-	-	57	-	-
Vote 5 - Infrastructure & Planning		196 212	169 835	-	-	-	-	-	-	169 835	101 798	98 411
Vote 6 - Protection Services		300	600	-	-	-	-	-	-	600	-	-
Vote 7 - Economic and Social Development & Tourism		45	45	-	-	-	-	-	-	45	-	-
Vote 8 - Community Services		735	1 965	-	-	-	-	-	-	1 965	-	-
Vote 9 - Costing Services		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	199 167	174 320	-	-	-	-	-	-	174 320	101 798	98 411
Single-year expenditure to be adjusted												
	2											
Vote 1 - Council & Mayor's Office		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure & Planning		19 391	19 768	-	-	-	-	-	-	19 768	800	600
Vote 6 - Protection Services		2 492	5 442	-	-	-	-	-	-	5 442	-	-
Vote 7 - Economic and Social Development & Tourism		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services		14 970	12 687	-	-	-	-	-	-	12 687	-	-
Vote 9 - Costing Services		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		36 853	37 897	-	-	-	-	-	-	37 897	800	600
Total Capital Expenditure - Vote		236 020	212 216	-	-	-	-	-	-	212 216	102 598	99 011
Capital Expenditure - Functional												
Governance and administration												
Executive and council		1 875	1 875	-	-	-	-	-	-	1 875	-	-
Finance and administration		5	5	-	-	-	-	-	-	5	-	-
Internal audit		1 870	1 870	-	-	-	-	-	-	1 870	-	-
Community and public safety		53 438	58 181	-	-	-	-	-	-	58 181	29 934	19 697
Community and social services		7 261	4 781	-	-	-	-	-	-	4 781	-	-
Sport and recreation		2 500	3 047	-	-	-	-	-	-	3 047	8 704	13 297
Public safety		2 792	6 042	-	-	-	-	-	-	6 042	-	-
Housing		40 885	44 311	-	-	-	-	-	-	44 311	21 230	6 400
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		14 068	18 668	-	-	-	-	-	-	18 668	7 164	6 000
Planning and development		1 478	1 844	-	-	-	-	-	-	1 844	-	-
Road transport		12 590	16 824	-	-	-	-	-	-	16 824	7 164	6 000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		166 639	133 492	-	-	-	-	-	-	133 492	65 500	73 314
Energy sources		65 369	58 907	-	-	-	-	-	-	58 907	22 000	24 314
Water management		39 970	35 789	-	-	-	-	-	-	35 789	19 000	23 400
Waste water management		57 736	32 921	-	-	-	-	-	-	32 921	24 500	19 100
Waste management		3 544	5 876	-	-	-	-	-	-	5 876	-	6 500
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	236 020	212 216	-	-	-	-	-	-	212 216	102 598	99 011
Funded by:												
National Government		72 254	81 741	-	-	-	-	-	-	81 741	31 368	32 611
Provincial Government		-	5 400	-	-	-	-	-	-	5 400	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		51 447	56 853	-	-	-	-	-	-	56 853	21 230	6 400
Transfers recognised - capital	4	123 702	143 994	-	-	-	-	-	-	143 994	52 598	39 011
Borrowing		80 175	38 411	-	-	-	-	-	-	38 411	50 000	60 000
Internally generated funds		32 143	29 811	-	-	-	-	-	-	29 811	-	-
Total Capital Funding		236 020	212 216	-	-	-	-	-	-	212 216	102 598	99 011

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Vote 2 - Municipal Manager & Internal Audit												
2.1 - Municipal Manager												
2.2 - Internal Audit												
2.3 - Risk Management												
Vote 3 - Management Services												
3.1 - Director: Management Services												
3.2 - Communication												
3.3 - Legal Services												
3.4 - Strategic Services												
3.5 - Human Resources												
3.6 - Info & Communication Technology												
3.7 - Council Support Services												
3.8 - Social Development												
3.9 - Municipal Court												
Vote 4 - Finance												
4.1 - Finance: Director												
4.2 - Finance: Deputy Director												
4.3 - Finance: Accounting Services												
4.4 - Finance: Expenditure & Assets												
4.5 - Finance: Revenue												
4.6 - Finance: Supply Chain Management												
4.7 - Data Control												
4.8 - Assessment Rates												
Vote 5 - Infrastructure & Planning		19 391	19 768							19 768	800	600
5.1 - Director: Infrastructure & Planning		100	100							100		
5.2 - Deputy Director:Engineering Planning		500	350							350	800	600
5.3 - Engineering Services & Housing Development		9 550	8 109							8 109		
5.4 - Town Planning		1 900	1 900							1 900		
5.5 - Geographical Info System (GIS)												
5.6 - Building Control Services												
5.7 - Environmental Management Services												
5.8 - Electricity		7 031	9 219							9 219		
5.9 - Solid Waste Planning & Solid Waste Disposol		310	90							90		
5.10 - Property Administration												
Vote 6 - Protection Services		2 492	5 442							5 442		
6.1 - Director: Protection Services												
6.2 - Traffic		1 450	600							600		
6.3 - Law Enforcement		1 042	4 320							4 320		
6.4 - Vehicle testing												
6.5 - Fire Brigade			522							522		
6.6 - Vehicle Licensing												
6.7 - Special Task Team Unit												
6.8 - Disaster Management												
6.9 - Security Services												
Vote 7 - Economic and Social Development & Tourism												
7.1 - Director: Economic Development & Planning												
7.2 - Tourism												
7.3 - Social Development												
7.4 - EPWP												
7.5 - Thusong Centre: Hawston												
7.6 - Parking Services												
Vote 8 - Community Services		14 970	12 687							12 687		
8.1 - Director & Administration		14 970	12 613							12 613		
8.2 - Offices & Community Buildings												
8.3 - Parks & Townlands, Cemeteries												
8.4 - Libraries			74							74		
8.5 - Sport & Recreation												
8.6 - Housing & Social Upflitment												
8.7 - Roads & Stormwater												
8.8 - Water												
8.9 - Sewerage												
8.10 - Refuse												
Vote 9 - Costing Services												
9.1 - Departmental Charges & Recoveries												
9.2 - Internal Billing												
9.3 - Activity Based Costing												

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Vote 10 - Main Ledger Services 10,1 - Main Ledger		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		36 853	37 897	-	-	-	-	-	-	37 897	800	600
Total Capital Expenditure		236 020	212 216	-	-	-	-	-	-	212 216	102 598	99 011

WC032 Overstrand - Table B6 Adjustments Budget Financial Position - 28/06/2023

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash		31 308	123 264	-	-	-	-	(8 001)	(8 001)	115 263	97 696	93 728
Call investment deposits	1	400 000	400 000	-	-	-	-	-	-	400 000	400 000	400 000
Consumer debtors	1	92 590	92 433	-	-	-	-	-	-	92 433	101 250	110 818
Other debtors		59 486	53 433	-	-	-	-	-	-	53 433	65 411	77 295
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		10 908	10 908	-	-	-	-	-	-	10 908	11 190	11 416
Total current assets		594 291	680 037	-	-	-	-	(8 001)	(8 001)	672 036	675 547	693 257
Non current assets												
Long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Investments		70 005	70 005	-	-	-	-	-	-	70 005	77 989	86 123
Investment property		132 846	132 846	-	-	-	-	-	-	132 846	138 346	143 846
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	3 820 865	3 798 520	-	-	-	-	-	-	3 798 520	3 755 852	3 707 039
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Biological		-	542	-	-	-	-	-	-	542	474	406
Intangible		8 203	8 203	-	-	-	-	-	-	8 203	7 783	7 332
Other non-current assets		130 928	112 126	-	-	-	-	-	-	112 126	112 126	112 126
Total non current assets		4 162 847	4 122 242	-	-	-	-	-	-	4 122 242	4 092 571	4 056 873
TOTAL ASSETS		4 757 138	4 802 278	-	-	-	-	(8 001)	(8 001)	4 794 277	4 768 118	4 750 130

LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		58 592	58 592	-	-	-	-	-	-	58 592	51 239	155 011
Consumer deposits		66 074	43 312	-	-	-	-	-	-	43 312	45 312	47 312
Trade and other payables		173 931	168 910	-	-	-	-	-	-	168 910	178 248	192 517
Provisions		48 210	48 210	-	-	-	-	-	-	48 210	53 034	54 903
Total current liabilities		346 808	319 025	-	-	-	-	-	-	319 025	327 833	449 743
Non current liabilities												
Borrowing	1	421 184	421 184	-	-	-	-	-	-	421 184	419 946	324 935
Provisions	1	290 101	292 186	-	-	-	-	-	-	292 186	294 097	294 308
Total non current liabilities		711 285	713 370	-	-	-	-	-	-	713 370	714 042	619 243
TOTAL LIABILITIES		1 058 092	1 032 395	-	-	-	-	-	-	1 032 395	1 041 875	1 068 986
NET ASSETS												
	2	3 699 046	3 769 883	-	-	-	-	(8 001)	(8 001)	3 761 882	3 726 242	3 681 144
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		3 695 823	3 766 661	-	-	-	-	(8 001)	(8 001)	3 758 660	3 723 025	3 677 932
Reserves		3 223	3 223	-	-	-	-	-	-	3 223	3 218	3 213
TOTAL COMMUNITY WEALTH/EQUITY		3 699 046	3 769 883	-	-	-	-	(8 001)	(8 001)	3 761 882	3 726 242	3 681 144

WC032 Overstrand - Table B7 Adjustments Budget Cash Flows - 28/06/2023

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		285 907	285 907	-	-	-	-	-	-	285 907	298 712	312 089
Service charges		843 505	830 014	-	-	-	-	-	-	830 014	898 236	956 673
Other revenue		146 992	152 798	-	-	-	-	-	-	152 798	110 143	75 932
Transfers and Subsidies - Operational	1	166 184	177 496	-	-	-	-	-	-	177 496	174 999	192 746
Transfers and Subsidies - Capital	1	72 254	87 141	-	-	-	-	-	-	87 141	31 368	32 611
Interest		24 871	34 671	-	-	-	-	-	-	34 671	25 991	27 161
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(1 373 971)	(1 382 381)	-	-	-	-	(8 001)	(8 001)	(1 390 382)	(1 382 052)	(1 447 209)
Finance charges		(48 056)	(48 056)	-	-	-	-	-	-	(48 056)	(47 734)	(47 159)
Transfers and Grants	1	(13 057)	(14 786)	-	-	-	-	-	-	(14 786)	(13 060)	(13 582)
NET CASH FROM/(USED) OPERATING ACTIVITIES		104 629	122 804	-	-	-	-	(8 001)	(8 001)	114 803	96 604	89 262
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(4 980)	(4 980)	-	-	-	-	-	-	(4 980)	(4 980)	(4 980)
Payments												
Capital assets		(236 020)	(212 216)	-	-	-	-	-	-	(212 216)	(102 598)	(99 011)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(241 000)	(217 196)	-	-	-	-	-	-	(217 196)	(107 578)	(103 991)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		50 000	50 000	-	-	-	-	-	-	50 000	50 000	60 000
Increase (decrease) in consumer deposits		2 000	2 000	-	-	-	-	-	-	2 000	2 000	2 000
Payments												
Repayment of borrowing		(50 623)	(50 623)	-	-	-	-	-	-	(50 623)	(58 592)	(51 239)
NET CASH FROM/(USED) FINANCING ACTIVITIES		1 377	1 377	-	-	-	-	-	-	1 377	(6 592)	10 761
NET INCREASE/ (DECREASE) IN CASH HELD		(134 994)	(93 016)	-	-	-	-	(8 001)	(8 001)	(101 017)	(17 567)	(3 968)
Cash/cash equivalents at the year begin:	2	566 302	616 280	-	-	-	-	-	-	616 280	515 263	497 696
Cash/cash equivalents at the year end:	2	431 308	523 264	-	-	-	-	(8 001)	(8 001)	515 263	497 696	493 728

WC032 Overstrand - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28/06/2023

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	431 308	523 264	-	-	-	-	(8 001)	(8 001)	515 263	497 696	493 728
Other current investments > 90 days		(0)	-	-	-	-	-	(0)	(0)	(0)	(0)	(0)
Non current assets - Investments	1	70 005	70 005	-	-	-	-	-	-	70 005	77 989	86 123
Cash and investments available:		501 313	593 269	-	-	-	-	(8 001)	(8 001)	585 268	575 685	579 851
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		22 033	22 033	-	-	-	-	-	-	22 033	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	24 486	24 508	-	-	-	-	-	-	24 508	15 081	8 424
Other provisions		12 515	12 515	-	-	-	-	-	-	12 515	8 330	8 276
Long term investments committed		70 005	70 005	-	-	-	-	-	-	70 005	77 989	86 123
Reserves to be backed by cash/investments		3 705 491	3 776 328	-	-	-	-	(8 001)	(8 001)	3 768 327	3 732 677	3 687 569
Total Application of cash and investments:		3 834 531	3 905 390	-	-	-	-	(8 001)	(8 001)	3 897 389	3 834 078	3 790 392
Surplus(shortfall)		(3 333 217)	(3 312 121)	-	-	-	-	-	-	(3 312 121)	(3 258 393)	(3 210 541)

WC032 Overstrand - Table B9 Asset Management - 28/06/2023

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
		A	A1	8	9	10	11	12	13	14	Adjusted Budget	Adjusted Budget
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	141 955	151 918	-	-	-	-	-	-	151 918	50 894	24 814
Roads Infrastructure		12 255	15 274	-	-	-	-	-	-	15 274	7 164	6 000
Storm water Infrastructure		1 636	1 636	-	-	-	-	-	-	1 636	8 500	-
Electrical Infrastructure		53 500	56 249	-	-	-	-	-	-	56 249	12 000	9 314
Water Supply Infrastructure		12 483	9 626	-	-	-	-	-	-	9 626	2 000	3 100
Sanitation Infrastructure		4 020	2 416	-	-	-	-	-	-	2 416	-	-
Solid Waste Infrastructure		1 470	1 250	-	-	-	-	-	-	1 250	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		85 364	86 451	-	-	-	-	-	-	86 451	29 664	18 414
Community Facilities		6 701	4 463	-	-	-	-	-	-	4 463	-	-
Sport and Recreation Facilities		4 250	4 797	-	-	-	-	-	-	4 797	-	-
Community Assets		10 951	9 261	-	-	-	-	-	-	9 261	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		3 017	2 295	-	-	-	-	-	-	2 295	-	-
Housing		38 785	42 211	-	-	-	-	-	-	42 211	21 230	6 400
Other Assets	6	41 802	44 506	-	-	-	-	-	-	44 506	21 230	6 400
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 888	1 964	-	-	-	-	-	-	1 964	-	-
Furniture and Office Equipment		765	1 062	-	-	-	-	-	-	1 062	-	-
Machinery and Equipment		1 185	1 385	-	-	-	-	-	-	1 385	-	-
Transport Assets		-	7 289	-	-	-	-	-	-	7 289	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	20 730	20 936	-	-	-	-	-	-	20 936	18 650	29 500
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 058	1 058	-	-	-	-	-	-	1 058	1 500	2 000
Water Supply Infrastructure		19 172	19 228	-	-	-	-	-	-	19 228	16 450	20 300
Sanitation Infrastructure		500	650	-	-	-	-	-	-	650	700	700
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	6 500
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		20 730	20 936	-	-	-	-	-	-	20 936	18 650	29 500
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	73 335	39 362	-	-	-	-	-	-	39 362	33 054	44 697
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		10 831	1 600	-	-	-	-	-	-	1 600	8 500	13 000
Water Supply Infrastructure		8 315	6 935	-	-	-	-	-	-	6 935	550	-
Sanitation Infrastructure		51 581	28 219	-	-	-	-	-	-	28 219	15 300	18 400
Solid Waste Infrastructure		2 074	2 074	-	-	-	-	-	-	2 074	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		72 800	38 828	-	-	-	-	-	-	38 828	24 350	31 400
Community Facilities		334	334	-	-	-	-	-	-	334	-	-
Sport and Recreation Facilities		200	200	-	-	-	-	-	-	200	8 704	13 297
Community Assets		534	534	-	-	-	-	-	-	534	8 704	13 297
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
	A	7	8	9	10	11	12	13	14	2023/24	2024/25	
	A	A1	B	C	D	E	F	G	H			
R thousands												
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4											
Roads Infrastructure		12 255	15 274	-	-	-	-	-	-	15 274	7 164	6 000
Storm water Infrastructure		1 636	1 636	-	-	-	-	-	-	1 636	8 500	-
Electrical Infrastructure		65 389	58 907	-	-	-	-	-	-	58 907	22 000	24 314
Water Supply Infrastructure		39 970	35 789	-	-	-	-	-	-	35 789	19 000	23 400
Sanitation Infrastructure		56 101	31 285	-	-	-	-	-	-	31 285	16 000	19 100
Solid Waste Infrastructure		3 544	3 324	-	-	-	-	-	-	3 324	-	6 500
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		178 895	146 215							146 215	72 664	79 314
Community Facilities		7 035	4 798	-	-	-	-	-	-	4 798	-	-
Sport and Recreation Facilities		4 450	4 997	-	-	-	-	-	-	4 997	8 704	13 297
Community Assets		11 485	9 795							9 795	8 704	13 297
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		3 017	2 295	-	-	-	-	-	-	2 295	-	-
Housing		38 785	42 211	-	-	-	-	-	-	42 211	21 230	6 400
Other Assets		41 802	44 506							44 506	21 230	6 400
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 888	1 964							1 964	-	-
Furniture and Office Equipment		765	1 062							1 062	-	-
Machinery and Equipment		1 185	1 385							1 385	-	-
Transport Assets		-	7 289							7 289	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	236 020	212 216							212 216	102 598	99 011
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Roads Infrastructure		951 365	954 384	-	-	-	-	-	-	954 384	923 238	892 842
Storm water Infrastructure		240 845	240 845	-	-	-	-	-	-	240 845	241 337	234 130
Electrical Infrastructure		555 433	548 951	-	-	-	-	-	-	548 951	542 067	535 960
Water Supply Infrastructure		534 118	529 937	-	-	-	-	-	-	529 937	526 257	520 807
Sanitation Infrastructure		482 900	458 085	-	-	-	-	-	-	458 085	457 155	458 920
Solid Waste Infrastructure		49 883	49 663	-	-	-	-	-	-	49 663	46 401	49 801
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		2 814 545	2 781 865							2 781 865	2 736 454	2 692 460
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		130 928	112 126							112 126	112 126	112 126
Investment properties		132 846	132 846							132 846	138 346	143 846
Other Assets		894 435	897 449							897 449	911 435	916 054
Biological or Cultivated Assets		-	542							542	474	406
Intangible Assets		8 203	8 203							8 203	7 784	7 333
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		15 403	15 777							15 777	12 548	9 446
Machinery and Equipment		5 659	5 317							5 317	3 764	2 242
Transport Assets		90 823	98 112							98 112	91 652	86 837
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	4 092 842	4 052 236							4 052 236	4 014 582	3 970 750
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		146 596	146 596							146 596	145 685	148 275
Repairs and Maintenance by asset class	3	267 944	271 003							271 003	282 599	299 166
Roads Infrastructure		72 275	59 025	-	-	-	-	-	-	59 025	79 183	83 626
Storm water Infrastructure		7 335	6 625	-	-	-	-	-	-	6 625	7 736	8 154
Electrical Infrastructure		39 232	36 995	-	-	-	-	-	-	36 995	40 356	43 933
Water Supply Infrastructure		22 142	22 089	-	-	-	-	-	-	22 089	23 489	24 843
Sanitation Infrastructure		13 044	13 465	-	-	-	-	-	-	13 465	13 580	14 354
Solid Waste Infrastructure		7 320	7 888	-	-	-	-	-	-	7 888	7 686	8 123
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		161 349	146 088							146 088	172 030	183 034
Community Facilities		43 516	44 407							44 407	43 394	45 862

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14	+1 2023/24	+2 2024/25
R thousands												
Sport and Recreation Facilities		14 849	13 853	-	-	-	-	-	-	13 853	14 910	15 416
Community Assets		58 365	58 260	-	-	-	-	-	-	58 260	58 304	61 278
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		15 246	19 102	-	-	-	-	-	-	19 102	16 876	17 880
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		15 246	19 102	-	-	-	-	-	-	19 102	16 876	17 880
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		6 994	8 002	-	-	-	-	-	-	8 002	7 381	7 794
Intangible Assets		6 994	8 002	-	-	-	-	-	-	8 002	7 381	7 794
Computer Equipment		2 280	2 411	-	-	-	-	-	-	2 411	2 391	2 508
Furniture and Office Equipment		6 330	14 004	-	-	-	-	-	-	14 004	6 656	6 963
Machinery and Equipment		5 601	4 750	-	-	-	-	-	-	4 750	6 518	6 561
Transport Assets		11 779	18 385	-	-	-	-	-	-	18 385	12 444	13 149
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		414 540	417 598	-	-	-	-	-	-	417 598	428 284	447 441
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		39.9%	28.4%							28.4%	50.4%	74.9%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>		64.2%	41.1%							41.1%	35.5%	50.0%
<i>R&M as a % of PPE</i>		6.5%	6.7%							6.7%	7.0%	7.5%
<i>Renewal and upgrading and R&M as a % of PPE</i>		8.8%	8.2%							8.2%	8.3%	9.4%

WC032 Overstrand - Table B10 Basic service delivery measurement - 28/06/2023

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets												
Water:												
Piped water inside dwelling	1	30412.11	30412.11							30	30716.2311	31023.39341
Piped water inside yard (but not in dwelling)		0	0								0	0
Using public tap (at least min.service level)	2	4650	4650							5	4900	5000
Other water supply (at least min.service level)												
<i>Minimum Service Level and Above sub-total</i>		35	35							35	36	36
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3.4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5	35	35							35	36	36
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		30 724	30 724							30 724	31 031	31 342
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min.service level)		4 650	4 650							4 650	4 900	5 000
<i>Minimum Service Level and Above sub-total</i>		35 374	35 374							35 374	35 931	36 342
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5	35 374	35 374							35 374	35 931	36 342
Energy:												
Electricity (at least min. service level)		5 586	5 586							5 586	5 466	5 346
Electricity - prepaid (> min.service level)		20 976	20 976							20 976	21 391	21 806
<i>Minimum Service Level and Above sub-total</i>		26 562	26 562							26 562	26 857	27 152
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5	26 562	26 562							26 562	26 857	27 152
Refuse:												
Removed at least once a week (min.service)		34233.95	34233.95							34 234	34 576	34 922
<i>Minimum Service Level and Above sub-total</i>		34 234	34 234							34 234	34 576	34 922
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5	34 234	34 234							34 234	34 576	34 922
Households receiving Free Basic Service												
Water (6 kilolitres per household per month)	15	7 000	7 000							7 000	7 300	7 600
Sanitation (free minimum level service)		7 000	7 000							7 000	7 300	7 600
Electricity/other energy (50kwh per household per month)		7 000	7 000							7 000	7 300	7 600
Refuse (removed at least once a week)		7 000	7 000							7 000	7 300	7 600
Cost of Free Basic Services provided (R'000)												
Water (6 kilolitres per indigent household per month)	16	(3 214)	(3 214)							(3 214)	(3 553)	(3 921)
Sanitation (free sanitation service to indigent households)		(9 132)	(9 132)							(9 132)	(9 933)	(10 786)
Electricity/other energy (50kwh per indigent household per month)		(6 530)	(6 530)							(6 530)	(7 318)	(8 188)
Refuse (removed once a week for indigent households)		(17 933)	(17 933)							(17 933)	(19 805)	(21 835)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided		(36 808)	(36 808)							(36 808)	(40 609)	(44 730)
Highest level of free service provided												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
Revenue cost of free services provided (R'000)												
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	17											
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)												
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Refuse (in excess of one removal a week for indigent households)												
Municipal Housing - rental rebates												
Housing - top structure subsidies	6											
Other												
Total revenue cost of subsidised services provided												

WC032 Overstrand - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 28/06/2023

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2023/24
		A	A1	B	C	D	E	F	G	H		
R thousands												
REVENUE ITEMS:												
Property rates												
Total Property Rates		267 941	267 941	-	-	-	-	-	-	267 941	300 836	314 308
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
Net Property Rates		267 941	267 941	-	-	-	-	-	-	267 941	300 836	314 308
Service charges - electricity revenue												
Total Service charges - electricity revenue		548 222	534 574	-	-	-	-	-	-	534 574	589 433	633 745
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		(6 530)	(6 530)	-	-	-	-	-	-	(6 530)	(7 318)	(8 188)
Net Service charges - electricity revenue		541 692	528 044	-	-	-	-	-	-	528 044	582 115	625 557
Service charges - water revenue												
Total Service charges - water revenue		141 352	141 352	-	-	-	-	-	-	141 352	147 907	154 772
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(3 214)	(3 214)	-	-	-	-	-	-	(3 214)	(3 553)	(3 921)
Net Service charges - water revenue		138 138	138 138	-	-	-	-	-	-	138 138	144 354	150 851
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		100 094	100 094	-	-	-	-	-	-	100 094	104 807	109 739
less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		(9 132)	(9 132)	-	-	-	-	-	-	(9 132)	(9 933)	(10 786)
Net Service charges - sanitation revenue		90 962	90 962	-	-	-	-	-	-	90 962	94 874	98 953
Service charges - refuse revenue												
Total refuse removal revenue		96 782	96 782	-	-	-	-	-	-	96 782	103 306	110 262
Total landfill revenue		-	-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)		(17 933)	(17 933)	-	-	-	-	-	-	(17 933)	(19 805)	(21 835)
Net Service charges - refuse revenue		78 850	78 850	-	-	-	-	-	-	78 850	83 502	88 427
Other Revenue By Source												
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Other Revenue		121 898	125 298	-	-	-	-	-	-	125 298	93 814	57 920
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		1 229	1 229	-	-	-	-	-	-	1 229	1 284	1 341
Operational Revenue		7 419	7 819	-	-	-	-	-	-	7 819	7 638	7 867
Intercompany/Parent-subsiary Transactions		-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Sales of Goods and Rendering of Services		113 250	116 250	-	-	-	-	-	-	116 250	84 891	48 712
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Total 'Other' Revenue	1	121 898	125 298	-	-	-	-	-	-	125 298	93 814	57 920
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		316 896	313 609	-	-	-	-	-	-	313 609	335 697	355 617
Pension and UIF Contributions		52 863	53 243	-	-	-	-	-	-	53 243	56 014	59 370
Medical Aid Contributions		17 116	17 168	-	-	-	-	-	-	17 168	18 143	19 271
Overtime		326	326	-	-	-	-	-	-	326	347	368
Performance Bonus		23 967	24 167	-	-	-	-	-	-	24 167	25 459	27 045
Motor Vehicle Allowance		8 321	8 321	-	-	-	-	-	-	8 321	8 324	8 327
Cellphone Allowance		2 364	2 396	-	-	-	-	-	-	2 396	2 364	2 364
Housing Allowances		1 829	1 884	-	-	-	-	-	-	1 884	1 829	1 910
Other benefits and allowances		58 905	60 898	-	-	-	-	-	-	60 898	62 185	65 966
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-	-
Long service awards		3 945	4 205	-	-	-	-	-	-	4 205	3 310	3 739
Post-retirement benefit obligations		17 946	19 771	-	-	-	-	-	-	19 771	8 956	7 764
sub-total	4	504 478	505 988	-	-	-	-	-	-	505 988	522 629	551 741
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	504 478	505 988	-	-	-	-	-	-	505 988	522 629	551 741
Contributions recognised - capital												
List contributions by contract		-	-	-	-	-	-	-	-	-	-	-
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		146 196	146 196	-	-	-	-	-	-	146 196	145 265	147 824
Lease amortisation		400	400	-	-	-	-	-	-	400	420	451
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	146 596	146 596	-	-	-	-	-	-	146 596	145 685	148 275
Bulk purchases												
Electricity Bulk Purchases		384 161	371 533	-	-	-	-	-	-	371 533	417 237	453 161
Total bulk purchases	1	384 161	371 533	-	-	-	-	-	-	371 533	417 237	453 161

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Transfers and grants												
Cash transfers and grants		13 057	14 786	-	-	-	-	-	-	14 786	13 060	13 582
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total transfers and grants		13 057	14 786	-	-	-	-	-	-	14 786	13 060	13 582
Contracted services												
Outsourced Services		119 205	122 083	-	-	-	-	8 001	8 001	130 084	123 861	130 807
Consultants and Professional Services		45 868	44 499	-	-	-	-	-	-	44 499	43 228	45 159
Contractors		104 857	105 413	-	-	-	-	-	-	105 413	112 126	117 257
Total contracted services		269 929	271 994	-	-	-	-	8 001	8 001	279 995	279 215	293 223
Other Expenditure By Type												
Collection costs		7 041	6 641	-	-	-	-	-	-	6 641	7 463	7 911
Contributions to 'other' provisions		12 515	12 515	-	-	-	-	-	-	12 515	8 330	8 276
Audit fees		5 561	5 561	-	-	-	-	-	-	5 561	5 561	5 561
<i>Other Expenditure</i>		125 541	129 010	-	-	-	-	-	-	129 010	115 925	99 701
<i>Operating Leases</i>		281	289	-	-	-	-	-	-	289	308	321
<i>Operational Cost</i>		125 260	128 721	-	-	-	-	-	-	128 721	115 617	99 380
<i>Statutory Payments other than Income Taxes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Discontinued Operations</i>		-	-	-	-	-	-	-	-	-	-	-
Total Other Expenditure	1	150 658	153 727	-	-	-	-	-	-	153 727	137 280	121 449
Repairs and Maintenance by Expenditure Item												
Employee related costs	14	125 413	122 867	-	-	-	-	-	-	122 867	133 068	141 287
Inventory Consumed (Project Maintenance)		25 392	26 995	-	-	-	-	-	-	26 995	26 801	29 219
Contracted Services		104 388	108 729	-	-	-	-	-	-	108 729	109 469	114 854
Other Expenditure		12 751	12 412	-	-	-	-	-	-	12 412	13 262	13 806
Total Repairs and Maintenance Expenditure	15	267 944	271 003	-	-	-	-	-	-	271 003	282 599	299 166
Inventory Consumed												
Inventory Consumed - Water		(204)	(204)	-	-	-	-	-	-	(204)	(203)	(202)
Inventory Consumed - Other		(10 704)	(10 704)	-	-	-	-	-	-	(10 704)	(10 988)	(11 215)
Total Inventory Consumed & Other Material		(10 908)	(10 908)	-	-	-	-	-	-	(10 908)	(11 190)	(11 416)

WC032 Overstrand - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 28/06/2023

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Call investment deposits												
Call deposits		400 000	400 000	-	-	-	-	-	-	400 000	400 000	400 000
Other current investments		-	-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	1	400 000	400 000	-	-	-	-	-	-	400 000	400 000	400 000
Consumer debtors												
Consumer debtors		138 848	138 691	-	-	-	-	-	-	138 691	151 666	165 434
Less: provision for debt impairment		(46 258)	(46 258)	-	-	-	-	-	-	(46 258)	(50 416)	(54 616)
Total Consumer debtors	1	92 590	92 433	-	-	-	-	-	-	92 433	101 250	110 818
Debt impairment provision												
Balance at the beginning of the year		(42 141)	(42 141)	-	-	-	-	-	-	(42 141)	(46 258)	(50 416)
Contributions to the provision		(4 117)	(4 117)	-	-	-	-	-	-	(4 117)	(4 158)	(4 200)
Bad debts written off		-	-	-	-	-	-	-	-	-	-	-
Balance at end of year		(46 258)	(46 258)	-	-	-	-	-	-	(46 258)	(50 416)	(54 616)
Inventory												
Water												
Opening Balance		205	205	-	-	-	-	-	-	205	204	203
System Input Volume		11 396	11 396	-	-	-	-	-	-	11 396	11 681	11 973
Water Treatment Works		(1)	(1)	-	-	-	-	-	-	(1)	(1)	(1)
Bulk Purchases		-	-	-	-	-	-	-	-	-	-	-
Natural Sources		11 397	11 397	-	-	-	-	-	-	11 397	11 682	11 974
Authorised Consumption	12	(9 004)	(9 004)	-	-	-	-	-	-	(9 004)	(9 230)	(9 460)
Billed Authorised Consumption		(8 808)	(8 808)	-	-	-	-	-	-	(8 808)	(9 028)	(9 254)
Billed Metered Consumption		(8 808)	(8 808)	-	-	-	-	-	-	(8 808)	(9 028)	(9 254)
Free Basic Water		-	-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-	-
Revenue Water		(8 808)	(8 808)	-	-	-	-	-	-	(8 808)	(9 028)	(9 254)
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-	-
Unbilled Authorised Consumption		(197)	(197)	-	-	-	-	-	-	(197)	(202)	(207)
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		(197)	(197)	-	-	-	-	-	-	(197)	(202)	(207)
Water Losses		(2 392)	(2 392)	-	-	-	-	-	-	(2 392)	(2 452)	(2 513)
Apparent losses		(2 392)	(2 392)	-	-	-	-	-	-	(2 392)	(2 452)	(2 513)
Unauthorised Consumption		(2 392)	(2 392)	-	-	-	-	-	-	(2 392)	(2 452)	(2 513)
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-	-
Real losses		-	-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Water		(2 589)	(2 589)	-	-	-	-	-	-	(2 589)	(2 654)	(2 720)
Closing Balance Water		204	204	-	-	-	-	-	-	204	203	202
Agricultural												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions	13	-	-	-	-	-	-	-	-	-	-	-
Issues	14	-	-	-	-	-	-	-	-	-	-	-
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-	-
Consumables												
Standard Rated												
Opening Balance		7 938	7 938	-	-	-	-	-	-	7 938	8 188	8 471
Acquisitions	13	15 900	15 900	-	-	-	-	-	-	15 900	15 900	15 900
Issues	13	(15 650)	(15 650)	-	-	-	-	-	-	(15 650)	(15 617)	(15 673)
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		8 188	8 188	-	-	-	-	-	-	8 188	8 471	8 698
Zero Rated												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions	13	-	-	-	-	-	-	-	-	-	-	-
Issues	13	-	-	-	-	-	-	-	-	-	-	-
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	-	-	-	-	-
Finished Goods												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions	13	-	-	-	-	-	-	-	-	-	-	-
Issues	13	-	-	-	-	-	-	-	-	-	-	-
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Finished Goods		-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions	13	-	-	-	-	-	-	-	-	-	-	-
Issues	13	-	-	-	-	-	-	-	-	-	-	-
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		-	-	-	-	-	-	-	-	-	-	-
Work-in-progress												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Materials		-	-	-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjus.	Total Adjus.	Adjusted	Adjusted	Adjusted
		A	4	5	6	7	8	9	10	11	Budget	Budget
R thousands												
		A	A1	B	C	D	E	F	G	H		
Transfers		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-	-
Housing Stock												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-	-	-
Land												
Opening Balance		2 517	2 517	-	-	-	-	-	-	2 517	2 517	2 517
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		2 517	2 517	-	-	-	-	-	-	2 517	2 517	2 517
Closing Balance - Inventory & Consumables		10 908	10 908	-	-	-	-	-	-	10 908	11 190	11 416
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		6 673 818	6 651 338	-	-	-	-	-	-	6 651 338	6 753 936	6 852 947
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		(2 852 954)	(2 852 818)	-	-	-	-	-	-	(2 852 818)	(2 998 084)	(3 145 908)
Total Property, plant & equipment	1	3 820 865	3 798 520	-	-	-	-	-	-	3 798 520	3 755 852	3 707 039
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		58 592	58 592	-	-	-	-	-	-	58 592	51 239	155 011
Total Current liabilities - Borrowing		58 592	58 592	-	-	-	-	-	-	58 592	51 239	155 011
Trade and other payables												
Trade Payables		173 931	168 120	-	-	-	-	-	-	168 120	177 458	191 727
Other creditors		-	-	-	-	-	-	-	-	-	-	-
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
VAT		-	790	-	-	-	-	-	-	790	790	790
Total Trade and other payables	1	173 931	168 910	-	-	-	-	-	-	168 910	178 248	192 517
Non current liabilities - Borrowing												
Borrowing	3	421 184	421 184	-	-	-	-	-	-	421 184	419 946	324 935
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		421 184	421 184	-	-	-	-	-	-	421 184	419 946	324 935
Provisions - non current												
Retirement benefits		130 437	132 262	-	-	-	-	-	-	132 262	134 327	134 903
List other major items		-	-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		138 837	138 837	-	-	-	-	-	-	138 837	137 926	136 498
Other		20 827	21 087	-	-	-	-	-	-	21 087	21 844	22 907
Total Provisions - non current		290 101	292 186	-	-	-	-	-	-	292 186	294 097	294 308
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		3 685 995	3 741 933	-	-	-	-	-	-	3 741 933	3 758 660	3 723 025
GRAP adjustments		(220)	(0)	-	-	-	-	-	-	(0)	-	-
Restated balance		3 685 775	3 741 932	-	-	-	-	-	-	3 741 932	3 758 660	3 723 025
Surplus/(Deficit)		(11 902)	2 778	-	-	-	-	(8 001)	(8 001)	(5 223)	(59 049)	(70 607)
Transfers to/from Reserves		10	10	-	-	-	-	-	-	10	10	10
Depreciation offsets		-	-	-	-	-	-	-	-	-	-	-
Other adjustments		21 941	21 941	-	-	-	-	0	0	21 941	23 404	25 504
Accumulated Surplus/(Deficit)	1	3 695 823	3 766 661	-	-	-	-	(8 001)	(8 001)	3 758 660	3 723 025	3 677 932
Reserves												
Housing Development Fund		3 223	3 223	-	-	-	-	-	-	3 223	3 218	3 213
Capital replacement		-	-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-	-
Total Reserves	2	3 223	3 223	-	-	-	-	-	-	3 223	3 218	3 213
TOTAL COMMUNITY WEALTH/EQUITY	2	3 699 046	3 769 883	-	-	-	-	(8 001)	(8 001)	3 761 882	3 726 242	3 681 144

WC032 Overstrand - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 28/06/2023

Description	Unit of measurement	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25	
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	
Council and Municipal Manager												
Municipal Manager												
Submit 3 progress reports on the revision of the top 10 risks as a corrective action to the Top Management Team	Number of progress reports submitted	1	1							3	4	3
Percentage of a municipality's capital budget actually spent on capital projects identified for 2022/23 in terms of the municipality's IDP ((Actual amount spent on projects as identified for the year in the IDP/Total amount budgeted on capital projects) x 100 (MPPMR Reg 10 (c)))	% of the capital budget spent	95.0%	95.0%							95.0%	95.0%	95.0%
Sign section 56 performance agreements with all directors by the end of July	Number of agreements signed	6	6							6	6	6
Monitor the implementation of the action plan developed to address all the issues raised in the management letter of the Auditor General and submit 3 progress reports to Executive Mayor	Number of progress reports monitored and submitted to Executive Mayor	1	1							3	4	3
Bi- annual formal performance appraisals of the section 56 appointees for the previous financial period April to June 2022 to be completed by Sept 2022 and the current period October to December 2022 to be completed by February 2023.	Number of appraisals	6	6							12	12	12
Draft the annual report and submit to the Auditor-General by end of August.	Draft Annual report submitted	1	1							1	1	1
Develop a Tourism strategy to be approved by the Executive Mayor by 30 June 2023	Approved tourism strategy		new KPI							1	0	0
Implementation of the Business Service request portal on Collaborator by 30 March 2023	Functional Business service request portal		new KPI							1	0	0
Communication strategy approved by the Executive Mayor by 30 June 2023	Approved communication strategy		new KPI							1	0	0
Management Services												
Director: Management Services												
Human Resources												
92% of the approved and funded organogram filled ((actual number of posts filled divided by the funded posts budgeted) x100)	% filled	92.0%	92.0%							92.0%	92.0%	92.0%
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	The number of people from EE target groups employed	75	75							75	75	75
The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan	% of the training budget spent on implementation of the WSP	100.0%	100.0%							100.0%	100.0%	100.0%
Review the Municipal Organisational Staff Structure by the end of June	Structure reviewed	1	1							1	1	1
Finance												
Director: Finance												
Director Finance												
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	4.6	4.6							4.6	4.6	4.6
Financial viability measured in terms of the municipality's ability to meet its service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year) (MPPR Reg 10 (g))	Ratio achieved	16	16							16	16	16
Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPR Reg 10 (g))	% achieved	11%	11%							11%	11%	11%
Submit a reviewed long term financial plan to the CFO by the end of October 2022	Reviewed long term financial plan submitted	1	1							1	1	1
Financial statements submitted to the Auditor General by end August 2022	Financial statements submitted	1	1							1	1	1
Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements	Number of indigent households	7 300	7 300							7 300	7 300	7 300
Achieve a debt recovery rate not less than 98% (Receipts/total billed for 12 months period x 100)	% Recovered	98%	98%							98%	98%	98%
Community Services												
Director: Community Services												
Director: Community Services												
100% of the operational conditional grant (Libraries, CDW) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries, CDW)	100.0%	100.0%							100.0%	100.0%	100.0%
m ² of roads patched and resealed according to approved Pavement Management System within available budget	m ² of roads patched and resealed	110 000	110 000							110 000	110 000	110 000
Limit unaccounted water to less than 26% ((Number of kiloliter water purified - Number of kiloliter water sold)/Number of kiloliter purified x 100)	% of water unaccounted for	25.0%	25.0%							25.0%	25.0%	25.0%
Ward committee meetings held to facilitate consistent and regular communication with residents	No of ward committee meetings per ward per	70	70							70	70	70
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 state owned land and private land)	328	328							328	328	262
Provision of cleaned piped water to all formal households within 200 m from households	No of formal households that meet agreed service standards for piped water	30 412	30 412							30 412	30 716	31 023
waste disposal to all formal households at least once a week (A household is a residential unit being billed for the particular services rendered by way of the financial system (SAMRAS))	Number of formal households for which refuse is removed at least once a week	34 234	34 234							34 234	34 576	34 922

Description	Unit of measurement	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25		
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget		
Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week	Number of weekly removal of refuse in informal households (once per week = 52 weeks per annum)	52	52							-	52	52	52
The provision of sanitation services to informal households (excluding invaded state owned land and private land) based on the standard of 1 toilette to 5 households (MPPMR Reg 10 (a))	The number of toilets provided in relation to the number of informal households (excluding invaded state owned land and private land)	1 020	1 020								1 020	785	785
Provision of sanitation services to formal residential households (A household is a residential unit being billed for the particular services rendered by way of the financial system (SAMRAS))	No of formal residential households which are billed for sewerage in accordance to the SAMRAS financial system	30 724	30 724							-	30 724	31 031	31 342
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	80	80								80	80	80
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	105	105								105	105	105
Infrastructure & Planning													
Director: Infrastructure and Planning													
Water Treatment													
Quality of effluent comply 80% with license and/or general limit in terms of the Water Act (Act 36 of 1998)	% compliance	80.0%	80.0%							-	80.0%	80.0%	80.0%
Quality of potable water comply 98% with SANS 241	% compliance with SANS 241	98%	98%								98%	98%	98%
Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	1	1								1	1	1
Electricity													
Limit electricity losses to 7% or less (Number of Electricity Units Purchased - Number of Electricity Units Sold) / (Number of Electricity Units Purchased and/or Generated) x 100)	% of electricity unaccounted for	7.0%	7.0%							-	7.0%	7.0%	7.0%
Provision of Electricity: Number of metered electrical connections in formal area (Eskom Areas excluded) (Definition: refers to residential households (RE) and pensioners (PR) as per the Finance department's billed households)	Number of formal household that meet agreed service standards	22 500	22 500							-	22 500	22 500	22 500
MIG													
100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2023 (Actual MIG expenditure/Allocation received)	% Expenditure of allocated funds	100%	100%							-	100%	100%	100%
Protection Services													
Director Protection Services													
Protection Services													
Arrange public awareness sessions on Protection Services	Number of sessions held	110	110								110	110	110
Collect R20 000 000 Public Safety Income by 30 June (Actual revenue, excluding the fine impairment amount)	R-value of public safety collected income (excluding fines impairment amount)	R20 000 000	R20 000 000								R20 000 000	R20 000 000	R20 000 000
Review Community Safety Plan in three year cycle by end of June 2025 in conjunction with the Department of Community Safety	Plan reviewed	0	0								0	0	1
Disaster and Fire Management													
Annually review and submit draft Disaster Management Plan to Council by the end of March	Reviewed plan submitted	1	1								1	1	1
Local Economic Development, Social													
Director: LED, Social Development and													
LED, Social Development and Tourism													
Submit 3 progress reports on LED, Social Development and Tourism initiatives to the Portfolio Committee * KPI reworded in January 2023 adjustments budget	Number of progress reports on LED, Social Development and Tourism initiatives submitted	12	12								3	3	3
Support 180 SMME's in terms of the SMME Development Programme by 30 June	Number of SMME's supported	180	180								180	180	180
Support 70 Emerging Contractors in terms of the Emerging Contractor Development Programme by 30 June	Number of emerging contractors supported	70	70								70	70	70
Report on projects/ initiatives in collaboration with other stakeholders for local economic development and social development	Number of projects / initiatives collaborated on	28	28								28	28	28
The number of job opportunities created through the EPWP programme and as per set targets (business plan as per grant agreement - FTE's, translates to 1300 work opportunities)	Number of temporary jobs created	1300	1300								1300	1300	1300
Managers LED, Social Development and Tourism report on the hosting of at least two joint mobile Thusong outreach during the 2022/23 financial year to the Director Economic, Social Development and Tourism	Report on the Thusong/Outreach programme	2	2								2	2	2

WC032 Overstrand - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 28/06/2023

Description of financial indicator	Basis of calculation	2019/20	2020/21	2021/22	Budget Year 2022/23			Budget Year +1 2023/24	Budget Year +2 2024/25
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	7.2%	7.2%	0.0%	6.2%	6.1%	6.1%	6.5%	5.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7.4%	8.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	60.1%	36.6%	64.6%	71.4%	56.3%	24.1%	78.6%	60.6%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	13370.1%	13335.9%	0.0%	13070.1%	13070.1%	13070.1%	13051.9%	10114.7%
Liquidity									
Current Ratio	Current assets/current liabilities	274.6%	246.8%	0.0%	171.4%	213.2%	210.7%	206.1%	154.1%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	274.6%	246.8%	0.0%	171.4%	213.2%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	221.7%	197.5%		1.2	1.6	1.6	1.5	1.1
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		98.8%	100.5%	0.0%	99.3%	99.3%	99.3%	99.3%	99.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	11.3%	10.9%	10.7%	10.2%	9.7%	9.7%	10.7%	11.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.6%	99.6%	99.8%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments					40.3%	32.3%	32.8%	35.8%	39.0%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	14 613 426	18 855 038	13 778 144	15 205 299	15 205 299	15 205 299	15 357 352	15 357 352
	Total Cost of Losses (Rand '000)	13 111	17 146	12 852	13 642	13 642	13 642	13 779	13 779
	% Volume (units purchased and generated less units sold)/units purchased and generated	6.02%	735.00%	7.20%	6.00%	6.00%	6.00%	6.00%	6.00%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 836 101	2 077 312	190 443	1 910 467	1 910 467	1 910 467	1 929 571	1 929 571
	Total Cost of Losses (Rand '000)	2 429	2 616	145	2 527	2 527	2 527	2 552	2 552
	% Volume (units purchased and generated less units sold)/units purchased and generated	25.91%	2825.00%	24.04%	24.50%	24.50%	24.50%	24.50%	24.50%
Employee costs	Employee costs/(Total Revenue - capital revenue)	29.7%	34.0%	30.8%	33.7%	33.5%	33.5%	33.7%	34.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	30.6%	34.9%	13.2%					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	14.6%	16.4%	16.7%	17.9%	18.0%	18.0%	18.2%	18.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	14.1%	14.7%		13.0%	12.9%	12.9%	12.5%	12.2%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	1430.0%	1400.0%	27.8%	1252.7%	1252.3%	1252.3%	1398.2%	1438.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.4%	14.0%	11.4%	6.2%	6.1%	6.1%	6.5%	6.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	840.0%	710.0%	5.73	0.0	0.0	0.0	0.0	0.0

WC032 Overstrand - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 28/06/2023

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2019/20	2020/21	2021/22	Budget Year 2022/23	Budget Year 2022/23
						Outcome	Outcome	Outcome	Original Budget	Actual
Demographics										
Population			55 012	74 546	80 432	106	108	111	114	114
Females aged 5 - 14			2 770	5 837	5 228	8	7	7	7	7
Males aged 5 - 14			2 816	5 892	5 278	8	7	7	7	7
Females aged 15 - 34			5 561	11 567	13 139	17	17	18	18	18
Males aged 15 - 34			6 029	11 235	13 648	17	18	19	19	19
Unemployment			5	8	4	11	6	6	6	6
Monthly household income (no. of households)										
No income	1, 12		2 226	770	4 585	5 930	5 919	5 930	6 248	6 248
R1 - R1 600			6 149	5 307	5 326	6 889	6 875	6 889	7 257	7 257
R1 601 - R3 200			3 742	3 177	4 878	6 309	6 297	6 309	6 647	6 647
R3 201 - R6 400			3 344	3 789	4 362	5 642	5 630	5 642	5 943	5 943
R6 401 - R12 800			2 303	2 750	3 830	4 954	4 943	4 954	5 218	5 218
R12 801 - R25 600			920	1 947	2 896	3 746	3 739	3 746	3 947	3 947
R25 601 - R51 200			227	1 066	1 456	1 883	1 880	1 883	1 984	1 984
R52 201 - R102 400			77	184	486	629	628	629	663	663
R102 401 - R204 800			44	176	109	141	141	141	148	148
R204 801 - R409 600			-	-	81	105	105	105	110	110
R409 601 - R819 200			-	-	-	-	-	-	-	-
> R819 200			-	-	-	-	-	-	-	-
Poverty profiles (no. of households)										
< R2 060 per household per month	13		7 053	9 542	10 295	13 555	13 799	14 189	14 567	14 567
	2		-	-	-	-	-	-	-	-
Household/demographics (000)										
Number of people in municipal area			55 012	74 546	80 432	106	108	111	114	114
Number of poor people in municipal area			8 904	3 080	18 340	24	24	24	25	25
Number of households in municipal area			-	-	-	32	36	37	39	39
Number of poor households in municipal area			2 226	770	4 585	8	8	8	8	8
Definition of poor household (R per month)			-	-	-	-	-	-	-	-
Housing statistics										
Formal	3		-	-	-	31 710	31 776	32 204	34 136	34 136
Informal			-	-	-	3 675	3 779	3 779	4 650	4 650
Total number of households			-	-	-	35 385	35 555	35 983	38 786	38 786
Dwellings provided by municipality	4		-	-	-	63	314	300	350	350
Dwellings provided by province/s			-	-	-	-	-	-	-	-
Dwellings provided by private sector	5		-	-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	63	314	300	350	350
Economic										
Inflation/inflation outlook (CPIX)	6					4.1%	4.5%	4.5%	4.5%	4.5%
Interest rate - borrowing						9.8%	10.0%	9.8%	9.5%	9.5%
Interest rate - investment						6.8%	4.5%	4.6%	5.0%	5.0%
Remuneration increases						6.5%	6.4%	3.5%	4.9%	4.9%
Consumption growth (electricity)						2.0%	3.0%	1.0%	1.0%	1.0%
Consumption growth (water)						3.0%	3.0%	2.0%	2.0%	2.0%
Collection rates										
Property tax/service charges	7					97.1%	100.4%	99.4%	100.0%	100.0%
Rental of facilities & equipment						96.1%	97.1%	97.1%	97.1%	97.1%
Interest - external investments						100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						98.5%	97.1%	97.1%	97.1%	97.1%
Revenue from agency services						100.0%	97.1%	97.1%	97.1%	97.1%

WC032 Overstrand - Supporting Table SB6 Adjustments Budget - funding measurement - 28/06/2023

Description	Ref	MFMA section	2019/20	2020/21	2021/22	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	653 813	612 723	525 264	431 308	523 264	515 263	497 696	493 728
Cash + investments at the yr end less applications - R'000	2	18(1)b	626 204	516 008	451 930	(3 333 217)	(3 312 121)	(3 312 121)	(3 258 393)	(3 210 541)
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0	#VALUE!	-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	138 868	33 822	20 390	(11 902)	2 778	(5 223)	(59 049)	(70 607)
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	0.6	-0.1%	10.7%	-3.0%	0.0%	-4.2%	1.3%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	116.7%	113.3%	114.1%	98.3%	98.5%	98.5%	97.4%	97.4%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	2.5%	1.2%	2.6%	1.2%	1.7%	1.7%	1.1%	1.1%
Capital payments % of capital expenditure	8	18(1)c;19	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	57.7%	31.5%	64.6%	71.4%	56.3%	24.1%	78.6%	60.6%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	101.6%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	7.7%	-3.7%	-9.6%	3.2%	3.3%	3.3%	14.3%	12.9%
Long term receivables % change - incr(decr)	12	18(1)a	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	5.4%	5.9%	6.3%	6.5%	6.7%	6.7%	7.0%	7.5%
Asset renewal % of capital budget	14	20(1)(vi)	1.7%	6.1%	16.1%	8.8%	9.9%	9.9%	18.2%	29.8%

WC032 Overstrand - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28/06/2023

Description	Ref	Budget Year 2022/23							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
		A	A1	8	9	10	11	12		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		152 270	153 762	-	-	-	-	153 762	162 497	179 530
Operational Revenue:General Revenue:Equitable Share		141 896	141 896	-	-	-	-	141 896	155 547	170 708
Operational:Revenue:General Revenue:Fuel Levy	3	-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Agriculture Research and Technology		-	-	-	-	-	-	-	-	-
Agriculture, Conservation and Environmental		-	-	-	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management		-	-	-	-	-	-	-	-	-
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]		5 000	3 000	-	-	-	-	3 000	4 200	6 000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 593	2 593	-	-	-	-	2 593	-	-
HIV and Aids		-	-	-	-	-	-	-	-	-
Housing Accreditation		-	-	-	-	-	-	-	-	-
Housing Top structure		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	-	-	-	-	1 550	1 550	1 550
Mitchell's Plain Urban Renewal		-	-	-	-	-	-	-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Natural Resource Management Project		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Operation Clean Audit		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Public Service Improvement Facility		-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Restructuring - Seed Funding		-	-	-	-	-	-	-	-	-
Revenue Enhancement Grant Debtors Book		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Terrestrial Invasive Alien Plants		-	-	-	-	-	-	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		1 231	1 144	-	-	-	-	1 144	1 200	1 272
Water Services Infrastructure Grant		-	3 579	-	-	-	-	3 579	-	-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Smart Connect Grant		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		-	-	-	-	-	-	-	-	-
WiFi Grant [Department of Telecommunications and Postal Services		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Traditional Leaders - Imbizon		-	-	-	-	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Restructuring Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		14 001	79 365	-	-	-	-	79 365	12 502	13 216
Community Library Services Grant		-	8 258	-	-	-	-	8 258	6 806	7 112
Thusong Services Centres Grant		10 903	150	-	-	-	-	150	-	150
Resource funding for the establish & support of K9 Unit		-	2 420	-	-	-	-	2 420	2 516	2 616
Community Development Workers		-	75	-	-	-	-	75	75	75
Maintenance & Construction of Transport Infrastructure		-	140	-	-	-	-	140	140	140
Resource Funding for the est of Law Enforcement Reaction Unit		3 098	2 958	-	-	-	-	2 958	2 965	3 123
Human Settlements (Housing - Construction Contracts)		-	57 714	-	-	-	-	57 714	-	-
Emergency Municipal Load-shedding relief grant		-	6 700	-	-	-	-	6 700	-	-
Municipal Service Delivery & Capacity Building Grant		-	300	-	-	-	-	300	-	-
Municipal Intervention Grant	4	-	200	-	-	-	-	200	-	-
Financial Management Capability Grant		-	450	-	-	-	-	450	-	-
Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
	5	-	-	-	-	-	-	-	-	-
District Municipality:		-	35	-	-	-	-	35	-	-
ODM Safety Forum		-	35	-	-	-	-	35	-	-
Other grant providers:		-	400	-	-	-	-	400	-	-
Departmental Agencies and Accounts		-	400	-	-	-	-	400	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2022/23							Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	capital	Govt	Adjus.	Adjus.	Budget	Budget	
		7	8	9	10	11	12	+1 2023/24	+2 2024/25	
A	A1	B	C	D	E	F				
R thousands										
Parent Municipality / Entity		-	-	-	-	-	-	-	-	
Total Operating Transfers and Grants	6	166 271	233 562	-	-	-	-	233 562	174 999	192 746
Capital Transfers and Grants										
National Government:		72 167	74 675	-	-	-	-	74 675	31 368	32 611
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 331	27 331	-	-	-	-	27 331	7 000	7 314
Municipal Infrastructure Grant [Schedule 5B]		23 397	23 484	-	-	-	-	23 484	24 368	25 297
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Rural Household Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Municipal Human Settlement		-	-	-	-	-	-	-	-	-
Community Library		-	-	-	-	-	-	-	-	-
Integrated City Development Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
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]		27 439	23 860	-	-	-	-	23 860	-	-
WIFI Connectivity		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-	-	-	-
Aquaponic Project		-	-	-	-	-	-	-	-	-
Restition Settlement		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Restructuring Seed Funding		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	43 285	-	-	-	-	43 285	67 420	32 400
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	1 500	-	-	-	-	1 500	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Human Settlements (Housing - Construction Contracts)		-	41 785	-	-	-	-	41 785	67 420	32 400
Infrastructure		-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT		-	-	-	-	-	-	-	-	-
Municipal Service Delivery & Capacity Building Grant		-	-	-	-	-	-	-	-	-
Municipal Intervention Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	72 167	117 960	-	-	-	-	117 960	98 788	65 011
TOTAL RECEIPTS OF TRANSFERS & GRANTS		238 438	351 522	-	-	-	-	351 522	273 787	257 757

WC032 Overstrand - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28/06/2023

Description	Ref	Budget Year 2022/23							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
		A	2 A1	3 B	4 C	5 D	6 E	7 F	Adjusted Budget	Adjusted Budget
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:										
Operating expenditure of Transfers and Grants										
National Government:		10 287	11 866	-	-	-	-	11 866	162 497	179 530
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	-	-	-	155 547	170 708
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Agriculture Research and Technology		-	-	-	-	-	-	-	-	-
Agriculture, Conservation and Environmental		-	-	-	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management		-	-	-	-	-	-	-	-	-
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]		5 000	3 000	-	-	-	-	3 000	4 200	6 000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 593	2 593	-	-	-	-	2 593	-	-
HIV and Aids		-	-	-	-	-	-	-	-	-
Housing Accreditation		-	-	-	-	-	-	-	-	-
Housing Top structure		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	-	-	-	-	1 550	1 550	1 550
Mitchell's Plain Urban Renewal		-	-	-	-	-	-	-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Natural Resource Management Project		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Operation Clean Audit		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Public Service Improvement Facility		-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Restructuring - Seed Funding		-	-	-	-	-	-	-	-	-
Revenue Enhancement Grant Debtors Book		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Terrestrial Invasive Alien Plants		-	-	-	-	-	-	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		1 144	1 144	-	-	-	-	1 144	1 200	1 272
Water Services Infrastructure Grant		-	3 579	-	-	-	-	3 579	-	-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Smart Connect Grant		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		-	-	-	-	-	-	-	-	-
WiFi Grant [Department of Telecommunications and Postal Services		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Traditional Leaders - Imbizon		-	-	-	-	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Restructuring Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		14 001	81 394	-	-	-	-	81 394	12 502	13 216
Community Library Services Grant		-	8 258	-	-	-	-	8 258	6 806	7 112
Thusong Services Centres Grant		10 903	150	-	-	-	-	150	-	150
Resource funding for the establish & support of K9 Unit		-	2 420	-	-	-	-	2 420	2 516	2 616
Community Development Workers		-	75	-	-	-	-	75	75	75
Maintenance & Construction of Transport Infrastructure		-	140	-	-	-	-	140	140	140
Resource Funding for the est of Law Enforcement Reaction Unit		3 098	4 962	-	-	-	-	4 962	2 965	3 123
Human Settlements (Housing - Construction Contracts)		-	57 714	-	-	-	-	57 714	-	-
Emergency Municipal Load-shedding relief grant		-	6 700	-	-	-	-	6 700	-	-
Municipal Service Delivery & Capacity Building Grant		-	300	-	-	-	-	300	-	-
Municipal Intervention Grant		-	200	-	-	-	-	200	-	-
Financial Management Capability Grant		-	450	-	-	-	-	450	-	-
Financial Management Capacity Building Grant		-	24	-	-	-	-	24	-	-
District Municipality:		-	35	-	-	-	-	35	-	-
ODM Safety Forum		-	35	-	-	-	-	35	-	-
Other grant providers:		57 714	420	-	-	-	-	420	-	-
Departmental Agencies and Accounts		-	420	-	-	-	-	420	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		57 714	-	-	-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2022/23						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
Parent Municipality / Entity		-	-	-	-	-	-	-	-	
Total Operating Transfers and Grants	6	82 002	93 714	-	-	-	-	93 714	174 999	192 746
Capital Transfers and Grants										
National Government:		72 254	81 741	-	-	-	-	81 741	31 368	32 611
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 331	34 397	-	-	-	-	34 397	7 000	7 314
Municipal Infrastructure Grant [Schedule 5B]		23 484	23 484	-	-	-	-	23 484	24 368	25 297
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Rural Household Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Municipal Human Settlement		-	-	-	-	-	-	-	-	-
Community Library		-	-	-	-	-	-	-	-	-
Integrated City Development Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
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]		27 439	23 860	-	-	-	-	23 860	-	-
WiFi Connectivity		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-	-	-	-
Aquaponic Project		-	-	-	-	-	-	-	-	-
Restition Settlement		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Restructuring Seed Funding		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	47 185	-	-	-	-	47 185	67 420	32 400
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Human Settlements (Housing - Construction Contracts)		-	41 785	-	-	-	-	41 785	67 420	32 400
Infrastructure		-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	600	-	-	-	-	600	-	-
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT		-	3 300	-	-	-	-	3 300	-	-
Municipal Service Delivery & Capacity Building Grant		-	1 250	-	-	-	-	1 250	-	-
Municipal Intervention Grant		-	250	-	-	-	-	250	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
Other grant providers:		51 447	15 068	-	-	-	-	15 068	-	-
Departmental Agencies and Accounts		-	2 626	-	-	-	-	2 626	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		38 785	-	-	-	-	-	-	-	-
Non-Profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		12 662	12 442	-	-	-	-	12 442	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	123 702	143 994	-	-	-	-	143 994	98 788	65 011
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		205 703	237 708	-	-	-	-	237 708	273 787	257 757

WC032 Overstrand - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 28/06/2023

Description	Ref	Budget Year 2022/23							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	2023/24	2024/25
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		(10 374)	(10 374)	-	-	-	-	(10 374)	(6 950)	(8 822)
Conditions met - transferred to revenue		10 374	10 374	-	-	-	-	10 374	6 950	8 822
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		(14 001)	(16 830)	-	-	-	-	(16 830)	(12 502)	(13 216)
Conditions met - transferred to revenue		14 001	16 830	-	-	-	-	16 830	12 502	13 216
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	(35)	-	-	-	-	(35)	-	-
Conditions met - transferred to revenue		-	35	-	-	-	-	35	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	(400)	-	-	-	-	(400)	-	-
Conditions met - transferred to revenue		-	400	-	-	-	-	400	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		24 375	27 639	-	-	-	-	27 639	19 452	22 038
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		(72 167)	(79 232)	-	-	-	-	(79 232)	(31 368)	(32 611)
Conditions met - transferred to revenue		72 167	79 232	-	-	-	-	79 232	31 368	32 611
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	(5 400)	-	-	-	-	(5 400)	-	-
Conditions met - transferred to revenue		-	5 400	-	-	-	-	5 400	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	(2 626)	-	-	-	-	(2 626)	-	-
Conditions met - transferred to revenue		-	2 626	-	-	-	-	2 626	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		72 167	87 258	-	-	-	-	87 258	31 368	32 611
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		96 542	114 897	-	-	-	-	114 897	50 820	54 649
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

WC032 Overstrand - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 28/06/2023

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash transfers to other municipalities.												
Operational	1	-	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms												
Operational	2	-	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State												
Operational	3	-	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
Operational	4	500	500	-	-	-	-	-	-	500	-	-
Capital		-	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		500	500	-	-	-	-	-	-	500	-	-
Cash Transfers to Groups of Individuals												
Operational	4	12 557	14 286	-	-	-	-	-	-	14 286	13 060	13 582
Capital		-	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		12 557	14 286	-	-	-	-	-	-	14 286	13 060	13 582
TOTAL CASH TRANSFERS AND GRANTS	5	13 057	14 786	-	-	-	-	-	-	14 786	13 060	13 582
Non-cash transfers to other municipalities												
Operational	1	-	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms												
Operational	2	-	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State												
Operational	3	-	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations												
Operational	4	-	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Groups of Individuals												
Operational	4	-	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS	5	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS		13 057	14 786	-	-	-	-	-	-	14 786	13 060	13 582

WC032 Overstrand - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28/06/2023

Summary of remuneration	Ref	Budget Year 2022/23										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		11 137	11 137	-		-		-	-	-	11 137	0.0%
Pension and UIF Contributions		-	-	-		-		-	-	-	-	0.0%
Medical Aid Contributions		-	-	-		-		-	-	-	-	0.0%
Motor Vehicle Allowance		-	-	-		-		-	-	-	-	0.0%
Cellphone Allowance		1 199	1 199	-		-		-	-	-	1 199	0.0%
Housing Allowances		-	-	-		-		-	-	-	-	0.0%
Other benefits and allowances		-	-	-		-		-	-	-	-	0.0%
Sub Total - Councillors		12 335	12 335	-		-		-	-	-	12 335	
% increase			0.0%									0.0%
Senior Managers of the Municipality												
Basic Salaries and Wages		12 871	12 859	-		-		-	-	-	12 859	-0.1%
Pension and UIF Contributions		-	-	-		-		-	-	-	-	0.0%
Medical Aid Contributions		-	-	-		-		-	-	-	-	0.0%
Overtime		-	-	-		-		-	-	-	-	0.0%
Performance Bonus		149	149	-		-		-	-	-	149	0.0%
Motor Vehicle Allowance		-	-	-		-		-	-	-	-	0.0%
Cellphone Allowance		181	181	-		-		-	-	-	181	0.0%
Housing Allowances		-	-	-		-		-	-	-	-	0.0%
Other benefits and allowances		-	-	-		-		-	-	-	-	0.0%
Payments in lieu of leave		-	-	-		-		-	-	-	-	0.0%
Long service awards		-	-	-		-		-	-	-	-	0.0%
Post-retirement benefit obligations	5	-	-	-		-		-	-	-	-	0.0%
Sub Total - Senior Managers of Municipality		13 201	13 188	-		-		-	-	-	13 188	
% increase			-0.1%									-0.1%
Other Municipal Staff												
Basic Salaries and Wages		302 007	298 438	-		-		-	-	-	298 438	-1.2%
Pension and UIF Contributions		52 863	53 243	-		-		-	-	-	53 243	0.7%
Medical Aid Contributions		17 116	17 168	-		-		-	-	-	17 168	0.3%
Overtime		42 848	44 638	-		-		-	-	-	44 638	4.2%
Performance Bonus		520	520	-		-		-	-	-	520	0.0%
Motor Vehicle Allowance		8 321	8 321	-		-		-	-	-	8 321	0.0%
Cellphone Allowance		2 184	2 215	-		-		-	-	-	2 215	1.4%
Housing Allowances		1 829	1 884	-		-		-	-	-	1 884	3.0%
Other benefits and allowances		41 698	42 397	-		-		-	-	-	42 397	1.7%
Payments in lieu of leave		-	-	-		-		-	-	-	-	0.0%
Long service awards		-	-	-		-		-	-	-	-	0.0%
Post-retirement benefit obligations	5	21 891	23 976	-		-		-	-	-	23 976	9.5%
Sub Total - Other Municipal Staff		491 277	492 800	-		-		-	-	-	492 800	
% increase			0.3%									0.3%
Total Parent Municipality		516 813	518 324	-		-		-	-	-	518 324	0.3%
Board Members of Entities												
Basic Salaries and Wages		-	-	-		-		-	-	-	-	0.0%
Pension and UIF Contributions		-	-	-		-		-	-	-	-	0.0%
Medical Aid Contributions		-	-	-		-		-	-	-	-	0.0%
Overtime		-	-	-		-		-	-	-	-	0.0%
Performance Bonus		-	-	-		-		-	-	-	-	0.0%
Motor Vehicle Allowance		-	-	-		-		-	-	-	-	0.0%
Cellphone Allowance		-	-	-		-		-	-	-	-	0.0%
Housing Allowances		-	-	-		-		-	-	-	-	0.0%
Other benefits and allowances		-	-	-		-		-	-	-	-	0.0%
Board Fees		-	-	-		-		-	-	-	-	0.0%
Payments in lieu of leave		-	-	-		-		-	-	-	-	0.0%
Long service awards		-	-	-		-		-	-	-	-	0.0%
Post-retirement benefit obligations	5	-	-	-		-		-	-	-	-	0.0%
Sub Total - Board Members of Entities		-	-	-		-		-	-	-	-	
% increase			0.0%									0.0%
Senior Managers of Entities												
Basic Salaries and Wages		-	-	-		-		-	-	-	-	0.0%
Pension and UIF Contributions		-	-	-		-		-	-	-	-	0.0%
Medical Aid Contributions		-	-	-		-		-	-	-	-	0.0%
Overtime		-	-	-		-		-	-	-	-	0.0%
Performance Bonus		-	-	-		-		-	-	-	-	0.0%
Motor Vehicle Allowance		-	-	-		-		-	-	-	-	0.0%
Cellphone Allowance		-	-	-		-		-	-	-	-	0.0%
Housing Allowances		-	-	-		-		-	-	-	-	0.0%
Other benefits and allowances		-	-	-		-		-	-	-	-	0.0%
Payments in lieu of leave		-	-	-		-		-	-	-	-	0.0%
Long service awards		-	-	-		-		-	-	-	-	0.0%

Summary of remuneration	Ref	Budget Year 2022/23									% change
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	
R thousands											
Post-retirement benefit obligations	5	-	-	-		-		-	-	-	0.0%
Sub Total - Senior Managers of Entities		-	-	-		-		-	-	-	
% increase			0.0%								0.0%
Other Staff of Entities											
Basic Salaries and Wages		-	-	-		-		-	-	-	0.0%
Pension and UIF Contributions		-	-	-		-		-	-	-	0.0%
Medical Aid Contributions		-	-	-		-		-	-	-	0.0%
Overtime		-	-	-		-		-	-	-	0.0%
Performance Bonus		-	-	-		-		-	-	-	0.0%
Motor Vehicle Allowance		-	-	-		-		-	-	-	0.0%
Cellphone Allowance		-	-	-		-		-	-	-	0.0%
Housing Allowances		-	-	-		-		-	-	-	0.0%
Other benefits and allowances		-	-	-		-		-	-	-	0.0%
Payments in lieu of leave		-	-	-		-		-	-	-	0.0%
Long service awards		-	-	-		-		-	-	-	0.0%
Post-retirement benefit obligations	5	-	-	-		-		-	-	-	0.0%
Sub Total - Other Staff of Entities		-	-	-		-		-	-	-	
% increase			0.0%								0.0%
Total Municipal Entities		-	-	-		-		-	-	-	0.0%
TOTAL SALARY, ALLOWANCES & BENEFITS		516 813	518 324	-		-		-	-	518 324	
% increase			0.3%								0.3%
TOTAL MANAGERS AND STAFF		504 478	505 988	-		-		-	-	505 988	0.3%

WC032 Overstrand - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28/06/2023

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue by Vote																	
Vote 1 - Council & Mayor's Office		4 232	4 232	4 232	4 232	4 232	4 232	4 232	4 232	4 232	4 232	4 232	4 232	4 232	50 786	54 357	60 546
Vote 2 - Municipal Manager & Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services		89	89	89	89	89	89	89	89	89	89	89	89	89	1 069	907	946
Vote 4 - Finance		28 102	28 102	28 102	28 102	28 102	28 102	28 102	28 102	28 102	28 102	28 102	28 102	28 112	337 236	341 845	356 898
Vote 5 - Infrastructure & Planning		61 927	61 927	61 927	61 927	61 927	61 927	61 927	61 927	61 927	61 927	61 927	61 927	61 927	743 119	718 920	732 318
Vote 6 - Protection Services		3 445	3 445	3 445	3 445	3 445	3 445	3 445	3 445	3 445	3 445	3 445	3 445	3 445	41 335	38 413	40 148
Vote 7 - Economic and Social Development & Tourism		259	259	259	259	259	259	259	259	259	259	259	259	259	3 111	71	224
Vote 8 - Community Services		36 213	36 213	36 213	36 213	36 213	36 213	36 213	36 213	36 213	36 213	36 213	36 213	36 231	434 571	427 651	449 638
Vote 9 - Costing Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		134 266	134 266	134 266	134 266	134 266	134 266	134 266	134 266	134 266	134 266	134 266	134 266	134 295	1 611 226	1 582 164	1 640 719
Expenditure by Vote																	
Vote 1 - Council & Mayor's Office		3 869	3 869	4 103	3 869	3 869	4 103	3 869	3 869	4 103	3 869	3 869	4 103	4 103	47 361	34 434	34 589
Vote 2 - Municipal Manager & Internal Audit		619	619	652	619	619	652	619	619	652	619	619	619	662	7 569	8 437	8 857
Vote 3 - Management Services		4 991	4 991	6 371	4 991	4 991	6 394	4 991	4 991	6 371	4 991	4 991	4 991	6 394	65 456	68 244	71 390
Vote 4 - Finance		9 729	7 899	7 900	9 729	7 899	7 966	7 899	9 729	7 900	7 899	7 899	9 846	102 296	106 744	112 252	
Vote 5 - Infrastructure & Planning		62 016	62 016	62 226	62 016	62 016	63 780	62 016	62 016	62 226	62 016	62 016	63 781	748 137	764 318	796 956	
Vote 6 - Protection Services		10 523	10 523	10 778	10 523	10 613	10 916	10 523	10 523	10 778	10 523	10 523	10 917	127 662	123 434	128 971	
Vote 7 - Economic and Social Development & Tourism		1 390	1 390	1 390	1 390	1 390	1 447	1 390	1 390	1 390	1 390	1 390	1 447	16 794	15 510	16 237	
Vote 8 - Community Services		39 815	39 815	45 205	39 815	39 815	45 883	39 815	39 815	45 205	39 815	39 815	46 359	501 174	520 094	542 073	
Vote 9 - Costing Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		132 951	131 121	138 626	132 951	131 211	141 141	131 121	132 951	138 626	131 121	131 121	143 509	1 616 449	1 641 213	1 711 326	
Surplus/ (Deficit)		1 316	3 145	(4 359)	1 316	3 055	(6 875)	3 145	1 316	(4 359)	3 145	3 145	(9 214)	(5 223)	(59 049)	(70 607)	

WC032 Overstrand - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 28/06/2023

Description - Standard classification	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		33 200	33 200	33 200	33 200	33 200	33 200	33 200	33 200	33 200	33 200	33 200	33 216	398 420	403 517	424 829
Executive and council		4 245	4 245	4 245	4 245	4 245	4 245	4 245	4 245	4 245	4 245	4 245	4 251	50 944	54 516	60 706
Finance and administration		28 956	28 956	28 956	28 956	28 956	28 956	28 956	28 956	28 956	28 956	28 956	28 965	347 476	349 000	364 123
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		13 468	13 468	13 468	13 468	13 468	13 468	13 468	13 468	13 468	13 468	13 468	13 467	161 611	133 305	105 603
Community and social services		739	739	739	739	739	739	739	739	739	739	739	739	8 870	7 189	7 660
Sport and recreation		964	964	964	964	964	964	964	964	964	964	964	964	11 572	19 932	25 031
Public safety		3 445	3 445	3 445	3 445	3 445	3 445	3 445	3 445	3 445	3 445	3 445	3 445	41 325	38 413	40 148
Housing		8 320	8 320	8 320	8 320	8 320	8 320	8 320	8 320	8 320	8 320	8 319	99 834	67 770	32 763	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 365	2 365	2 365	2 365	2 365	2 365	2 365	2 365	2 365	2 365	2 365	2 365	28 378	18 801	16 231
Planning and development		1 149	1 149	1 149	1 149	1 149	1 149	1 149	1 149	1 149	1 149	1 149	1 149	13 783	11 293	9 880
Road transport		1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	1 213	14 558	7 469	6 310
Environmental protection		3	3	3	3	3	3	3	3	3	3	3	3	37	39	41
Trading services		85 234	85 234	85 234	85 234	85 234	85 234	85 234	85 234	85 234	85 234	85 234	85 247	1 022 817	1 026 542	1 094 056
Energy sources		51 204	51 204	51 204	51 204	51 204	51 204	51 204	51 204	51 204	51 204	51 204	51 204	614 451	634 543	684 366
Water management		14 133	14 133	14 133	14 133	14 133	14 133	14 133	14 133	14 133	14 133	14 146	169 604	162 108	169 918	
Waste water management		11 682	11 682	11 682	11 682	11 682	11 682	11 682	11 682	11 682	11 682	11 682	140 185	126 531	129 741	
Waste management		8 215	8 215	8 215	8 215	8 215	8 215	8 215	8 215	8 215	8 215	8 215	98 577	103 360	110 031	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		134 266	134 266	134 266	134 266	134 266	134 266	134 266	134 266	134 266	134 266	134 295	1 611 226	1 582 164	1 640 719	
Expenditure - Functional																
Governance and administration		26 961	25 131	26 891	26 961	25 131	27 229	25 131	26 961	26 891	25 131	25 131	29 120	316 668	312 871	324 730
Executive and council		5 970	5 970	6 232	5 970	5 970	6 401	5 970	5 970	6 232	5 970	5 970	6 401	73 025	65 606	67 539
Finance and administration		20 690	18 860	20 349	20 690	18 860	20 519	18 860	20 690	20 349	18 860	18 860	22 409	239 998	242 871	252 551
Internal audit		301	301	310	301	301	310	301	301	310	301	301	310	3 646	4 394	4 640
Community and public safety		22 667	22 667	23 587	22 667	22 757	23 938	22 667	22 667	23 587	22 667	22 667	23 999	276 497	261 327	251 638
Community and social services		1 832	1 832	1 892	1 832	1 832	1 912	1 832	1 832	1 892	1 832	1 832	1 932	22 283	22 212	23 647
Sport and recreation		5 029	5 029	5 379	5 029	5 029	5 635	5 029	5 029	5 379	5 029	5 029	5 636	62 259	63 089	65 995
Public safety		10 616	10 616	10 925	10 616	10 706	11 000	10 616	10 616	10 925	10 616	10 616	11 000	128 871	123 379	129 264
Housing		5 190	5 190	5 391	5 190	5 190	5 391	5 190	5 190	5 391	5 190	5 190	5 391	63 084	52 646	32 731
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		14 555	14 555	18 071	14 555	14 555	18 151	14 555	14 555	18 071	14 555	14 555	18 152	188 887	207 251	213 884
Planning and development		4 318	4 318	4 343	4 318	4 318	4 343	4 318	4 318	4 343	4 318	4 318	4 343	51 913	53 030	55 706
Road transport		8 153	8 153	11 641	8 153	8 153	11 641	8 153	8 153	11 641	8 153	8 153	11 641	111 788	129 975	132 972
Environmental protection		2 084	2 084	2 088	2 084	2 084	2 168	2 084	2 084	2 088	2 084	2 084	2 168	25 186	24 246	25 206
Trading services		68 408	68 408	69 718	68 408	68 408	71 407	68 408	68 408	69 718	68 408	68 408	71 861	829 968	856 098	917 291
Energy sources		38 707	38 707	38 888	38 707	38 707	38 888	38 707	38 707	38 888	38 707	38 707	38 889	465 207	513 770	555 174
Water management		11 422	11 422	11 454	11 422	11 422	12 928	11 422	11 422	11 454	11 422	11 422	12 928	140 141	140 048	152 081
Waste water management		10 449	10 449	11 361	10 449	10 449	11 361	10 449	10 449	11 361	10 449	10 449	11 361	129 037	109 313	113 142
Waste management		7 830	7 830	8 014	7 830	7 830	8 230	7 830	7 830	8 014	7 830	7 830	8 683	95 584	92 967	96 894
Other		360	360	360	360	360	417	360	360	360	360	360	417	4 429	3 667	3 783
Total Expenditure - Functional		132 951	131 121	138 626	132 951	131 211	141 141	131 121	132 951	138 626	131 121	131 121	143 509	1 616 449	1 641 213	1 711 326
Surplus/ (Deficit) 1.		1 316	3 145	(4 359)	1 316	3 055	(6 875)	3 145	1 316	(4 359)	3 145	3 145	(9 214)	(5 223)	(59 049)	(70 607)

WC032 Overstrand - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 28/06/2023

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue By Source																	
Property rates		23 995	23 995	23 995	23 995	23 995	23 995	23 995	23 995	23 995	23 995	23 995	23 995	23 995	287 941	300 836	314 308
Service charges - electricity revenue		44 004	44 004	44 004	44 004	44 004	44 004	44 004	44 004	44 004	44 004	44 004	44 004	44 004	528 044	582 115	625 557
Service charges - water revenue		11 510	11 510	11 510	11 510	11 510	11 510	11 510	11 510	11 510	11 510	11 510	11 510	11 523	138 138	144 354	150 851
Service charges - sanitation revenue		7 580	7 580	7 580	7 580	7 580	7 580	7 580	7 580	7 580	7 580	7 580	7 580	7 580	90 962	94 874	98 953
Service charges - refuse		6 571	6 571	6 571	6 571	6 571	6 571	6 571	6 571	6 571	6 571	6 571	6 571	6 571	78 850	83 502	88 427
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		381	381	381	381	381	381	381	381	381	381	381	381	381	4 573	4 778	4 989
Interest earned - external investments		2 889	2 889	2 889	2 889	2 889	2 889	2 889	2 889	2 889	2 889	2 889	2 889	2 889	34 671	25 991	27 161
Interest earned - outstanding debtors		332	332	332	332	332	332	332	332	332	332	332	332	332	3 982	4 161	4 348
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 695	1 695	1 695	1 695	1 695	1 695	1 695	1 695	1 695	1 695	1 695	1 695	1 695	20 344	22 188	23 174
Licences and permits		220	220	220	220	220	220	220	220	220	220	220	220	220	2 636	2 750	2 869
Agency services		655	655	655	655	655	655	655	655	655	655	655	655	7 858	8 211	8 580	
Transfers and subsidies		14 791	14 791	14 791	14 791	14 791	14 791	14 791	14 791	14 791	14 791	14 791	14 791	177 496	174 999	192 746	
Other revenue		11 126	11 126	11 126	11 126	11 126	11 126	11 126	11 126	11 126	11 126	11 126	11 126	125 298	93 814	57 920	
Gains		-	-	-	-	-	-	-	-	-	-	-	-	8 225	8 225	8 225	
Total Revenue		125 749	125 749	125 749	125 749	125 749	125 749	125 749	125 749	125 749	125 749	125 749	125 777	1 509 017	1 550 796	1 608 108	
Expenditure By Type																	
Employee related costs		42 072	42 072	42 172	42 072	42 162	42 454	42 072	42 072	42 172	42 072	42 072	42 524	505 988	522 629	551 741	
Remuneration of councillors		1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	12 335	12 837	13 360	
Debt impairment		1 635	1 635	1 635	1 635	1 635	1 635	1 635	1 635	1 635	1 635	1 635	1 635	19 617	13 699	13 836	
Depreciation & asset impairment		12 216	12 216	12 216	12 216	12 216	12 216	12 216	12 216	12 216	12 216	12 216	12 216	146 596	145 685	148 275	
Finance charges		4 005	4 005	4 005	4 005	4 005	4 005	4 005	4 005	4 005	4 005	4 005	4 005	48 056	47 734	47 159	
Bulk purchases - electricity		30 961	30 961	30 961	30 961	30 961	30 961	30 961	30 961	30 961	30 961	30 961	30 961	371 533	417 237	453 161	
Inventory consumed		5 130	5 106	5 560	5 130	5 106	5 656	5 106	5 130	5 560	5 106	5 106	6 114	63 814	51 837	55 539	
Contracted services		21 168	21 004	26 833	21 168	21 004	28 811	21 004	21 168	26 833	21 004	21 004	28 996	279 995	279 215	293 223	
Grants and subsidies		1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	14 786	13 060	13 582	
Other expenditure		13 503	11 862	12 984	13 503	11 862	13 143	11 862	13 503	12 984	11 862	11 862	14 798	153 727	137 280	121 449	
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		132 951	131 121	138 626	132 951	131 211	141 141	131 121	132 951	138 626	131 121	131 121	143 509	1 616 449	1 641 213	1 711 326	
Surplus/(Deficit)																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 262	7 262	7 262	7 262	7 262	7 262	7 262	7 262	7 262	7 262	7 262	7 262	87 141	31 368	32 611	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	12 442	-	-	
Transfers and subsidies - capital (in-kind - all)		219	219	219	219	219	219	219	219	219	219	219	219	2 626	-	-	
Surplus/(Deficit) after capital transfers & contributions		1 316	3 145	(4 359)	1 316	3 055	(6 875)	3 145	1 316	(4 359)	3 145	3 145	(9 214)	(5 223)	(59 049)	(70 607)	

WC032 Overstrand - Supporting Table SB15 Adjustments Budget - monthly cash flow - 28/06/2023

Monthly cash flows	Ref	Budget Year 2022/23											Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Cash Receipts By Source																	
Property rates	1	23 826	23 826	23 826	23 826	23 826	23 826	23 826	23 826	23 826	23 826	23 826	23 826	23 826	285 907	298 712	312 089
Service charges - electricity revenue		43 800	43 800	43 800	43 800	43 800	43 800	43 800	43 800	43 800	43 800	43 800	43 800	43 800	525 594	579 206	622 318
Service charges - water revenue		11 379	11 379	11 379	11 379	11 379	11 379	11 379	11 379	11 379	11 379	11 379	11 379	136 561	142 706	149 128	
Service charges - sanitation revenue		7 493	7 493	7 493	7 493	7 493	7 493	7 493	7 493	7 493	7 493	7 493	7 493	89 916	93 783	97 816	
Service charges - refuse		6 495	6 495	6 495	6 495	6 495	6 495	6 495	6 495	6 495	6 495	6 495	6 495	77 943	82 541	87 410	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		381	381	381	381	381	381	381	381	381	381	381	381	4 573	4 778	4 989	
Interest earned - external investments		2 889	2 889	2 889	2 889	2 889	2 889	2 889	2 889	2 889	2 889	2 889	2 889	34 671	25 991	27 161	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		404	404	404	404	404	404	404	404	404	404	404	404	4 844	12 647	13 537	
Licences and permits		220	220	220	220	220	220	220	220	220	220	220	220	2 636	2 750	2 889	
Agency services		655	655	655	655	655	655	655	655	655	655	655	655	7 858	8 211	8 580	
Transfer receipts - operational		14 791	14 791	14 791	14 791	14 791	14 791	14 791	14 791	14 791	14 791	14 791	14 791	174 996	174 999	192 746	
Other revenue		11 758	11 758	11 758	11 758	11 758	11 758	11 758	11 758	11 758	11 758	11 758	11 758	132 887	81 758	45 957	
Cash Receipts by Source		124 090	124 090	124 090	124 090	124 090	124 090	124 090	124 090	124 090	124 090	124 090	124 090	115 894	1 480 886	1 508 081	1 564 601
Other Cash Flows by Source																	
Transfers receipts - capital		7 262	7 262	7 262	7 262	7 262	7 262	7 262	7 262	7 262	7 262	7 262	7 262	87 141	31 368	32 611	
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing		-	-	-	-	-	50 000	-	-	-	-	-	-	50 000	50 000	60 000	
Increase (decrease) in consumer deposits		167	167	167	167	167	167	167	167	167	167	167	167	2 000	2 000	2 000	
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(4 980)	(4 980)	(4 980)	
Total Cash Receipts by Source		131 104	131 104	131 104	131 104	131 104	181 104	131 104	131 104	131 104	131 104	131 104	131 104	122 908	1 615 047	1 586 469	1 654 232
Cash Payments by Type																	
Employee related costs		40 938	40 938	41 038	40 938	41 028	41 319	40 938	40 938	41 038	40 938	40 938	41 176	492 377	520 042	550 877	
Remuneration of councillors		1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	12 335	12 837	13 360	
Finance charges		4 005	4 005	4 005	4 005	4 005	4 005	4 005	4 005	4 005	4 005	4 005	4 005	48 056	47 734	47 159	
Bulk purchases - Electricity		30 961	30 961	30 961	30 961	30 961	30 961	30 961	30 961	30 961	30 961	30 961	30 961	371 533	417 237	453 161	
Acquisitions - water & other inventory		5 130	5 106	5 560	5 130	5 106	5 656	5 106	5 130	5 560	5 106	5 106	6 155	63 814	51 837	55 539	
Contracted services		21 168	21 004	26 833	21 168	21 004	28 811	21 004	21 168	26 833	21 004	21 004	28 391	279 995	279 215	293 223	
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants - other		1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	14 786	13 060	13 582	
Other expenditure		14 886	13 245	14 367	14 886	13 245	14 527	13 245	14 886	14 367	13 245	13 245	16 650	170 326	100 884	81 048	
Cash Payments by Type		119 348	117 519	125 024	119 348	117 609	127 539	117 519	119 348	125 024	117 519	117 519	129 598	1 453 224	1 442 846	1 507 950	
Other Cash Flows/Payments by Type																	
Capital assets		8 416	8 561	27 229	8 736	9 221	30 087	9 021	9 505	29 301	11 071	10 958	50 114	212 216	102 598	99 011	
Repayment of borrowing		2 181	1 031	2 788	5 911	1 142	11 634	2 287	1 101	2 943	6 231	1 207	12 169	50 623	58 592	51 239	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		129 945	127 110	155 040	133 995	127 971	169 259	128 827	129 955	157 267	134 820	129 684	191 882	1 716 064	1 604 036	1 658 199	
NET INCREASE/(DECREASE) IN CASH HELD		1 159	3 994	(23 937)	(2 892)	3 132	11 844	2 277	1 149	(26 164)	(3 717)	1 420	(68 974)	(101 017)	(17 567)	(3 968)	
Cash/cash equivalents at the month/year beginning:		616 280	617 439	621 432	597 496	594 604	597 736	609 580	611 857	613 006	586 842	583 126	584 546	616 280	515 263	497 696	
Cash/cash equivalents at the month/year end:		617 439	621 432	597 496	594 604	597 736	609 580	611 857	613 006	586 842	583 126	584 546	515 572	515 263	497 696	493 728	

WC032 Overstrand - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 28/06/2023:

Description - Municipal Vote	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1	Budget Year +2
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 1 - Council & Mayor's Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services		-	-	376	50	50	383	50	50	376	50	50	383	1 818	-	-
Vote 4 - Finance		-	-	14	-	-	14	-	-	14	-	-	14	57	-	-
Vote 5 - Infrastructure & Planning		7 131	7 126	23 169	7 386	7 886	25 682	7 686	8 036	24 976	9 636	9 458	31 666	169 635	101 798	98 411
Vote 6 - Protection Services		25	25	25	25	25	175	25	25	25	25	25	175	600	-	-
Vote 7 - Economic and Social Development & Tourism		-	-	-	-	-	-	-	-	-	-	-	-	45	-	-
Vote 8 - Community Services		65	65	65	65	65	65	65	65	65	65	65	1 245	1 965	-	-
Vote 9 - Costing Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	7 221	7 216	23 649	7 526	8 026	26 342	7 826	8 176	25 456	9 776	9 598	33 507	174 320	101 798	98 411
Single-year expenditure appropriation																
Vote 1 - Council & Mayor's Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure & Planning		768	768	3 147	768	768	3 147	768	768	3 147	768	768	4 187	19 768	800	600
Vote 6 - Protection Services		414	414	414	414	414	414	414	414	414	414	414	892	5 442	-	-
Vote 7 - Economic and Social Development & Tourism		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services		36	36	140	36	36	140	36	170	240	136	36	11 650	12 687	-	-
Vote 9 - Costing Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	1 217	1 217	3 700	1 217	1 217	3 700	1 217	1 351	3 800	1 317	1 217	16 728	37 897	800	600
Total Capital Expenditure	2	8 438	8 433	27 349	8 743	9 243	30 042	9 043	9 527	29 256	11 093	10 815	50 235	212 216	102 598	99 011

WC032 Overstrand - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 28/06/2023

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
<i>Governance and administration</i>				390	50	50	398	50	50	390	50	50	398	1 875	--	--
Executive and council							3						3	5	--	--
Finance and administration			390	50	50	395	50	50	390	50	50	395	1 870	--	--	
Internal audit																
<i>Community and public safety</i>		4 355	4 355	4 404	4 355	4 355	4 654	4 355	4 355	4 404	4 355	4 355	9 878	58 181	29 934	19 697
Community and social services		65	65	65	65	65	65	65	65	65	65	65	4 061	4 781	--	--
Sport and recreation		158	158	208	158	158	308	158	158	208	158	158	1 058	3 047	8 704	13 297
Public safety		439	439	439	439	439	589	439	439	439	439	439	1 067	6 042	--	--
Housing		3 693	3 693	3 693	3 693	3 693	3 693	3 693	3 693	3 693	3 693	3 693	3 693	44 311	21 230	6 400
Health																
<i>Economic and environmental services</i>		1 011	1 006	1 016	1 016	1 016	2 582	1 016	1 150	1 116	1 116	1 016	5 610	18 668	7 164	6 000
Planning and development		72	67	77	77	77	144	77	77	77	77	77	944	1 844	--	--
Road transport		938	938	938	938	938	2 438	938	1 073	1 038	1 038	938	4 667	16 824	7 164	6 000
Environmental protection																
<i>Trading services</i>		3 072	3 072	21 539	3 322	3 822	22 408	3 622	3 972	23 346	5 572	5 395	34 349	133 492	65 500	73 314
Energy sources		100	100	13 065	200	600	13 054	100	300	13 812	600	450	16 504	58 907	22 000	24 314
Water management		984	984	5 384	1 134	1 234	5 734	1 534	1 684	6 384	1 984	2 134	6 616	35 789	19 000	23 400
Waste water management		1 988	1 988	3 070	1 988	1 988	3 620	1 988	1 988	3 070	1 988	1 988	7 255	32 921	24 500	19 100
Waste management										80	1 000	822	3 973	5 876	--	6 500
<i>Other</i>																
Total Capital Expenditure - Functional		8 438	8 433	27 349	8 743	9 243	30 042	9 043	9 527	29 256	11 093	10 815	50 235	212 216	102 598	99 011

WC032 Overstrand - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 28/06/2023

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		85 364	86 451	-	-	-	-	-	-	86 451	29 664	18 414
Roads Infrastructure		12 255	15 274	-	-	-	-	-	-	15 274	7 164	6 000
Roads		12 255	15 274	-	-	-	-	-	-	15 274	7 164	6 000
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1 636	1 636	-	-	-	-	-	-	1 636	8 500	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		1 636	1 636	-	-	-	-	-	-	1 636	8 500	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		53 500	56 249	-	-	-	-	-	-	56 249	12 000	9 314
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		37 500	35 749	-	-	-	-	-	-	35 749	5 000	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		16 000	20 500	-	-	-	-	-	-	20 500	7 000	9 314
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		12 483	9 626	-	-	-	-	-	-	9 626	2 000	3 100
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		4 803	4 803	-	-	-	-	-	-	4 803	2 000	3 100
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		7 000	4 645	-	-	-	-	-	-	4 645	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		680	178	-	-	-	-	-	-	178	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		4 020	2 416	-	-	-	-	-	-	2 416	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		4 020	2 416	-	-	-	-	-	-	2 416	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 470	1 250	-	-	-	-	-	-	1 250	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		1 250	1 250	-	-	-	-	-	-	1 250	-	-
Waste Processing Facilities		220	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		10 951	9 261	-	-	-	-	-	-	9 261	-	-
Community Facilities		6 701	4 463	-	-	-	-	-	-	4 463	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		4 374	1 370	-	-	-	-	-	-	1 370	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Parks		87	87	-	-	-	-	-	-	87	-	-
Public Open Space		1 050	1 816	-	-	-	-	-	-	1 816	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		1 190	1 190	-	-	-	-	-	-	1 190	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		4 250	4 797	-	-	-	-	-	-	-	4 797	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		4 250	4 797	-	-	-	-	-	-	-	4 797	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	-
Other assets		41 802	44 506	-	-	-	-	-	-	-	44 506	21 230	6 400
Operational Buildings		3 017	2 295	-	-	-	-	-	-	-	2 295	-	-
Municipal Offices		3 017	2 295	-	-	-	-	-	-	-	2 295	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Housing		38 785	42 211	-	-	-	-	-	-	-	42 211	21 230	6 400
Staff Housing		-	-	-	-	-	-	-	-	-	-	-	-
Social Housing		38 785	42 211	-	-	-	-	-	-	-	42 211	21 230	6 400
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 888	1 964	-	-	-	-	-	-	-	1 964	-	-
Computer Equipment		1 888	1 964	-	-	-	-	-	-	-	1 964	-	-
Furniture and Office Equipment		765	1 062	-	-	-	-	-	-	-	1 062	-	-
Furniture and Office Equipment		765	1 062	-	-	-	-	-	-	-	1 062	-	-
Machinery and Equipment		1 185	1 385	-	-	-	-	-	-	-	1 385	-	-
Machinery and Equipment		1 185	1 385	-	-	-	-	-	-	-	1 385	-	-
Transport Assets		-	7 289	-	-	-	-	-	-	-	7 289	-	-
Transport Assets		-	7 289	-	-	-	-	-	-	-	7 289	-	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	141 955	151 918	-	-	-	-	-	-	-	151 918	50 894	24 814

WC032 Overstrand - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 28/06/2023

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		20 730	20 936	-	-	-	-	-	-	20 936	18 650	29 500
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 058	1 058	-	-	-	-	-	-	1 058	1 500	2 000
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		1 058	1 058	-	-	-	-	-	-	1 058	1 500	2 000
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		19 172	19 228	-	-	-	-	-	-	19 228	16 450	20 300
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		500	1 274	-	-	-	-	-	-	1 274	500	500
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		18 672	17 954	-	-	-	-	-	-	17 954	15 950	19 800
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		500	650	-	-	-	-	-	-	650	700	700
Pump Station		500	650	-	-	-	-	-	-	650	700	700
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	6 500
Landfill Sites		-	-	-	-	-	-	-	-	-	-	6 500
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	20 730	20 936	-	-	-	-	-	-	20 936	18 650	29 500

WC032 Overstrand - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 28/06/2023

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		161 349	146 088	-	-	-	-	-	-	146 088	172 030	183 034
Roads Infrastructure		72 275	59 025	-	-	-	-	-	-	59 025	79 183	83 626
Roads		72 275	59 025	-	-	-	-	-	-	59 025	79 183	83 626
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		7 335	6 625	-	-	-	-	-	-	6 625	7 736	8 154
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		7 335	6 625	-	-	-	-	-	-	6 625	7 736	8 154
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		39 232	36 995	-	-	-	-	-	-	36 995	40 356	43 933
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		39 232	36 995	-	-	-	-	-	-	36 995	40 356	43 933
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		22 142	22 089	-	-	-	-	-	-	22 089	23 489	24 843
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		297	297	-	-	-	-	-	-	297	316	336
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		19 083	19 141	-	-	-	-	-	-	19 141	20 257	21 427
Distribution Points		2 761	2 650	-	-	-	-	-	-	2 650	2 916	3 080
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		13 044	13 465	-	-	-	-	-	-	13 465	13 580	14 354
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		7 386	7 691	-	-	-	-	-	-	7 691	7 843	8 331
Waste Water Treatment Works		5 658	5 774	-	-	-	-	-	-	5 774	5 737	6 023
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		7 320	7 888	-	-	-	-	-	-	7 888	7 686	8 123
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		2 397	2 692	-	-	-	-	-	-	2 692	2 465	2 588
Waste Drop-off Points		4 924	5 196	-	-	-	-	-	-	5 196	5 221	5 535
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		58 365	58 260	-	-	-	-	-	-	58 260	58 304	61 278
Community Facilities		43 516	44 407	-	-	-	-	-	-	44 407	43 394	45 862
Halls		6 029	6 291	-	-	-	-	-	-	6 291	6 441	6 833
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	1 529	-	-	-	-	-	-	1 529	-	-
Cemeteries/Crematoria		1 112	880	-	-	-	-	-	-	880	1 149	1 189
Police		-	-	-	-	-	-	-	-	-	-	-
Parks		31 703	30 780	-	-	-	-	-	-	30 780	30 816	32 569
Public Open Space		3 684	3 940	-	-	-	-	-	-	3 940	3 937	4 162
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		988	988	-	-	-	-	-	-	988	1 050	1 108
Markets		-	-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		14 849	13 853	-	-	-	-	-	-	13 853	14 910	15 416
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		14 849	13 853	-	-	-	-	-	-	13 853	14 910	15 416
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets												
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties												
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		15 246	19 102	-	-	-	-	-	-	19 102	16 876	17 880
Operational Buildings		15 246	19 102	-	-	-	-	-	-	19 102	16 876	17 880
Municipal Offices		15 206	18 474	-	-	-	-	-	-	18 474	16 838	17 842
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	590	-	-	-	-	-	-	590	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		38	38	-	-	-	-	-	-	38	38	38
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets												
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		6 994	8 002	-	-	-	-	-	-	8 002	7 361	7 794
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		6 994	8 002	-	-	-	-	-	-	8 002	7 361	7 794
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		6 994	8 002	-	-	-	-	-	-	8 002	7 361	7 794
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		2 280	2 411	-	-	-	-	-	-	2 411	2 391	2 508
Computer Equipment		2 280	2 411	-	-	-	-	-	-	2 411	2 391	2 508
Furniture and Office Equipment		6 330	14 004	-	-	-	-	-	-	14 004	6 656	6 963
Furniture and Office Equipment		6 330	14 004	-	-	-	-	-	-	14 004	6 656	6 963
Machinery and Equipment		5 601	4 750	-	-	-	-	-	-	4 750	6 518	6 561
Machinery and Equipment		5 601	4 750	-	-	-	-	-	-	4 750	6 518	6 561
Transport Assets		11 779	18 385	-	-	-	-	-	-	18 385	12 444	13 149
Transport Assets		11 779	18 385	-	-	-	-	-	-	18 385	12 444	13 149
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	267 944	271 003	-	-	-	-	-	-	271 003	282 599	299 166

WC032 Overstrand - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 28/06/2023

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	2023/24	2024/25
R thousands												
Depreciation by Asset Class/Sub-class												
Infrastructure		119 152	119 152	-	-	-	-	-	-	119 152	119 095	123 308
Roads Infrastructure		37 723	37 723	-	-	-	-	-	-	37 723	38 311	36 395
Roads		37 723	37 723	-	-	-	-	-	-	37 723	38 311	36 395
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		7 993	7 993	-	-	-	-	-	-	7 993	8 008	7 207
Drainage Collection		7 993	7 993	-	-	-	-	-	-	7 993	8 008	7 207
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		29 061	29 061	-	-	-	-	-	-	29 061	28 884	30 421
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		29 061	29 061	-	-	-	-	-	-	29 061	28 884	30 421
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		23 565	23 565	-	-	-	-	-	-	23 565	23 080	28 850
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		23 565	23 565	-	-	-	-	-	-	23 565	23 080	28 850
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		17 550	17 550	-	-	-	-	-	-	17 550	17 550	17 335
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		17 550	17 550	-	-	-	-	-	-	17 550	17 550	17 335
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		3 260	3 260	-	-	-	-	-	-	3 260	3 262	3 099
Landfill Sites		3 260	3 260	-	-	-	-	-	-	3 260	3 262	3 099
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	-
Other assets		14 913	14 913	-	-	-	-	-	-	-	14 913	14 928	15 077
Operational Buildings		14 913	14 913	-	-	-	-	-	-	-	14 913	14 928	15 077
Municipal Offices		14 913	14 913	-	-	-	-	-	-	-	14 913	14 928	15 077
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		68	68	-	-	-	-	-	-	-	68	68	68
Biological or Cultivated Assets		68	68	-	-	-	-	-	-	-	68	68	68
Intangible Assets		400	400	-	-	-	-	-	-	-	400	420	451
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		400	400	-	-	-	-	-	-	-	400	420	451
Water Rights		-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		400	400	-	-	-	-	-	-	-	400	420	451
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		3 535	3 535	-	-	-	-	-	-	-	3 535	3 229	3 102
Furniture and Office Equipment		3 535	3 535	-	-	-	-	-	-	-	3 535	3 229	3 102
Machinery and Equipment		1 617	1 617	-	-	-	-	-	-	-	1 617	1 486	1 454
Machinery and Equipment		1 617	1 617	-	-	-	-	-	-	-	1 617	1 486	1 454
Transport Assets		6 911	6 911	-	-	-	-	-	-	-	6 911	6 460	4 815
Transport Assets		6 911	6 911	-	-	-	-	-	-	-	6 911	6 460	4 815
Land		-	-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	146 596	146 596	-	-	-	-	-	-	-	146 596	145 685	148 275

WC032 Overstrand - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 28/06/2023

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		72 800	38 828	-	-	-	-	-	-	38 828	24 350	31 400
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		10 831	1 600	-	-	-	-	-	-	1 600	8 500	13 000
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		10 831	1 600	-	-	-	-	-	-	1 600	8 500	13 000
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		8 315	6 935	-	-	-	-	-	-	6 935	550	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		1 000	1 000	-	-	-	-	-	-	1 000	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		7 315	5 935	-	-	-	-	-	-	5 935	550	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		51 581	28 219	-	-	-	-	-	-	28 219	15 300	18 400
Pump Station		27 539	17 291	-	-	-	-	-	-	17 291	4 400	10 000
Reticulation		500	350	-	-	-	-	-	-	350	800	600
Waste Water Treatment Works		23 542	10 578	-	-	-	-	-	-	10 578	10 100	7 800
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 074	2 074	-	-	-	-	-	-	2 074	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		2 074	2 074	-	-	-	-	-	-	2 074	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		534	534	-	-	-	-	-	-	534	8 704	13 297
Community Facilities		334	334	-	-	-	-	-	-	334	-	-
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		-	-	-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Taxi Ranks/Bus Terminals		334	334	-	-	-	-	-	-	334	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		200	200	-	-	-	-	-	-	200	8 704	13 297
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		200	200	-	-	-	-	-	-	200	8 704	13 297
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets												
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties												
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets												
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets												
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets												
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment												
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment												
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment												
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets												
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land												
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals												
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	73 335	39 362	-	-	-	-	-	-	39 362	33 054	44 697

WC032 Overstrand - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 28/06/2023

Municipal Vote/Capital project	Program/Project description	Project number	IPG Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2022/23		Budget Year +1 2023/24		Budget Year +2 2024/25	
R thousand								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:													
List all capital programs/projects grouped by Municipal Vote													
Entities:													
List all capital programs/projects grouped by Municipal Entity													
Entity Name													
Project name													

QUALITY CERTIFICATE

I, DGI O'Neill, the Municipal Manager of Overstrand Municipality hereby certify that the 5th Adjustments Budget for 2022/2023 and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print Name **DGI O'Neill**

Municipal manager of **Overstrand Municipality (WC032)**

Signature



Date

21/06/2023

7. URGENT MATTERS SUBMITTED BY THE MUNICIPAL MANAGER (IF ANY)

8. CONSIDERATION OF NOTICES OF MOTIONS / QUESTIONS

At the time of the closing of the agenda, no notices of motions/questions were received.

9. CONSIDERATION OF MOTIONS OF EXIGENCY (IF ANY)