



# QUARTERLY BUDGET REPORT AND SDBIP JUNE 2023

## In-Year Report of the Municipality

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



We belong



We care



We serve

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Appendix 1 – Service Delivery and Budget Implementation Plan

## Glossary

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

**Budget** – The financial plan of the Municipality.

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

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

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

**FMG** – Financial Management Grant.

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

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

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

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

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

**MIG** – Municipal Infrastructure Grant.

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

**NDPG** – Neighbourhood Development Partnership Grant.

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

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

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

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

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

**YTD** – Year to date

**y-o-y** – year-on-year

## **PART 1 – IN-YEAR REPORT**

### **Mayor’s Report**

#### ***1.1 In-Year Report – Quarterly Budget Report***

##### **1.1.1 Implementation of the budget in accordance with the SDBIP**

The results of the SDBIP for the fourth quarter ended 30 June 2023 is included as Appendix 1 to this report.

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

No financial problems or risks from a budgetary implementation or financial management perspective identified up till 30 June 2023. It is however important to note that as a country we are faced with the following major challenges. Inflation is above the Reserve Bank’s 3 – 6% target range, interest rates are on the rise, as demonstrated by the latest Repo Rate increase and the current energy crisis is a major stumbling block in economic growth. As a result of this, municipalities remain under pressure to provide cost effective services.

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

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

YTD Actual operating revenue at the end of the fourth quarter for 2022/2023 is at 101.55% of the budgeted revenue of R1.509bn. The expenditure reflects spending of 95.32% against the budgeted expenditure of R1.616bn.

YTD Capital expenditure at the end of June 2023 amounts to R185.6m, or 87.45% of the amended budget of R212.2m. Refer to the table on page 28 for the implementation status of the Top 10 Capital Projects.

A 4<sup>th</sup> & 5<sup>th</sup> Adjustments Budget was tabled during this quarter for budget proposals emanating from a reduction and additional grant allocations received and unforeseen and unavoidable expenditure.

The collection rate regressed slightly during the 2022/2023 financial year and at the end of June 2023 this stood at 98,96%, as compared to 99,07% on 30 June 2022.

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

## Resolutions

### *IN-YEAR REPORTS 2022/2023*

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

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

that the budget report and service delivery and budget implementation plan for the quarter ended June 2023, prepared as part of the financial reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003 and additional information, **be noted**.

## Executive Summary

### COVID-19

The National State of Disaster was terminated as from 5 April 2022. The overall impact of COVID-19, relating to the municipality's finances, is still being closely monitored.

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

**This preliminary outcome report for 2022/2023 reflects YTD M12 and year-end financial transactions up until close of business on 14 July 2023. This report has been updated with the latest available financial information since the publishing of the Monthly Budget Statement for June 2023, but further year-end transactions still have to be processed, which could influence the final financial year outcome. The final figures will be available with the completion and submission of the Annual Financial Statements for audit.**

### Revenue by Source

The Year-to-Date actual revenue is 1.55% above the YTD budget projections at the end of June 2023.

### Borrowings

The balance of borrowings amounts to R479.9m at the end of June 2023.

### Operating expenditure by vote & type

The Year-to-date current actual operating expenditure is 95.32% of the budgeted expenditure for 2022/2023. These figures are subject to change with the finalisation of year end processes.

### Capital expenditure

The YTD Capital expenditure amounts to R185.6m or 87.45% of the amended budget of R212.2m. An amount of R50 898 201 was identified as roll over projects to the 2023/2024

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

**Cash flows**

The municipality started the year with a positive cash balance of R616.3 million. The June 2023 closing balance is R646.5 million. Refer to Supporting Table SC9 for more details on the cash position.

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

Grants totaling R3.6m in respect of construction contracts was received during June 2023.

**Spending on Grants**

Spending on grants amounts to R55.1m for June 2023 which includes FMG, MIG, EPWP, INEP & WSIG, Library Grant, CDW, MSDCBG, WC Mun Intervention Grant, Emergency Mun Electricity Relief, LE Reaction Unit & Construction Contracts (Housing).

**Material variances**

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - Q4 Fourth Quarter			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue By Source</b>			
Total	1.55%	Preliminary outcome for 2022/2023	
<b>Expenditure By Type</b>			
Total	-4.68%	Preliminary outcome for 2022/2023	
<b>Capital Expenditure</b>			
Total	-12.55%	Preliminary outcome for 2022/2023	
<b>Financial Position</b>			
In order			
<b>Cash Flow</b>			
In order			

**Total Revenue (including capital grants)**

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	1,611,226	1,634,897	<b>101.47%</b>
Expenditure	1,616,449	1,540,857	<b>95.32%</b>
Surplus / (Deficit)	<b>(5,223)</b>	<b>94,040</b>	
Capital	212,216	185,581	<b>87.45%</b>

**Total Revenue (excluding capital grants)**

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	1,509,017	1,532,470	<b>101.55%</b>
Expenditure	1,616,449	1,540,857	<b>95.32%</b>
Surplus / (Deficit)	<b>(107,432)</b>	<b>(8,387)</b>	
Capital	212,216	185,581	<b>87.45%</b>

**Performance in relation to SDBIP targets**

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

**Remedial or corrective steps**

Refer to the SDBIP report.

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

Table C1: s71 Monthly Budget Statement Summary

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	278,154	287,941	287,941	-	297,101	287,941	9,161	3%	287,941
Service charges	825,796	849,642	835,994	-	843,764	835,994	7,770	1%	835,994
Investment revenue	31,908	24,871	34,671	-	51,784	34,671	17,113	49%	34,671
Transfers and subsidies	151,903	166,184	177,496	-	171,538	177,496	(5,958)	-3%	177,496
Other own revenue	185,952	169,515	172,915	-	168,282	172,915	(4,633)	-3%	172,915
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,473,713</b>	<b>1,498,153</b>	<b>1,509,017</b>	<b>-</b>	<b>1,532,470</b>	<b>1,509,017</b>	<b>23,453</b>	<b>2%</b>	<b>1,509,017</b>
Employee costs	454,614	504,478	505,109	-	494,417	505,109	(10,692)	-2%	505,109
Remuneration of Councillors	11,538	12,335	12,335	-	11,857	12,335	(478)	-4%	12,335
Depreciation & asset impairment	147,004	146,596	146,596	-	146,596	146,596	-	-	146,596
Finance charges	47,584	48,056	48,056	-	48,152	48,056	96	0%	48,056
Materials and bulk purchases	404,258	436,298	433,572	-	405,292	433,572	(28,280)	-7%	433,572
Transfers and subsidies	12,813	13,057	14,786	-	14,786	14,786	-	-	14,786
Other expenditure	417,989	434,152	455,995	-	419,757	455,995	(36,238)	-8%	455,995
<b>Total Expenditure</b>	<b>1,495,800</b>	<b>1,594,971</b>	<b>1,616,449</b>	<b>-</b>	<b>1,540,857</b>	<b>1,616,449</b>	<b>(75,592)</b>	<b>-5%</b>	<b>1,616,449</b>
<b>Surplus/(Deficit)</b>	<b>(22,087)</b>	<b>(96,819)</b>	<b>(107,432)</b>	<b>-</b>	<b>(8,387)</b>	<b>(107,432)</b>	<b>99,045</b>	<b>-92%</b>	<b>(107,432)</b>
Transfers and subsidies - capital (monetary allocations)	37,978	72,254	87,141	-	86,777	87,141	(364)	-0%	87,141
Contributions & Contributed assets	4,499	12,662	15,068	-	15,650	15,068	582	4%	15,068
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>20,390</b>	<b>(11,902)</b>	<b>(5,223)</b>	<b>-</b>	<b>94,040</b>	<b>(5,223)</b>	<b>99,263</b>	<b>-1900%</b>	<b>(5,223)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>20,390</b>	<b>(11,902)</b>	<b>(5,223)</b>	<b>-</b>	<b>94,040</b>	<b>(5,223)</b>	<b>99,263</b>	<b>-1900%</b>	<b>(5,223)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>236,020</b>	<b>212,216</b>	<b>-</b>	<b>185,581</b>	<b>212,216</b>	<b>(26,636)</b>	<b>-13%</b>	<b>212,216</b>
Capital transfers recognised	91,365	123,702	143,994	-	128,527	143,994	(15,467)	-11%	143,994
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	65,237	80,175	38,411	-	34,249	38,411	(4,162)	-11%	38,411
Internally generated funds	35,775	32,143	29,811	-	22,805	29,811	(7,006)	-24%	29,811
<b>Total sources of capital funds</b>	<b>192,377</b>	<b>236,020</b>	<b>212,216</b>	<b>-</b>	<b>185,581</b>	<b>212,216</b>	<b>(26,636)</b>	<b>-13%</b>	<b>212,216</b>
<b>Financial position</b>									
Total current assets	784,312	594,321	672,125	-	1,703,584	-	-	-	672,125
Total non current assets	3,946,528	4,164,847	4,122,242	-	4,109,288	-	-	-	4,122,242
Total current liabilities	305,751	346,808	319,084	-	1,290,416	-	-	-	319,084
Total non current liabilities	703,137	711,285	713,370	-	708,300	-	-	-	713,370
<b>Community wealth/Equity</b>	<b>3,721,952</b>	<b>3,701,076</b>	<b>3,761,913</b>	<b>-</b>	<b>3,819,057</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,761,913</b>
<b>Cash flows</b>									
Net cash from (used) operating	199,993	104,629	114,803	-	219,863	114,803	(105,060)	-92%	114,803
Net cash from (used) investing	(193,544)	(241,000)	(217,196)	-	(190,242)	(217,196)	(26,954)	12%	(217,196)
Net cash from (used) financing	(2,893)	1,377	1,377	-	635	1,377	742	54%	1,377
<b>Cash/cash equivalents at the month/year end</b>	<b>616,280</b>	<b>431,308</b>	<b>515,263</b>	<b>-</b>	<b>646,535</b>	<b>515,263</b>	<b>(131,273)</b>	<b>-25%</b>	<b>515,263</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	78,397	5,058	3,744	2,872	2,309	1,869	9,113	50,176	153,538
<b>Creditors Age Analysis</b>									
Total Creditors	5,310	-	-	-	-	-	-	-	5,310

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

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Revenue - Functional</b>									
<i>Governance and administration</i>	390,897	384,994	398,420	-	447,661	398,420	49,242	12%	398,420
Executive and council	53,624	50,470	50,944	-	73,092	50,944	22,149	43%	50,944
Finance and administration	337,273	334,524	347,476	-	374,569	347,476	27,093	8%	347,476
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	164,894	152,578	161,611	-	147,453	161,611	(14,158)	-9%	161,611
Community and social services	9,726	8,776	8,870	-	9,205	8,870	335	4%	8,870
Sport and recreation	15,568	10,972	11,572	-	14,928	11,572	3,355	29%	11,572
Public safety	48,216	35,995	41,335	-	41,169	41,335	(165)	0%	41,335
Housing	91,383	96,834	99,834	-	82,151	99,834	(17,683)	-18%	99,834
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	24,301	24,399	28,378	-	33,966	28,378	5,588	20%	28,378
Planning and development	17,461	13,483	13,783	-	19,049	13,783	5,266	38%	13,783
Road transport	6,342	10,879	14,558	-	14,877	14,558	319	2%	14,558
Environmental protection	498	37	37	-	40	37	2	6%	37
<i>Trading services</i>	936,098	1,021,099	1,022,817	-	1,005,816	1,022,817	(17,001)	-2%	1,022,817
Energy sources	557,894	615,533	614,451	-	579,149	614,451	(35,302)	-6%	614,451
Water management	156,426	167,048	169,604	-	182,561	169,604	12,957	8%	169,604
Waste water management	123,924	139,720	140,185	-	141,533	140,185	1,347	1%	140,185
Waste management	97,854	98,797	98,577	-	102,573	98,577	3,996	4%	98,577
<i>Other</i>	-	-	-	-	0	-	0	#DIV/0!	-
<b>Total Revenue - Functional</b>	<b>1,516,190</b>	<b>1,583,069</b>	<b>1,611,226</b>	<b>-</b>	<b>1,634,897</b>	<b>1,611,226</b>	<b>23,671</b>	<b>1%</b>	<b>1,611,226</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	295,156	315,410	316,900	-	290,567	316,900	(26,333)	-8%	316,900
Executive and council	65,261	74,067	73,025	-	70,068	73,025	(2,957)	-4%	73,025
Finance and administration	226,997	237,178	240,229	-	217,347	240,229	(22,882)	-10%	240,229
Internal audit	2,898	4,165	3,646	-	3,152	3,646	(494)	-14%	3,646
<i>Community and public safety</i>	247,198	267,374	276,273	-	268,777	276,273	(7,496)	-3%	276,273
Community and social services	20,500	21,751	22,357	-	20,654	22,357	(1,703)	-8%	22,357
Sport and recreation	53,049	63,035	62,090	-	57,968	62,090	(4,122)	-7%	62,090
Public safety	126,920	118,758	128,742	-	130,189	128,742	1,447	1%	128,742
Housing	46,729	63,829	63,084	-	59,966	63,084	(3,118)	-5%	63,084
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	183,133	198,290	188,191	-	178,389	188,191	(9,802)	-5%	188,191
Planning and development	47,152	53,256	51,910	-	47,700	51,910	(4,210)	-8%	51,910
Road transport	114,891	121,995	111,108	-	106,151	111,108	(4,957)	-4%	111,108
Environmental protection	21,090	23,039	25,173	-	24,538	25,173	(635)	-3%	25,173
<i>Trading services</i>	767,390	810,381	830,657	-	799,397	830,657	(31,260)	-4%	830,657
Energy sources	438,281	480,315	465,133	-	438,600	465,133	(26,533)	-6%	465,133
Water management	131,792	133,992	140,451	-	135,412	140,451	(5,038)	-4%	140,451
Waste water management	110,529	103,774	129,489	-	129,910	129,489	421	0%	129,489
Waste management	86,788	92,299	95,584	-	95,475	95,584	(110)	0%	95,584
<i>Other</i>	2,923	3,517	4,429	-	3,727	4,429	(701)	-16%	4,429
<b>Total Expenditure - Functional</b>	<b>1,495,800</b>	<b>1,594,971</b>	<b>1,616,449</b>	<b>-</b>	<b>1,540,857</b>	<b>1,616,449</b>	<b>(75,592)</b>	<b>-5%</b>	<b>1,616,449</b>
<b>Surplus/ (Deficit) for the year</b>	<b>20,390</b>	<b>(11,902)</b>	<b>(5,223)</b>	<b>-</b>	<b>94,040</b>	<b>(5,223)</b>	<b>99,263</b>	<b>-1900%</b>	<b>(5,223)</b>

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

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

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

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

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

Vote Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Council & Mayor's Office	53,270	50,312	50,786	-	72,865	50,786	22,080	43.5%	50,786
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	3,603	869	1,069	-	1,470	1,069	401	37.5%	1,069
Vote 4 - Finance	323,686	327,436	337,236	-	369,241	337,236	32,005	9.5%	337,236
Vote 5 - Infrastructure & Planning	672,305	730,542	743,119	-	685,145	743,119	(57,973)	-7.8%	743,119
Vote 6 - Protection Services	48,857	35,995	41,335	-	41,169	41,335	(165)	-0.4%	41,335
Vote 7 - Economic and Social Development & Tourism	4,846	2,811	3,111	-	2,762	3,111	(349)	-11.2%	3,111
Vote 8 - Community Services	409,623	435,105	434,571	-	462,244	434,571	27,673	6.4%	434,571
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>1,516,190</b>	<b>1,583,069</b>	<b>1,611,226</b>	<b>-</b>	<b>1,634,897</b>	<b>1,611,226</b>	<b>23,671</b>	<b>1.5%</b>	<b>1,611,226</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council & Mayor's Office	36,404	44,592	47,361	-	46,290	47,361	(1,071)	-2.3%	47,361
Vote 2 - Municipal Manager & Internal Audit	6,042	8,042	7,569	-	6,775	7,569	(794)	-10.5%	7,569
Vote 3 - Management Services	57,226	65,889	65,456	-	59,758	65,456	(5,697)	-8.7%	65,456
Vote 4 - Finance	79,557	106,313	102,296	-	90,926	102,296	(11,370)	-11.1%	102,296
Vote 5 - Infrastructure & Planning	690,779	734,810	748,137	-	710,449	748,137	(37,689)	-5.0%	748,137
Vote 6 - Protection Services	123,167	119,732	127,662	-	126,921	127,662	(741)	-0.6%	127,662
Vote 7 - Economic and Social Development & Tourism	15,122	17,570	16,794	-	14,391	16,794	(2,403)	-14.3%	16,794
Vote 8 - Community Services	487,502	498,023	501,174	-	485,348	501,174	(15,827)	-3.2%	501,174
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>1,495,800</b>	<b>1,594,971</b>	<b>1,616,449</b>	<b>-</b>	<b>1,540,857</b>	<b>1,616,449</b>	<b>(75,592)</b>	<b>-4.7%</b>	<b>1,616,449</b>
<b>Surplus/ (Deficit) for the year</b>	<b>20,390</b>	<b>(11,902)</b>	<b>(5,223)</b>	<b>-</b>	<b>94,040</b>	<b>(5,223)</b>	<b>99,263</b>	<b>-1900.5%</b>	<b>(5,223)</b>

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

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

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

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	278,154	287,941	287,941	-	297,101	287,941	9,161	3%	287,941
Service charges - electricity revenue	512,750	541,692	528,044	-	498,879	528,044	(29,165)	-6%	528,044
Service charges - water revenue	142,917	138,138	138,138	-	158,376	138,138	20,238	15%	138,138
Service charges - sanitation revenue	93,177	90,962	90,962	-	100,586	90,962	9,624	11%	90,962
Service charges - refuse revenue	76,951	78,850	78,850	-	85,923	78,850	7,074	9%	78,850
Rental of facilities and equipment	6,692	4,573	4,573	-	5,334	4,573	761	17%	4,573
Interest earned - external investments	31,908	24,871	34,671	-	51,784	34,671	17,113	49%	34,671
Interest earned - outstanding debtors	4,220	3,982	3,982	-	7,090	3,982	3,109	78%	3,982
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	35,124	20,344	20,344	-	23,474	20,344	3,130	15%	20,344
Licences and permits	2,780	2,636	2,636	-	2,978	2,636	343	13%	2,636
Agency services	6,858	7,858	7,858	-	7,140	7,858	(718)	-9%	7,858
Transfers and subsidies	151,903	166,184	177,496	-	171,538	177,496	(5,958)	-3%	177,496
Other revenue	122,707	121,898	125,298	-	119,547	125,298	(5,751)	-5%	125,298
Gains	7,570	8,225	8,225	-	2,719	8,225	(5,506)	-67%	8,225
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,473,713</b>	<b>1,498,153</b>	<b>1,509,017</b>	<b>-</b>	<b>1,532,470</b>	<b>1,509,017</b>	<b>23,453</b>	<b>2%</b>	<b>1,509,017</b>
<b>Expenditure By Type</b>									
Employee related costs	454,614	504,478	505,109	-	494,417	505,109	(10,692)	-2%	505,109
Remuneration of councillors	11,538	12,335	12,335	-	11,857	12,335	(478)	-4%	12,335
Debt impairment	33,506	13,564	19,617	-	22,213	19,617	2,596	13%	19,617
Depreciation & asset impairment	147,004	146,596	146,596	-	146,596	146,596	-	-	146,596
Finance charges	47,584	48,056	48,056	-	48,152	48,056	96	0%	48,056
Bulk purchases - electricity	351,600	384,161	371,533	-	346,418	371,533	(25,116)	-7%	371,533
Inventory consumed	52,658	52,137	62,038	-	58,874	62,038	(3,164)	-5%	62,038
Contracted services	237,081	269,929	282,041	-	256,215	282,041	(25,826)	-9%	282,041
Transfers and subsidies	12,813	13,057	14,786	-	14,786	14,786	-	-	14,786
Other expenditure	116,230	150,658	154,337	-	141,329	154,337	(13,008)	-8%	154,337
Losses	31,171	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>1,495,800</b>	<b>1,594,971</b>	<b>1,616,449</b>	<b>-</b>	<b>1,540,857</b>	<b>1,616,449</b>	<b>(75,592)</b>	<b>-5%</b>	<b>1,616,449</b>
<b>Surplus/(Deficit)</b>	<b>(22,087)</b>	<b>(96,819)</b>	<b>(107,432)</b>	<b>-</b>	<b>(8,387)</b>	<b>(107,432)</b>	<b>99,045</b>	<b>(0)</b>	<b>(107,432)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	37,978	72,254	87,141	-	86,777	87,141	(364)	(0)	87,141
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	3,526	12,662	12,442	-	12,337	12,442	(106)	(0)	12,442
Transfers and subsidies - capital (in-kind - all)	973	-	2,626	-	3,314	2,626	688	0	2,626
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>20,390</b>	<b>(11,902)</b>	<b>(5,223)</b>	<b>-</b>	<b>94,040</b>	<b>(5,223)</b>			<b>(5,223)</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>20,390</b>	<b>(11,902)</b>	<b>(5,223)</b>	<b>-</b>	<b>94,040</b>	<b>(5,223)</b>			<b>(5,223)</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>20,390</b>	<b>(11,902)</b>	<b>(5,223)</b>	<b>-</b>	<b>94,040</b>	<b>(5,223)</b>			<b>(5,223)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>20,390</b>	<b>(11,902)</b>	<b>(5,223)</b>	<b>-</b>	<b>94,040</b>	<b>(5,223)</b>			<b>(5,223)</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1.55% above the YTD budget projections.

Current expenditure is 4.68% below YTD budget projections for June 2023.

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

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

Vote Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	3,250	1,815	1,818	-	1,812	1,818	(6)	0%	1,818
Vote 4 - Finance	42	60	57	-	57	57	(0)	0%	57
Vote 5 - Infrastructure & Planning	146,819	198,128	174,863	-	151,577	174,863	(23,286)	-13%	174,863
Vote 6 - Protection Services	2,117	300	600	-	462	600	(138)	-23%	600
Vote 7 - Economic and Social Development & Tourism	100	45	45	-	29	45	(16)	-36%	45
Vote 8 - Community Services	6,417	735	1,385	-	1,184	1,385	(201)	-15%	1,385
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>158,744</b>	<b>201,083</b>	<b>178,768</b>	<b>-</b>	<b>155,121</b>	<b>178,768</b>	<b>(23,647)</b>	<b>-13%</b>	<b>178,768</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure & Planning	19,604	17,475	14,740	-	14,625	14,740	(114)	-1%	14,740
Vote 6 - Protection Services	4,989	2,492	5,442	-	4,546	5,442	(896)	-16%	5,442
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services	9,039	14,970	13,267	-	11,289	13,267	(1,977)	-15%	13,267
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>33,633</b>	<b>34,937</b>	<b>33,448</b>	<b>-</b>	<b>30,460</b>	<b>33,448</b>	<b>(2,988)</b>	<b>-9%</b>	<b>33,448</b>
<b>Total Capital Expenditure</b>	<b>192,377</b>	<b>236,020</b>	<b>212,216</b>	<b>-</b>	<b>185,581</b>	<b>212,216</b>	<b>(26,636)</b>	<b>-13%</b>	<b>212,216</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>3,761</b>	<b>1,875</b>	<b>1,875</b>	<b>-</b>	<b>1,869</b>	<b>1,875</b>	<b>(6)</b>	<b>0%</b>	<b>1,875</b>
Executive and council	3	5	5	-	5	5	(0)	-1%	5
Finance and administration	3,759	1,870	1,870	-	1,864	1,870	(6)	0%	1,870
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>63,534</b>	<b>53,438</b>	<b>58,181</b>	<b>-</b>	<b>40,838</b>	<b>58,181</b>	<b>(17,343)</b>	<b>-30%</b>	<b>58,181</b>
Community and social services	1,458	7,261	4,781	-	3,890	4,781	(891)	-19%	4,781
Sport and recreation	5,047	2,500	3,047	-	3,318	3,047	270	9%	3,047
Public safety	7,998	2,792	6,042	-	5,007	6,042	(1,035)	-17%	6,042
Housing	49,031	40,885	44,311	-	28,623	44,311	(15,688)	-35%	44,311
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>11,405</b>	<b>14,068</b>	<b>18,668</b>	<b>-</b>	<b>17,702</b>	<b>18,668</b>	<b>(966)</b>	<b>-5%</b>	<b>18,668</b>
Planning and development	2,656	1,478	1,844	-	903	1,844	(941)	-51%	1,844
Road transport	8,748	12,590	16,824	-	16,799	16,824	(25)	0%	16,824
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>113,677</b>	<b>166,639</b>	<b>133,492</b>	<b>-</b>	<b>125,172</b>	<b>133,492</b>	<b>(8,320)</b>	<b>-6%</b>	<b>133,492</b>
Energy sources	28,253	65,389	58,907	-	55,692	58,907	(3,215)	-5%	58,907
Water management	36,721	39,970	35,789	-	31,608	35,789	(4,182)	-12%	35,789
Waste water management	45,732	57,736	32,921	-	32,236	32,921	(685)	-2%	32,921
Waste management	2,972	3,544	5,876	-	5,637	5,876	(239)	-4%	5,876
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>192,377</b>	<b>236,020</b>	<b>212,216</b>	<b>-</b>	<b>185,581</b>	<b>212,216</b>	<b>(26,636)</b>	<b>-13%</b>	<b>212,216</b>
<b>Funded by:</b>									
National Government	36,688	72,254	81,741	-	81,741	81,741	0	0%	81,741
Provincial Government	1,290	-	5,400	-	5,036	5,400	(364)	-7%	5,400
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	53,387	51,447	56,853	-	41,749	56,853	(15,104)	-27%	56,853
<b>Transfers recognised - capital</b>	<b>91,365</b>	<b>123,702</b>	<b>143,994</b>	<b>-</b>	<b>128,527</b>	<b>143,994</b>	<b>(15,467)</b>	<b>-11%</b>	<b>143,994</b>
<b>Public contributions &amp; donations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	<b>65,237</b>	<b>80,175</b>	<b>38,411</b>	<b>-</b>	<b>34,249</b>	<b>38,411</b>	<b>(4,162)</b>	<b>-11%</b>	<b>38,411</b>
<b>Internally generated funds</b>	<b>35,775</b>	<b>32,143</b>	<b>29,811</b>	<b>-</b>	<b>22,805</b>	<b>29,811</b>	<b>(7,006)</b>	<b>-24%</b>	<b>29,811</b>
<b>Total Capital Funding</b>	<b>192,377</b>	<b>236,020</b>	<b>212,216</b>	<b>-</b>	<b>185,581</b>	<b>212,216</b>	<b>(26,636)</b>	<b>-13%</b>	<b>212,216</b>

Capital expenditure is 12.55% below the Year-to-Date budget projections. Refer to the table on page 28 for the implementation status of the Top 10 Capital Projects.

Table C6: Monthly Budget Statement - Financial Position

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

Description	2021/22	Budget Year 2022/23			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	206,029	31,308	115,263	236,297	115,263
Call investment deposits	410,251	400,000	400,000	410,280	400,000
Consumer debtors	95,513	92,590	92,433	127,452	92,433
Other debtors	61,587	59,486	53,433	917,670	53,433
Current portion of long-term receivables	-	-	-	-	-
Inventory	10,932	10,908	10,908	11,886	10,908
<b>Total current assets</b>	<b>784,312</b>	<b>594,291</b>	<b>672,036</b>	<b>1,703,584</b>	<b>672,036</b>
<b>Non current assets</b>					
Long-term receivables	-	-	-	-	-
Investments	60,512	70,005	70,005	68,211	70,005
Investment property	127,088	132,846	132,846	127,088	132,846
Investments in Associate	-	-	-	-	-
Property, plant and equipment	3,637,253	3,820,865	3,798,520	3,792,314	3,798,520
Agricultural	-	-	-	-	-
Biological assets	610	-	542	610	542
Intangible assets	8,940	8,203	8,203	8,940	8,203
Other non-current assets	112,126	130,928	112,126	112,126	112,126
<b>Total non current assets</b>	<b>3,946,528</b>	<b>4,162,847</b>	<b>4,122,242</b>	<b>4,109,288</b>	<b>4,122,242</b>
<b>TOTAL ASSETS</b>	<b>4,730,840</b>	<b>4,757,138</b>	<b>4,794,277</b>	<b>5,812,872</b>	<b>4,794,277</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Borrowing	50,494	58,592	58,592	173,959	58,592
Consumer deposits	43,312	66,074	43,312	65,810	43,312
Trade and other payables	165,088	173,931	168,910	988,824	168,910
Provisions	46,857	48,210	48,210	61,822	48,210
<b>Total current liabilities</b>	<b>305,751</b>	<b>346,808</b>	<b>319,025</b>	<b>1,290,416</b>	<b>319,025</b>
<b>Non current liabilities</b>					
Borrowing	429,906	421,184	421,184	421,957	421,184
Provisions	273,231	290,101	292,186	286,343	292,186
<b>Total non current liabilities</b>	<b>703,137</b>	<b>711,285</b>	<b>713,370</b>	<b>708,300</b>	<b>713,370</b>
<b>TOTAL LIABILITIES</b>	<b>1,008,888</b>	<b>1,058,092</b>	<b>1,032,395</b>	<b>1,998,715</b>	<b>1,032,395</b>
<b>NET ASSETS</b>	<b>3,721,952</b>	<b>3,699,046</b>	<b>3,761,882</b>	<b>3,814,156</b>	<b>3,761,882</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	3,718,724	3,695,823	3,758,660	3,791,524	3,758,660
Reserves	3,228	3,223	3,223	27,533	3,223
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3,721,952</b>	<b>3,699,046</b>	<b>3,761,882</b>	<b>3,819,057</b>	<b>3,761,882</b>

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

## Table C7: Monthly Budget Statement - Cash Flow

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	278,096	285,907	285,907	-	291,208	285,907	5,300	2%	285,907
Service charges	817,842	843,505	830,014	-	816,913	830,014	(13,101)	-2%	830,014
Other revenue	171,510	146,992	152,798	-	158,664	152,798	5,866	4%	152,798
Transfers and Subsidies - Operational	145,075	166,184	177,496	-	171,496	177,496	(6,000)	-3%	177,496
Transfers and Subsidies - Capital	49,380	72,254	87,141	-	82,787	87,141	(4,354)	-5%	87,141
Interest	36,128	24,871	34,671	-	58,874	34,671	24,203	70%	34,671
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(1,237,641)	(1,373,971)	(1,390,382)	-	(1,297,517)	(1,390,382)	(92,864)	7%	(1,390,382)
Finance charges	(47,584)	(48,056)	(48,056)	-	(47,775)	(48,056)	(281)	1%	(48,056)
Transfers and Grants	(12,813)	(13,057)	(14,786)	-	(14,786)	(14,786)	-	-	(14,786)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>199,993</b>	<b>104,629</b>	<b>114,803</b>	<b>-</b>	<b>219,863</b>	<b>114,803</b>	<b>(105,060)</b>	<b>-92%</b>	<b>114,803</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	3,813	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(4,980)	(4,980)	(4,980)	-	(4,980)	(4,980)	0	0%	(4,980)
<b>Payments</b>									
Capital assets	(192,377)	(236,020)	(212,216)	-	(185,262)	(212,216)	(26,954)	13%	(212,216)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(193,544)</b>	<b>(241,000)</b>	<b>(217,196)</b>	<b>-</b>	<b>(190,242)</b>	<b>(217,196)</b>	<b>(26,954)</b>	<b>12%</b>	<b>(217,196)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50,000	50,000	50,000	-	50,000	50,000	-	-	50,000
Increase (decrease) in consumer deposits	1,064	2,000	2,000	-	1,129	2,000	(871)	-44%	2,000
<b>Payments</b>									
Repayment of borrowing	(53,957)	(50,623)	(50,623)	-	(50,494)	(50,623)	(129)	0%	(50,623)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(2,893)</b>	<b>1,377</b>	<b>1,377</b>	<b>-</b>	<b>635</b>	<b>1,377</b>	<b>742</b>	<b>54%</b>	<b>1,377</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>3,557</b>	<b>(134,994)</b>	<b>(101,017)</b>	<b>-</b>	<b>30,255</b>	<b>(101,017)</b>			<b>(101,017)</b>
Cash/cash equivalents at beginning:	612,723	566,302	616,280		616,280	616,280			616,280
Cash/cash equivalents at month/year end:	616,280	431,308	515,263		646,535	515,263			515,263

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 646,5 million.

The municipality started the year with a positive cash balance of R616.3 million. The June closing balance is R646,5 million as at 30 June 2023. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

Description	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome				
<b>Cash Receipts By Source</b>																
Property rates	24,024	26,537	25,804	25,213	23,679	23,645	24,037	21,536	28,113	21,310	25,525	21,784	285,907	298,712	312,089	
Service charges - electricity revenue	41,233	45,358	44,626	43,558	40,015	38,991	41,225	38,301	42,207	36,639	39,565	37,711	539,085	579,206	622,318	
Service charges - water revenue	10,948	12,131	10,964	10,941	11,385	12,260	14,290	14,085	18,668	9,706	15,009	9,872	136,561	142,706	149,128	
Service charges - sanitation revenue	3,161	8,308	7,602	7,643	7,605	7,808	8,952	7,972	10,551	6,518	9,078	6,592	89,916	93,783	97,816	
Service charges - refuse	10,694	7,302	6,974	6,859	6,662	6,545	6,719	6,054	8,238	5,786	7,875	5,728	77,943	82,541	87,410	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	347	532	608	513	376	488	284	467	539	291	391	481	4,573	4,778	4,989	
Interest earned - external investments	1,653	1,078	2,549	4,394	1,752	1,576	11,760	1,796	1,710	1,752	5,191	16,573	24,871	25,991	27,161	
Interest earned - outstanding debtors	414	536	461	520	611	656	458	707	610	717	613	789	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1,864	1,878	1,786	1,859	1,806	1,823	2,975	1,886	1,809	1,753	1,837	2,198	10,897	12,647	13,537	
Licences and permits	279	251	217	262	248	193	229	312	258	208	266	254	2,636	2,750	2,869	
Agency services	473	751	775	688	658	529	609	608	585	394	474	594	7,858	8,211	8,580	
Transfer receipts - operating	57,849	7,395	1,550	2,753	1,066	47,075	610	2,979	48,122	1,488	(2,832)	3,531	166,184	174,999	192,746	
Other revenue	20,988	5,999	13,256	16,405	18,049	13,196	1,344	9,277	7,614	8,354	6,546	(1,794)	121,028	81,758	45,957	
<b>Cash Receipts by Source</b>	<b>173,928</b>	<b>118,055</b>	<b>117,171</b>	<b>121,609</b>	<b>113,913</b>	<b>154,786</b>	<b>113,492</b>	<b>105,980</b>	<b>169,022</b>	<b>94,916</b>	<b>109,539</b>	<b>104,314</b>	<b>1,467,459</b>	<b>1,508,081</b>	<b>1,564,601</b>	
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National /	19,763	(1)	(0)	16,881	10,156	9,131	(610)	3,845	9,789	13,741	659	(657)	72,254	31,368	32,611	
Transfers and subsidies - capital (monetary allocations) (National /	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	50,000	60,000	
Increase (decrease) in consumer deposits	659	221	246	161	(741)	116	(16)	103	98	135	85	61	2,000	2,000	2,000	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(4,980)	(4,980)	(4,980)	
<b>Total Cash Receipts by Source</b>	<b>193,935</b>	<b>117,861</b>	<b>117,001</b>	<b>138,236</b>	<b>122,913</b>	<b>163,818</b>	<b>112,452</b>	<b>109,514</b>	<b>178,494</b>	<b>108,377</b>	<b>109,868</b>	<b>153,302</b>	<b>1,586,733</b>	<b>1,586,469</b>	<b>1,654,232</b>	
<b>Cash Payments by Type</b>																
Employee related costs	30,560	36,189	36,545	36,641	58,885	38,740	41,231	39,110	37,969	38,877	39,383	39,431	492,692	520,035	550,870	
Remuneration of councillors	980	980	980	1,007	1,115	988	971	966	961	934	988	988	12,335	12,837	13,360	
Interest paid	38	415	1,253	334	653	19,373	381	1,160	2,210	417	753	20,789	48,056	47,734	47,159	
Bulk purchases - Electricity	7	42,701	46,453	24,420	24,949	24,917	24,782	23,678	22,017	25,375	22,718	64,400	384,161	417,237	453,161	
Acquisitions - water & other inventory	1,347	4,088	4,556	6,337	5,594	5,136	4,900	4,473	2,120	6,610	3,786	9,878	52,137	51,837	55,539	
Contracted services	773	18,836	18,959	18,044	19,118	24,293	17,698	24,231	22,629	20,135	17,873	53,465	269,929	279,215	293,223	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	942	1,151	2,206	387	1,046	1,046	942	1,385	1,266	2,271	1,097	1,046	13,057	13,060	13,582	
General expenses	89,587	(12,203)	13,825	33,556	13,771	9,075	7,822	6,671	(2,112)	34,383	8,808	(52,900)	162,716	100,901	81,050	
<b>Cash Payments by Type</b>	<b>124,234</b>	<b>92,156</b>	<b>124,775</b>	<b>120,725</b>	<b>125,131</b>	<b>123,568</b>	<b>98,728</b>	<b>101,674</b>	<b>87,061</b>	<b>129,004</b>	<b>95,406</b>	<b>137,096</b>	<b>1,435,084</b>	<b>1,442,856</b>	<b>1,507,945</b>	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	632	9,105	17,003	(234)	15,960	16,797	1,882	9,693	10,256	25,318	20,170	58,680	236,020	102,598	99,011	
Repayment of borrowing	2,181	1,031	4,889	2,317	1,142	13,046	2,287	1,101	5,160	2,445	1,207	13,689	50,623	58,592	51,239	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Payments by Type</b>	<b>127,047</b>	<b>102,292</b>	<b>146,667</b>	<b>122,809</b>	<b>142,232</b>	<b>153,411</b>	<b>102,897</b>	<b>112,468</b>	<b>102,477</b>	<b>156,768</b>	<b>116,783</b>	<b>209,465</b>	<b>1,721,727</b>	<b>1,604,046</b>	<b>1,658,194</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>66,888</b>	<b>15,569</b>	<b>(29,666)</b>	<b>15,427</b>	<b>(19,319)</b>	<b>10,207</b>	<b>9,555</b>	<b>(2,955)</b>	<b>76,017</b>	<b>(48,391)</b>	<b>(6,915)</b>	<b>(56,163)</b>	<b>(134,994)</b>	<b>(17,577)</b>	<b>(3,963)</b>	
Cash/cash equivalents at the month/year beginning:	616,280	683,168	698,737	669,071	684,498	665,179	675,386	684,941	681,986	758,003	709,613	702,698	616,280	481,286	463,709	
Cash/cash equivalents at the month/year end:	683,168	698,737	669,071	684,498	665,179	675,386	684,941	681,986	758,003	709,613	702,698	646,535	481,286	463,709	459,746	

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

## PART 2 – SUPPORTING DOCUMENTATION

## Debtors' analysis

## Supporting Table SC3 Debtors' age analysis

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

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	17,296	1,238	850	636	514	406	1,702	7,724	30,368	10,983	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	25,122	1,444	1,076	755	604	453	1,911	6,600	37,965	10,323	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	29,345	652	415	341	298	275	1,505	6,405	39,235	8,823	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	10,396	676	502	345	309	270	1,269	5,613	19,390	7,806	-	-
Receivables from Exchange Transactions - Waste Management	1600	9,865	596	445	297	242	211	927	3,165	15,747	4,841	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	503	66	22	15	14	10	67	267	965	374	-	-
Interest on Arrear Debtor Accounts	1810	120	84	97	105	105	107	766	13,921	15,305	15,004	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(14,250)	301	337	378	223	136	965	6,482	(5,427)	8,185	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>78,397</b>	<b>5,058</b>	<b>3,744</b>	<b>2,872</b>	<b>2,309</b>	<b>1,869</b>	<b>9,113</b>	<b>50,176</b>	<b>153,538</b>	<b>66,339</b>	<b>-</b>	<b>-</b>
<b>2021/22 - totals only</b>		<b>64,586</b>	<b>2,677</b>	<b>1,970</b>	<b>1,643</b>	<b>1,648</b>	<b>1,568</b>	<b>6,530</b>	<b>45,072</b>	<b>125,694</b>	<b>56,461</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1,156	90	79	121	34	51	254	1,686	3,471	2,146	-	-
Commercial	2300	8,579	131	95	73	50	48	253	2,287	11,516	2,711	-	-
Households	2400	69,965	4,833	3,566	2,673	2,215	1,763	8,565	46,052	139,632	61,268	-	-
Other	2500	(1,304)	4	5	5	10	7	41	152	(1,080)	215	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>78,397</b>	<b>5,058</b>	<b>3,744</b>	<b>2,872</b>	<b>2,309</b>	<b>1,869</b>	<b>9,113</b>	<b>50,176</b>	<b>153,538</b>	<b>66,339</b>	<b>-</b>	<b>-</b>

The debtors' 12-month rolling average payment rate is 98,96% at the end of June 2023.

## Summary of Indigent Households

	Indigent Households	Other Households	Total Households	
<b>2022</b>				
July	7,301	28,772	36,073	20.24%
August	7,344	28,586	35,930	20.44%
September	7,382	28,550	35,932	20.54%
October	7,396	28,547	35,943	20.58%
November	7,376	28,556	35,932	20.53%
December	7,406	28,530	35,936	20.61%
<b>2023</b>				
January	7,394	28,543	35,937	20.57%
February	7,409	28,530	35,939	20.62%
March	7,409	28,531	35,940	20.61%
April	7,424	28,490	35,914	20.67%
May	7,433	28,998	36,431	20.40%
June	1,491	35,386	36,877	4.04%

## Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
1491			10KL	1491	0	1491	waterborne
Free Basic Electricity				Free Basic Refuse Removal			
Beneficiaries provided by Eskom	Beneficiaries provided by Municipality	Non-grid energy Beneficiaries	level of Service (e.g. 50 Kwh per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
29	1462		50kWh	1491	0	1491	Total monthly levy

### Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total -	Older than 30 Days	Older than 90 days
<b>2022/2023</b>											
June	87,586,561	5,057,920	3,744,408	2,871,715	2,309,203	1,868,675	9,112,820	50,176,494	162,727,797	75,141,236	66,338,907
May	77,111,564	4,930,854	3,464,117	2,627,030	2,123,887	1,972,592	11,131,264	50,143,342	153,504,650	76,393,086	67,998,116
April	90,919,418	5,349,075	3,252,657	2,379,055	2,105,472	2,007,794	10,402,504	49,568,930	165,984,904	75,065,486	66,463,755
March	77,256,807	4,315,379	2,765,690	2,325,683	2,112,940	1,772,262	9,972,448	48,109,738	148,630,947	71,374,140	64,293,071
February	92,578,586	4,483,336	3,154,193	2,659,730	2,209,152	3,506,086	8,934,486	51,241,229	168,766,798	76,188,212	68,550,683
January	94,765,297	4,672,770	2,991,939	2,426,029	3,614,361	2,165,706	8,353,622	49,886,680	168,876,403	74,111,106	66,446,397
December	87,865,085	3,995,470	2,722,181	3,780,441	2,270,217	1,529,437	8,325,398	49,060,980	159,549,207	71,684,122	64,966,472
November	81,080,848	3,637,347	4,321,057	2,509,464	1,642,788	1,663,524	7,921,489	47,884,695	150,661,212	69,580,364	61,621,960
October	77,763,581	5,389,420	2,891,447	1,801,960	1,766,239	1,388,785	7,896,912	46,902,187	145,800,531	68,036,950	59,756,082
September	82,373,416	4,036,921	2,196,106	2,002,974	1,458,017	1,506,996	7,547,972	46,185,270	147,307,673	64,934,256	58,701,229
Augustus	83,300,150	3,321,043	2,418,953	1,634,245	1,610,645	1,423,175	7,337,769	46,450,821	147,496,800	64,196,650	58,456,654
July	88,495,299	3,629,544	1,946,083	1,769,685	1,521,309	1,572,722	6,903,366	45,753,005	151,591,012	63,095,713	57,520,086

### Government Debt

Overstrand Municipality as at 30/06/2023		Total Debt	Services	Rates	Other
Department Responsible for the Debt					
NPW 2227		2,544,726	832,960	1,645,363	66,404
WCED 2251		570,476	570,476	0	0
OTHER 2255		41,113	41,113	0	0
HEALTH 2252		168,681	168,421	0	260
TPW 2256		57,342	-116,265	158,489	15,118
HUMAN SETTLE 2215		46,069	46,069	0	0
HOUSING 2253		4,829	4,829	0	0
OTHER MUNICIPALITIES 2276		38,037	38,037	0	0
<b>TOTAL OUTSTANDING</b>		<b>3,471,272</b>	<b>1,585,639</b>	<b>1,803,852</b>	<b>81,781</b>

### Creditors' analysis

#### Supporting Table SC4

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

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	5,310	-	-	-	-	-	-	-	5,310	4,866
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	(10)
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5,310</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,310</b>	<b>4,857</b>

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

The payment of creditors is within requirements of the MFMA.

## Investment portfolio analysis

### Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
<b>R thousands</b>								
<b>Municipality</b>								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	48		22,287	125	22,460
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	37		40,132	260	40,429
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(3)		5,295	30	5,322
ABSA 9331734880	DEP PLUS	DEP PLUS		65	7.8	10,280	(64)	10,281
Nedbank 03/7881534451 ref. 273	181 DAYS	FIXED DEP	26/07/2023		8.790	100,000		100,000
ABSA 2080877994	151 days	FIXED DEP	26/06/2023	3,550	8.58	100,000	(103,550)	-
ABSA 2080500660	147 days	FIXED DEP	26/06/2023	3,447	8.56	100,000	(103,447)	-
ABSA 2080984666	120 days	FIXED DEP	21/07/2023		8.62	100,000		100,000
Nedbank 03/7881534451 ref. 274	92 days	FIXED DEP	23/06/2023	2,122	8.42	100,000	(102,122)	-
Standard Bank 288434005-034	30 days	FIXED DEP	26/07/2023		9.1	100,000		100,000
ABSA 2080877994	92 days	FIXED DEP	26/09/2023		9.46	100,000		100,000
<b>Municipality sub-total</b>				<b>9,267</b>		<b>577,993</b>	<b>(108,768)</b>	<b>478,492</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>9,267</b>		<b>577,993</b>	<b>(108,768)</b>	<b>478,492</b>

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

Long-term investments relate to the sinking fund investments. The approach with these investments to redeem a capital loan of R100m in 2026, relates to a guaranteed contribution payout at maturity. The three investments comply with legislative prescriptions (investment instruments).

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

This matter was considered at the time by the executive mayor, accounting officer and chief financial officer, as well as subsequently, with the outcome, a conservative approach in remaining with the initial investment as a proven strategy during turbulent market cycles.

## Allocation and grant receipts and expenditure

### Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	127,977	152,183	153,762	-	153,762	153,762	-		153,762
Operational Revenue/General Revenue/Equitable Share	123,897	141,896	141,896		141,896	141,896	-		141,896
Energy Efficiency and Demand-side [Schedule 5B]	-	5,000	3,000		3,000	3,000	-		3,000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2,530	2,593	2,593		2,593	2,593	-		2,593
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	1,550		1,550	1,550	-		1,550
Water Services Infrastructure Grant	-	-	3,579		3,579	3,579	-		3,579
Municipal Infrastructure Grant [Schedule 5B]	-	1,144	1,144		1,144	1,144	-		1,144
<b>Provincial Government:</b>	57,967	71,715	79,365	3,575	69,497	79,365	(9,868)	-12.4%	79,365
Community Library Services Grant	6,580	8,258	8,258		8,258	8,258	-		8,258
Library Support Grant	2,222	-	-		-	-	-		-
Thursong Services Centres Grant	-	150	150		150	150	-		150
Resource funding for the establish & support of K9 Unit	2,420	2,420	2,420		2,420	2,420	-		2,420
Municipal Electricity Masterplan Grant	1,000	-	-		-	-	-		-
Financial Management Capacity Building Grant	400	-	-		-	-	-		-
ODW	76	75	75		75	75	-		75
Municipal Energy Resilience Grant	650	-	-		-	-	-		-
LG Public Employment Grant	1,300	-	-		-	-	-		-
Maintenance & Construction of Transport Infrastructure	145	140	140		140	140	-		140
Financial Management Capability Grant	-	-	450		450	450	-		450
Municipal Service Delivery & Capacity Building Grant	244	-	300		300	300	-		300
Municipal Intervention Grant	-	-	200		200	200	-		200
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	6,307	2,958	2,958		2,958	2,958	-		2,958
Emergency Municipal Load-shedding relief grant	-	-	6,700		6,700	6,700	-		6,700
Human Settlements (Housing - Construction Contracts)	36,623	57,714	57,714	3,575	47,846	57,714	(9,868)	-17.1%	57,714
<b>District Municipality:</b>	90	-	35	-	35	35	-		35
ODM SAFETY FORUM	90	-	35	-	35	35	-		35
<b>Other grant providers:</b>	-	-	400	-	-	-	-		400
Departmental Agencies and Accounts	-	-	400	-	-	-	-		400
<b>Total Operating Transfers and Grants</b>	<b>186,034</b>	<b>223,898</b>	<b>233,562</b>	<b>3,575</b>	<b>223,294</b>	<b>233,162</b>	<b>(9,868)</b>	<b>-4.2%</b>	<b>233,562</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	44,754	72,254	74,675	-	74,675	74,675	-		74,675
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	18,519	21,331	27,331		27,331	27,331	-		27,331
Municipal Infrastructure Grant [Schedule 5B]	21,053	23,484	23,484		23,484	23,484	-		23,484
Water Services Infrastructure Grant [Schedule 5B]	5,182	27,439	23,860		23,860	23,860	-		23,860
<b>Provincial Government:</b>	48,419	38,785	43,285	-	38,509	43,285	(4,776)	-11.0%	43,285
Human Settlements (Housing - Construction Contracts)	47,819	38,785	41,785		37,009	41,785	(4,776)	-11.4%	41,785
Sports & Recreation Grant	600	-	-		-	-	-		-
Municipal Service Delivery & Capacity Building Grant	-	-	1,250		1,250	1,250	-		1,250
Municipal Intervention Grant	-	-	250		250	250	-		250
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>93,173</b>	<b>111,039</b>	<b>117,960</b>	<b>-</b>	<b>113,184</b>	<b>117,960</b>	<b>(4,776)</b>	<b>-4.0%</b>	<b>117,960</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>279,207</b>	<b>334,937</b>	<b>351,522</b>	<b>3,575</b>	<b>336,478</b>	<b>351,122</b>	<b>(14,643)</b>	<b>-4.2%</b>	<b>351,522</b>

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2022/2023.

A letter was received from NT regarding the withholding of funding on the Water Service Infrastructure Grant & Energy Efficiency and Demand Side Grant. The municipality submitted a written response to NT, and a gazette was issued for the stopping of allocations and re-allocations and technical adjustments in terms of DORA 2022 (Act 5/2022). The municipality retained the Water Service Infrastructure Grant, however, the Energy Efficiency and Demand Side Grant was adjusted downwards with R2m.

## Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>135,524</b>	<b>10,287</b>	<b>11,866</b>	<b>4,728</b>	<b>11,437</b>	<b>11,866</b>	<b>(428)</b>	<b>-3.6%</b>	<b>11,866</b>
Operational Revenue/General Revenue/Equitable Share	130,444	-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side (Schedule 5B)	-	5,000	3,000	422	2,799	3,000	(201)	-6.7%	3,000
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)	2,530	2,593	2,593	207	2,593	2,593	(0)	0.0%	2,593
Local Government Financial Management Grant (Schedule 5B)	1,550	1,550	1,550	1,176	1,550	1,550	-	-	1,550
Water Services Infrastructure Grant	-	-	3,579	2,864	3,352	3,579	(227)	-6.4%	3,579
Municipal Infrastructure Grant (Schedule 5B)	1,000	1,144	1,144	59	1,144	1,144	-	-	1,144
<b>Provincial Government:</b>	<b>16,288</b>	<b>71,715</b>	<b>79,365</b>	<b>10,758</b>	<b>71,690</b>	<b>79,365</b>	<b>(7,675)</b>	<b>-9.7%</b>	<b>79,365</b>
Community Library Services Grant	6,580	8,258	8,258	1,509	8,258	8,258	-	-	8,258
Library Support Grant	2,222	-	-	-	-	-	-	-	-
Thusong Services Centres Grant	-	150	150	-	-	150	(150)	-100.0%	150
Resource funding for the establish & support of K9 Unit	3,059	2,420	2,420	-	2,420	2,420	-	-	2,420
Municipal Electricity Masterplan Grant	1,000	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant	676	-	-	-	-	-	-	-	-
ODW	76	75	75	16	70	75	(5)	-6.8%	75
Maintenance & Construction of Transport Infrastructure	145	140	140	-	140	140	-	-	140
Municipal Energy Resilience Grant	650	-	-	-	-	-	-	-	-
LG Public Employment Grant	1,300	-	-	-	-	-	-	-	-
Financial Management Capability Grant	-	-	450	-	450	450	-	-	450
Municipal Service Delivery & Capacity Building Grant	181	-	300	37	121	300	(179)	-59.8%	300
Municipal Intervention Grant	-	-	200	174	174	200	(26)	-13.0%	200
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	400	2,958	2,958	338	2,559	2,958	(399)	-13.5%	2,958
Emergency Municipal Load-shedding relief grant	-	-	6,700	2,042	2,042	6,700	(4,658)	-69.5%	6,700
Human Settlements (Housing - Construction Contracts)	-	57,714	57,714	6,643	55,457	57,714	(2,257)	-3.9%	57,714
<b>District Municipality:</b>	<b>90</b>	<b>-</b>	<b>35</b>	<b>34</b>	<b>34</b>	<b>35</b>	<b>(1)</b>	<b>-2.0%</b>	<b>35</b>
ODM SAFETY FORUM	90	-	35	34	34	35	(1)	-2.0%	35
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>420</b>	<b>393</b>	<b>393</b>	<b>420</b>	<b>(27)</b>	<b>-6.5%</b>	<b>420</b>
Departmental Agencies and Accounts	-	-	420	393	393	420	(27)	-6.5%	420
<b>Total operating expenditure of Transfers and Grants:</b>	<b>151,903</b>	<b>82,002</b>	<b>91,686</b>	<b>15,913</b>	<b>83,554</b>	<b>91,686</b>	<b>(8,131)</b>	<b>-8.9%</b>	<b>91,686</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>36,688</b>	<b>72,254</b>	<b>74,675</b>	<b>21,973</b>	<b>74,675</b>	<b>74,675</b>	<b>-</b>	<b>-</b>	<b>74,675</b>
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)	11,453	21,331	27,331	5,857	27,331	27,331	-	-	27,331
Municipal Infrastructure Grant (Schedule 5B)	20,053	23,484	23,484	7,308	23,484	23,484	-	-	23,484
Water Services Infrastructure Grant (Schedule 5B)	5,182	27,439	23,860	8,807	23,860	23,860	-	-	23,860
<b>Provincial Government:</b>	<b>1,290</b>	<b>38,785</b>	<b>43,285</b>	<b>5,672</b>	<b>27,463</b>	<b>43,285</b>	<b>(15,822)</b>	<b>-36.6%</b>	<b>43,285</b>
Human Settlements (Housing - Construction Contracts)	-	38,785	41,785	4,890	26,098	41,785	(15,687)	-37.5%	41,785
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	603	-	-	-	-	-	-	-	-
Resource funding for the establish & support of K9 Unit	624	-	-	-	-	-	-	-	-
Municipal Service Delivery & Capacity Building Grant	63	-	1,250	611	1,194	1,250	(56)	-4.5%	1,250
Municipal Intervention Grant	-	-	250	171	171	250	(79)	-31.7%	250
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>	<b>-</b>	<b>12,662</b>	<b>15,068</b>	<b>7,750</b>	<b>15,404</b>	<b>15,068</b>	<b>336</b>	<b>2.2%</b>	<b>15,068</b>
Departmental Agencies and Accounts	-	-	2,626	3,314	3,314	2,626	688	26.2%	2,626
Public Corporations	-	12,662	12,442	4,436	12,091	12,442	(352)	-2.8%	12,442
<b>Total capital expenditure of Transfers and Grants</b>	<b>37,978</b>	<b>123,702</b>	<b>133,029</b>	<b>35,394</b>	<b>117,542</b>	<b>133,029</b>	<b>(15,486)</b>	<b>-11.6%</b>	<b>133,029</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>189,881</b>	<b>205,703</b>	<b>224,714</b>	<b>51,307</b>	<b>201,097</b>	<b>224,714</b>	<b>(23,617)</b>	<b>-10.5%</b>	<b>224,714</b>

Grant expenditure is monitored against grant receipts.

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

WC032 Overstrand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June

Description	Budget Year 2022/23				
	Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>					
<b>EXPENDITURE</b>					
<b>Operating expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	-	-	-	-	
Operational Revenue: General Revenue: Equitable Share		-	-	-	
Department of Tourism		-	-	-	
Department of Water Affairs and Sanitation Masibambane		-	-	-	
Emergency Medical Service		-	-	-	
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	
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]		-	-	-	
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		-	-	-	
<b>Provincial Government:</b>	2,029	766	1,900	(129)	-6.4%
Financial Management Capacity Building Grant	24		24	-	
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	2,004	766	1,876	(129)	
<b>District Municipality:</b>	-	-	-	-	
Specify (Add grant description)	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>	2,029	766	1,900	(129)	-6.4%
<b>Capital expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	7,066	-	7,066	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	7,066		7,066	-	
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	
<b>Provincial Government:</b>	3,900	3,013	3,672	(228)	-5.9%
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	3,300	2,413	3,072	(228)	-6.9%
Sport & Recreation Grant	600	600	600	-	
<b>District Municipality:</b>	-	-	-	-	
Specify (Add grant description)	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>	10,966	3,013	10,737	(228)	-2.1%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	12,994	3,779	12,637	(357)	-2.8%

A roll-over application was submitted to Provincial and National Treasury in August 2022 for unspent grant funds. All unspent grants relating to the 2021/2022 financial year were granted. Unspent grants from previous financial years relating to Equitable Share (Covid-19), Resource Funding for the establishment & support of a K9 Unit and Title Deeds Restoration was paid back to the respective National & Provincial Treasuries in November 2022.

## Expenditure on councillor allowances and employee benefits

### Supporting Table SC8

#### WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

Summary of Employee and Councillor remuneration	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	10,454	11,137	11,137	-	10,591	11,137	(545)	-5%	11,137
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,085	1,199	1,199	-	1,266	1,199	67	6%	1,199
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>11,538</b>	<b>12,335</b>	<b>12,335</b>	<b>-</b>	<b>11,857</b>	<b>12,335</b>	<b>(478)</b>	<b>-4%</b>	<b>12,335</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	12,317	12,871	12,859	-	12,034	12,859	(824)	-6%	12,859
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	96	149	149	-	162	149	13	9%	149
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	182	181	181	-	179	181	(2)	-1%	181
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>12,595</b>	<b>13,201</b>	<b>13,188</b>	<b>-</b>	<b>12,376</b>	<b>13,188</b>	<b>(813)</b>	<b>-6%</b>	<b>13,188</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	266,765	302,007	297,982	-	283,530	297,982	(14,451)	-5%	297,982
Pension and UIF Contributions	45,123	52,863	53,126	-	47,740	53,126	(5,386)	-10%	53,126
Medical Aid Contributions	14,510	17,116	17,168	-	15,638	17,168	(1,530)	-9%	17,168
Overtime	48,845	42,848	44,368	-	60,381	44,368	16,013	36%	44,368
Performance Bonus	856	520	520	-	856	520	336	65%	520
Motor Vehicle Allowance	8,136	8,321	8,321	-	7,976	8,321	(344)	-4%	8,321
Cellphone Allowance	2,003	2,184	2,215	-	1,976	2,215	(239)	-11%	2,215
Housing Allowances	1,707	1,829	1,884	-	1,774	1,884	(110)	-6%	1,884
Other benefits and allowances	37,772	41,698	42,360	-	38,193	42,360	(4,167)	-10%	42,360
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	16,302	21,891	23,976	-	23,976	23,976	-	-	23,976
<b>Sub Total - Other Municipal Staff</b>	<b>442,019</b>	<b>491,277</b>	<b>491,921</b>	<b>-</b>	<b>482,042</b>	<b>491,921</b>	<b>(9,879)</b>	<b>-2%</b>	<b>491,921</b>
<b>Total Parent Municipality</b>	<b>466,152</b>	<b>516,813</b>	<b>517,444</b>	<b>-</b>	<b>506,274</b>	<b>517,444</b>	<b>(11,170)</b>	<b>-2%</b>	<b>517,444</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>466,152</b>	<b>516,813</b>	<b>517,444</b>	<b>-</b>	<b>506,274</b>	<b>517,444</b>	<b>(11,170)</b>	<b>-2%</b>	<b>517,444</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>454,614</b>	<b>504,478</b>	<b>505,109</b>	<b>-</b>	<b>494,417</b>	<b>505,109</b>	<b>(10,692)</b>	<b>-2%</b>	<b>505,109</b>

**SDBIP**

The results of the SDBIP for the fourth quarter ended 30 June 2023 is included as Appendix 1 to this report.

## Financial Performance

### Supporting Table SC2

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

Description of financial indicator	Basis of calculation	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.4%	12.2%	12.0%	3.1%	3.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	33.9%	34.0%	18.1%	18.5%	18.1%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	17.3%	17.7%	17.2%	41.5%	17.2%
Gearing	Long Term Borrowing/ Funds & Reserves	13319.7%	3342.5%	3342.5%	1532.6%	3342.5%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	256.5%	171.4%	210.6%	132.0%	210.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	201.6%	124.4%	161.5%	50.1%	161.5%
<b>Revenue Management</b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.7%	10.2%	9.7%	68.2%	9.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.8%	100.0%	100.0%	99.0%	100.0%
<b>Funding of Provisions</b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b>Other Indicators</b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	7.2%	6.0%	6.0%	6.4%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	24.0%	24.5%	24.5%	24.5%	24.5%
Employee costs	Employee costs/Total Revenue - capital revenue	30.8%	33.7%	33.5%	32.3%	33.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	13.2%	13.0%	12.9%	3.1%	4.0%
<b>IDP regulation financial viability indicators</b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	27.8%	15.7	15.7	27.88	15.7
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.4%	13.3%	13.3%	13.6%	13.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.73	4.1	4.1	6	4.1

## Capital programme performance

### Supporting Table SC12

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

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	9,614	1,314	1,314	632	632	1,314	682	51.9%	0%
August	9,714	1,459	1,544	9,105	9,737	2,858	(6,879)	-240.7%	4%
September	23,935	20,244	20,329	17,003	26,740	23,187	(3,553)	-15.3%	11%
October	14,544	7,764	7,849	(234)	26,506	31,036	4,530	14.6%	11%
November	12,990	10,769	10,854	15,960	42,466	41,890	(575)	-1.4%	18%
December	34,310	32,383	32,468	16,797	59,263	74,359	15,096	20.3%	25%
January	13,315	11,480	11,565	1,882	61,145	85,924	24,779	28.8%	26%
February	17,542	19,504	19,589	9,693	70,838	105,513	34,675	32.9%	30%
March	20,385	29,836	29,921	10,256	81,094	135,433	54,340	40.1%	34%
April	11,126	16,419	16,504	25,318	106,412	151,938	45,526	30.0%	45%
May	11,838	18,664	18,749	20,170	126,582	170,687	44,105	25.8%	54%
June	13,064	66,183	41,530	58,999	185,581	212,216	26,636	12.6%	79%
<b>Total Capital expenditure</b>	<b>192,377</b>	<b>236,020</b>	<b>212,216</b>	<b>185,581</b>					

See comments under variances.

## Top 10 Capital Projects

umb	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Overstrand	Overstrand	LOW COST HOUSING SERVICES: CONSTRUCTION CONTRACTS	38,785,000	41,785,000	26,098,049	Masakhane UISP Phase 3 Wetcores - 100%; Masakhane UISP Phase 4 - 100%; Mount Pleasant IRDP Phase 2 (increased from 199 - 215 sites) - 100%; Swartdamroad Boundary Wall - 100%; Masakhane UISP Phase A4-3, A4-4 & A-5 - 90%	Construction Phase.	Not applicable.	Not applicable.
2	Gansbaai	Multi-ward Gb Area	FRANSKRAAL KLEINBAAI BIRKENHEAD NEW 66 11KV SUBSTATION	37,500,000	34,148,610	31,182,998		Work in progress. Construction underway.	Not applicable.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS	27,539,000	17,290,769	17,290,764	(1) New Inlet Pumpstation at Hermanus: Completed (Contract SC 2171/2021) (2) New Zwingler's Corner pumpstation etc.: Planning phase.	(1) Completed (Contract SC 2171/2021); (2) Planning of next phase.	None to date.	Not applicable.
4	Kleinmond	Multi-ward Km Area	KLEINMOND WWTW REFURBISH UPGRADE	22,441,638	9,478,261	9,478,261	Contract SC 2318/2022: Construction	Construction Stage.	High water table on site complicates excavation process.	A mechanical dewatering system was commissioned at the site, and excavations are progressing well.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	16,472,000	15,972,000	12,521,997	Contract SC 2319/2022: Construction	Construction Stage.	None to date	Not applicable.
6	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	16,000,000	19,000,000	18,999,881	Work in progress.	Electrification of Masakhane and Blompark areas underway.	Not applicable.	Not applicable.
7	Masakhane	Ward 02	MASAKHANE HOUSING PROJECT BUS ROUTE	7,581,600	11,260,749	11,260,749	Practical Completion	Practical completion	Not applicable.	Not applicable.
8	Masakhane	Ward 02	UPGRADE WATER LINES & N	7,000,000	4,645,140	4,645,140	Practical Completion	Practical completion	Not applicable.	Not applicable.
9	Hermanus	Ward 03	HERMANUS MV LV UPGRADE REPLACEMENT	6,000,000	800,000	799,953	Tender documents compiled and aim to appoint contractor at end Sept 2023.	Roll over request identified by Directorate:Infrastructure & Planning.	Not applicable.	Not applicable.
10	Stanford	Ward 01	UPGRADE BULK WATER	5,615,000	4,290,711	4,290,711	Practical Completion	Practical completion	Not applicable.	Not applicable.
<b>Totals</b>				<b>184,934,238</b>	<b>158,671,240</b>	<b>136,568,503</b>				

Low costing housing services:  
Construction Contracts & Land

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

## Supporting Table SC13a

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	45,748	85,364	86,451	-	81,887	86,451	4,564	5.3%	86,451
Roads Infrastructure	7,714	12,255	15,274	-	15,266	15,274	9	0.1%	15,274
Roads	7,714	12,255	15,274	-	15,266	15,274	9	0.1%	15,274
Storm water Infrastructure	4,724	1,636	1,636	-	1,113	1,636	523	32.0%	1,636
Storm water Conveyance	4,724	1,636	1,636	-	1,113	1,636	523	32.0%	1,636
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	18,244	53,500	56,249	-	53,049	56,249	3,199	5.7%	56,249
MV Substations	16,453	37,500	35,749	-	32,685	35,749	3,064	8.6%	35,749
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	1,791	16,000	20,500	-	20,365	20,500	135	0.7%	20,500
Water Supply Infrastructure	3,171	12,483	9,626	-	8,955	9,626	671	7.0%	9,626
Boreholes	2,180	4,803	4,803	-	4,191	4,803	612	12.8%	4,803
Pump Stations	-	7,000	4,645	-	4,645	4,645	-	-	4,645
Distribution	991	680	178	-	119	178	59	33.1%	178
Sanitation Infrastructure	8,923	4,020	2,416	-	2,278	2,416	138	5.7%	2,416
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	8,923	4,020	2,416	-	2,278	2,416	138	5.7%	2,416
Solid Waste Infrastructure	2,972	1,470	1,250	-	1,226	1,250	24	1.9%	1,250
Waste Transfer Stations	2,972	1,250	1,250	-	1,226	1,250	24	1.9%	1,250
Waste Processing Facilities	-	220	-	-	-	-	-	-	-
<b>Community Assets</b>	9,187	10,951	9,261	-	7,742	9,261	1,519	16.4%	9,261
Community Facilities	4,140	6,701	4,463	-	2,674	4,463	1,789	40.1%	4,463
Halls	1,564	-	-	-	-	-	-	-	-
Testing Stations	1,046	-	-	-	-	-	-	-	-
Libraries	-	4,374	1,370	-	914	1,370	456	33.3%	1,370
Parks	-	87	87	-	86	87	1	1.2%	87
Public Open Space	206	1,050	1,816	-	1,079	1,816	737	40.6%	1,816
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	918	1,190	1,190	-	595	1,190	595	50.0%	1,190
Taxi Ranks/Bus Terminals	406	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	5,047	4,250	4,797	-	5,068	4,797	(270)	-5.6%	4,797
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	5,047	4,250	4,797	-	5,068	4,797	(270)	-5.6%	4,797
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	50,440	41,802	44,506	-	28,734	44,506	15,772	35.4%	44,506
Operational Buildings	1,410	3,017	2,295	-	2,211	2,295	84	3.7%	2,295
Municipal Offices	1,410	3,017	2,295	-	2,211	2,295	84	3.7%	2,295
Housing	49,031	38,785	42,211	-	26,523	42,211	15,688	37.2%	42,211
Staff Housing	49,031	-	-	-	-	-	-	-	-
Social Housing	-	38,785	42,211	-	26,523	42,211	15,688	37.2%	42,211
<b>Biological or Cultivated Assets</b>	21	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	21	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	3,240	1,888	1,964	-	2,212	1,964	(247)	-12.6%	1,964
Computer Equipment	3,240	1,888	1,964	-	2,212	1,964	(247)	-12.6%	1,964
<b>Furniture and Office Equipment</b>	2,910	765	1,062	-	715	1,062	348	32.7%	1,062
Furniture and Office Equipment	2,910	765	1,062	-	715	1,062	348	32.7%	1,062
<b>Machinery and Equipment</b>	1,363	1,185	1,385	-	729	1,385	656	47.3%	1,385
Machinery and Equipment	1,363	1,185	1,385	-	729	1,385	656	47.3%	1,385
<b>Transport Assets</b>	6,806	-	7,289	-	7,043	7,289	245	3.4%	7,289
Transport Assets	6,806	-	7,289	-	7,043	7,289	245	3.4%	7,289
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	119,714	141,955	151,918	-	129,062	151,918	22,856	15.0%	151,918

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	30,964	20,730	20,936	-	17,393	20,936	3,543	16.9%	20,936
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1,000	1,058	1,058	-	1,042	1,058	16	1.5%	1,058
MV Switching Stations	1,000	1,058	1,058	-	1,042	1,058	16	1.5%	1,058
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	29,964	19,172	19,228	-	15,725	19,228	3,503	18.2%	19,228
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	500	1,274	-	1,262	1,274	11	0.9%	1,274
Water Treatment Works	9,309	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	20,655	18,672	17,954	-	14,462	17,954	3,492	19.4%	17,954
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	500	650	-	626	650	24	3.7%	650
Pump Station	-	500	650	-	626	650	24	3.7%	650
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	30,964	20,730	20,936	-	17,393	20,936	3,543	16.9%	20,936

## Supporting Table SC13c

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	141,079	161,349	146,088	-	137,660	146,088	8,427	5.8%	146,088
Roads Infrastructure	64,340	72,275	59,025	-	54,417	59,025	4,608	7.8%	59,025
Roads	64,340	72,275	59,025	-	54,417	59,025	4,608	7.8%	59,025
Storm water Infrastructure	6,870	7,335	6,355	-	6,157	6,355	198	3.1%	6,355
Storm water Conveyance	6,870	7,335	6,355	-	6,157	6,355	198	3.1%	6,355
Electrical Infrastructure	30,721	39,232	36,995	-	35,378	36,995	1,617	4.4%	36,995
LV Networks	30,721	39,232	36,995	-	35,378	36,995	1,617	4.4%	36,995
Water Supply Infrastructure	21,088	22,142	22,089	-	20,421	22,089	1,668	7.6%	22,089
Water Treatment Works	272	297	297	-	33	297	265	89.1%	297
Distribution	18,916	19,083	19,141	-	18,698	19,141	443	2.3%	19,141
Distribution Points	1,900	2,761	2,650	-	1,691	2,650	960	36.2%	2,650
Sanitation Infrastructure	11,710	13,044	13,735	-	12,637	13,735	1,098	8.0%	13,735
Reticulation	6,507	7,386	7,691	-	6,747	7,691	944	12.3%	7,691
Waste Water Treatment Works	5,203	5,658	6,044	-	5,890	6,044	154	2.6%	6,044
Solid Waste Infrastructure	6,351	7,320	7,888	-	8,650	7,888	(763)	-9.7%	7,888
Waste Processing Facilities	1,574	2,397	2,692	-	2,662	2,692	30	1.1%	2,692
Waste Drop-off Points	4,777	4,924	5,196	-	5,988	5,196	(793)	-15.3%	5,196
<b>Community Assets</b>	50,376	58,365	58,285	-	53,544	58,285	4,741	8.1%	58,285
Community Facilities	37,455	43,516	44,432	-	40,630	44,432	3,803	8.6%	44,432
Halls	4,464	6,029	6,291	-	5,950	6,291	341	5.4%	6,291
Libraries	-	-	1,529	-	14	1,529	1,515	99.1%	1,529
Cemeteries/Crematoria	1,037	1,112	880	-	943	880	(63)	-7.2%	880
Parks	27,586	31,703	30,805	-	28,619	30,805	2,185	7.1%	30,805
Public Open Space	3,886	3,684	3,940	-	4,553	3,940	(613)	-15.6%	3,940
Public Ablution Facilities	482	988	988	-	550	988	438	44.4%	988
Sport and Recreation Facilities	12,921	14,849	13,853	-	12,914	13,853	939	6.8%	13,853
Outdoor Facilities	12,921	14,849	13,853	-	12,914	13,853	939	6.8%	13,853
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	15,056	15,246	19,096	-	16,834	19,096	2,262	11.8%	19,096
Operational Buildings	15,056	15,246	19,096	-	16,834	19,096	2,262	11.8%	19,096
Municipal Offices	15,048	15,208	18,468	-	16,774	18,468	1,694	9.2%	18,468
Building Plan Offices	-	-	590	-	25	590	565	95.7%	590
Depots	8	38	38	-	34	38	4	9.7%	38
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	5,915	6,994	7,902	-	6,829	7,902	1,073	13.6%	7,902
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	5,915	6,994	7,902	-	6,829	7,902	1,073	13.6%	7,902
Computer Software and Applications	5,915	6,994	7,902	-	6,829	7,902	1,073	13.6%	7,902
<b>Computer Equipment</b>	2,490	2,280	2,411	-	2,157	2,411	255	10.6%	2,411
Computer Equipment	2,490	2,280	2,411	-	2,157	2,411	255	10.6%	2,411
<b>Furniture and Office Equipment</b>	5,345	6,330	13,948	-	8,030	13,948	5,918	42.4%	13,948
Furniture and Office Equipment	5,345	6,330	13,948	-	8,030	13,948	5,918	42.4%	13,948
<b>Machinery and Equipment</b>	4,059	5,601	4,650	-	4,341	4,650	309	6.6%	4,650
Machinery and Equipment	4,059	5,601	4,650	-	4,341	4,650	309	6.6%	4,650
<b>Transport Assets</b>	21,406	11,779	20,095	-	20,161	20,095	(66)	-0.3%	20,095
Transport Assets	21,406	11,779	20,095	-	20,161	20,095	(66)	-0.3%	20,095
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>245,728</b>	<b>267,944</b>	<b>272,476</b>	<b>-</b>	<b>249,555</b>	<b>272,476</b>	<b>22,920</b>	<b>8.4%</b>	<b>272,476</b>

## Supporting Table SC13d

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	123,129	119,152	119,152	-	119,152	119,152	-		119,152
Roads Infrastructure	36,312	37,723	37,723	-	37,723	37,723	-		37,723
Roads	36,312	37,723	37,723	-	37,723	37,723	-		37,723
Storm water Infrastructure	7,231	7,993	7,993	-	7,993	7,993	-		7,993
Drainage Collection	7,231	7,993	7,993	-	7,993	7,993	-		7,993
Electrical Infrastructure	28,582	29,061	29,061	-	29,061	29,061	-		29,061
LV Networks	26,305	29,061	29,061	-	29,061	29,061	-		29,061
Capital Spares	2,277	-	-	-	-	-	-		-
Water Supply Infrastructure	28,222	23,565	23,565	-	23,565	23,565	-		23,565
Distribution	27,021	23,565	23,565	-	23,565	23,565	-		23,565
Capital Spares	1,201	-	-	-	-	-	-		-
Sanitation Infrastructure	19,712	17,550	17,550	-	17,550	17,550	-		17,550
Waste Water Treatment Works	19,448	17,550	17,550	-	17,550	17,550	-		17,550
Capital Spares	264	-	-	-	-	-	-		-
Solid Waste Infrastructure	3,070	3,260	3,260	-	3,260	3,260	-		3,260
Landfill Sites	2,898	3,260	3,260	-	3,260	3,260	-		3,260
Capital Spares	172	-	-	-	-	-	-		-
<b>Community Assets</b>	10,888	-	-	-	-	-	-		-
Community Facilities	10,888	-	-	-	-	-	-		-
Halls	10,888	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	3,567	14,913	14,913	-	14,913	14,913	-		14,913
Operational Buildings	3,567	14,913	14,913	-	14,913	14,913	-		14,913
Municipal Offices	3,567	14,913	14,913	-	14,913	14,913	-		14,913
<b>Biological or Cultivated Assets</b>	68	68	68	-	68	68	-		68
Biological or Cultivated Assets	68	68	68	-	68	68	-		68
<b>Intangible Assets</b>	290	400	400	-	400	400	-		400
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	290	400	400	-	400	400	-		400
Computer Software and Applications	290	400	400	-	400	400	-		400
<b>Computer Equipment</b>	22	-	-	-	-	-	-		-
Computer Equipment	22	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>	2,067	3,535	3,535	-	3,535	3,535	-		3,535
Furniture and Office Equipment	2,067	3,535	3,535	-	3,535	3,535	-		3,535
<b>Machinery and Equipment</b>	925	1,617	1,617	-	1,617	1,617	-		1,617
Machinery and Equipment	925	1,617	1,617	-	1,617	1,617	-		1,617
<b>Transport Assets</b>	6,048	6,911	6,911	-	6,911	6,911	-		6,911
Transport Assets	6,048	6,911	6,911	-	6,911	6,911	-		6,911
<b>Land</b>	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
<b>Total Depreciation</b>	147,004	146,596	146,596	-	146,596	146,596	-		146,596

## Supporting Table SC13e

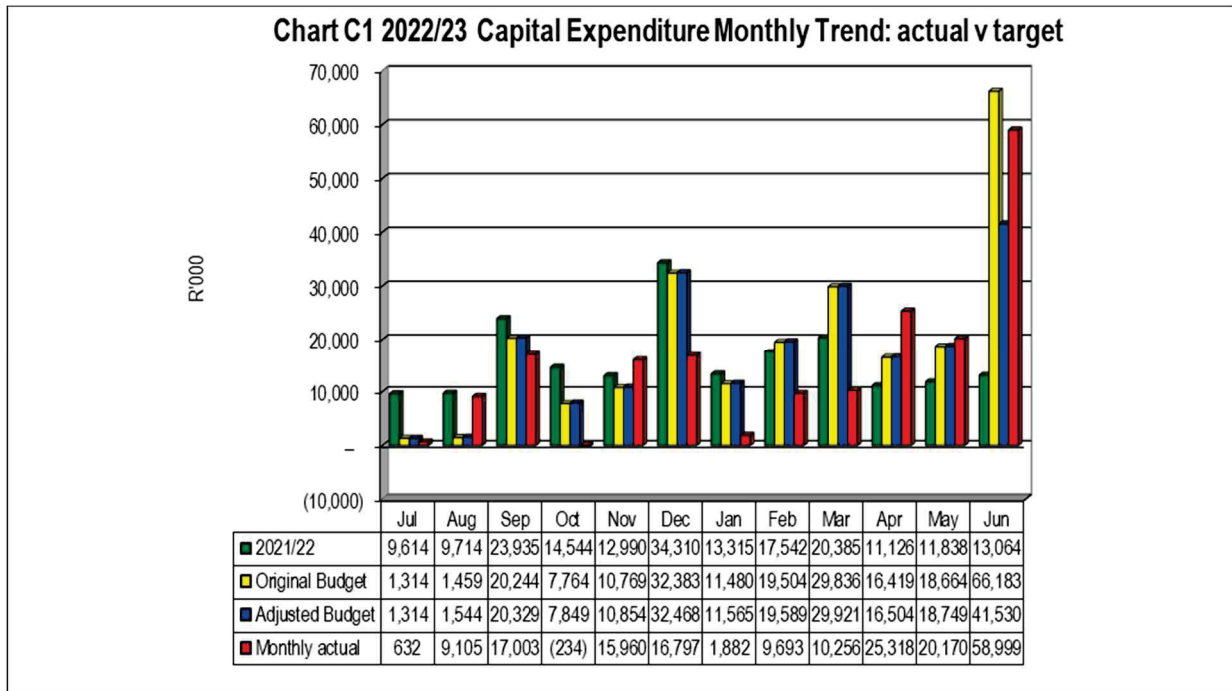
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	41,698	72,800	38,828	-	38,606	38,828	222	0.6%	38,828
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	7,173	10,831	1,600	-	1,600	1,600	0	0.0%	1,600
MV Networks	7,173	10,831	1,600	-	1,600	1,600	0	0.0%	1,600
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	3,586	8,315	6,935	-	6,928	6,935	7	0.1%	6,935
Pump Stations	-	1,000	1,000	-	1,000	1,000	-	-	1,000
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	3,586	7,315	5,935	-	5,928	5,935	7	0.1%	5,935
Sanitation Infrastructure	30,939	51,581	28,219	-	28,219	28,219	0	0.0%	28,219
Pump Station	23,626	27,539	17,291	-	17,291	17,291	0	0.0%	17,291
Reticulation	4,790	500	350	-	350	350	0	0.1%	350
Waste Water Treatment Works	2,524	23,542	10,578	-	10,578	10,578	-	-	10,578
Solid Waste Infrastructure	-	2,074	2,074	-	1,859	2,074	214	10.3%	2,074
Waste Drop-off Points	-	2,074	2,074	-	1,859	2,074	214	10.3%	2,074
<b>Community Assets</b>	-	534	534	-	519	534	15	2.8%	534
Community Facilities	-	334	334	-	319	334	15	4.5%	334
Taxi Ranks/Bus Terminals	-	334	334	-	319	334	15	4.5%	334
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	200	200	-	200	200	-	-	200
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	200	200	-	200	200	-	-	200
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>41,698</b>	<b>73,335</b>	<b>39,362</b>	<b>-</b>	<b>39,125</b>	<b>39,362</b>	<b>237</b>	<b>0.6%</b>	<b>39,362</b>

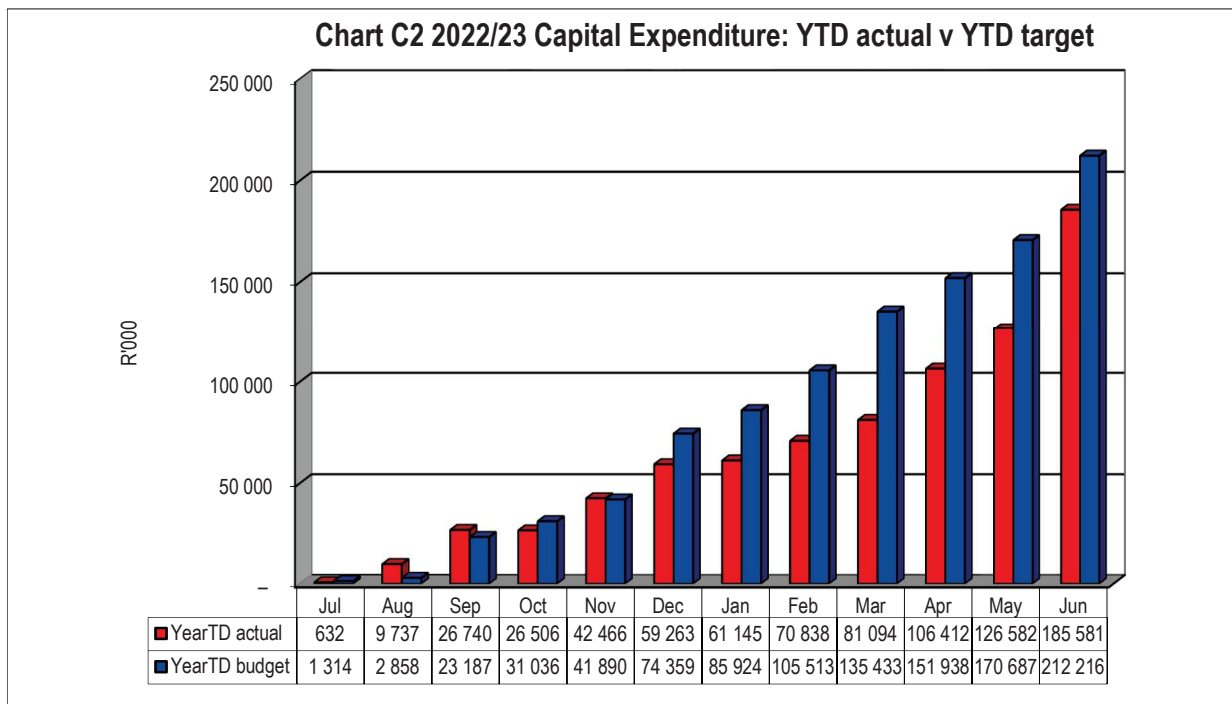
Other supporting documentation

Section 71 charts

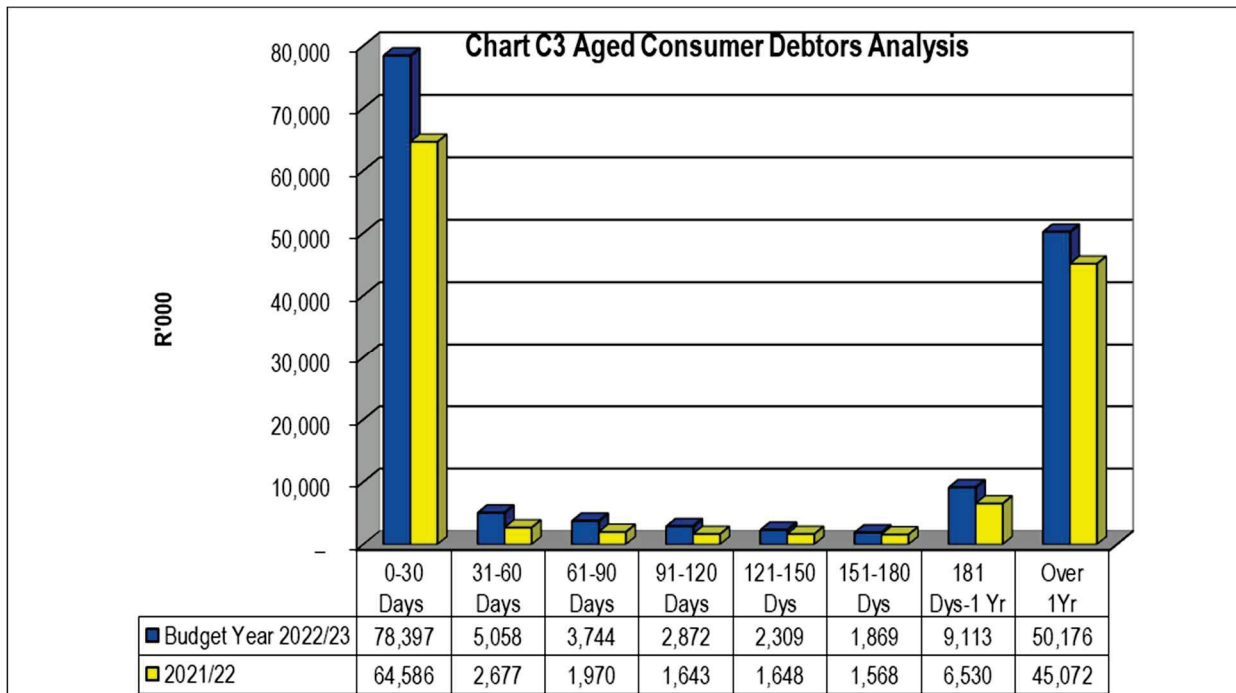
Capital expenditure monthly trend - actual vs target



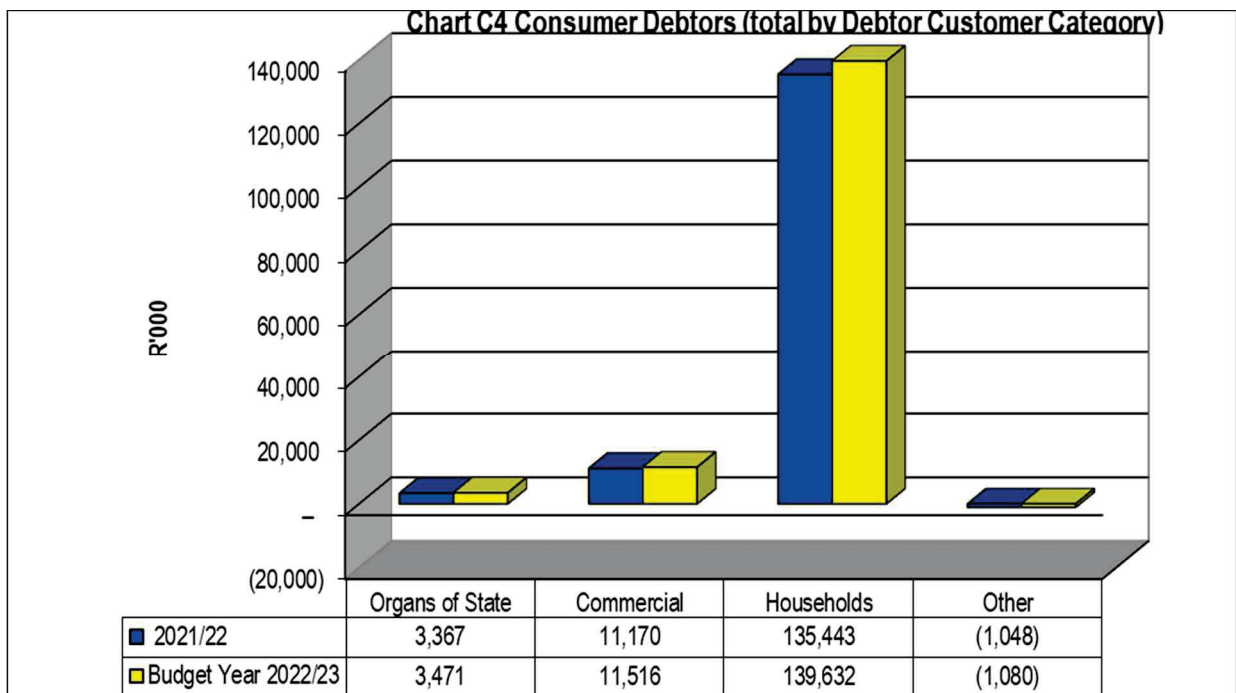
Capital expenditure – YTD actual vs YTD trend



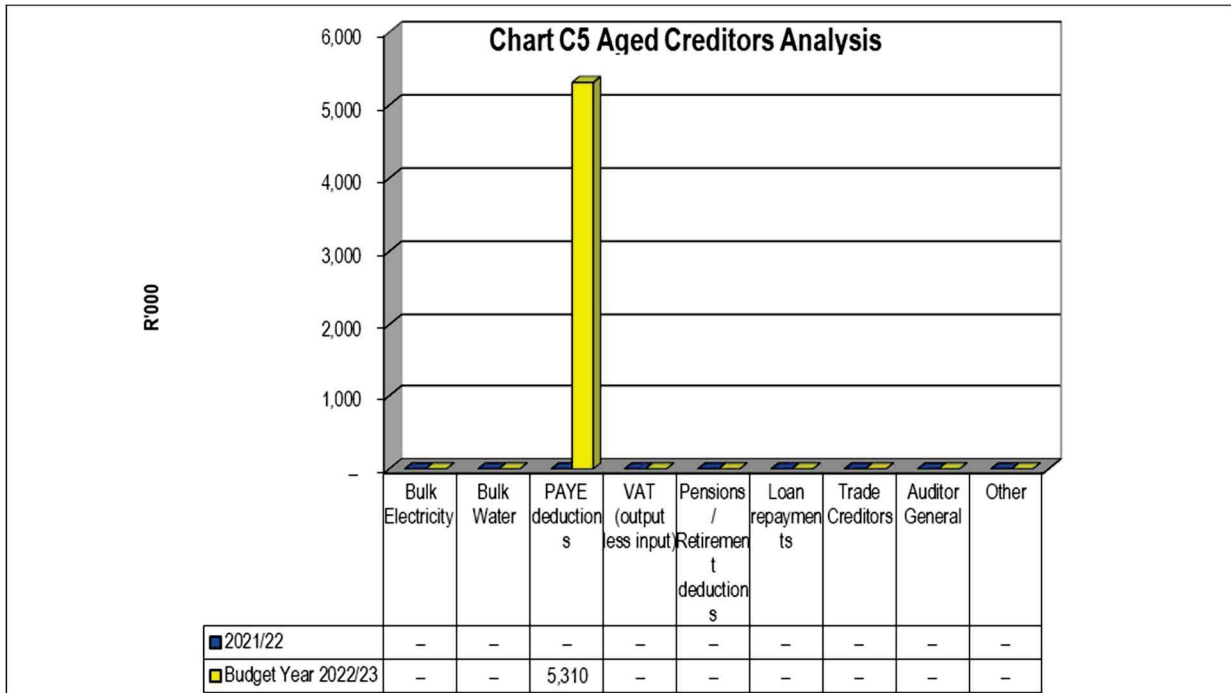
**Debtors Age Analysis**



**Debtors by Type**



Creditor Payments



## Municipal manager's quality certification


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

- Quarterly Budget Report

for the period ending June 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature:   
\_\_\_\_\_

Date: 18 July 2023  
\_\_\_\_\_



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*Service Delivery and Budget  
Implementation Plan (SDBIP)*

*4th Quarterly report:  
1 April 2023 – 30 June 2023*

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The sections below provide an executive summary of service delivery performance in terms of the top level SDBIP for the **fourth quarter of the 2022/23 financial year**, 1 April 2023 to 30 June 2023.

**KPI Result Categories**




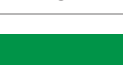
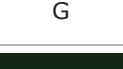

Category	Colour	Explanation
KPI's Not Yet Measured	 N/A	KPIs with no targets or actuals in the selected period.
KPI's Not Met	 R	0% >= Actual/Target < 75%
KPI's Almost Met	 O	75% >= Actual/Target < 100%
KPI's Met	 G	Actual/Target = 100%
KPI's Well Met	 G2	100% > Actual/Target < 150%
KPI's Extremely Well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

Table 1: KPI Result Categories

**1.1 STRATEGIC / TOP LAYER SDBIP PERFORMANCE GRAPH FOR 2022/2023 (01 JULY 2022 TO 30 JUNE 2023)**

The graph below displays the overall strategic (top layer SDBIP) per Directorate for the 2022/2023 financial year (1 July 2022 - June 2023).

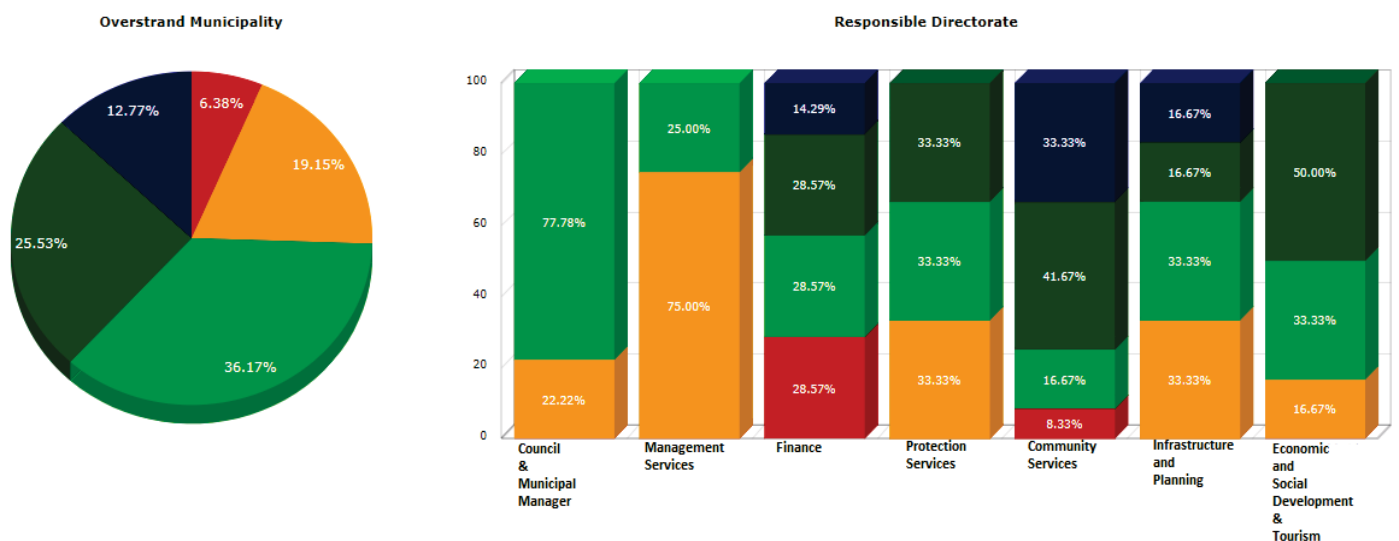







Figure 1: Top layer SDBIP performance for 2022/2023 (1 July 2022 - 30 June 2023)

Overstrand Municipality		Responsible Directorate						
		Council & Municipal Manager	Management Services	Finance	Protection Services	Community Services	Infrastructure and Planning	Economic and Social Development & Tourism
 Not Met	<b>3</b> <b>(6.38%)</b>	-	-	2 (28.57%)	-	1 (8.33%)	-	-
 Almost Met	<b>9</b> <b>(19.15%)</b>	2 (22.22%)	3 (75.00%)	-	1 (33.33%)	-	2 (33.33%)	1 (16.67%)
 Met	<b>17</b> <b>(36.17%)</b>	7 (77.78%)	1 (25.00%)	2 (28.57%)	1 (33.33%)	2 (16.67%)	2 (33.33%)	2 (33.33%)
 Well Met	<b>12</b> <b>(25.53%)</b>	-	-	2 (28.57%)	1 (33.33%)	5 (41.67%)	1 (16.67%)	3 (50.00%)
 Extremely Well Met	<b>6</b> <b>(12.77%)</b>	-	-	1 (14.29%)	-	4 (33.33%)	1 (16.67%)	-
<b>Total:</b>	<b>47*</b>	<b>9</b>	<b>4</b>	<b>7</b>	<b>3</b>	<b>12</b>	<b>6</b>	<b>6</b>
	<b>100%</b>	<b>19.15%</b>	<b>8.51%</b>	<b>14.89%</b>	<b>6.38%</b>	<b>25.53%</b>	<b>12.77%</b>	<b>12.77%</b>

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

Overall, the municipality met 35 (74.47%) of a total number of 47 top layer key performance indicators (KPIs) set for the period, 01 July 2022 – 30 June 2023. 9 (19.15%) of KPIs were almost met and 3 (6.38%) of the indicators were not met.

*Note: Due to year end, the financial figures cited are preliminary and subject to the draft Annual Financial Statements (AFS) that will be available in the 2<sup>nd</sup> week of August 2023. The draft AFS figures will be verified in the draft unaudited Annual Report at the end of August 2023.*



1.2 TOP LAYER SDBIP REPORT: 1 APRIL – 30 JUNE 2023 (4<sup>TH</sup> Quarter of 2022/23)

Council & Municipal Manager

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL7	The provision of democratic, accountable and ethical governance	Submit three progress reports on the revision of the top 10 risks as a corrective action to the Top Management Team	Number of progress reports submitted	Municipal Manager	TMT minutes where item served	4	1	1	G	[D16] Chief Risk Officer: Report submitted for TMT's meeting scheduled for 15 May 2023 (April 2023)	[D16] Chief Risk Officer: N/A (April 2023)	3	3	G
TL33	The provision and maintenance of municipal services	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	% of the capital budget spent	Municipal Manager	Expenditure report from SAMRAS	90.97%	95%	87.22%	O	[D19] Municipal Manager: Target almost met. Gansbaai Elec, Water pipe replacement and various housing projects are driving the under expenditure. The first project is a R 72m project with various stages, lead times were impacted. The	[D19] Municipal Manager: All internally funded under expenditure was rolled over with the permission of council. The housing projects are still moving forward. (June 2023)	95%	87.22%	O

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
		IDP/Total amount budgeted on capital projects)X100} (MPPMR Reg 10 (c))									pipe replacement project was delayed due to the ConCourt ruling on PP Regs and the housing projects due to late approvals, beneficiary allocations and tender appeals. (June 2023)			
TL39	The provision of democratic, accountable and ethical governance	Sign section 56 performance agreements with all directors by the end of July 2022	Number of agreements signed	Municipal Manager	Cover page and signature section of the performance agreements.	6	0	0	N/A			6	6	G
TL40	The provision of democratic, accountable and ethical governance	Monitor the implementation of the action plan developed to address all the issues raised in the management letter of the Auditor General and submit three progress reports to Executive Mayor	Number of progress reports monitored and submitted to Executive Mayor	Municipal Manager	Copy of e-mail and report submitted to the Executive Mayor by the Municipal Manager	7	1	1	G	[D3] Municipal Manager: Target met. (April 2023)		3	3	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL41	The provision of democratic, accountable and ethical governance	Bi-annual formal performance appraisals of the section 56 appointees for the previous financial period April to June 2022 to be completed by Sept 2022 and the current period October to December 2022 to be completed by February 2023.	Number of appraisals	Municipal Manager	Signed appraisals	12	0	0	N/A			12	11	O
TL42	The provision of democratic, accountable and ethical governance	Draft the annual report and submit to the Auditor-General by end August 2022	Draft Annual report submitted	Municipal Manager	Confirmation of receipt of the report	1	0	0	N/A			1	1	G
TL45	The promotion of tourism, economic and social development	Develop a Tourism Strategy to be approved by the Executive Mayor by 30 June 2023	Approved tourism strategy	Municipal Manager	Signed Tourism Strategy by the Executive Mayor	0	1	1	G	[D456] Municipal Manager: Tourism Strategy was submitted to Finance and Tourism PC held on 21 June 2023. It was decided to hold back on final		1	1	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
											approval until after the Tourism Indaba in September 2023. (June 2023)			
TL46	The provision of democratic, accountable and ethical governance	Implementation of the Business Service request portal on Collaborator by 30 March 2023	Functional Business service request porta	Municipal Manager	Report from Collaborator	0	0	0	N/A			1	1	G
TL47	The provision of democratic, accountable and ethical governance	Communication strategy approved by the Executive Mayor by 30 June 2023	Approved communication strategy	Municipal Manager	Signed Communication Strategy by the Executive Mayor	0	1	1	G	[D458] Municipal Manager: Communication strategy was submitted to EM On 26 June 2023. (June 2023)		1	1	G

Management Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL20	The provision of democratic, accountable and ethical governance	The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan (Actual expenditure divided by the budget allocated) (MPPMR Reg 10 (f))	% of the training budget spent on implementation of the WSP	Director: Management Services	Expenditure reports from SAMRAS system	100%	100%	99.99%	O	[D105] Director: Management Services: Target almost met. Formal quotations had to be cancelled because of no service provider for training. The number of employees trained were less than the scheduled number. (June 2023)	[D105] Director: Management Services: (Only R187.75 was not spent from the Training budget). More staff members will be trained. (June 2023)	100%	99.99%	O
TL21	The provision of democratic, accountable and ethical governance	Review the Municipal Organisational Staff Structure by the end of June 2023	Structure reviewed	Director: Management Services	LLF minutes (restructuring) and updated organogram	1	1	1	G	[D106] Director: Management Services: A request was sent to the Department of Local Government to do a complete Macro and Micro review of the organizational staff structure. An agreement was met,	[D106] Director: Management Services: Staff Establishments for restructuring for ALL directorates could not be submitted as the organisational redesign is	1	1	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
										and the review was conducted in the Financial Year 2022/2023. (June 2023)	underway. (June 2023)			
TL22	The provision of democratic, accountable and ethical governance	92% of the approved and funded organogram filled {(actual number of posts filled divided by the funded posts budgeted) x100}	% filled	Director: Management Services	HR statistics on filled and vacant posts	92.08%	92%	91%	○	[D107] Director: Management Services: Target almost met. (June 2023)	[D107] Director: Management Services: This figure cannot be controlled as it is affected either by resignations, pension, disability, death etc. If Managers do not motivate vacancies, vacant posts cannot be filled. Vacant posts will be advertised and filled in the coming months. (June 2023)	92%	91%	○

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL23	The provision of democratic, accountable and ethical governance	The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan (MPPMR Reg 10 (e))	The number of people from EE target groups employed based on staff mobility	Director: Management Services	Monthly report to respective Directors. Extract from Payday	71	75	69	○	[D65] Senior Manager: Human Resources: 68 People from employment equity target groups employed in the three highest levels of management (April 2023) [D65] Senior Manager: Human Resources: 67 People from employment equity target groups employed in the three highest levels of management (May 2023) [D65] Senior Manager: Human Resources: Target almost met. 69 People from employment equity target groups employed in the three highest levels of management (June 2023)	[D65] Senior Manager: Human Resources: In terms of the EEP the number of posts that were filled on the three highest levels of management were 75 at the time and therefore a target of 75 were set. During August month only 68 of these posts were filled at the three highest levels of management. This is not controllable and are affected either by resignations, pension, disability, death etc. (April 2023) [D65] Senior Manager: Human Resources: In terms of the EEP the number of posts that were filled on the three	75	69	○

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
											highest levels of management were 75 at the time and therefore a target of 75 were set. During November month only 67 of these posts were filled at the three highest levels of management. This is not controllable and are affected either by resignations, pension, disability, death etc. (May 2023) [D65] Senior Manager: Human Resources: In terms of the EEP the number of posts that were filled on the three highest levels of management were 75 at the time and therefore a target of 75 were set. During June month only			

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)			
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R	
												69 of these posts were filled at the three highest levels of management. This is not controllable and are affected either by resignations, pension, disability, death etc. (June 2023)			

Finance

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 Financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL13	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure) (MPPMR Reg 10 (g))	Ratio achieved	Director: Finance	Section 71 reports	6.27	4.60	5.69	G2	[D185] Director: Finance: KPI well met for 2022/2023 FY. (June 2023)		4.60	5.69	G2
TL14	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue- operating grants received)/debt service payments due within the year) (MPPMR Reg 10 (g))	Ratio achieved	Director: Finance	Section 71 reports	23.56	16	26.34	B	[D186] Director: Finance: Target extremely well met. (June 2023)		16	26.34	B

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 Financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL15	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPMR Reg 10 (g))	% achieved	Director: Finance	Section 71 reports	11.37%	11%	12.97%	R	[D187] Director: Finance: KPI not met for 2022/2023 FY. (June 2023)	[D187] Director: Finance: The drastic reduction in the number of indigents and the change in the recovery of debt via pre-paid electricity contributed to the rise in the total outstanding debtors which in turn contributes to the increase in the ratio %. (June 2023)	11%	12.97%	R
TL16	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by end August 2022	Financial statements submitted	Director: Finance	AFS submitted to the AG	1	0	0	N/A			1	1	G
TL17	The provision of democratic, accountable and ethical governance	Submit a reviewed long term financial plan to the CFO by end of October 2022	Reviewed long term financial plan submitted	Director: Finance	Reviewed long term financial plan	1	0	0	N/A			1	1	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 Financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL32	The provision and maintenance of municipal services	Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements (MPPMR Reg 10 (b))	Number of Indigent households	Director: Finance	Monthly summary from the indigent register	7 278	7 300	1 491	R	[D156] Senior Manager: Revenue: 7 424 Indigent total of 35 914 (April 2023) [D156] Senior Manager: Revenue: 7 433 Indigent total of 35 992 (May 2023) [D156] Senior Manager: Revenue: Target not met. (June 2023)	[D156] Senior Manager: Revenue: n/a (April 2023) [D156] Senior Manager: Revenue: n/a (May 2023) [D156] Senior Manager: Revenue: Change of Policy - Category B & C demolished. All households must re-apply. (June 2023)	7 300	1 491	R
TL37	The provision of democratic, accountable and ethical governance	Achieve a debt recovery rate not less than 98% (Receipts/total billed for the 12 month period x 100)	% Recovered	Director: Finance	Calculation of 12 month rolling average	100.15%	98%	98.96%	G2	[D188] Director: Finance: KPI met for April 2023. (April 2023) [D188] Director: Finance: KPI met for May 2023. (May 2023) [D188] Director: Finance: KPI		98%	98.96%	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 Financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
										well met for June 2023. (June 2023)				

**Protection Services**

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 Financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL24	The creation and maintenance of a safe and healthy environment	Annually review and submit the draft Disaster Management Plan to Council by the end of March	Reviewed plan submitted	Director: Protection Services	Council minutes noting the draft Reviewed Disaster Management Plan	1	0	0	N / A			1	1	G
TL25	The creation and maintenance of a safe and healthy environment	Arrange public awareness sessions on Protection Services	Number of sessions held	Director: Protection Services	Quarterly statistical report	103	38	41	G 2	[D235] Director: Protection Services: Target well met. 41 Awareness's conducted for the period: April -		110	132	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 Financial year (1 July 2022 to 30 June 2023)			
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R	
										June 2023 (June 2023)					
TL26	The creation and maintenance of a safe and healthy environment	Collect R20,000,000 Public Safety Income by 30 June 2023 (Actual revenue, excluding the fine impairment amount)	R-value of public safety collected income	Director: Protection Services	SAMRAS report and Journal for fines impairment	R19 716 064.01	R5 000 000	R4 100 669	○	[D236] Director: Protection Services: Target almost met. (June 2023)	[D236] Director: Protection Services: Fines could not be issued on time due to change of systems and staff capacity resulting in a backlog. (June 2023)	R20 000 000	R17 614 623	○	

Community Services

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL1	The provision of democratic, accountable and ethical governance	100% of the operational conditional grant (Libraries & CDW's) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries & CDW's)	Director: Community Services	Year to date expenses (SAMRAS report)	100%	100%	100%	G	[D345] Director: Community Services: KPI Met (June 2023)		100%	100%	G
TL2	The provision and maintenance of municipal services	m <sup>2</sup> of roads patched and resealed according to Pavement Management System within available budget	m <sup>2</sup> of roads patched and resealed	Director: Community Services	Consultants reseal statistical report	105 067	110 000	77 662	R	[D346] Deputy Director: Operational Services: KPI Not Met (June 2023)	[D346] Deputy Director: Operational Services: Funding for the reseal project was reduced to make provision for fuel. Targets could not be reached for the 2022/23 financial year. (June 2023)	110 000	77 662	R
TL5	The provision and maintenance of municipal services	Limit unaccounted water to less than 26% {(Number of kilolitre water purified - Number of kilolitre water sold)/Number of kilolitre purified x 100}	% of water unaccounted for	Director: Community Services	Consolidated report_ SAMRAS (DB4) GFS and Infrastructure (water purified)	28.26%	25%	24.48%	B	[D347] Director: Community Services: KPI Extremely Well Met. (June 2023)		25%	24.48%	B

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL6	The encouragement of structured community participation in the matters of the municipality	Ward committee meetings held to facilitate consistent and regular communication with residents	Number of ward committee meetings per annum	Director: Community Services	Minutes of the ward committee meetings held	78	28	28	G	[D348] Director: Community Services: KPI Met Public Ward Committee meeting, Draft 2023/24 IDP/Budget reviewed. (April 2023) [D348] Director: Community Services: KPI Extremely Well Met (May 2023) [D348] Director: Community Services: No Ward Committee meetings for the month of June 2023. (June 2023)	[D348] Director: Community Services: Oversight in reporting for the month of December 2022 (Quarter 2). Ward committee meetings were held in December, although no target set for the month. Overall annual target exceeded. 112 WC meetings held in total. (June 2023)	70	112	B

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL27	The provision and maintenance of municipal services	Provision of water to informal households (excluding invaded state owned land and private land) based on the standard of 1 water point to 25 households (MPPMR Reg 10 (a))	The number of taps installed in relation to the number of informal households (excluding invaded land unsuitable for housing and private land)	Director: Community Services	Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land). Report on the GPS coordinates on the number of taps to informal households (excluding invaded land unsuitable for housing and private land)	341	328	658	B	[D349] Deputy Director: Operational Services: KPI Extremely Well Met (June 2023)		328	658	B
TL28	The provision and maintenance of municipal services	Provision of cleaned piped water to all formal households within 200 m from households (MPPMR Reg 10 (a))	No of formal households that meet agreed service standards for piped water	Director: Community Services	Yearly statistics provided by finance department (SAMRAS)	30 111	30 412	31 829	G2	[D350] Deputy Director: Operational Services: KPI Well Met (June 2023)		30 412	31 829	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL29	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all formal households at least once a week (A household is defined as a residential unit billed for the particular services rendered by way of the financial system (SAMRAS)) (MPPMR Reg 10 (a))	Number of formal households for which refuse is removed at least once a week	Director: Community Services	Yearly statistics provided by finance department (SAMRAS)	33 895	34 234	35 601	G2	[D351] Deputy Director: Operational Services: KPI Well Met (June 2023)		34 234	35 601	G2
TL30	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week (MPPMR Reg 10 (a))	Number of weekly removal of refuse in informal households (Once per week = 52 weeks per annum)	Director: Community Services	Bi- annual eMIS report on the weekly refuse removal.	53	52	52	G	[D352] Deputy Director: Operational Services: KPI Met (June 2023)		52	52	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL34	The provision and maintenance of municipal services	The provision of sanitation services to informal households (excluding invaded state owned land and private land) based on the standard of 1 toilet to 5 households (MPPMR Reg 10 (a))	The number of toilet structures provided in relation to the number of informal households (excluding invaded land unsuitable for housing and private land)	Director: Community Services	Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land). Report on the GPS coordinates for the number of the toilets to informal households (excluding invaded land unsuitable for housing and private land)	934	1 020	1 107	G2	[D353] Deputy Director: Operational Services: KPI Well Met (June 2023)		1 020	1 107	G2
TL35	The provision and maintenance of municipal services	Provision of sanitation services to formal residential households (A household is defined as a residential unit billed for the particular services rendered by way of the financial system (SAMRAS)) (MPPMR Reg 10 (a))	No of formal residential households which are billed for sewerage in accordance to the SAMRAS financial system	Director: Community Services	Yearly statistics provided by the Department of Finance	30 420	30 724	32 323	G2	[D354] Deputy Director: Operational Services: KPI Well Met (June 2023)		30 724	32 323	G2
TL43	The provision and maintenance of municipal services	Provision of water to informal households on invaded land with available funding (Land Invasion refers to the illegal occupation of land, with the	The number of taps installed for informal households on invaded	Director: Community Services	Report on the GPS coordinates on the number of taps installed for informal households on invaded land	80	80	99	G2	[D355] Deputy Director: Operational Services: KPI		80	99	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
		intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	land with available funding								Well Met (June 2023)			
TL44	The provision and maintenance of municipal services	The provision of sanitation services to informal households on invaded land with available funding (Land Invasion refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of toilets provided for informal households on invaded land with available funding	Director: Community Services	Report on the GPS coordinates for the number of toilets provided for informal households on invaded land	139	105	171	B	[D356] Deputy Director: Operational Services: KPI Extremely Well Met (June 2023)		105	171	B

Infrastructure & Planning

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL3	The provision and maintenance of municipal services	Quality of effluent comply 80% with general or special limit in terms of the Water Act (Act 36 of 1998)	% compliance	Director: Infrastructure & Planning	Report from Directorate Infrastructure (WSA) compiled from independent laboratory test results	79.16%	80%	76.74%	○	[D407] Deputy Director: Engineering Planning: Target almost met. 76.74% of final effluent quality parameters tested complied with the set standards. (June 2023)	[D407] Deputy Director: Engineering Planning: The upgrade of the Kleinmond WWTW has started, and the contract for installation of a backup generator at the Gansbaai WWTW has been awarded. Both these projects will improve effluent quality in the long term. (June 2023)	80%	75.54%	○
TL4	The provision and maintenance of municipal services	Quality of potable water comply 98% with SANS 241	% compliance with SANS 241	Director: Infrastructure & Planning	Independent Laboratory test result	98.83%	98%	96.30%	○	[D408] Deputy Director: Engineering Planning: Target almost met. Load shedding by Eskom during the period had a negative effect on several treatment plants that are not equipped with generators yet (unnecessary stop/start). No treatment system	[D408] Deputy Director: Engineering Planning: Generators were hired and placed at some treatment plants for periods to keep reservoirs full. In the process of installing permanent generators at certain treatment plants. (June 2023)	98%	96.99%	○

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
										currently in place at Buffeljagsbaai to remove salts from the brackish water. (June 2023)				
TL18	The provision and maintenance of municipal services	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} × 100}	% of electricity unaccounted for	Director: Infrastructure & Planning	Electricity losses Excel spreadsheet from Manager: Costing and Reports in Finance Directorate	7.35%	7%	6.43%	B	[D410] Director: Infrastructure & Planning: Target extremely well met. (June 2023)		7%	6.43%	B
TL19	The provision and maintenance of municipal services	Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	Director: Infrastructure & Planning	Letter of submission of Water Services Audit to DWS	1	0	0	N/A			1	1	G

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL31	The provision and maintenance of municipal services	Provision of Electricity: Number of metered electrical connections in formal areas (Eskom Areas excluded) (Definition: Refers to residential households (RE) and pensioners (PR) as per Finance departments billed households) (MPPMR Reg 10 (a))	Number of formal households that meet agreed service standards	Director: Infrastructure & Planning	Based on number of households billed by department of finance	21 914	22 500	23 163	G2	[D409] Director: Infrastructure & Planning: Target well met. (June 2023)		22 500	23 163	G2
TL36	The provision and maintenance of municipal services	100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2023 (Actual MIG expenditure/Allocation received)	% expenditure of allocated MIG funds	Director: Infrastructure & Planning	Monthly MIG report	100%	100%	100%	G	[D412] Director: Infrastructure & Planning: Target met (June 2023)		100%	100%	G

**Economic & Social Development & Tourism**

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL8	The promotion of tourism, economic and social development	Submit three progress reports on LED , Social Development and Tourism initiatives to Portfolio Committee,.	Number of progress reports on LED, Social Development and Tourism initiatives submitted.	Director: Economic and Social Development	Portfolio committee meeting minutes on the progress reports on LED, Social Development Tourism initiatives.	3	1	1	G	[D424] Director: Economic and Social Development: Report submitted (April 2023)		3	3	G
TL9	The promotion of tourism, economic and social development	Managers LED, Social Development and Tourism report on the hosting of at least two joint mobile Thusong outreach during the 2022/23 financial year to the Director Economic and Social Development and Tourism	Report on the mobile Thusong outreach programme	Director: Economic and Social Development	Report on the mobile Thusong outreach programme	0	1	1	G	[D445] Director: Economic and Social Development: Outreach Implemented (May 2023)		2	2	G
TL10	The promotion of tourism, economic and social development	Support 180 SMME's in terms of the SMME Development Programme by 30 June 2023	Number of SMME's supported	Director: Economic and Social Development	Internally verified list of SMME'S supported	172	90	90	G	[D432] Director: Economic and Social Development: Target Met (June 2023)		180	185	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
TL11	The promotion of tourism, economic and social development	Report on projects/ initiatives in collaboration with other stakeholders for local economic development, social development and tourism	Number of projects / initiatives collaborated on	Director: Economic and Social Development	Letter of intent / memo/ emails/ Signed MOU's where applicable	13	6	6	G	[D433] Manager: LED: Report Provided SEDA Engagement Flame Collaboration WWF Collaboration (June 2023) [D434] Manager: Social Development: The department collaborated / assisted The Sustainable Trust with their holiday programme aimed at vulnerable girls from Mount Pleasant Primary and Hawston Primary. We provided groceries for the programme, and the social worker presented some of the programmes and provided social services to the girls. (June 2023)		28	38	G2

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)			
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R	
TL12	The promotion of tourism, economic and social development	The number of job opportunities created through the EPWP programme and as per set targets (business plan as per grant agreement - FTE's, translates to 1300 work	Number of temporary jobs created	Director: Economic and Social Development	Internally verified list of beneficiaries appointed	1 238	480	95	R	[D454] Manager: Tourism: Trans Enduro Discussion with Saldanha Military Academy, National Dept of Tourism graduation of students, Astronomical Society discussions re display at Gearings Point, Wesgro Silver Sea meetings regarding itineraries and approval for Hermanus Harbour, Thusong Outreach. (June 2023)	[D435] Director: Economic and Social Development: Projects Implemented (June 2023)	The overall annual actual of 1059 was aligned with	1 300	1 059	O

TL KPI Number	Strategic Objective	TL KPI Description	Unit of Measurement	Responsible Owner	Source of Evidence	Baseline	Quarter ending June 2023 (4th Quarter)					Overall Performance for the 2022/2023 financial year (1 July 2022 to 30 June 2023)		
							Target	Actual	R	Performance Comment	Corrective Measures	Annual Target	Actual	R
		opportunities) (MPPMR Reg 10 (d))												
TL38	The promotion of tourism, economic and social development	Support 70 SMME's in terms of the Emerging Contractor Development Programme by 30 June 2023	Number of Emerging Contractors supported	Director: Economic and Social Development	Internally verified list of small contractors supported/ Letters of engagement	65	35	57	B	[D437] Manager: LED: Target Met (June 2023)		70	98	G2

**RECOMMENDATION TO THE COUNCIL:**

that the content of the report for the fourth quarter of the 2022/23 financial year on the top-level Service Delivery and Budget Implementation Plan **be noted**.

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

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

**Opening Balance 01/07/2022** **R14 178.89**

**Add: Overstrand Budget Allocation 2022/2023** **R1 255 330.00**

**Donations received:**

Quarter 1	Donations received	50.00	
Quarter 2	Donations received	150.00	
Quarter 3	Donations received	150.00	
Quarter 4	Donations received	<u>150.00</u>	<b>R500.00</b>

**Amounts withdrawn:**

Quarter 1	ZW Boys Chior Uniforms	-3 643.10	
Quarter 2	ERF 827-Replace Elec Meter	-2 970.00	
Quarter 3	MALACHITE BLUE-STANFORD MILL STREAM	-50 000.00	
	SCHOOL SUPPLIES FOR INDIGENT FAMILY	-1 975.00	
	SCHOOL SHOES AND ATKV PROGRAM	-4 000.00	
	COLLECTION OF DECEASED BODY	-1 000.00	
	NEO LIFE:EDUCATIONAL MATERIAL & FURNITURE	-2 000.00	
	FUNDING: SUPPORT OF THE ELDERLY	-10 000.00	
	FUNDING: GOLF PROGRAM	-2 000.00	
	PD FOR REPLACEMENT OF CIU,ERF 2031 GMA	-1 495.00	
	GANSBAAI-REPLACEMENT MATERIAL-MASAKHANE FIRE	-6 152.10	
	GRIEKWA NASIONALE KONFERENSIE-VERVOER	-1 500.00	
	WHALE COAST BUS. COM FORUM CBD REVITALISATION	-4 000.00	
	GRIEKWA NASIONALE KONFERENSIE-VERBLYF	-10 000.00	
	APPL. FOR LEARNERS LICENSES-30 CANDIDATES	<u>-2 040.00</u>	-96 162.10
Quarter 4	STRANDLOPERS ECO YOUTH CLUB ENV TRAINING - M/FUN	-6 000.00	
	SOUP KITCHEN CONTRIBUTION - MAYOR'S FUND	-8 000.00	
	UNIFORMS AND SPORTS KIT - MAYOR'S FUND	-8 000.00	
	GAS STOVE AND INSTALLATION - MAYOR'S FUND	-15 583.00	
	RATHFELDER TRUST - FURNITURE LEARNERS - MAYOR FU	-5 000.00	
	PIKKEWYNTJIES PRE-PRIMARY - RENOVATION AND UPGRA	-1 500.00	
	GRANT IN AID -ANIMAL WELFARE 2023	-40 000.00	
	GRANT IN AID -ANIMAL WELFARE 2023	-30 000.00	
	GRANT IN AID -ANIMAL WELFARE 2023	-30 000.00	
	FOUNDATION FOR 15 OVERALLS	-8 819.98	
	TEAM UNIFORMS	-13 450.00	
	LEARNERS LICENCE FOR 47 GRADE 12 LEARNERS	-17 343.00	
	TRANSPORT TO COMPLETE LEARNERS TESTS	-2 000.00	
	REFRESHMENTS DURING COMMUNITY PROJECTS	-2 500.00	
	VOLUNTEER NEIGHBOURHOOD WATCH	-5 000.00	
	PEARLY BEACH PATROLS-MAYORAL FUND DONATION	-5 000.00	
	OVERSTRAND UNITE:MAYORAL FUND DONATION	-7 500.00	
	OVERSTRAND UNITE-CLLR NGQANDANA	-7 500.00	
	HERMANUS CHILD AND FAMILY SERVICES - STRESS RELI	-50 000.00	
	FUNDING TO UPGRADE SHELTER'S GARDEN	-8 196.00	
	KLEINMOND PRIMARY SCHOOL: SA SCHOOL CHAMPIONSHIP	-2 000.00	
	SCHOOL UNIFORMS AND SHOES - MAYOR'S SPECIAL FUND	-4 000.00	
	SECURITY UPGRADE - MAYOR'S SPECIAL FUND	-13 500.00	
	FRANSKRAAL BUURTWAG - OPERATIONAL COSTS	-5 000.00	
	STRANDLOPERS ECO - LAPTOP FOR STUDENT (UCT)	-3 499.00	
	HAWSTON FOOTBALL CLUB: GEAR AND START UP	-7 000.00	
	HAWSTON HEALTH AND WELFARE ORG: FOOD KITCHEN ASS	-5 000.00	
	SHILOH EDUCARE - EDU TOYS AND SAFETY MEASURES	-3 000.00	
	EXEC MAYORS SPECIAL FUND: SOCCER KIT - COMM WORK	-8 000.00	
	SIYAKHA COMM EDUCARE - ECD PROGRAM	-10 000.00	
	WHALE COAST CITY FC - SOCCER KIT - COMM WORK	-11 000.00	
	FRANSKRAAL BUURTWAG - FIRE BRIGADE SUPPORT	-20 000.00	
	PRINGLEBAY RATEPAYERS ASSOCIATION:DONATION	-14 007.00	
	OVERSTRAND UNITE: DONATION-MAYORS SPECIAL FUND	-42 500.00	
	POLKA DOT TRUST: DONATION: MAYORS SPECIAL FUND	-5 000.00	
	MOUNT PLEASANT PRIMARY:DONATION MAYORS SPECIAL F	-5 000.00	
	BUILDING OF ADDITIONAL SPACE - MAYOR'S FUND	-10 000.00	
	FRANSKRAAL BUURTWAG - FIRE BRIGADE SUPPORT	-5 000.00	
	WHALE COAST WAVERIDERS - KAMMABAAI LOCKERS PROGR	-49 278.00	
	MUNICIPAL CARE PROJECT FUNDS-CHILD WELFARE	-5 000.00	
	NEW METER BOXES HZW1794 & EHP226 PMT FM MAYOR FU	-1 549.62	

## ANNEXURE B 2/2

CATAPULT FOUNDATION-MAYOR SPECIAL FUND COMMITTEE	-10 000.00	
MAYORS SPEC FUND: LED LIGHTS FOR THE ELDERLY	-4 800.00	
MAYORS SPEC FUND: TROPHY ENGRAVING - SPORTING EV	-3 000.00	
MAYORS SPEC FUND: MATERIAL TO BUILD RAMP - DISAB	-4 110.40	
MAYORS SPEC FUND: TREE PLANTING - KLEINMOND OPEN	-1 755.00	
MAYORS SPEC FUND: JOJO WATER TANKS FOR TWO CRECH	-5 139.98	
MAYORS SPEC FUND: PLANT MILKWOOD TREES	-4 000.00	
SIYAZAMA OLD AGE CENTRE: SUPPORT FOR THE ELDERLY	-10 000.00	
ANIMA CHILDRENS THERAPY: UPGRADE TO ENTRY ROAD	-10 000.00	
SANDBAAI BUURTWAG: EQUIPMENT	-15 000.00	
OVERSTRAND CHILD AND YOUTH: SAFE HAVEN FOR CHILD	-10 000.00	
VOS COASTAL PATH : EQUIPMENT TO RESTORE PATH	-10 000.00	
UBUHLE BOMFAZI OTHANDAZAYO: FOOD PARCELS	-7 800.00	
BLACK BIRDS RUGBY VOETBALKLUB: GENERAL EXPENSES	-7 000.00	
HERMANUS HACKING GROUP: COMBAT INVASIVE PLANT SP	-15 000.00	
GENERATION EDUCATION: FUND A+ STUDENT	-8 000.00	
GENERATION EDUCATION: FUND A+ STUDENT	-10 962.33	
SUPPLY OF RUGBY JERSEYS	-4 037.67	
FUNDING TO PRODUCE VIDEO	-15 100.00	
CHILD WELFARE SA KLEINMOND	-5 000.00	
SIYAZAMA CENTRE - ASSIST WITH ECD OF UNDERPRIVIL	-10 000.00	
EJ LOMBARDI SERVICE CENTRE - ELDERLY SUPPORT	-10 000.00	
ZWELIHLE PRIMARY - SUPPLY OF SANITARY PADS /FOOD	-3 500.00	
LIGHTHOUSE 2 LIGHTHOUSE LADIES-MAYORS FUND DONAT	-5 000.00	
OVERSTRAND CHILD AND YOUTH CARE CENTRE-MAYOR'S F	-8 900.00	
STANFORD ANIMAL WELFARE - UPGRADES AND KENNELS	-34 552.90	
STANFORD ANIMAL WELFARE - ADDITIONAL KENNELS	-40 000.00	
STANFORD ANIMAL WELFARE - ADDITIONAL KENNELS	-15 447.10	
STANFORD ANIMAL WELFARE - ADDITIONAL KENNELS	-10 000.00	
NSRI - CAPITAL PROJECTS AND RESCUE SERVICES	-6 000.00	
KAW - UPGRADES AND ADDITIONAL KENNELS	-10 000.00	
WESTCLIFF NEIGHBOURHOOD WATCH - FUEL AND EQUIPME	-6 000.00	
VOS COASTAL PATH MANAGEMENT - FRAIL CARE FACILIT	-10 000.00	
SILWERJARE DIENSSENTRUM - NUTRITIONAL DONATION/T	-5 000.00	
VG CHURCH - YOUTH DAY FOOD PACKS AND CATERING	-3 379.93	
WHALE COAST FC - FOOD PARCELS AND INDIGENT SHEL	-42 500.00	
KLEINMOND RUGBY FOOTBALL CLUB-YOUTHDAY CELEBRATI	-5 000.00	
ROYAL CHARTER SERV - TRANSPORT OF LEARNERS TO TR	-3 500.00	
ASSIST WITH FOOD PARCELS	-5 000.00	
KLEINMOND PRIMARY SCHOOL - SPORTS EQUIPMENT	-3 000.00	
LAERSKOOL KLEINMOND - NETBALL REGIONAL TEAM	-3 900.00	
ONRUSRIVER HOME OWNERS ASSOCIATE: REED CUTTING	-15 000.00	
BOLAND RUGBY UNION: NATIONAL GIRLS U16 RUGBY WEE	-3 500.00	
WESTCLIFF NEIGHBOURHOOD WATCH - FUEL & EQUIPMENT	-5 000.00	
LITTLE DAY CARE CENTRE - SANITARY PRODUCTS	-7 500.00	
	<u>-933 110.91</u>	<u>-R1 035 886.11</u>

Closing Balance 30 June 2023

R234 122.78

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

**JUNE 2023**

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

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

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

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

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

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

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

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

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## ANNEXURE C 2/3

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

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

	<b>Budget</b>	<b>Q1 (Actual)</b>	<b>Q2 (Actual)</b>	<b>Q3 (Actual)</b>	<b>Q4 (Actual)</b>	<b>Savings</b>
<b>Measures</b>	<b><u>R</u></b>	<b><u>R</u></b>	<b><u>R</u></b>	<b><u>R</u></b>	<b><u>R</u></b>	<b><u>R</u></b>
Use of Consultants	<b>44 861 077</b>	5 787 810	7 671 714	6 933 515	17 146 344	7 321 694
Vehicles used for political office-bearers	<b>0</b>	0	0	0	0	0
Travel & subsistence: (Please note that deviations from Budgeted amounts also relate to the new normal in terms of scaled down traveling due to virtual meetings, inclusive of a decrease in accommodation costs, Registration Fees w.r.t. conferences, etc.)	<b>843 999</b>	132 511	287 935	180 674	248 179	(5 300)
Domestic accommodation: (Please note that deviations from Budgeted amounts also relate to the new normal in terms of scaled down traveling due to virtual meetings, inclusive of a decrease in accommodation costs, Registration Fees w.r.t. conferences, etc.)	<b>403 921</b>	47 674	45 201	41 473	74 020	195 553

## ANNEXURE C 3/3

Sponsorships, events and catering	<b>1 840 342</b>	265 267	236 431	598 907	456 179	283 558
Communication	<b>6 178 118</b>	603 561	1 348 929	1 264 470	1 605 074	1 356 084
Other related expenditure items	<b>0</b>	0	0	0	0	0
<u>Total</u>	<b>54 127 457</b>	6 836 823	9 590 210	9 019 039	19 529 796	9 151 589

## MUNICIPAL REGULATIONS ON A STANDARD CHART OF ACCOUNTS (mSCOA): POST IMPLEMENTATION STATUS OF mSCOA PROJECT – JUNE 2023

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### 1. Executive Summary

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

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

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

### 2. Updated status 2022/2023: June 2023 (Combined quarter 1-4)

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

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

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

*“Regulation of Minimum Business Processes and System Specifications*

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

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

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

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

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

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

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

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

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

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

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

those implementations could be confirmed as completed and successfully implemented in the respective municipal environments.

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

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

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

### **3. National Treasury budgetary mSCOA guidance / communications:**

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

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

The following was furthermore stated: "Municipalities that procured systems through the RT25-2016 transversal tender must approach the market to procure a new service

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

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

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

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

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

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

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

System vendors were also requested to build this functionality into their municipal financial systems.

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

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

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

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

The National Treasury will expand and regulate the business processes and system specifications in 2022/23 to these new developments. If your municipality has not yet achieved the minimum required level of mSCOA implementation, then a detailed action plan (road map) must be developed to indicate how the municipality will fast track the implementation of mSCOA.”

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

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

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

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

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

The service provider of the SAMRAS system (Solvem) arranged for 2 day-sessions Tuesday 7 June 2022 to Wednesday 8 June 2022 to assist them in testing the development of modules up to date, indicating that they are looking forward to getting

the best out of the training and workshop sessions to improve their product and user experience.

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

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

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

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

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

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

Matters regarded of importance and impacting on the Overstrand contract, service rendering levels, etc will be reported to Council, with the continuation of quarterly reports

as part of the Budget Report, due to the process currently still not leading to a close-out report in the current financial period.

### 5. Previous quarter/historic status up to December 2021

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

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

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

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

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

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



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

### **mSCOA Circulars**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The following guidance is provided in Circular 12:

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