

9. MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT FOR DECEMBER 2019

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BA King

16 January 2020

Senior Manager: Financial Services

(028) 313 8154

1. Executive Summary

Report prepared as part of the reporting obligations arising from section 72 and 54(1)(f) of the Local Government: Municipal Finance Management Act, 2003 (MFMA).

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate Finance
Financial Services

3. Compliance with Strategic Priority

Provision of democratic, accountable and ethical governance

4. Delegated Authority

None

5. Legal Requirements

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

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

This report has been prepared as part of the reporting obligations arising from the MFMA. Under these obligations the Municipal Manager, as Accounting Officer, must report to the Executive Mayor on the mid-year budget and performance assessment by 25 January 2020.

The Executive Mayor must table a mid-year budget and performance assessment report in Council by 31 January 2020.

The report is attached as Annexure A.

7. Financial Implications

As stated in the report.

8. Staff Implications

None

9. Comments from other Departments, Divisions and Administrations

None

10. Annexures

Annexure A: Mid-Year Budget and Performance Assessment Report

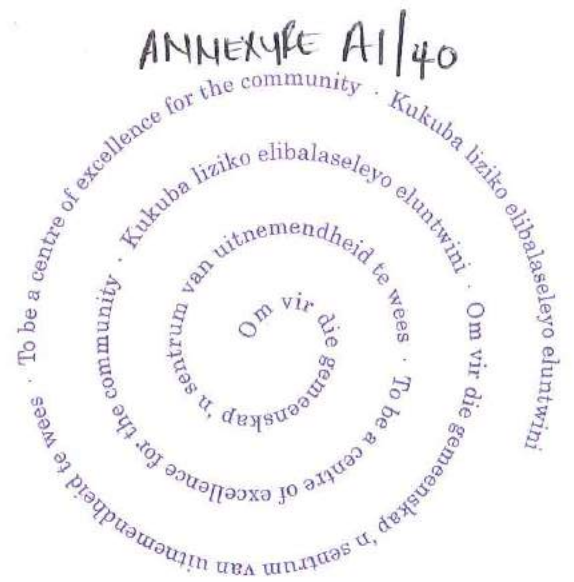
Annexure B: Operational and Capital Budget Review

Annexure C: Top Layer SDBIP Report - Mid Year Assessment Report - 1 July 2019 till 31 December 2019

RECOMMENDATION TO THE COUNCIL:

that the Mid-Year Budget and Performance Assessment Report **be noted**.

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



EXECUTIVE MAYOR'S MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

2019/2020

Compiled in terms of Section 54(1)(f) of the Local Government: Municipal Finance Management Act, 2003
(Act 56 of 2003) (MFMA)

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INTRODUCTION

In terms of Section 72 of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer must by 25 January of each year assess the budget and performance of the municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury.

Once the Mayor has considered the report, he must submit a mid-year report to Council by 31 January in terms of Section 54 of the MFMA.

The mid-year performance supporting tables were prepared in accordance with MFMA Circular 13 and the Municipal Budget and Reporting Regulations.

Mayor's Report

1.1 In-Year Report - Mid Year Review

1.1.1 Implementation of the budget in accordance with the SDBIP

The results of the SDBIP Top Layer for the second quarter ended 31 December 2019 is included in this report as Annexure C.

1.1.2 Financial problems or risks facing the municipality

No financial problems or risks from a budget implementation perspective. All the major sources of revenue are within acceptable norms.

1.1.3 Other relevant information

The 2019/2020 Budget was compiled according to version 6.3 of the mSCOA classification framework. The below results reflects the first quarter's financial position.

YTD Actual operating revenue at the end of the second quarter for 2019/2020 is at 54.69% of the budgeted revenue of R1.172bn. The expenditure reflects spending of 45.66% against the budgeted expenditure of R1.248bn.

YTD Capital expenditure at the end of December 2019 amounts to R110.7m, or 34.97% of the amended budget of R316.5m. Refer to the table on page 28 for the implementation status of the Top 10 Capital Projects.

An adjustments budget was tabled during the 2nd quarter for the appropriation of revenue in terms of the National and Provincial Adjusted Estimates, 2019.

Outstanding consumer debtors remain stable and the increase primarily reflects the year-on-year increase from increased tariffs as from 1 July 2019.

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

On 28 June 2019 NERSA approved Electricity tariffs that came into effect from 01 July 2019.

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1.1.4 Comments on the past year's annual report and audit report

In terms of Section 72(1)(a)(iii) the following is submitted regarding progress on resolving problems identified in the 2018/2019 Annual Report:

COMPONENT A: AUDITOR GENERAL OPINION 2017/18

Auditor General Report 2017/18

Auditor-General Report on Financial Performance 2017/18	
Audit Report Status:	Unqualified (Clean Audit)
Non-Compliance Issues	Remedial Action Taken
There were no findings of any material misstatements in the financial statements prepared by the Municipality in accordance with S122 of the MFMA.	
There were no material findings of any instances of material non-compliance with specific matters in laws and regulations applicable to the Municipality.	

Auditor-General Report on Service Delivery Performance: 2017/18	
Audit Report Status:	Unqualified (Clean Audit)
Non-Compliance Issues	Remedial Action Taken
There were no material findings on the annual performance report concerning the usefulness and the reliability of the reported performance information for the Basic service delivery key performance area by the Municipality.	

COMPONENT B: AUDITOR GENERAL OPINION 2018/19

Auditor General Report 2018/19

Auditor-General Report on Financial Performance 2018/19	
Audit Report Status:	Unqualified (Clean Audit)
Non-Compliance Issues	Remedial Action Taken
There were no findings of any material misstatements in the financial statements prepared by the Municipality in accordance with S122 of the MFMA.	
There were no material findings of any instances of material non-compliance with specific matters in laws and regulations applicable to the Municipality.	

Auditor-General Report on Service Delivery Performance: 2018/19	
Audit Report Status:	Unqualified (Clean Audit)
Non-Compliance Issues	Remedial Action Taken
There were no material findings on the usefulness and reliability of the reported performance information for the following objective: • The provision and maintenance of municipal services.	

1.1.5 National and Provincial Adjustments Budget

The following grant funding revisions were appropriated during the Provincial Adjustments Budget:

Public Transport Non-Motorised Infrastructure	1 500 000
Community Development Workers (CDW)	148 000
Human Settlement Development Grant (Housing)	58 300 0000

The above allocations were published in the Extraordinary Provincial Gazette No. 8181 on 26 November 2019.

A Roll over application was submitted to Provincial Treasury during July and August 2019 for the unspent Title Deeds- Housing Funds, LG Internship Graduate Grant, Financial Management Capacity Building Grant, Financial Management Support Grant, Municipal Service Delivery & Capacity Building Grant and Resourcing Funding for Establishment and support of a K9 Unit.

All unspent grants roll-over applications relating to the 2018/2019 financial year were approved and are reflected above. The request to roll over unspent FMCBG and FMSG funds relating to the 2017/2018 financial year were declined and returned to Provincial Treasury during this quarter.

Resolutions

IN-YEAR REPORTS 2019/2020

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

RECOMMENDATION:

that the Mid-Year Budget and Performance Assessment report **be noted**.

Executive Summary

The 2018/2019 audited outcome figures will be available after the tabling of the Annual Report in Council.

Revenue by Source

The Year-to-Date actual revenue is R640.8m, which is 1.69% above the YTD budget projections of R630.2m at the end of December 2019.

Borrowings

The balance of borrowings amounts to R443.3m at the end of December 2019.

Operating expenditure by vote & type

Current expenditure amounts to R569.9m which is 1.65% below YTD budget projections of R579.5m at the end of December 2019.

Capital expenditure

YTD Capital expenditure amounts to R110.7m or 34.97% of the amended budget of R316.5m. The current capital commitments of orders in progress amounts to R52.6m or 16.61% of the amended capital budget of R316.5m.

Cash flows

The municipality started the year with a positive cash balance of R533.2 million. The December closing balance is R611.5 million. Refer to Supporting Table SC9 for more details on the cash position.

Allocations received (National & Provincial Grants)

At the end of December 2019 the Equitable Share receipts amounted to R80m and other grant receipts totaled R120.5m.

Spending on Grants

Spending against grants amounted to R99.3m at the end of December 2019, which includes FMG, EPWP, LG Internship Graduate Grant, Provincial Library Grant, Housing, Municipal Service Delivery & Capacity Building Grant & MIG.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M06 December			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Total	1.69%		
Other revenue	42.67%	Additional revenue received for Development Charges	
Expenditure By Type			
Total	-1.65%		
Capital Expenditure			
Total	85.65%	Capital Commitments= R52,6m (16,61%)	
Financial Position			
In order			
Cash Flow			
In order			

Performance in relation to SDBIP targets

See the Service Delivery Performance Analysis on page 33 of this report.

SDBIP remedial or corrective steps

Refer to the Annexure C of this report.

BUDGET & FINANCIAL PERFORMANCE ANALYSIS

In-year budget statement tables

BUDGET STATEMENT SUMMARY – DECEMBER 2019

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M06 December

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	242 150	242 150	19 969	122 055	121 680	375	0%	242 150
Service charges	–	676 330	676 330	61 884	348 607	345 199	3 408	1%	676 330
Investment revenue	–	28 010	28 010	3 186	18 749	18 749	–		28 010
Transfers and subsidies	–	152 183	150 365	40 776	105 842	105 842	–		150 365
Other own revenue	–	74 844	74 844	4 437	45 585	38 703	6 882	18%	74 844
Total Revenue (excluding capital transfers and contributions)	–	1 173 517	1 171 699	130 251	640 838	630 173	10 665	2%	1 171 699
Employee costs	–	399 804	399 387	31 430	197 416	200 215	(2 800)	-1%	399 387
Remuneration of Councillors	–	11 383	11 383	908	5 433	5 691	(258)	-5%	11 383
Depreciation & asset impairment	–	131 285	131 285	10 940	65 643	65 643	–		131 285
Finance charges	–	51 549	51 549	14 417	19 310	19 310	–		51 549
Materials and bulk purchases	–	339 554	341 151	27 585	163 180	161 685	1 495	1%	341 151
Transfers and subsidies	–	500	500	79	470	470	–		500
Other expenditure	–	315 888	312 890	26 918	118 422	126 439	(8 016)	-6%	312 890
Total Expenditure	–	1 249 963	1 248 145	112 278	569 874	579 453	(9 580)	-2%	1 248 145
Surplus/(Deficit)	–	(76 446)	(76 446)	17 974	70 965	50 720	20 245	40%	(76 446)
Transfers and subsidies - capital (m)	–	70 194	124 979	42 727	76 935	76 935	–		124 979
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	(6 252)	48 533	60 700	147 900	127 655	20 245	16%	48 533
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	(6 252)	48 533	60 700	147 900	127 655	20 245	16%	48 533
Capital expenditure & funds sources									
Capital expenditure	–	261 677	316 461	50 173	110 670	59 611	51 059	86%	316 461
Capital transfers recognised	–	70 194	124 979	42 727	76 935	31 245	45 691	146%	124 979
Borrowing	–	90 501	90 501	6 156	29 381	25 396	3 985	16%	90 501
Internally generated funds	–	100 981	100 981	1 291	4 353	2 970	1 383	47%	100 981
Total sources of capital funds	–	261 677	316 461	50 173	110 670	59 611	51 059	86%	316 461
Financial position									
Total current assets	–	583 535	583 535		773 008				583 535
Total non current assets	–	3 823 679	3 878 463		3 736 337				3 823 679
Total current liabilities	–	234 096	234 096		199 884				234 096
Total non current liabilities	–	694 547	694 547		629 325				694 547
Community wealth/Equity	–	3 478 571	3 533 356		3 680 136				3 478 571
Cash flows									
Net cash from (used) operating	–	165 492	220 276	52 526	210 715	210 683	(32)	-0%	220 276
Net cash from (used) investing	–	(269 006)	(323 791)	(50 797)	(113 874)	(113 874)	–		(323 791)
Net cash from (used) financing	–	58 619	58 619	(6 610)	(18 568)	(18 568)	–		58 619
Cash/cash equivalents at the month	–	444 120	444 120	–	611 461	567 255	(44 205)	-8%	488 293
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	68 947	2 979	1 847	1 749	1 379	1 024	6 120	26 913	110 958
Creditors Age Analysis									
Total Creditors	4 665	–	–	–	–	–	–	–	4 665

Financial Performance (revenue and expenditure by functional classification) – December 2019

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	-	317 773	317 921	33 339	171 603	166 607	4 996	3%	317 921
Executive and council	-	31 168	31 168	8 961	23 376	23 376	-		31 168
Finance and administration	-	286 569	286 717	24 371	148 190	143 213	4 977	3%	286 717
Internal audit	-	36	36	6	36	18	18	102%	36
<i>Community and public safety</i>	-	132 968	184 286	50 311	118 117	118 140	(22)	0%	184 286
Community and social services	-	8 073	8 073	738	5 173	4 222	951	23%	8 073
Sport and recreation	-	24 825	24 825	2 981	11 136	10 717	420	4%	24 825
Public safety	-	47 393	47 393	3 186	20 885	23 261	(2 376)	-10%	47 393
Housing	-	52 676	103 995	43 406	80 923	79 940	983	1%	103 995
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	-	14 270	16 970	648	4 780	6 469	(1 690)	-26%	16 970
Planning and development	-	10 019	10 019	642	4 528	5 009	(482)	-10%	10 019
Road transport	-	4 206	6 906	6	222	1 437	(1 215)	-85%	6 906
Environmental protection	-	45	45	-	30	23	7	30%	45
<i>Trading services</i>	-	778 700	777 500	88 680	423 274	415 893	7 382	2%	777 500
Energy sources	-	438 026	438 026	45 474	244 828	240 807	4 021	2%	438 026
Water management	-	147 953	147 953	15 914	74 505	72 867	1 638	2%	147 953
Waste water management	-	105 084	103 884	15 700	56 145	55 386	759	1%	103 884
Waste management	-	87 637	87 637	11 591	47 796	46 833	963	2%	87 637
<i>Other</i>	-	-	-	-	-	-	-		-
Total Revenue - Functional	-	1 243 711	1 296 677	172 978	717 774	707 108	10 665	2%	1 296 677
Expenditure - Functional									
<i>Governance and administration</i>	-	247 061	247 829	18 068	114 625	116 308	(1 684)	-1%	247 829
Executive and council	-	59 731	59 751	3 779	26 868	27 263	(395)	-1%	59 751
Finance and administration	-	184 233	184 981	14 145	86 509	87 587	(1 077)	-1%	184 981
Internal audit	-	3 097	3 097	143	1 247	1 458	(212)	-15%	3 097
<i>Community and public safety</i>	-	197 962	195 725	18 822	92 975	91 997	978	1%	195 725
Community and social services	-	17 929	17 629	1 301	8 005	8 378	(372)	-4%	17 629
Sport and recreation	-	51 814	51 964	5 371	22 719	23 194	(474)	-2%	51 964
Public safety	-	94 795	94 785	7 375	43 784	44 752	(968)	-2%	94 785
Housing	-	33 424	31 348	4 875	18 466	15 674	2 793	18%	31 348
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	-	162 841	163 016	18 223	75 435	80 568	(5 133)	-6%	163 016
Planning and development	-	44 429	44 429	2 957	19 139	20 155	(1 016)	-5%	44 429
Road transport	-	106 751	108 926	13 861	51 897	55 525	(3 628)	-7%	108 926
Environmental protection	-	11 661	11 661	1 404	4 399	4 888	(489)	-10%	11 661
<i>Trading services</i>	-	639 154	638 629	56 702	285 290	289 407	(3 817)	-1%	638 629
Energy sources	-	363 841	363 641	28 999	164 668	165 367	(699)	0%	363 641
Water management	-	116 983	116 983	11 957	47 566	48 935	(1 368)	-3%	116 983
Waste water management	-	85 886	85 561	11 161	40 525	41 449	(924)	-2%	85 561
Waste management	-	72 444	72 444	4 585	32 530	33 355	(825)	-2%	72 444
<i>Other</i>	-	2 945	2 945	363	1 549	1 472	77	5%	2 945
Total Expenditure - Functional	-	1 248 963	1 248 145	112 278	569 874	579 453	(9 580)	-2%	1 248 145
Surplus/ (Deficit) for the year	-	(6 252)	48 533	60 700	147 900	127 655	20 245	16%	48 533

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Financial Performance (revenue and expenditure by municipal vote) – December 2018

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Council	-	31 083	31 083	8 942	23 330	23 330	-		31 083
Vote 2 - Municipal Manager & Internal Audit	-	36	36	6	36	18	18	101.9%	36
Vote 3 - Management Services	-	844	844	39	628	380	248	65.3%	844
Vote 4 - Finance	-	284 914	284 914	24 285	145 413	141 985	3 428	2.4%	284 914
Vote 5 - Community Services	-	379 676	379 824	47 030	195 562	192 613	2 948	1.5%	379 824
Vote 6 - Economic and Social Development &	-	2 635	2 635	175	904	968	(64)	-6.6%	2 635
Vote 7 - Infrastructure & Planning	-	497 130	549 948	89 316	331 015	325 786	5 229	1.6%	549 948
Vote 8 - Protection Services	-	47 393	47 393	3 186	20 885	22 028	(1 142)	-5.2%	47 393
Total Revenue by Vote	-	1 243 711	1 296 677	172 978	717 774	707 108	10 665	1.5%	1 296 677
Expenditure by Vote									
Vote 1 - Council	-	36 077	36 077	2 265	17 388	17 388	0	0.0%	36 077
Vote 2 - Municipal Manager & Internal Audit	-	5 797	5 797	324	2 315	2 666	(351)	-13.2%	5 797
Vote 3 - Management Services	-	56 900	56 900	3 560	24 977	25 686	(709)	-2.8%	56 900
Vote 4 - Finance	-	75 077	75 077	6 646	37 048	37 538	(490)	-1.3%	75 077
Vote 5 - Community Services	-	439 679	439 827	48 372	199 190	205 842	(6 652)	-3.2%	439 827
Vote 6 - Economic and Social Development &	-	13 291	13 291	909	5 093	5 449	(357)	-6.5%	13 291
Vote 7 - Infrastructure & Planning	-	527 994	526 028	43 002	239 671	239 891	(220)	-0.1%	526 028
Vote 8 - Protection Services	-	95 150	95 150	7 200	44 191	44 992	(801)	-1.8%	95 150
Total Expenditure by Vote	-	1 249 963	1 248 145	112 278	569 874	579 453	(9 580)	-1.7%	1 248 145
Surplus/ (Deficit) for the year	-	(6 252)	48 533	60 700	147 900	127 655	29 245	15.9%	48 533

Financial Performance (revenue and expenditure by source/type) – December 2019

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		242 150	242 150	19 969	122 055	121 680	375	0%	242 150
Service charges - electricity revenue		398 868	398 868	38 340	211 571	209 406	2 165	1%	398 868
Service charges - water revenue		127 320	127 320	11 025	62 996	61 856	1 139	2%	127 320
Service charges - sanitation revenue		80 020	80 020	6 765	39 418	38 878	542	1%	80 020
Service charges - refuse revenue		70 122	70 122	5 754	34 623	35 061	(438)	-1%	70 122
Rental of facilities and equipment		3 562	3 562	484	3 102	2 850	252	9%	3 562
Interest earned - external investments		28 010	28 010	3 186	18 749	18 749	-	-	28 010
Interest earned - outstanding debtors		4 151	4 151	423	2 438	2 249	190	8%	4 151
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		32 552	32 552	2 572	16 700	16 276	423	3%	32 552
Licences and permits		2 462	2 462	171	1 176	1 231	(55)	-4%	2 462
Agency services		4 700	4 700	406	2 611	2 389	222	9%	4 700
Transfers and subsidies		152 183	150 365	40 776	105 842	105 842	-	-	150 365
Other revenue		27 416	27 416	381	19 550	13 700	5 850	43%	27 416
Gains on disposal of PPE		-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	1 173 517	1 171 699	130 251	640 838	630 173	10 665	2%	1 171 699
Expenditure By Type									
Employee related costs		399 804	399 387	31 430	197 416	200 215	(2 800)	-1%	399 387
Remuneration of councillors		11 383	11 383	908	5 433	5 691	(258)	-5%	11 383
Debt impairment		24 902	24 902	2 075	12 451	12 451	-	-	24 902
Depreciation & asset impairment		131 285	131 285	10 940	65 643	65 643	-	-	131 285
Finance charges		51 549	51 549	14 417	19 310	19 310	-	-	51 549
Bulk purchases		275 880	275 880	19 926	128 738	127 195	1 543	1%	275 880
Other materials		63 675	65 271	7 659	34 442	34 490	(49)	0%	65 271
Contracted services		207 536	206 961	19 717	72 681	77 826	(5 145)	-7%	206 961
Transfers and subsidies		500	500	79	470	470	-	-	500
Other expenditure		83 450	81 028	5 126	33 290	36 162	(2 871)	-8%	81 028
Loss on disposal of PPE		-	-	-	-	-	-	-	-
Total Expenditure	-	1 249 963	1 248 145	112 278	589 674	579 453	(9 580)	-2%	1 248 145
Surplus/(Deficit)	-	(76 446)	(76 446)	17 974	70 965	50 720	20 245	0	(76 446)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		70 194	124 979	42 727	76 935	76 935	-	-	124 979
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(6 252)	48 533	60 700	147 900	127 655	-	-	48 533
Taxation		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(6 252)	48 533	60 700	147 900	127 655	-	-	48 533
Attributable to minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	(6 252)	48 533	60 700	147 900	127 655	-	-	48 533
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(6 252)	48 533	60 700	147 900	127 655	-	-	48 533

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Capital Expenditure (Mun. vote, standard classification and funding) – December 2019

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06
December

Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	54 583	56 083	7 484	24 755	23 223	1 532	7%	56 083
Vote 6 - Economic and Social Dev & Tourism	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	-	40 128	93 412	41 217	79 136	23 706	55 429	234%	93 412
Vote 8 - Protection Services	-	5 588	5 588	-	-	-	-	-	5 588
Total Capital Multi-year expenditure	-	100 298	155 083	48 701	103 891	46 929	56 961	121%	155 083
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	3 975	3 975	10	756	1 656	(900)	-54%	3 975
Vote 4 - Finance	-	30	30	-	22	8	15	193%	30
Vote 5 - Community Services	-	97 601	97 601	1 011	1 916	4 168	(2 252)	-54%	97 601
Vote 6 - Economic and Social Development & Tourism	-	7 906	7 906	11	11	1 318	(1 306)	-99%	7 906
Vote 7 - Infrastructure & Planning	-	45 186	45 186	188	3 566	3 905	(339)	-9%	45 186
Vote 8 - Protection Services	-	6 680	6 680	241	508	1 627	(1 119)	-69%	6 680
Total Capital single-year expenditure	-	161 378	161 378	1 472	6 779	12 682	(5 902)	-47%	161 378
Total Capital Expenditure	-	261 677	316 461	50 173	110 670	59 611	51 059	86%	316 461
Capital Expenditure - Functional Classification									
Governance and administration	-	4 105	4 105	71	839	1 365	(526)	-39%	4 105
Executive and council	-	10	10	-	-	-	-	-	10
Finance and administration	-	4 095	4 095	71	839	1 365	(526)	-39%	4 095
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	64 760	118 045	39 659	68 135	25 055	43 080	172%	118 045
Community and social services	-	3 280	3 280	200	326	1 640	(1 314)	-80%	3 280
Sport and recreation	-	18 770	18 770	134	2 811	2 128	683	32%	18 770
Public safety	-	16 271	16 271	241	508	1 358	(849)	-83%	16 271
Housing	-	26 439	79 723	39 084	64 468	19 931	44 537	224%	79 723
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	30 410	33 110	689	1 559	3 072	(1 513)	-49%	33 110
Planning and development	-	8 899	8 899	27	250	966	(717)	-74%	8 899
Road transport	-	21 510	24 210	662	1 309	2 105	(796)	-38%	24 210
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	162 402	161 202	9 754	40 138	30 119	10 018	33%	161 202
Energy sources	-	34 124	34 124	1 999	14 147	13 062	1 085	8%	34 124
Water management	-	48 504	48 504	2 179	13 391	6 063	7 328	121%	48 504
Waste water management	-	62 843	62 843	5 394	11 584	9 372	2 212	24%	62 843
Waste management	-	16 931	15 731	183	1 016	1 622	(606)	-37%	15 731
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	261 677	316 461	50 173	110 670	59 611	51 059	86%	316 461
Funded by:									
National Government	-	39 010	39 010	3 643	12 303	9 753	2 551	26%	39 010
Provincial Government	-	31 184	85 969	39 084	64 832	21 492	43 140	201%	85 969
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	70 194	124 979	42 727	76 935	31 245	45 691	146%	124 979
Borrowing	-	90 501	90 501	6 156	29 381	25 396	3 985	16%	90 501
Internally generated funds	-	100 981	100 981	1 291	4 353	2 970	1 383	47%	100 981
Total Capital Funding	-	261 677	316 461	50 173	110 670	59 611	51 059	86%	316 461

Capital expenditure is 85.65% above the Year-to-Date budget projections. Refer to the table on page 28 for the implementation status of the Top 10 Capital Projects.

Financial Position - December 2019

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash		124 120	124 120	151 194	124 120
Call investment deposits		320 000	320 000	460 267	320 000
Consumer debtors		73 134	73 134	81 961	73 134
Other debtors		35 523	35 523	41 507	35 523
Current portion of long-term receivables		7	7	7	7
Inventory		30 752	30 752	38 073	30 752
Total current assets	-	583 535	583 535	773 008	583 535
Non current assets					
Long-term receivables		4	4	9	4
Investments		57 885	57 885	53 732	57 885
Investment property		114 846	114 846	119 698	114 846
Investments in Associate		-	-	-	-
Property, plant and equipment		3 645 621	3 700 406	3 554 301	3 645 621
Biological					
Intangible		5 323	5 323	8 597	5 323
Other non-current assets					
Total non current assets	-	3 823 679	3 878 463	3 736 337	3 823 679
TOTAL ASSETS	-	4 407 214	4 461 999	4 509 345	4 407 214
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing		42 244	42 244	41 467	42 244
Consumer deposits		63 074	63 074	40 787	63 074
Trade and other payables		95 207	95 207	84 059	95 207
Provisions		33 570	33 570	33 570	33 570
Total current liabilities	-	234 096	234 096	199 884	234 096
Non current liabilities					
Borrowing		455 453	455 453	401 855	455 453
Provisions		239 095	239 095	227 470	239 095
Total non current liabilities	-	694 547	694 547	629 325	694 547
TOTAL LIABILITIES	-	928 643	928 643	829 209	928 643
NET ASSETS	-	3 478 571	3 533 356	3 680 136	3 478 571
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		3 475 231	3 530 016	3 676 872	3 475 231
Reserves		3 340	3 340	3 264	3 340
TOTAL COMMUNITY WEALTH/EQUITY	-	3 478 571	3 533 356	3 680 136	3 478 571

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Cash Flow - December 2019

WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		241 063	241 063	13 582	111 290	111 291	(1)	0%	241 063
Service charges		673 293	673 293	61 673	372 301	372 297	4		673 293
Other revenue		66 179	66 179	3 720	45 790	45 774	16	0%	66 179
Government - operating		152 183	150 365	40 776	105 842	105 842	-		150 365
Government - capital		70 194	124 979	42 727	76 935	76 935	-		124 979
Interest		32 161	32 161	3 609	21 187	21 187	-		32 161
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1 017 533)	(1 015 715)	(99 064)	(502 851)	(502 863)	(13)	0%	(1 015 715)
Finance charges		(51 549)	(51 549)	(14 417)	(19 310)	(19 310)	-		(51 549)
Transfers and Grants		(500)	(500)	(79)	(470)	(470)	-		(500)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	165 492	220 276	52 526	210 715	210 683	(32)	0%	220 276
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (increase) in non-current debtors		-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		10	10	4	5	5	-		10
Decrease (increase) in non-current investments		(7 339)	(7 339)	(628)	(3 209)	(3 209)	-		(7 339)
Payments									
Capital assets		(261 677)	(316 461)	(50 173)	(110 670)	(110 670)	-		(316 461)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(269 006)	(323 791)	(50 797)	(113 674)	(113 674)	-		(323 791)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		74 300	74 300	-	-	-	-		74 300
Increase (decrease) in consumer deposits		23 028	23 028	100	767	767	-		23 028
Payments									
Repayment of borrowing		(38 709)	(38 709)	(6 710)	(19 335)	(19 335)	-		(38 709)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	58 619	58 619	(6 610)	(18 568)	(18 568)	-		58 619
NET INCREASE/ (DECREASE) IN CASH HELD	-	(44 895)	(44 895)	(4 881)	78 273	78 241			(44 895)
Cash/cash equivalents at beginning:		489 014	489 014		533 188	489 014			533 188
Cash/cash equivalents at month/year end:	-	444 120	444 120		611 461	567 255			488 293

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SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Lto Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	14 492	511	310	261	234	176	1 067	3 270	20 323	5 010		5 442
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16 974	597	341	280	187	141	968	3 870	23 067	5 155		5 811
Receivables from Non-exchange Transactions - Property Rates	1400	20 588	728	341	425	318	237	974	3 107	26 718	5 061		6 857
Receivables from Exchange Transactions - Waste Water Management	1500	7 550	274	195	170	168	138	797	1 920	11 210	3 192		2 939
Receivables from Exchange Transactions - Waste Management	1600	6 465	192	133	113	101	78	357	1 485	8 905	2 114		2 421
Receivables from Exchange Transactions - Property Rental Debtors	1700	747	232	230	230	208	28	18	195	1 887	677		261
Interest on Arrear Debtor Accounts	1810	159	62	56	63	64	56	488	8 373	9 321	9 043		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	1 973	382	240	197	103	167	1 751	4 714	9 527	6 932		2 818
Total By Income Source	2000	68 947	2 979	1 847	1 749	1 379	1 024	6 120	26 913	110 858	37 185		26 549
2018/19 - totals only		63 685	2 171	1 806	1 255	1 089	935	4 132	24 496	99 589	31 817		
Debtors Age Analysis By Customer Group													
Organs of State	2200	771	86	68	76	49	29	90	1 701	2 869	1 944		318
Commercial	2300	9 208	576	415	334	236	28	150	1 234	12 191	1 992		960
Households	2400	59 161	2 314	1 364	1 338	1 094	987	6 877	23 880	95 993	33 155		26 267
Other	2500	(193)	3	0	1	1	0	3	99	(85)	104		3
Total By Customer Group	2800	68 947	2 979	1 847	1 749	1 379	1 024	6 120	26 913	110 958	37 185		26 549

Debtors' levels remain stable. The overall increased debtors' mainly results from the year-on-year increase in billings from increased tariffs at the start of the new financial year. This conclusion can be drawn from the increase in the 0-30 days (current) debtors.

Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
2 019					
July	7 637	NO VOTE for 2019/2020	27 265	34 902	21,88%
August	7 661	NO VOTE for 2019/2020	27 238	34 899	21,95%
September	7 654	NO VOTE for 2019/2020	27 137	34 791	22,00%
October	7 679	NO VOTE for 2019/2020	27 648	35 327	21,74%
November	7 689	NO VOTE for 2019/2020	27 639	35 328	21,76%
December	7 749	NO VOTE for 2019/2020	29 784	37 533	20,65%
2 020					
January					
February					
March					
April					
May					
June					

Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 5 klt/ltr per household)	No. of indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
7749			5kl	7749	0	7749	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)
126	7623		50kWh	7749	0	7749	Total monthly levy

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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
2019/20											
June											
May											
April											
March											
February											
January											
December	68 946 894	2 979 071	1 847 137	1 748 882	1 378 903	1 024 067	6 119 592	26 913 061	110 957 606	42 010 712	37 184 505
November	67 756 356	2 311 468	2 045 472	1 573 004	1 120 808	1 992 338	4 942 620	26 351 354	108 093 420	40 337 064	35 980 124
October	85 578 111	2 918 237	1 992 929	1 294 702	2 118 877	981 011	4 973 394	26 067 996	105 825 256	40 347 145	35 436 979
September	70 078 639	2 847 660	1 616 076	2 225 775	1 093 345	1 137 727	4 851 696	25 603 880	109 454 791	39 376 158	34 912 422
Augustus	72 343 845	2 204 467	2 467 897	1 215 310	1 203 190	1 019 048	4 821 906	25 279 680	110 555 341	38 211 497	33 539 133
July	63 876 893	2 964 201	1 496 394	1 318 657	1 102 605	1 033 738	4 397 937	24 923 281	101 103 706	37 226 812	32 776 217

Creditors' analysis**Supporting Table SC4****WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December**

Description	NT Code	Budget Year 2019/20								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300	4 189								4 189
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	477								477
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	4 665	-	-	-	-	-	-	-	4 665

Supporting Table SC4 reflects current creditors at the end of December 2019.

The payment of creditors is within requirements of the MFMA.

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Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & Investment ID	Period of Investment	Type of Investment	Capital Guaran tee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commis sion Paid (Rands)	Expiry date of investment	Opening balance	Interest to be realised	Partial / Pramature Withdrawa l (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months											
Municipality												
LIBERTY 15934476	15 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	18 106	66		125	18 297
LIBERTY 21196964	14 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	31 806	99		260	32 165
MOMENTUM MP 3853776	14 YEARS	Policy	YES	VARIABLE		NO	01/07/2026	3 193	48		30	3 271
ABSA 9331734880	DEP PLUS	DEP PLUS	YES	VARIABLE	6,25	NO		10 265	52	(50)		10 267
Nedbank 03/7881534451 ref: 248	184 days	FIXED DEP	YES	FIXED	8,05	NO	15/01/2020	100 000				100 000
Standard Bank 288434006-027	124 days	FIXED DEP	YES	FIXED	7,80	NO	09/12/2019	75 000	1 987	(76 987)		-
Nedbank 03/7881534451 ref: 250	183 days	FIXED DEP	YES	FIXED	7,90	NO	28/04/2020	100 000				100 000
Standard Bank 288434006-028	154 days	FIXED DEP	YES	FIXED	7,93	NO	30/03/2020	100 000				100 000
Nedbank 03/7881534451 ref: 251	182 days	FIXED DEP	YES	FIXED	7,97	NO	27/05/2020	100 000				100 000
Nedbank 03/7881534451 ref: 252	63 days	FIXED DEP	YES	FIXED	7,40	NO	10/02/2020				50 000	50 000
TOTAL INVESTMENTS AND INTEREST								538 370		(77 038)	50 415	513 999

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

Long term investments relate to the sinking fund investments.

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Allocation and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	-	110 882	110 882	35 566	83 418	83 418	-		110 882
Local Government Equitable Share		106 697	106 697	35 566	80 023	80 023	-		106 697
Finance Management		1 550	1 550		1 550	1 550			1 550
EPWP Incentive		2 635	2 635		1 845	1 845			2 635
Provincial Government:	-	38 392	36 574	4 509	27 967	27 967	-		36 574
Human Settlements Development Grant		25 061	23 095	2 509	17 851	17 851	-		23 095
Library Services Grant		7 287	7 287		4 858	4 858	-		7 287
Financial Management Capacity Building Grant		380	380				-		380
Maintenance & Construction of Transport Infrastructure		126	126				-		126
Western Cape Financial Management Support Grant		280	280				-		280
Community Development Workers Oper Support Grant			148				-		148
Municipal Service Delivery & Capacity Building Grant							-		
Thusong Service Centre		100	100		100	100	-		100
Resourcing Funding for Estab & Support of a K9 Unit		2 000	2 000	2 000	2 000	2 000	-		2 000
Disaster Management Grant		3 157	3 157		3 157	3 157	-		3 157
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	-	149 274	147 456	40 075	111 385	111 385	-		147 456
Capital Transfers and Grants									
National Government:	-	39 010	39 010	-	13 650	13 650	-		39 010
Municipal Infrastructure Grant (MIG)		32 010	32 010		6 650	6 650	-		32 010
Integrated National Electrification Programme		7 000	7 000		7 000	7 000			7 000
Provincial Government:	-	28 281	90 047	38 281	75 595	75 595	-		90 047
Human Settlements Development Grant		26 439	86 705	38 281	73 662	73 662	-		86 705
Resourcing Funding for Estab & Support of a K9 Unit									
Disaster Management Grant		1 843	1 843		1 843	1 843			1 843
Public Transport Non-Motorised Infrastructure Grant			1 500						1 500
Other grant providers:	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	-	67 291	129 057	38 281	89 155	89 155	-		129 057
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	216 565	276 513	78 356	200 539	200 539	-		276 513

Grant receipts are monitored according to the payment schedules. Year to date actual only reflects actual receipts for 2019/2020.

Supporting Table SC7 – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	-	4 185	4 185	232	1 391	1 391	-		4 185
Local Government Equitable Share							-		
Finance Management		1 550	1 550	57	487	487	-		1 550
EPWP Incentive		2 635	2 635	175	904	904	-		2 635
							-		
Provincial Government:	-	37 968	34 192	4 955	21 162	21 162	-		34 192
Human Settlements Development Grant		25 837	23 871	4 275	16 099	16 099	-		23 871
Library Services Grant		7 287	7 287	680	4 716	4 716	-		7 287
Financial Management Capacity Building Grant		980	380						380
Maintenance & Constuction of Transport Infrastructure		126	126		126	126			126
Western Cape Financial Management Support Grant		580	280						280
Local Government Internship Grant		36	-						-
Municipal Service Delivery & Capacity Building Grant		144	-						-
Thusong Service Centre		100	100		22	22			100
Resourcing Funding for Estab & Support of a K9 Unit		2 897	2 000		199	199			2 000
Disaster Management Grant									
Community Development Workers Operational Support Grant			148						148
Other grant providers:	-	-	-	-	23	23	-		-
Spaces for Sports					23	23			
Total operating expenditure of Transfers and Grants:	-	42 329	38 553	5 186	22 553	22 553	-		38 553
Capital expenditure of Transfers and Grants									
National Government:	-	39 010	39 010	3 643	12 303	12 303	-		39 010
Municipal Infrastructure Grant (MIG)		32 010	32 010	3 643	7 067	7 067			32 010
Integrated National Electrification Programme		7 000	7 000		5 236	5 236			7 000
Provincial Government:	-	31 184	83 066	39 084	64 489	64 489	-		83 066
Human Settlements Development Grant		26 439	79 723	39 084	64 489	64 489			79 723
Resourcing Funding for Estab & Support of a K9 Unit		2 903	-						-
Disaster Management Grant		1 843	1 843						1 843
Public Transport Non-Motorised Infrastructure Grant			1 500						1 500
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	70 194	122 076	42 727	76 792	76 792	-		122 076
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	112 523	160 629	47 913	99 345	99 345	-		160 629

Grant expenditure is monitored against grant receipts.

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Supporting Table SC7(2) – Expenditure against approved rollovers

WC032 Overstrand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

Description	Budget Year 2019/20				
	Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	–	–	–	–	
Local Government Equitable Share				–	
Finance Management				–	
Municipal Systems Improvement				–	
EPWP Incentive				–	
Other transfers and grants [insert description]				–	
Provincial Government:	534	23	109	428	79,7%
Human Settlements Development Grant				–	
Resourcing Funding for Estab & Support of a K9 Unit				–	
Disaster Management Grant				–	
Financial Management Capacity Building Grant	360			360	100,0%
Local Government Internship Grant	36	6	36	(1)	-1,7%
Municipal Service Delivery & Capacity Building Grant	138	17	72	66	47,9%
District Municipality:	–	–	–	–	
Other grant providers:	–	–	–	–	
Total operating expenditure of Approved Roll-overs	534	23	109	428	79,7%
Capital expenditure of Approved Roll-overs					
National Government:					
Municipal Infrastructure Grant (MIG)				–	
INEP				–	
Other capital transfers [insert description]				–	
Provincial Government:	3 800	–	143	3 657	96,2%
Resourcing Funding for Establishment & Support of a K9 Unit	3 800	–	143	3 657	96,2%
District Municipality:	–	–	–	–	
Other grant providers:	–	–	–	–	
Total capital expenditure of Approved Roll-overs	3 800	–	143	3 657	96,2%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	4 334	23	252	4 082	94,2%

A Roll over application was submitted to Provincial Treasury during July and August 2019 for the unspent Title Deeds- Housing Funds, LG Internship Graduate Grant, Financial Management Capacity Building Grant, Financial Management Support Grant, Municipal Service Delivery & Capacity Building Grant and Resourcing Funding for Establishment and support of a K9 Unit.

All unspent grants roll-over applications relating to the 2018/2019 financial year were approved and are reflected above. The request to roll over unspent FMCBG and FMSG funds relating to the 2017/2018 financial year were declined and returned to Provincial Treasury during this quarter.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		10 317	10 317	815	4 880	5 159	(278)	-5%	10 317
Pension and UIF Contributions				-	-		-		
Medical Aid Contributions				-	-		-		
Motor Vehicle Allowance				-	-		-		
Cellphone Allowance		1 066	1 066	93	553	533	20	4%	1 066
Housing Allowances							-		
Other benefits and allowances							-		
Sub Total - Councillors	-	11 383	11 383	908	5 433	5 691	(258)	-5%	11 383
Senior Managers of the Municipality									
Basic Salaries and Wages		11 292	11 292	963	5 699	5 646	53	1%	11 292
Pension and UIF Contributions		-	-	-	-		-		-
Medical Aid Contributions		-	-	-	-		-		-
Overtime		-	-	-	-		-		-
Performance Bonus		109	109	-	-		-		109
Motor Vehicle Allowance		-	-	-	-		-		-
Cellphone Allowance		187	187	16	93	93	-		187
Housing Allowances							-		
Other benefits and allowances							-		
Payments in lieu of leave							-		
Long service awards							-		
Post-retirement benefit obligations							-		
Sub Total - Senior Managers of Municipality	-	11 588	11 588	978	5 793	5 740	53	1%	11 588
Other Municipal Staff									
Basic Salaries and Wages		245 260	245 260	19 787	114 467	115 838	(1 372)	-1%	245 260
Pension and UIF Contributions		41 471	41 471	3 313	19 804	19 891	(87)	0%	41 471
Medical Aid Contributions		14 459	14 459	1 049	6 373	6 396	(22)	0%	14 459
Overtime		29 320	29 320	3 061	14 843	15 449	(607)	-4%	29 320
Performance Bonus							-		440
Motor Vehicle Allowance		7 947	7 947	659	3 875	4 126	(251)	-6%	7 947
Cellphone Allowance		2 067	2 067	160	958	1 078	(120)	-11%	2 067
Housing Allowances		2 567	2 567	208	1 253	1 348	(95)	-7%	2 567
Other benefits and allowances		30 363	30 363	985	22 669	22 969	(300)	-1%	30 363
Payments in lieu of leave		1 125	1 125	94	563	563	-		1 125
Long service awards		2 062	2 062	172	1 031	1 031	-		2 062
Post-retirement benefit obligations		11 571	11 571	964	5 786	5 786	-		11 131
Sub Total - Other Municipal Staff	-	388 218	388 218	30 452	191 623	194 476	(2 853)	-1%	388 218
TOTAL SALARY, ALLOWANCES & BENEFITS	-	411 187	411 187	32 338	202 849	205 907	(3 058)	-1%	411 187
TOTAL MANAGERS AND STAFF	-	399 804	399 804	31 430	197 416	200 216	(2 800)	-1%	399 804

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Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	2018/19		Budget Year 2019/20		
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0,0%	14,8%	14,8%	3,4%	5,0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0,0%	34,6%	28,6%	26,5%	28,6%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0,0%	17,0%	16,8%	14,3%	17,0%
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	13636,3%	13636,3%	12310,7%	13636,3%
Liquidity						
Current Ratio	Current assets/current liabilities	0,0%	2,5	2,5	3,9	2,5
Liquidity Ratio	Monetary Assets/Current Liabilities	0,0%	1,9	1,9	3,1	1,9
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0,0%	9,3%	9,3%	19,3%	9,3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%		Annual Indicator	100,0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		5,5%		Annual Indicator	5,5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		18,3%		Annual Indicator	18,3%
Employee costs	Employee costs/Total Revenue - capital revenue	0,0%	34,1%	34,1%	30,8%	34,1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0,0%	17,0%	0,0%	11,0%	17,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0,0%	15,6%	15,6%	3,0%	5,4%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		13,4		Annual Indicator	13,4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		11,8%		Annual Indicator	11,8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4,9		Annual Indicator	4,9

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Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - MD6 December

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		4 945	4 945	608	608	4 945	4 336	87,7%	0%
August		6 475	6 475	6 109	6 717	11 420	4 702	41,2%	3%
September		7 934	7 934	29 546	36 264	19 354	(16 909)	-87,4%	14%
October		10 520	10 520	13 218	49 482	29 874	(19 608)	-65,6%	19%
November		17 031	17 031	11 015	60 497	46 905	(13 592)	-29,0%	23%
December		12 706	12 706	50 173	110 670	59 611	(51 059)	-85,7%	42%
January		16 129	16 129			75 740	-		
February		20 223	20 223			95 963	-		
March		21 360	21 360			117 322	-		
April		26 186	26 186			143 508	-		
May		19 313	19 313			162 821	-		
June		98 856	153 641			316 461	-		
Total Capital expenditure			261 677	316 461	110 670				

Top 10 Capital Projects

Rank	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	Zwailibe	Ward 08	SCHULPHOEK	0	31 700 000	31 386 827	Land Purchase.	Land Purchase.	N/A	N/A
2	Stanford	Ward 11	STANFORD IRDP (793)	6 000 000	23 839 714	23 389 089	In progress - Installation of Civil infrastructure.	Construction is at 65%	N/A	N/A
3	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	16 286 360	16 286 360	6 140 487	Construction.	Construction stage, 40% completed (Contract SC1819/2018)	Relatively slow progress made by the contractor in some areas.	Being managed in terms of the contract General Conditions, including penalties for late completion.
4	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	15 577 530	15 577 530	2 785 488	Design/Tender.	Phase 1 under construction. Phase 2 - Bid Evaluation meeting 04 December 2019.	N/A	Tender advertised 04/10/2019, closing date 08/11/2019, Bid Evaluation meeting 04/12/2019.
5	Masakhane	Ward 01	MASAKHANE IRDP(295)	11 113 300	11 398 117	6 892 862	In progress - Installation of Civil Infrastructure.	80% Progress	N/A	N/A
6	Overstrand	Overstrand	HERMANUS NEW WASTE MANAGEMENT FACILITY	10 000 000	10 000 000	1 015 939	Procurement.	Tenders advertised on 10 January 2020 (Tender SC 2060/2020).	Consent use applications have been advertised for public comment in terms of the authority zoning of the property.	All tasks are being expedited as far as practically possible.
7	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE BAY	9 175 105	9 175 105	0	Procurement.	Tender was awarded on 12/12/2019.	An appeal was received from one of the unsuccessful bidders.	A meeting is scheduled between the user department and SCM and Legal Services to expedite the conclusion of the appeal process.
8	Hermanus	Ward 03	CBD REGENERATION PROJECT	7 644 182	7 644 182	0	Tender cancelled 04/10/2019. Tender re-advertised 13/11/2019.	Design/Tender stage.	Tender cancelled 04/10/2019. Re-advertised 13/11/2019.	Tender re-advertised 13/11/2019.
9	Masakhane	Ward 01 & 02	NEW 4ML RESERVOIR	7 098 256	7 098 256	940 716	Design/Tender.	Tender advertised 04/10/2019, closing date 08/11/2019. Busy with tender evaluation	N/A	Tender advertised 04/10/2019, tender closing date 08/11/2019. Busy with tender evaluation.
10	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	6 574 574	6 574 574	4 153 163	Construction	Construction stage, 63% completed (Contract SC1916/2018)	None at this stage.	Not applicable.
Totals				65 463 307	139 293 836	76 704 572				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	143 782	145 262	7 037	25 135	18 397	(6 737)	-36.6%	145 262
Roads infrastructure	-	19 683	22 383	662	1 309	1 461	152	10.4%	22 383
Roads	-	19 683	22 383	662	1 309	1 461	152	10.4%	22 383
Storm water Infrastructure	-	23 841	22 641	3 207	3 776	3 320	(455)	-13.7%	22 641
Storm water Conveyance	-	23 841	22 641	3 207	3 776	3 320	(455)	-13.7%	22 641
Electrical Infrastructure	-	23 801	23 801	153	8 318	4 122	(4 195)	-101.8%	23 801
MV Substations	-	6 956	6 956	-	-	-	-	-	6 956
MV Networks	-	16 845	16 845	153	8 318	4 122	(4 195)	-101.8%	16 845
Water Supply Infrastructure	-	42 344	42 344	961	5 231	4 224	(1 006)	-23.8%	42 344
Boreholes	-	2 000	2 000	-	-	-	-	-	2 000
Reservoirs	-	16 273	16 273	961	5 231	4 224	(1 006)	-23.8%	16 273
Water Treatment Works	-	2 150	2 150	-	-	-	-	-	2 150
Distribution	-	21 921	21 921	-	-	-	-	-	21 921
Sanitation Infrastructure	-	24 093	24 093	1 872	5 486	3 936	(1 550)	-39.4%	24 093
Pump Station	-	300	300	-	-	-	-	-	300
Reticulation	-	14 358	14 358	1 872	4 666	2 863	(1 803)	-63.0%	14 358
Waste Water Treatment Works	-	9 435	9 435	-	819	1 073	253	23.8%	9 435
Outfall Sewers	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	10 000	10 000	183	1 016	1 333	317	23.8%	10 000
Community Assets	-	12 800	12 800	25	195	3 122	2 927	93.7%	12 800
Community Facilities	-	12 420	12 420	25	169	3 027	2 858	94.4%	12 420
Crèches	-	793	793	-	-	-	-	-	793
Testing Stations	-	1 100	1 100	25	25	367	341	93.1%	1 100
Cemeteries/Crematoria	-	1 500	1 500	-	-	-	-	-	1 500
Police	-	-	-	-	-	-	-	-	-
Parks	-	526	526	-	-	-	-	-	526
Public Open Space	-	5 321	5 321	-	144	2 661	2 517	94.6%	5 321
Nature Reserves	-	2 300	2 300	-	-	-	-	-	2 300
Public Ablution Facilities	-	880	880	-	-	-	-	-	880
Sport and Recreation Facilities	-	380	380	-	26	95	69	72.6%	380
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	380	380	-	26	95	69	72.6%	380
Other assets	-	35 472	88 757	39 300	64 705	13 986	(50 719)	-362.7%	88 757
Operational Buildings	-	9 034	9 034	216	216	611	395	64.7%	9 034
Housing	-	26 439	79 723	39 084	64 489	13 374	(51 115)	-382.2%	79 723
Social Housing	-	26 439	79 723	39 084	64 489	13 374	(51 115)	-382.2%	79 723
Computer Equipment	-	4 200	4 200	10	633	1 400	767	54.8%	4 200
Computer Equipment	-	4 200	4 200	10	633	1 400	767	54.8%	4 200
Furniture and Office Equipment	-	280	280	-	-	-	-	-	280
Furniture and Office Equipment	-	280	280	-	-	-	-	-	280
Machinery and Equipment	-	900	900	227	701	450	(251)	-55.7%	900
Machinery and Equipment	-	900	900	227	701	450	(251)	-55.7%	900
Transport Assets	-	17 493	17 493	-	143	8 747	8 603	98.4%	17 493
Transport Assets	-	17 493	17 493	-	143	8 747	8 603	98.4%	17 493
Total Capital Expenditure on new assets	-	214 907	269 692	46 598	91 512	46 102	(45 410)	-98.5%	269 692

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Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	6 570	6 570	696	940	2 213	1 273	57,5%	6 570
Roads Infrastructure	-	10	10	-	-	-	-		10
Roads	-	10	10	-	-	-	-		10
Electrical Infrastructure	-	-	-	-	-	-	-		-
MV Networks	-	-	-	-	-	-	-		-
Water Supply Infrastructure	-	2 560	2 560	464	708	880	172	19,5%	2 560
Water Treatment Works	-	-	-	-	-	-	-		-
Sanitation Infrastructure	-	4 000	4 000	232	232	1 333	1 101	82,6%	4 000
Waste Water Treatment Works	-	-	-	-	-	-	-		-
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
Waste Transfer Stations	-	-	-	-	-	-	-		-
Community Assets	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment	-	-	-	-	-	-	-		-
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	-	6 570	6 570	696	940	2 213	1 273	57,5%	6 570

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Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	139 955	154 148	5 418	47 180	69 768	22 608	32.4%	154 148
Roads Infrastructure	-	65 331	85 506	2 191	21 654	32 494	10 840	33.4%	85 506
<i>Roads</i>	-	62 398	82 398	2 191	19 279	31 199	11 919	38.2%	62 398
Storm water Infrastructure	-	8 600	6 475	183	1 764	3 238	1 474	45.5%	6 475
<i>Drainage Collection</i>	-	3 339	3 214	176	1 388	1 607	219	13.8%	3 214
<i>Storm water Conveyance</i>	-	3 262	3 262	8	376	1 631	1 255	77.0%	3 262
Electrical Infrastructure	-	37 099	50 294	1 586	12 482	18 393	5 931	32.2%	50 294
<i>HV Transmission Conductors</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	16 935	17 588	904	7 013	8 794	1 781	20.2%	17 588
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	11 541	11 827	463	3 911	5 841	1 930	33.0%	11 827
<i>Waste Water Treatment Works</i>	-	10 671	10 957	463	3 556	5 479	1 923	35.1%	10 957
Solid Waste Infrastructure	-	2 220	2 229	-	302	929	626	67.4%	2 229
<i>Waste Transfer Stations</i>	-	427	436	-	0	182	181	99.8%	436
Community Assets	-	40 198	39 457	2 407	16 399	19 609	3 211	16.4%	39 457
Community Facilities	-	34 241	32 988	2 195	14 804	16 375	1 570	9.6%	32 988
<i>Halls</i>	-	3 875	3 875	269	1 768	1 938	170	8.8%	3 875
<i>Libraries</i>	-	164	172	-	46	72	26	36.0%	172
<i>Cemeteries/Crematoria</i>	-	978	978	58	327	489	162	33.1%	978
<i>Parks</i>	-	23 822	23 780	1 515	10 617	11 890	1 273	10.7%	23 780
<i>Public Open Space</i>	-	4 219	3 154	363	1 925	1 577	(348)	-22.1%	3 154
Sport and Recreation Facilities	-	5 957	6 469	212	1 594	3 235	1 640	50.7%	6 469
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	5 957	6 469	212	1 594	3 235	1 640	50.7%	6 469
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	2 217	2 210	-	472	864	392	45.4%	2 210
Operational Buildings	-	2 217	2 210	-	472	864	392	45.4%	2 210
<i>Municipal Offices</i>	-	2 074	2 074	-	472	864	392	45.4%	2 074
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	5 653	5 653	-	1 611	2 355	745	31.6%	5 653
Computer Equipment	-	1 193	1 193	-	376	497	121	24.3%	1 193
Computer Equipment	-	1 193	1 193	-	376	497	121	24.3%	1 193
Furniture and Office Equipment	-	431	440	-	80	183	103	56.2%	440
Furniture and Office Equipment	-	431	440	-	80	183	103	56.2%	440
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	9 542	9 542	168	4 232	4 771	539	11.3%	9 542
Transport Assets	-	9 542	9 542	168	4 232	4 771	539	11.3%	9 542
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	199 189	212 644	7 993	70 330	98 048	27 718	28.3%	212 644

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Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	-	104 946	104 946	8 746	52 473	52 473	0	0,0%	104 946
Roads Infrastructure	-	34 090	34 090	2 841	17 045	17 045	0	0,0%	34 090
<i>Roads</i>		34 090	34 090	2 841	17 045	17 045	0	0,0%	34 090
Storm water Infrastructure	-	6 044	6 044	504	3 022	3 022	0	0,0%	6 044
<i>Storm water Conveyance</i>							-		
Electrical Infrastructure	-	25 166	25 166	2 097	12 583	12 583	(0)	0,0%	25 166
<i>HV Transmission Conductors</i>							-		
Water Supply Infrastructure	-	27 501	27 501	2 292	13 751	13 751	0	0,0%	27 501
<i>Water Treatment Works</i>							-		
<i>Distribution</i>		27 501	27 501	2 292	13 751	13 751	0	0,0%	27 501
Sanitation Infrastructure	-	9 897	9 897	825	4 948	4 948	0	0,0%	9 897
<i>Reticulation</i>							-		
<i>Waste Water Treatment Works</i>		9 897	9 897	825	4 948	4 948	0	0,0%	9 897
Solid Waste Infrastructure	-	2 248	2 248	187	1 124	1 124	0	0,0%	2 248
<i>Waste Transfer Stations</i>							-		
Community Assets	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>							-		
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	12 662	12 662	1 055	6 331	6 331	0	0,0%	12 662
Operational Buildings	-	12 662	12 662	1 055	6 331	6 331	0	0,0%	12 662
<i>Municipal Offices</i>		12 662	12 662	1 055	6 331	6 331	0	0,0%	12 662
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	723	723	60	362	362	(0)	0,0%	723
Licences and Rights	-	723	723	60	362	362	(0)	0,0%	723
<i>Computer Software and Applications</i>		723	723	60	362	362	(0)	0,0%	723
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment							-		
Furniture and Office Equipment	-	8 137	8 137	678	4 069	4 069	0	0,0%	8 137
Furniture and Office Equipment		8 137	8 137	678	4 069	4 069	0	0,0%	8 137
Machinery and Equipment	-	736	736	61	368	368	0	0,0%	736
Machinery and Equipment		736	736	61	368	368	0	0,0%	736
Transport Assets	-	4 081	4 081	340	2 041	2 041	(0)	0,0%	4 081
Transport Assets		4 081	4 081	340	2 041	2 041	(0)	0,0%	4 081
Land	-	-	-	-	-	-	-	-	-
Land							-		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals							-		
Total Depreciation	-	131 285	131 285	10 940	65 643	65 643	0	0,0%	131 285

Supporting Table SC13e

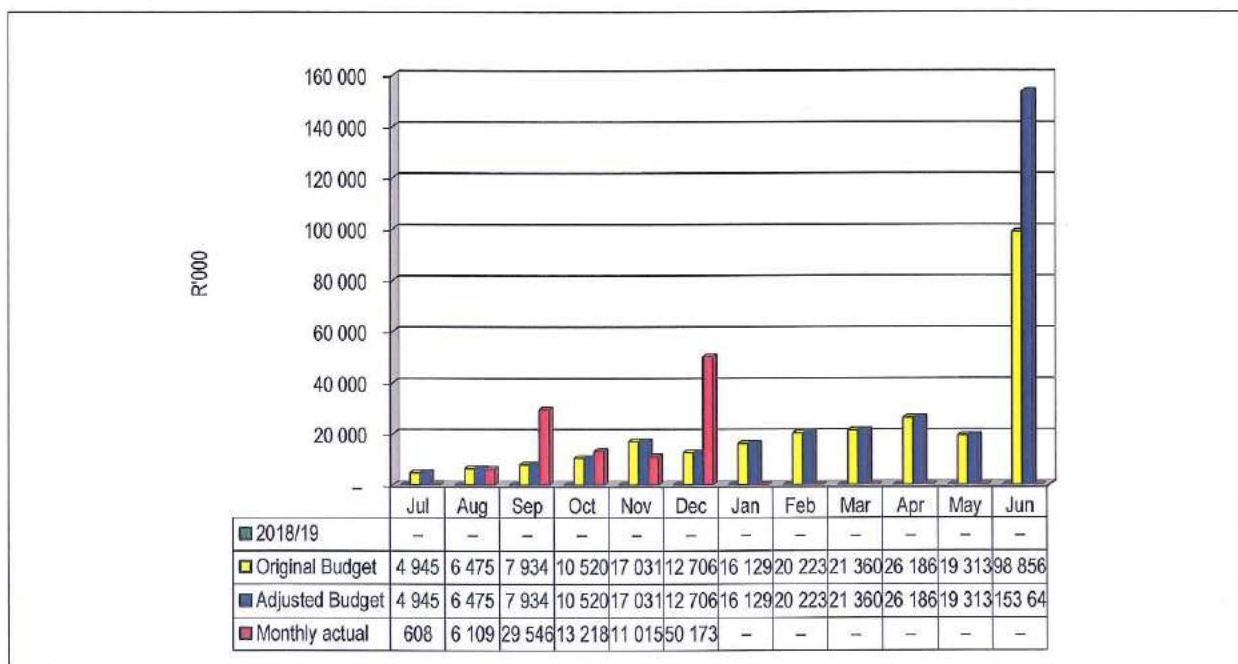
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

Description	2018/19	Budget Year 2019/20							
	Audited Outcom	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	-	23 172	23 172	2 683	15 372	9 614	(5 758)	-59.9%	23 172
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	3 160	3 160	63	246	1 580	1 334	84.4%	3 160
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	3 160	3 160	63	246	1 580	1 334	84.4%	3 160
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	9 750	9 750	1 846	5 829	3 875	(1 954)	-50.4%	9 750
<i>MV Networks</i>	-	9 750	9 750	1 846	5 829	3 875	(1 954)	-50.4%	9 750
Water Supply Infrastructure	-	3 600	3 600	754	7 452	1 800	(5 652)	-314.0%	3 600
<i>Distribution</i>	-	3 600	3 600	754	7 452	1 800	(5 652)	-314.0%	3 600
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	5 662	5 662	21	1 845	2 359	514	21.8%	5 662
<i>Pump Station</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	5 662	5 662	21	1 845	2 359	514	21.8%	5 662
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	1 000	1 000	-	-	-	-	-	1 000
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	1 000	1 000	-	-	-	-	-	1 000
<i>Storm water Conveyance</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	16 928	16 928	134	2 785	1 632	(1 154)	-70.7%	16 928
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	16 928	16 928	134	2 785	1 632	(1 154)	-70.7%	16 928
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	16 928	16 928	134	2 785	1 632	(1 154)	-70.7%	16 928
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	100	100	61	61	50	(11)	-21.7%	100
Operational Buildings	-	100	100	61	61	50	(11)	-21.7%	100
<i>Yards</i>	-	100	100	61	61	50	(11)	-21.7%	100
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biologic	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on up	-	40 200	40 200	2 879	18 218	11 296	(6 922)	-61.3%	40 200

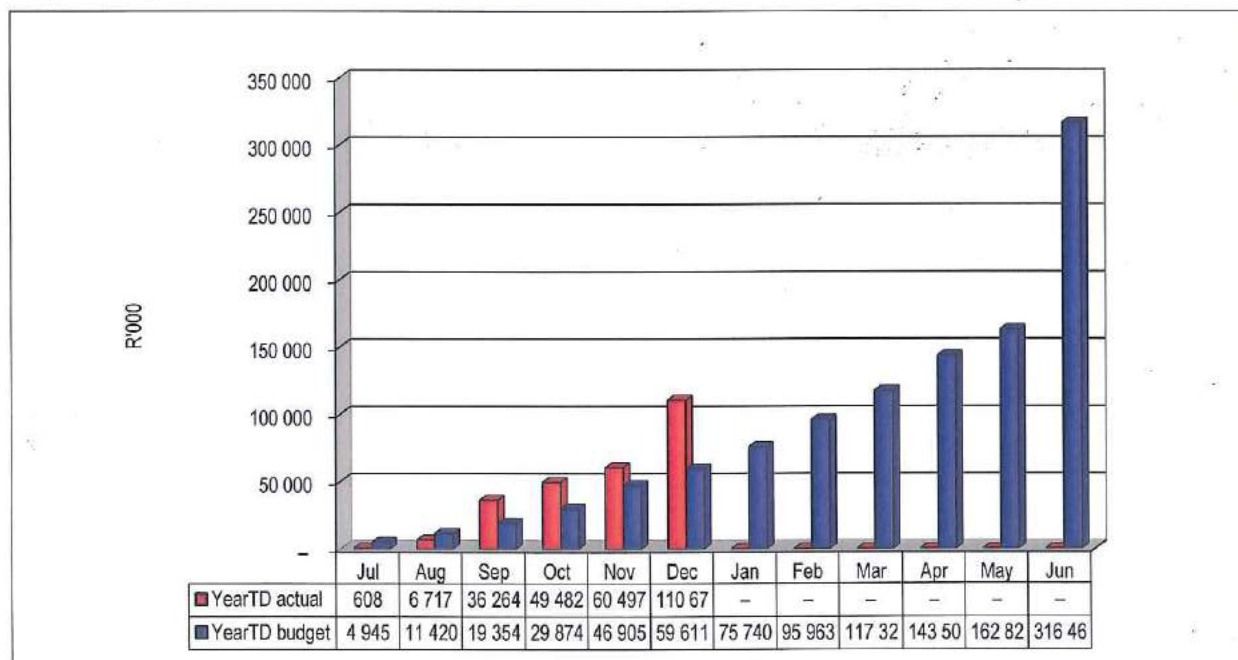
Other supporting documentation

Section 71 charts

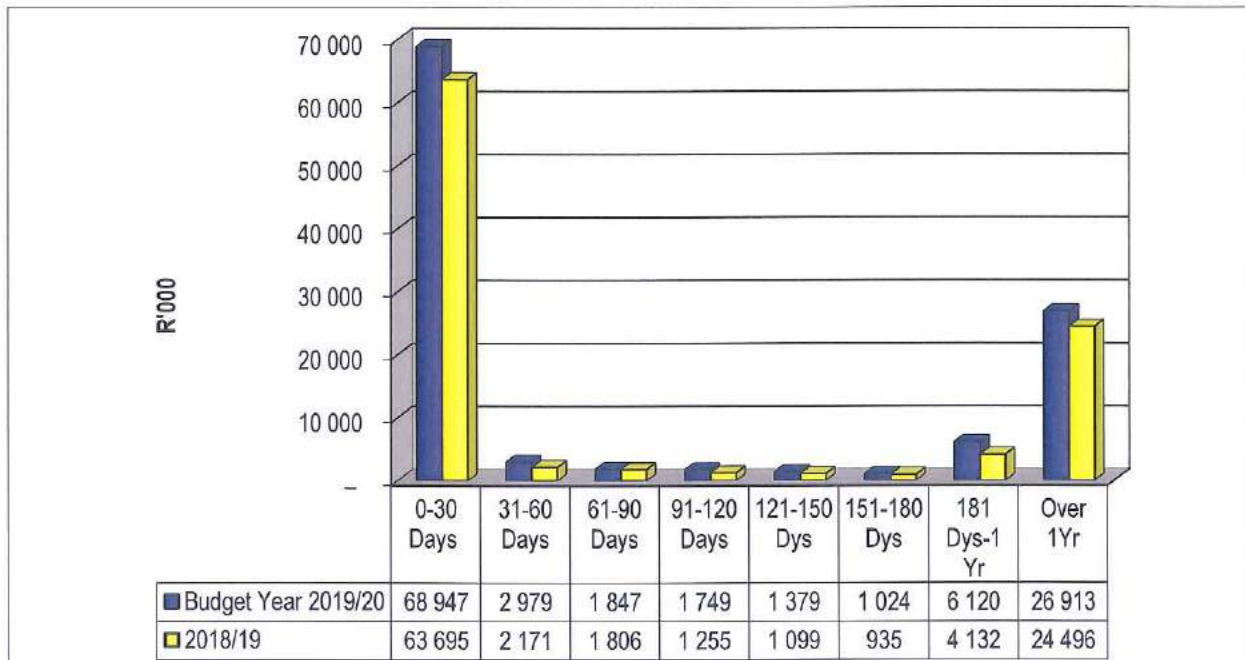
Capital expenditure monthly trend - actual vs target



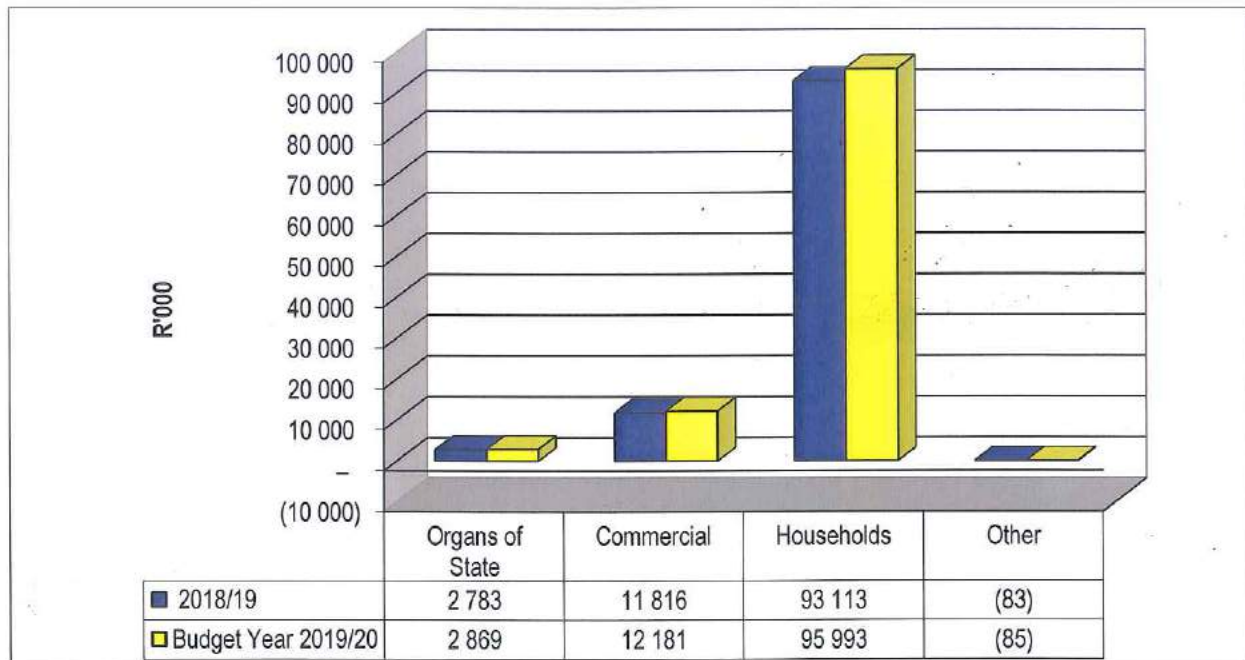
Capital expenditure – YTD actual vs YTD trend



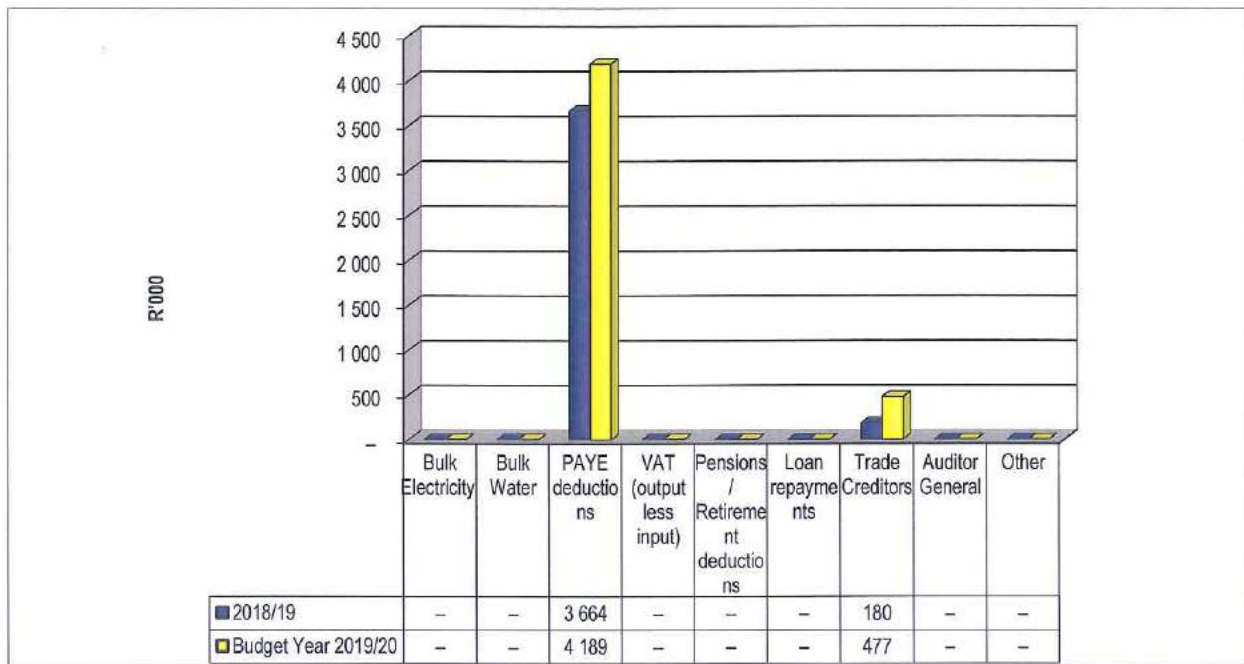
Debtors Age Analysis



Debtors by Type



Creditor Payments



SERVICE DELIVERY PERFORMANCE ANALYSIS

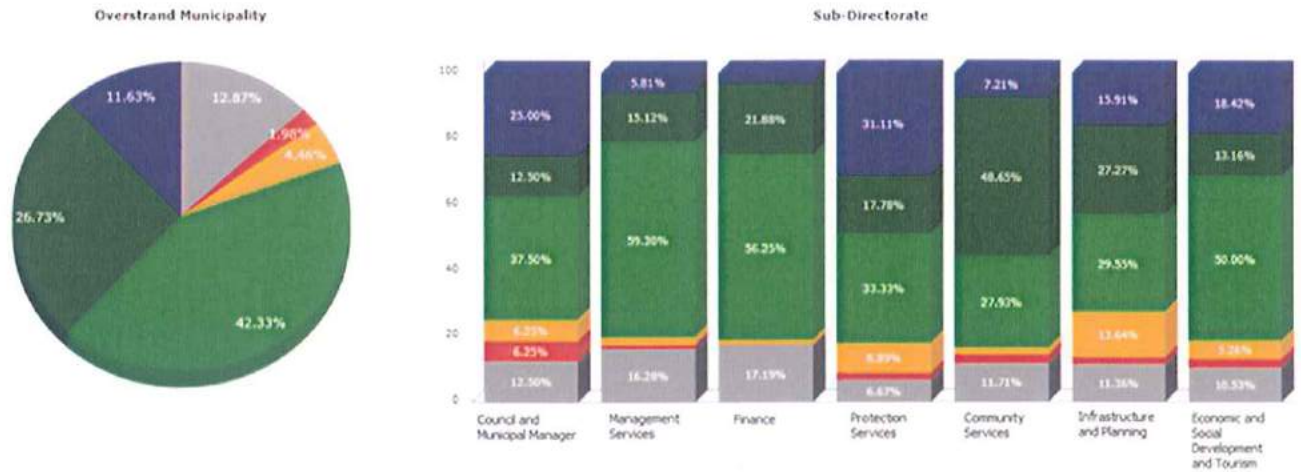
Early indications are that the performance against the output and goals of the Service Delivery Budget Implementation Plan (SDBIP) are well on track.

The Mid-Year Assessment is based on the Revised Top Layer Service Delivery and Budget Implementation Plan for the period 01 July 2019 to 31 December 2019.

Annexure C is the unaudited Top Layer SDBIP Report for the first half of the financial year ending 31 December 2019 which measures the municipality's overall performance per National Key Performance Area.

1. DEPARTMENTAL SDBIP OVERALL PERFORMANCE

The graphs below is the result of the unaudited Top Layer and Departmental SDBIP for the first half of the financial year ending 31 December 2019 which measures the municipality's overall performance, per Directorate, per National KPA and per Strategic objective.



Overstrand Municipality		Sub-Directorate						
		Council & Municipal Manager	Management Services	Finance	Protection Services	Community Services	Infrastructure & Planning	Economic & Social Development & Tourism
* Not Yet Applicable	52 (12.87%)	2 (12.50%)	14 (16.28%)	11 (17.19%)	3 (6.67%)	13 (11.71%)	5 (11.36%)	4 (10.53%)
Not Met	8 (1.98%)	1 (6.25%)	1 (1.16%)	-	1 (2.22%)	3 (2.70%)	1 (2.27%)	1 (2.63%)
Almost Met	18 (4.46%)	1 (6.25%)	2 (2.33%)	1 (1.56%)	4 (8.89%)	2 (1.80%)	6 (13.64%)	2 (5.26%)
Met	171 (42.33%)	6 (37.50%)	51 (59.30%)	36 (56.25%)	15 (33.33%)	31 (27.93%)	13 (29.55%)	19 (50.00%)
Well Met	108 (26.73%)	2 (12.50%)	13 (15.12%)	14 (21.88%)	8 (17.78%)	54 (48.65%)	12 (27.27%)	5 (13.16%)
Extremely Well Met	47 (11.63%)	4 (25.00%)	5 (5.81%)	2 (3.13%)	14 (31.11%)	8 (7.21%)	7 (15.91%)	7 (18.42%)
Total:	404	16	86	64	45	111	44	38
	100%	3.96%	21.29%	15.84%	11.14%	27.48%	10.89%	9.41%

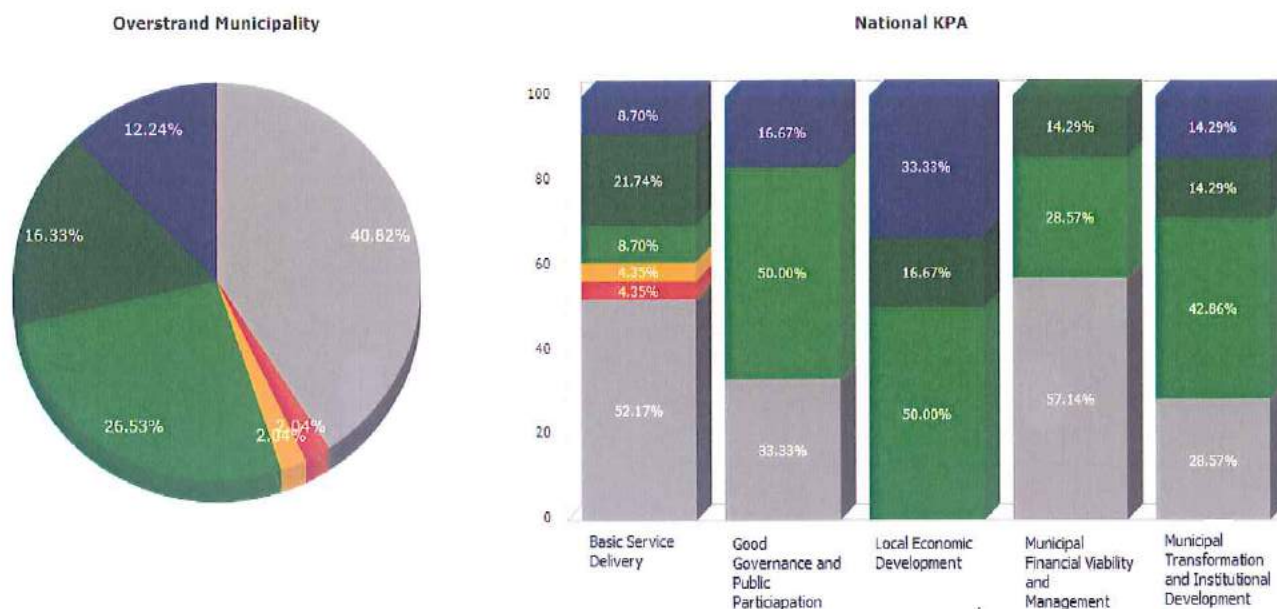
*KPIs not applicable to reporting period

Period: 01 July 2019– 31 December 2019

The municipality met 326 (81%) of a total number of 404 key performance indicators (KPIs) for the period 1 July 2019 – 31 December 2019. 18 (4.46%) of KPIs were almost met, 8 (1.98%) of the indicators were not met and 52 (12.87%) of KPIs were not yet measured. If the KPIs that were not due in this period (KPIs not yet measured) is not factored into the total of the 404 KPIs, the municipality in effect met 93% of the KPIs for the period (352 KPIs were measured)..

2. OVERALL TOP- LEVEL PERFORMANCE PER NATIONAL KPA

The graph below illustrates the top layer performance of the Overstrand Municipality against the National Key Performance Areas (NKPA's) for the period 1 July 2019 – 31 December 2019.



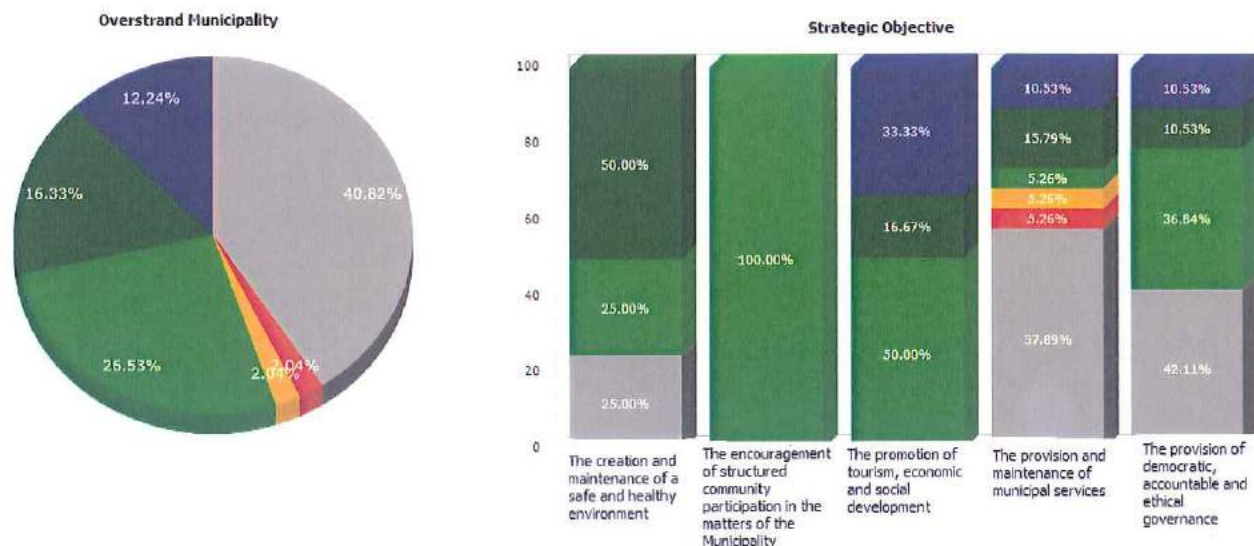
Overstrand Municipality		National KPA				
		Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development
* Not Yet Applicable	20 (40.82%)	12 (52.17%)	2 (33.33%)	-	4 (57.14%)	2 (28.57%)
Not Met	1 (2.04%)	1 (4.35%)	-	-	-	-
Almost Met	1 (2.04%)	1 (4.35%)	-	-	-	-
Met	13 (26.53%)	2 (8.70%)	3 (50.00%)	3 (50.00%)	2 (28.57%)	3 (42.86%)
Well Met	8 (16.33%)	5 (21.74%)	-	1 (16.67%)	1 (14.29%)	1 (14.29%)
Extremely Well Met	6 (12.24%)	2 (8.70%)	1 (16.67%)	2 (33.33%)	-	1 (14.29%)
Total:	49	23	6	6	7	7
	100%	46.94%	12.24%	12.24%	14.29%	14.29%

*KPIs not applicable to reporting period

Period: 01 July 2019 – 31 December 2019

3. OVERALL TOP- LEVEL PERFORMANCE PER STRATEGIC OBJECTIVES

The graph below illustrates the top layer performance of the Overstrand Municipality against the Municipality's Strategic Objectives as derived from the Municipality's Integrated Development Plan (IDP) for the period 1 July 2019 – 31 December 2019.



Overstrand Municipality		Strategic Objective				
		The creation and maintenance of a safe and healthy environment	The encouragement of structured community participation in the matters of the municipality	The promotion of tourism, economic and social development	The provision and maintenance of municipal services	The provision of democratic, accountable and ethical governance
* Not Yet Applicable	20 (40.82%)	1 (25.00%)	-	-	11 (57.89%)	8 (42.11%)
Not Met	1 (2.04%)	-	-	-	1 (5.26%)	-
Almost Met	1 (2.04%)	-	-	-	1 (5.26%)	-
Met	13 (26.53%)	1 (25.00%)	1 (100.00%)	3 (50.00%)	1 (5.26%)	7 (36.84%)
Well Met	8 (16.33%)	2 (50.00%)	-	1 (16.67%)	3 (15.79%)	2 (10.53%)
Extremely Well Met	6 (12.24%)	-	-	2 (33.33%)	2 (10.53%)	2 (10.53%)
Total:	49	4	1	6	19	19
	100%	8.16%	2.04%	12.24%	38.78%	38.78%

*KPIs not applicable to reporting period

Period: 01 July 2019– 31 December 2019

OPERATIONAL EXPENDITURE AND REVENUE PERFORMANCE

	Original Budget	Amended Budget	Actual 31/12/2016	%
Operational Expenditure	1 249 962 889	1 248 144 889	569 873 657	46%
Operational Revenue (Excl. Capital Grants)	1 173 516 520	1 171 698 520	640 838 327	55%

EXPENDITURE

Approximately 46% of the adjusted operating expenditure budget of R1 248 144 889 was spent as at the end of December 2019. Preliminary expenditure savings and additional requests have been identified during the review of the budget. These amounts are listed in the tables below. (See Annexure B for further details)

EXPENDITURE SAVINGS

Operational Costs	R 53 000
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EXPENDITURE REQUESTS

General Expenses, Repairs & Maintenance & Grant Expenditure	R 11 712 792
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REVENUE

Approximately 55% of the adjusted operating revenue budget of R1 171 698 520 was levied or collected as at the end of December 2019.

All indications are that the services revenue will materialise as budgeted.

ADDITIONAL REVENUE

Grants and Other Revenue	R3 500 000
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CAPITAL

	Original Budget	Amended Budget	Actual 31/12/2019	%
Capital Expenditure	261 676 920	316 461 451	110 670 022	35%

The capital expenditure as at the end of December 2019, including commitments, amounts to R163 235 936 and equates to 52% of the budget actually spent or committed. Preliminary budget changes and re-allocations between projects are listed in Annexure B.

CASH MANAGEMENT

Cash flow predictions are as anticipated. The cash balance at the end of December 2019 amounts to R611 460 831.

DEBTORS

Debtors' levels remain stable. The overall increased debtors' mainly results from the year-on-year increase in billings from increased tariffs at the start of the new financial year. This conclusion can be drawn from the increase in the 0-30 days (current) debtors.

SALARIES & WAGES

All indications are that the salary budget will not be exceeded.

ADJUSTMENTS BUDGET

Regulation 23 of the Municipal Budget and Reporting Regulations provides, *inter alia* for the following:

"An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year."

Accordingly, a report on adjustments to the budget will be submitted to Council for consideration by 28 February 2020.

A40/40

Municipal manager's quality certification

I, CC Groenewald, the Municipal Manager of Overstrand Municipality, hereby certify that the –

- Mayor's Report on the Mid-Year Budget and Performance Assessment**

as at **December 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **CC Groenewald**

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

Signature: _____



Date: _____

16.01.2020

PROVISIONAL 2019/2020 OPERATIONAL BUDGET MID YEAR REVIEW

DIRECTORATE	DEPARTMENT	ITEM	SAVINGS	REQUESTS	REVENUE	NOTES
EXPENDITURE						
Community Services	Area Manager: Gansbaai	Inventory: Materials and Supplies		90 000		Wheely Bins Funds needed to purchase gravel to enable us to do maintenance on roads in Hangklip area for the second round per annum as per service level agreement. Currently no funds are available for material (Balance of request)
Community Services	Streets Kleinmond	Inventory: Materials and Supplies		550 000		Funds needed for material to attend to pipe burst. We have currently spend 75% of the allocated budget.
Community Services	Operational Services Kleinmond	Inventory: Materials and Supplies		100 000		1. Zwellihle Taxi rank Maintenance ,2. Mount Pleasant rectangular tables and chairs
Community Services	Area Manager Hermanus	Contracted Services: Community Buildings		320 000		3. Zwellihle rectangular tables
Community Services	Area Manager Hermanus	Contracted Services: Office Buildings		500 000		Maintenance and New Airconditioners
Community Services	Area Manager Hermanus	Outsourced services: Litter Picking and street cleaning		100 000		Greater Hermanus Cleaning Contractors Currently no budgets is available for The Operational Community Services to contribute to compliance of the above-mentioned legislation it is requested the BSC consider funding allocations to the Operational Departments
Community Services	Operational Manager Hermanus	Contracted Services Fire Services: Alien Clearing		200 000		Hiring of Vehicles and plant (Revisit this request)
Community Services	Operational Manager Hermanus	Contracted Services: Maint of Buildings and Facilities		850 000		Life guards - Tender amount for other beaches come in higher and therefore we urgently require additional funding to ensure that the services will be rendered for the remainder of the financial year.
Community Services	Operational Manager Hermanus	Outsourced Serv:Swimming Supervision		500 000		
Community Services	Area Manager Hermanus	Inventory:Materials and Supplies		-10 000		WSP-Primwood bins project to be re-allocated to capex budget - Streetlights project in ward 08
Community Services	Area Manager Hermanus	Inventory:Materials and Supplies		-100 000		WSP-Coastal path project to be re-allocated to capex project of Davies Pool
Community Services	Area Manager Gansbaai	OperCost:Assets less than threshold		30 000		WSP-Re-allocation from Capex to Opex FURNITURE SPORT CLUB HOUSE
Community Services	Area Manager Gansbaai	Cont Serv: Maintenance of Unspecified Assets		50 000		WSP-Re-allocation from Capex to Opex RIVER FRONT AND WANDELPAAD ENHANCEMENT - MILLSSTREAM
Community Services	Dep:Director: Operational Service	Cont Services Cleaning & Grass Cutting		80 000		Unspent Arbor City Award Funding- Purchasing of Trees
Community Services	Dep:Director: Operational Service	Cont Serv: Maintenance of Unspecified Assets		34 817		Unspent Arbor City Award Funding- Rehabilitation of Biodiversity walk
			0	3 294 817	0	
Infrastructure & Planning	Engineering Planning	Expenditure: Contracted Services: Contractors: Chipping		960 000		Budget below tenders received
Infrastructure & Planning	Environmental Management	Consultants Bus/Adv/Fin		850 000		Babeen management services
Infrastructure & Planning	Electricity Admin (HM-KM)	Meter Management		700 000		Controlling of Illegal connections
Infrastructure & Planning	Environmental Management	Contracted services Fensity		-250 000		Re-allocation of funds between contracted services & Salaries for Alien Clearing Project
Infrastructure & Planning	Environmental Management	Basic Salaries & Wages		250 000		Re-allocation of funds between contracted services & Salaries for Alien Clearing Project
Infrastructure & Planning	Environmental Management	Basic Salaries & Wages		200 000		Additional Request for Alien clearing management
Infrastructure & Planning	Dep:Director: Engineering Plann	Outsourced Serv: Sewerage Servs		1 742 546		Unforeseen expenditure on bulk water services OIA Contract (see attached)
			0	4 452 546	0	
Protection Services	Law Enforcement & Task Team	Salaries & Wages		1 945 429		7months Salaries for Additional LE & Task Team staff
Protection Services	Law Enforcement & Task Team	TRAINING NEEDS		400 000		Public Safety Intervention Project
Protection Services	Fire Services	OperCost:Ext Comp Serv-Software Licence		20 000		Licence set UPT for Computer Aided System- To be confirmed
Protection Services	Vehicle Testing	Cont Serv: Maintenance of Buildings & Facilities		100 000		Upgrade of K53 Offices in Gansbaai
			0	2 465 429	0	
Finance	Expenditure & Assets	Oper Cost:Insurance Underwriting:Claims paid to third parties		200 000		Revised Accounting Principles- Insurance Claims
Finance	Expenditure & Assets	Cont Serv: Maintenance of Unspecified Assets		1 300 000		Revised Accounting Principles- Insurance Claims
Finance	Finance: Supply Chain Management	Contracted Services:Contractors:Maintenance of Buildings and Facilities		-38 000		
Finance	Data Control	Inventory Consumed:Materials and Supplies		-15 000		
			-53 000	1 500 600	0	
			-53 000	11 712 792	0	

B3/3

PROVISIONAL 2019/2020 CAPITAL BUDGET MID YEAR REVIEW

Comment/Council Resolutions	Request submitted by	Funding	Ward	COUNCIL	EXTERNAL GRANTS	TOTAL	U-keys	Vote numbers	Comment
ROLL OVER REQUESTS FOR PROJECTS FROM 2019/2020 TO 2020/2021 :									
Fernkloof Nature Reserve facilities	L de Villiers	Land Sales	Ward 03	-2 100 000		-2 100 000	20190627155636	5 02 5001 161 1	Roll over request identified -Project postponed to 2020/2021
CBD Regeneration programme (Roads)	Engineering Services	Land Sales	Ward 03	-6 200 000		-6 200 000	20180707125944	5 02 5001 093 1	Roll over request identified -Project postponed to 2020/2021
Stormwater - Main Rd & High Street	Engineering Services	Land Sales	Ward 03	-4 500 000		-4 500 000	20180709084338	5 02 5001 112 1	Roll over request -Project to start in May 2020
ECD centre establishment	Engineering Planning	Land Sales	Overstrand	-75 000		-75 000	20190627154640	5 02 5001 159 1	Roll over request -Project to start in May 2020
Electrification of low cost housing areas	Electrical Dept -Hermanus	Surplus -Non tariff	Overstrand	-5 000 000		-5 000 000	20190628100037	5 02 5001 174 1	Roll over request-Final payment on project will only be in 20/21
Fircaal,Khaal & Bkead: New 66/11kv substation	Electrical Dept- Gansbaai	Bulk levy cont	Overstrand	-600 000		-600 000	20190628095408	5 02 5001 173 1	Roll over request-Project delayed with housing top structures
				-18 475 000		-18 475 000			

ROLL OVER REQUESTS FOR PROJECTS FROM 2018/2019 :PROJECTS NOT COMPLETED:									
Upgrade Hermanus Wall fields -Phase 1	S Muller	EL19/20	Ward 04	5 002 300		5 002 300	20190628103815	5 02 5001 184 1	Roll over request from 2018-2019
Kleinmond sewer network extension	S Muller	EL19/20/21	Ward 09	106 905		106 905	20190628105013	5 02 5001 188 1	Roll over request from 2018-2019
				5 109 205		5 109 205			

Additional MYR Proposals:									
Paving blocks at LED offices	Area Manager -Hermanus	Land Sales	Ward 03	50 000		50 000	New	New	Requests identified by Area Manager-Hermanus
Hermanus -Welcoming & Notice Board	Area Manager -Hermanus	Land Sales	Ward 03	700 000		700 000	New	New	Requests identified by Area Manager-Hermanus
Waiting Shelters at/outsides the clinics	Area Manager -Hermanus	Land Sales	Ward 03	100 000		100 000	New	New	Urgent request identified by the Executive Mayor to build Waiting Shelters at/outsides the clinics.
Hawston Extension 3 : Upgrade playground	Area Manager -Hermanus	Land Sales	Ward 08	50 000		50 000	New	New	Requests identified by Area Manager-Hermanus
				900 000		900 000			

Ward amendments on capital budget :									
Extension of sitting pavilion	Area Manager -Hermanus	Operating Cash-WSP	Ward 08	-200 000		-200 000	20190627165249	5 02 5001 168 1	Ward amendment request as per ward comm minutes
Sidewalks	Area Manager -Hermanus	Operating Cash-WSP	Ward 08	200 000		200 000	New	New	Ward amendment as per minutes-New project to created
Streetslights	Area Manager -Hermanus	Operating Cash-WSP	Ward 08	10 000		10 000	20190628100357	5 02 5008 215 1	Budget to add on streetslights from Primwood bins project on Opex
Traffic calming	Area Manager -Hermanus	Operating Cash-WSP	Ward 08	-40 000		-40 000	20190627175142	5 02 5008 208 1	Traffic calming project to be reduced as per ward minutes
Sidewalks	Area Manager -Hermanus	Operating Cash-WSP	Ward 08	40 000		40 000	20190627160923	5 02 5008 206 1	Sidewalks project to be increased as per ward minutes
Davies Pool -Parking & Stormwater	Area Manager -Hermanus	Operating Cash-WSP	Ward 13	100 000		100 000	20190627160923	5 02 5008 182 1	Davies Pool project to be increased as per ward minutes
Furniture Sport club house	Area Manager -Gansbaai	Operating Cash-WSP	Ward 01	-30 000		-30 000	20190627165456	5 02 5008 183 1	Requests identified by Area Manager -Gansbaai-Above to OPEX
River front and wandelpad enhancement - millstream	Area Manager -Gansbaai	Operating Cash-WSP	Ward 11	-30 000		-30 000	20190627180838	5 02 5008 213 1	Requests identified by Area Manager -Gansbaai-Above to OPEX
				30 000		30 000			

GRANT RE-ALLOCATIONS:									
Rehabilitate roads -Stanford	D Hendriks	M/G	Ward 11	975 774		975 774	20180707125750	5 02 5001 092 1	Re-allocation to MIG budget
Blompark housing project:bulk stormwater	D Hendriks	M/G	Ward 02	-975 774		-975 774	20190628113238	5 02 5001 200 1	Re-allocation to MIG budget
Upgrading of facilities - Fire services building (t22)	L Smith	K9 Unit-R/O	Overstrand	-20 000		-20 000	20190627150004	5 02 5001 155 1	Re-allocation for K9 UNIT budget
				0		-20 000			

BOTTOMLINE ON MID YEAR REVIEW

				-12 435 795		-20 000		-12 455 795	
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SDBIP 2019/2020: Top Layer SDBIP - Mid Year Assessment Report (1 July 2019 to 31 December 2019) against the National Key Performance Areas (KPIs)

Basic Service Delivery

KPI Number	Strategic Objective	KPI Description	KPI Owner	Original Annual Target	Baseline	Quarter ending September 2019			Quarter ending December 2019			Overall Performance for Quarter ending September 2019 to Quarter ending December 2019				
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target
TL1	The provision and maintenance of municipal services	98% of the operational conditional grant (Libraries, CDM) spent (Actual expenditure divided by the total grant received)	Director: Community Services	98,00%	98,00%	24,44%	20,00%	GS	[D312] Director: Community Services: Complied (September 2019)		50,00%	51,50%	2	50,00%	51,50%	2
TL2	The provision and maintenance of municipal services	m ² of roads patched and revealed according to pavement Management System within available budget	Director: Community Services	100 000	112 992	0	0	N			15 000	35 888	0	15 000	35 888	0
TL3	The provision and maintenance of municipal services	Quality of effluent comply 90% with licence and/ or general limit in terms of the Water Act (Act 36 of 1998)	Director: Infrastructure & Planning	90,00%	93,56%	85,63%	90,00%	GS	[D361] Deputy Director: Infrastructure & Planning: 85,63% of effluent samples complied with the required standards. (September 2019)	[D361] Deputy Director: Infrastructure & Planning: The upgrade of the Standoff WWTW is nearing completion, and this will be between old and new infrastructure during September resulted in temporarily compromised effluent quality. The Peary Beach Effluent WWTW is only an oxidation pond system, and not capable of full treatment to general standards. (September 2019)	90,00%	85,77%	2	90,00%	87,70%	2
TL4	The provision and maintenance of municipal services	Quality of potable water comply 95% with SANS 241	Director: Infrastructure & Planning	95,00%	98,00%	98,01%	95,00%	GS	[D362] Deputy Director: Infrastructure & Planning: 98,01% of drinking water samples taken during this quarter complied with the SANS 0241 drinking water quality standards. (September 2019)		95,00%	98,35%	2	95,00%	98,68%	2
TL5	The provision and maintenance of municipal services	Limit unaccounted water to less than 20% (Number of kilolitre water purified - Number of kilolitre water sold / Number of kilolitre purified x 100)	Director: Community Services	19,00%	18,82%	0,00%	0,00%	N			0,00%	0,00%	4	0,00%	0,00%	4
TL8	The provision and maintenance of municipal services	Limit electricity losses to 7,5% or less (Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated x 100)	Director: Infrastructure & Planning	7,50%	5,12%	0,00%	0,00%	N			0,00%	0,00%	4	0,00%	0,00%	4
TL9	The provision and maintenance of municipal services	Report on the implementation of the Water Service Development plan annually by the end of October	Director: Infrastructure & Planning	1	1	0	0	N			1	1	0	1	1	0

KPI Number	Strategic Objective	KPI Description	KPI Owner	Original Annual Target	Baseline	Quarter ending September 2019				Quarter ending December 2019				Overall Performance for Quarter ending September 2019 to Quarter ending December 2019			
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual
TL25	The creation and maintenance of a safe and healthy environment	Annually review and submit Disaster Management Plan to Council by the end of October 2019	Director: Protection Services	1	0	0	0	A			1	1	G	1	1	G	
TL26	The creation and maintenance of a safe and healthy environment	Review Community Safety Plan in three year cycle by end of June of the third year in conjunction with the Department of Community Safety	Director: Protection Services	1	0	0	0	A			0	0	A	0	0	A	
TL27	The creation and maintenance of a safe and healthy environment	Arrange public awareness sessions on Protection services	Director: Protection Services	100	84	15	31	B	[D211] Director: Protection Services: Public Awareness report (September 2019)		22	15	R	[D211] Director: Protection Services: 15 awareness's conducted (December 2019)	37	46	G
TL28	The creation and maintenance of a safe and healthy environment	Collect R16,500,000 Public Safety Income by 30 June 2020 (Actual revenue, excluding the fire impairment amount)	Director: Protection Services	R 16 500 000.00	R 20 167 776.00	R 4 125 000.00	R 4 392 369.00	G	[D212] Director: Protection Services: A.R. July - Sept 2019 is 4329 309.00 ie per (September 2019)		R 4 125 000.00	R 4 413 280.01	G	[D212] Director: Protection Services: A.R. July - Sept 2019 is 413 283.01 (December 2019)	R 8 250 000.00	R 8 805 500.01	G
TL29	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))	Director: Community Services	253	253	0	0	A			0	0	A	0	0	A	
TL30	The provision and maintenance of municipal services	Provision of cleaned piped water to all formal households within 200m from households (MPPMR Reg 10 (a))	Director: Community Services	29 174	29 174	0	0	A			0	0	A	0	0	A	
TL31	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 (SAMIRAS))(MPPMR Reg 10 (a))	Director: Community Services	32 695	32 695	0	0	A			0	0	A	0	0	A	
TL32	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))	Director: Community Services	52	52	0	0	A			0	0	A	0	0	A	

KPI Number	Strategic Objective	KPI Description	KPI Owner	Original Annual Target	Baseline	Quarter ending September 2019				Quarter ending December 2019				Overall Performance for Quarter ending September 2019 to Quarter ending December 2019				
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL48	The provision and maintenance of municipal services	Provision of water to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	Director: Community Services	54	0	0	0	0	0	0	0	0	0	0	0	0		
TL49	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).	Director: Community Services	320	0	0	0	0	0	0	0	0	0	0	0	0		

Good Governance and Public Participation																					
KPI Number	Strategic Objective	KPI Description	KPI Owner	Original Annual Target	Baseline	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R			
TL6	The encouragement of structured community participation in the masters of the municipality	Ward committee meetings held to facilitate consistent and regular communication with residents	Director: Community Services	117	117	26	26	G	[D315] Director: Community Services: Compilled (August 2019) [D315] Director: Community Services: Compilled (September 2019)	[D315] Director: Community Services: Only 13 Ward Committee meetings held per cycle. Target overstated, will be a meridee with next adjustment budget/finioyer review. (September 2019)	26	26	G	[D315] Director: Community Services: Compilled (October 2019) [D315] Director: Community Services: COMPILED (November 2019)	[D315] Director: Community Services: COMPILED (November 2019)	26	26	G			
TL7	The provision of democratic, accountable and ethical governance	Submit quarterly progress reports on the revision of the top 10 risks as a corrective action to the Executive Management Team	Municipal Manager	4	4	1	1	G	[D13] Chief Risk Officer: 1 report submitted electronically (September 2019)		1	1	G			1	1	G			
TL42	The provision of democratic, accountable and ethical governance	Mentor the implementation of the action plan developed to address all the issues raised in the management letter of the Auditor General and submit quarterly progress reports to Executive Mayor	Municipal Manager	4	4	1	1	G			1	1	G	[D3] Municipal Manager: Target met. Report progress on 8/10/2019 and 7/11/2019 to the Executive Mayor. (December 2019)		2	2	G			
TL44	The provision of democratic, accountable and ethical governance	Submit the final Annual report and oversight report to Council before 31 March 2020	Municipal Manager	1	1	0	0	0			0	0	0			0	0	0			
TL45	The provision of democratic, accountable and ethical governance	Prepare the final IDP for submission to Council by the end of May 2020	Municipal Manager	1	1	0	0	0			0	0	0			0	0	0			

KPI Number	Strategic Objective	KPI Description	KPI Owner	Original Annual Target	Quarter ending September 2019			Quarter ending December 2019			Overall Performance for Quarter ending September 2019 to Quarter ending December 2019				
					Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Target	Actual	R
TL46	The provision of democratic, accountable and ethical governance	Draft the annual report and submit to the Auditor-General by the end of August 2019	Municipal Manager	1	1	1	G	[D78] Senior Manager: Strategic Services: n/a (August 2019)	[D78] Senior Manager: Strategic Services: n/a (August 2019)	0	0	0	1	1	G

Local Economic Development

TL8	The promotion of tourism, economic and social development	Provide four progress reports on LED, Social Development and Tourism initiatives to Council by end June 2020 (Refers to the 4th quarter report of previous financial year and three progress reports for the 2019/20 financial year)	Director: Economic & Social Development & Tourism	4	1	1	G	[D395] Director: Economic & Social Development & Tourism: Financial year report (July 2019)	[D395] Director: Economic & Social Development & Tourism: 1st Qtr Report submitted to Council (November 2019)	1	1	1	1	1	G
TL9	The promotion of tourism, economic and social development	Provide a schedule of funded events to the Executive Mayor for sign off by end of July 2019	Director: Economic & Social Development & Tourism	1	1	1	G	[D385] Director: Economic & Social Development & Tourism: 2019 Festival Funding Approved (August 2019)		0	0	0	1	1	G
TL10	The promotion of tourism, economic and social development	Support 120 SMEs in terms of the SME Development Programme by 30 June 2020	Director: Economic & Social Development & Tourism	120	0	0	N/A		[D386] Director: Economic & Social Development & Tourism: Supported 60 SMEs in terms of the SME Development Programme (December 2019)		60	60	60	60	G
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	Director: Economic & Social Development & Tourism	12	3	11	B	[D387] Manager: LED: Collaborative initiatives were implemented and the details will be further discussed in the Quarterly Report 1 Project/initiatives for the 1st quarter (September 2019) [D388] Manager: Social Development: The Department is working collaboratively with two other organisations on two separate projects. Both projects are staffed through EPWP workers funded by this department. The one project is called the Mount Pleasant after school programme which is provided in collaboration with JustCare. The other programme is Sibeko, which is a day care centre for children with special needs which is provided in collaboration with Overstrand AIDS 2	[D389] Manager: Tourism: Exhibition First Thursday Brief Premier First Thursday (December 2019)	3	3	3	6	19	B

KPI Number	Strategic Objective	KPI Description	KPI Owner	Original Annual Target	Baseline	Quarter ending September 2019				Quarter ending December 2019				Overall Performance for Quarter ending September 2019 to Quarter ending December 2019		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target
TL12	The promotion of tourism, economic and social development	The number of job opportunities created through the EPWP programme and as per set targets (grant agreement - FIES, tenders to 1020 work opportunities) (MPPMR Reg 10 (d))	Director: Economic & Social Development & Tourism	1 020	994	0	0	0	766	C	580	580	766	580	766	C
TL14	The provision of tourism, economic and social development	Support 50 SMME's in terms of the Emerging Contractor Development Programme by 30 June 2020	Director: Economic & Social Development & Tourism	50	43	0	0	0	44	B	25	25	44	25	44	B
Municipal Financial Viability and Management																
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))	Director: Finance	3	6,56	0	0	0	0	0	0	0	0	0	0	0
TL14	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the municipality's ability to meet its service debt obligations (Total operating revenue-operating grants received)/debt service payments due within the year (MPPMR Reg 10 (h))	Director: Finance	12	18,79	0	0	0	0	0	0	0	0	0	0	0

KPI Number	Strategic Objective	KPI Description	KPI Owner	Original Annual Target	Baseline	Quarter ending September 2019				Quarter ending December 2019				Overall Performance for Quarter ending September 2019 to Quarter ending December 2019			
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual
TL13	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))	Director: Finance	12.20%	10.55%	0.00%	0.00%	N/A				0.00%	0.00%	A	0.00%	A	
TL15	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by 31 August 2019	Director: Finance	1	1	1	1	G	(D123) Deputy Director: Finance & SCM: AFS submitted to the AG on 30 August 2019. (August 2019)				0	0	A	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 2019	Director: Finance	1	1	0	0	N/A				1	1	G	1	1	G
TL19	The provision of democratic, accountable and ethical governance	Achieve a debt recovery rate not less than 96% (Receipts/total billed for the 12 month period x100)	Director: Finance	96.00%	99.64%	98.23%	96.00%	G	(D166) Director: Finance: KPI Well met for July 2019 (July 2019) (D166) Director: Finance: KPI MET FOR THIS PERIOD (August 2019) (D166) Director: Finance: KPI MET FOR SEPTEMBER 2019 (September 2019)				98.73%	98.73%	G	98.73%	G
TL27	The provision of democratic, accountable and ethical governance	Submit the Final MTRF budget by the end of May 2020	Municipal Manager	1	1	0	0	A				0	0	N/A	0	0	N/A

Municipal Transformation and Institutional Development

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))	Director: Management Services	100.00%	99.87%	92.00%	25.00%	B	(D88) Director: Management Services: Completed (September 2019)				60.15%	60.15%	B	40.00%	60.15%
TL21	The provision of democratic, accountable and ethical governance	Review the Municipal Organisational Staff Structure by the end of June 2020	Director: Management Services	1	1	0	0	N/A				0	0	N/A	0	0	N/A
TL22	The provision of democratic, accountable and ethical governance	Revise the Section 12 Access to Information Manual by the end of June 2020 to ensure compliant and up to date policies	Director: Management Services	1	1	0	0	N/A				0	0	N/A	0	0	N/A
TL23	The provision of democratic, accountable and ethical governance	92% of the approved and funded organogram filled (factual number of posts filled divided by the funded posts budgeted) x100	Director: Management Services	92.00%	93.00%	92.00%	92.00%	G	(D91) Director: Management Services: Completed (September 2019)				92.00%	92.00%	G	92.00%	92.00%

C8/s

KPI Number	Strategic Objective	KPI Description	KPI Owner	Original Annual Target	Baseline	Quarter ending September 2019				Quarter ending December 2019				Overall Performance for Quarter ending September 2019 to Quarter ending December 2019				
						Target	Actual	R	Departmental KPI Performance Comment	Departmental KPI Corrective Measures	Target	Actual	R	Departmental KPI Performance Comment	Departmental KPI Corrective Measures	Target	Actual	R
TL24	The provision of democratic, accountable and ethical governance	The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan (MPPMR Reg 10 (6))	Director: Management Services	67	70	67	67	G	[D46] Senior Manager: Human Resources: 66 people from employment equity target groups employed in the three highest levels (July 2019) [D46] Senior Manager: Human Resources: 68 people from employment equity target groups employed in the three highest levels (August 2019) [D46] Senior Manager: Human Resources: Report for EE (September 2019)		67	68	G	[D46] Senior Manager: Human Resources: 68 people from employment equity target groups employed in the three highest levels (October 2019) [D46] Senior Manager: Human Resources: 67 people from employment equity target groups employed in the three highest levels (November 2019) [D46] Senior Manager: Human Resources: 68 people from employment equity target groups employed in the three highest levels (December 2019)		67	68	G
TL41	The provision of democratic, accountable and ethical governance	Sign section 56 performance agreements with all directors by the end of July 2019	Municipal Manager	6	6	6	6	G	[D51] Municipal Manager: Target met. Performance Agreements signed before end of July 2019. (July 2019)		6	6	G			6	6	G
TL43	The provision of democratic, accountable and ethical governance	Bi-annual formal performance appraisal of the section 56 appointees for the previous financial period April to June 2019 to be completed by Sept 2019 and the current period October to December 2019 to be completed by February 2020.	Municipal Manager	12	12	6	6	G	[D4] Municipal Manager: Target met (September 2019)		6	6	G			6	6	G

Overall Summary of Results

KPI	Applicable	Actual	Target	Performance
TL24	1	67	70	G
TL41	1	6	6	G
TL43	1	6	12	G
TL44	1	13	13	G
TL45	1	8	8	G
TL46	1	6	6	G
Total KPIs:	48			