

9. BUDGET REPORT AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) FOR THE QUARTER ENDED DECEMBER 2021

5/1/1/23-2021/2022 & 2/12/1/1

BA King Senior Manager: Financial Services

18 January 2022

(028) 313 8154

1. Executive Summary

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

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate: Finance
Financial Services

Directorate: Management Services
Strategic Services

3. Compliance with Strategic Priority

Promotion of tourism, economic and social development
Provision and maintenance of municipal services
Provision of democratic, accountable and ethical governance
Encouragement of structured community participation in the affairs of the municipality
Creation and maintenance of a safe and healthy environment

4. Delegated Authority

None

5. Legal Requirements

Section 52(d) of the Local Government: Municipal Finance Management Act, (Act 56 of 2003) [MFMA]

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

This report has been prepared as part of the reporting obligations arising from the MFMA. The MFMA requires the Executive Mayor to report to Council on a quarterly basis on the state of the Municipality's budget and SDBIP.

Discussion

Legislation requires that certain financial and performance information is disclosed in the quarterly monitoring report. The report has been prepared according to the standard reporting formats issued by National Treasury.

The SDBIP report, included as Appendix 1 of the quarterly budget report, is a layered plan comprising the Top Level SDBIP.

The top level SDBIP measures the achievement of the strategic performance indicators of the municipality. These include the prescriptive performance indicators prescribed by Section 10 of the Local Government: Municipal Planning and Performance Regulations of 2001.

The following additional reporting information is also included:
The Executive Mayor's special fund report is attached as Annexure B.

The Cost Containment Regulations, 2019 report, attached as Annexure C, represents the status up to the end of December 2021 (Quarter 2).

The quarterly post implementation status of the mSCOA Project is attached as Annexure D.

7. Financial Implications

None

8. Staff Implications

None

9. Comments from other Departments, Divisions and Administrations

The content of the SDBIP reflect the inputs of the relevant affected staff.

10. Annexures

- Annexure A: Budget Report and SDBIP for the quarter ended December 2021
- Annexure B: Executive Mayor's special fund – December 2021
- Annexure C: Status report on the Cost Containment Regulations, 2019 – December 2021
- Annexure D: Municipal Regulations on the Standard Chart of Accounts (mSCOA): Post Implementation Status of the mSCOA Project – December 2021

AGENDA OF A SPECIAL MAYORAL COMMITTEE MEETING 24 JANUARY 2022**RECOMMENDATION TO THE COUNCIL:**

that the budget report and service delivery and budget implementation plan for the quarter ended December 2021, prepared as part of the reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003 and additional information, **be noted**.

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



QUARTERLY BUDGET REPORT AND SDBIP DECEMBER 2021

In-Year Report of the Municipality

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



We belong



We care



We serve

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Appendix 1 – Service Delivery and Budget Implementation Plan

Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

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

NDPG – Neighbourhood Development Partnership Grant.

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

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

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

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

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

YTD – Year to date

y-o-y – year-on-year

PART 1 – IN-YEAR REPORT

Mayor's Report

1.1 In-Year Report – Quarterly Budget Report

1.1.1 Implementation of the budget in accordance with the SDBIP

The results of the SDBIP for the second quarter ended 31 December 2021 is included as Appendix 1 to this report.

1.1.2 Financial problems or risks facing the municipality

No financial problems or risks from a budgetary implementation or financial management perspective identified up till 31 December 2021. It is however important to note that as a country we are faced with two major phenomena, firstly, the financial impact of the COVID-19 Pandemic on municipalities, and secondly, the impact of the downgrade on South Africa's credit rating in 2020. As a result of the Covid crisis, municipalities remain under pressure to provide cost effective services.

1.1.3 Other relevant information

The 2021/2022 Budget was compiled according to version 6.5 of the mSCOA classification framework. The below results reflect the second quarter's financial performance.

YTD Actual operating revenue at the end of the second quarter for 2021/2022 is at 51.11% of the budgeted revenue of R1.418bn. The expenditure reflects spending of 44.67% against the budgeted expenditure of R1.502bn.

YTD Capital expenditure at the end of December 2021 amounts to R57.1m, or 21.05% of the amended budget of R271.5m. Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

A 2nd Adjustments Budget was tabled during this quarter to appropriate revenue and expenditure for grant roll-overs from the 2020/2021 financial year, as approved by National Treasury and Provincial Treasury and to re-allocate funding between Municipal Infrastructure Grant (MIG) projects.

A larger increase in outstanding debt was observed in May 2020 to June 2020 and the 12-month rolling average payment rate had dropped to 96,95% by the end of June 2020. The collection rate gained traction during the 2021/2022 financial year and at the end of December 2021 this stood at 98,79%. The financial impact of COVID-19 is still being closely monitored.

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

Resolutions

IN-YEAR REPORTS 2021/2022

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

RECOMMENDATION TO THE COUNCIL:

that the budget report and service delivery and budget implementation plan for the quarter ended December 2021, prepared as part of the financial reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003 and additional information, **be noted**.

Executive Summary

The 2020/2021 preliminary audited outcome figures have been included for information purposes and will be finalised after the tabling of the Annual Report in Council.

COVID-19

The national lockdown announced on 23 March 2020 by the President, became effective from midnight on 26 March 2020. The initial three-week lockdown was extended and thereafter reverted to further lockdown levels. The resurgence of COVID-19 in November 2020 and the official announcement of the second wave and further more stringent lockdown measures had an impact on the December 2020/January 2021 holiday season. The impact on basic services revenue streams over this holiday season is being monitored with the resurgence of the Covid-19 4th wave at the beginning of December 2021. No official announcements were made regarding further lockdowns and some relief measures in the form of the lifting of curfew were announced on 31 December 2021, which stands to benefit tourism as a whole.

A larger increase in outstanding debt was observed in May 2020 to June 2020 and the 12-month rolling average payment rate had dropped to 96,95% by the end of June 2020. The collection rate has gained traction during the 2021/2022 financial year and at the end of December 2021 this stood at 98,79%. The financial impact of COVID-19 is still being closely monitored.

Revenue by Source

The Year-to-Date actual revenue is 0.43% above the YTD budget projections at the end of December 2021.

Borrowings

The balance of borrowings amounts to R458.1m at the end of December 2021.

Operating expenditure by vote & type

Current expenditure is 2.43% below YTD budget projections as at December 2021.

Capital expenditure

YTD Capital expenditure amounts to R57.1m or 21.05% of the adjusted budget of R271.5m. The current capital commitments of orders in progress amounts to R60.8m or 22.38% of the adjusted capital budget of R271.5m.

Cash flows

The municipality started the year with a positive cash balance of R612.7 million. The December closing balance is R640.9 million. Refer to Supporting Table SC9 for more details on the cash position.

Allocations received (National & Provincial Grants)

Grants totaling R51.07m was received during December 2021.

Spending on Grants

Spending on grants amounts to R13.5m for December 2021 which includes FMG, EPWP, INEP, MIG, Water Service Infrastructure Grant, Resource funding for the establishment & support of K9 Unit, Provincial Library Grant, MSDCBG, DBSA Capital Grant & Provincial Housing Grant – Construction Contracts.

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 | 0.43% | | |
| Fines, penalties and forfeits | -15.46% | Budget amount will be addressed in the MYR. | |
| Licences and permits | 15.97% | Budget amount will be addressed in the MYR. | |
| Expenditure By Type | -2.43% | | |
| Capital Expenditure | -48.76% | Capital Commitments = R60.8m (22.38%) | |
| Financial Position | | | |
| In order | | | |
| Cash Flow | | | |
| In order | | | |

Total Revenue (including capital grants)

| R thousand | Amended Budget | YearTD actual | % of Budget Received/Spent |
|---------------------|-----------------|---------------|----------------------------|
| Revenue | 1 481 924 | 734 598 | 49.57% |
| Expenditure | 1 501 983 | 670 979 | 44.67% |
| Surplus / (Deficit) | (20 058) | 63 619 | |
| Capital | 271 516 | 57 160 | 21.05% |

Total Revenue (excluding capital grants)

| R thousand | Amended Budget | YearTD actual | % of Budget Received/Spent |
|---------------------|-----------------|---------------|----------------------------|
| Revenue | 1 418 339 | 724 851 | 51.11% |
| Expenditure | 1 501 983 | 670 979 | 44.67% |
| Surplus / (Deficit) | (83 643) | 53 872 | |
| Capital | 271 516 | 57 160 | 21.05% |

Performance in relation to SDBIP targets

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

Remedial or corrective steps

Refer to the SDBIP report.

In-year budget statement tables / ...

Table C1: s71 Monthly Budget Statement Summary

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

| Description | 2020/21 | Budget Year 2021/22 | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | 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 | 261 222 | 275 637 | 275 637 | 22 838 | 139 604 | 139 196 | 407 | 0% | 275 637 |
| Service charges | 733 197 | 793 858 | 793 858 | 67 879 | 403 945 | 398 368 | 5 578 | 1% | 793 858 |
| Investment revenue | 30 504 | 27 456 | 27 456 | 605 | 8 116 | 8 116 | - | | 27 456 |
| Transfers and subsidies | 140 895 | 139 692 | 148 168 | 43 653 | 102 056 | 102 056 | - | | 148 168 |
| Other own revenue | 121 523 | 180 196 | 173 220 | 14 336 | 71 130 | 74 008 | (2 879) | -4% | 173 220 |
| Total Revenue (excluding capital transfers and contributions) | 1 287 342 | 1 416 839 | 1 418 339 | 149 312 | 724 851 | 721 744 | 3 107 | 0% | 1 418 339 |
| Employee costs | 436 029 | 463 804 | 466 312 | 39 615 | 226 886 | 230 230 | (3 344) | -1% | 466 312 |
| Remuneration of Councillors | 11 219 | 12 401 | 12 401 | 960 | 5 546 | 6 045 | (500) | -8% | 12 401 |
| Depreciation & asset impairment | 138 195 | 145 663 | 145 663 | 12 144 | 72 837 | 72 837 | - | | 145 663 |
| Finance charges | 48 805 | 51 804 | 51 804 | 17 907 | 21 378 | 21 378 | - | | 51 804 |
| Materials and bulk purchases | 343 314 | 398 552 | 401 870 | 31 770 | 181 932 | 184 272 | (2 340) | -1% | 401 891 |
| Transfers and subsidies | 8 651 | 12 324 | 12 624 | 1 006 | 6 043 | 6 207 | (164) | -3% | 12 624 |
| Other expenditure | 334 722 | 410 460 | 411 310 | 37 278 | 156 357 | 166 700 | (10 343) | -6% | 411 288 |
| Total Expenditure | 1 320 935 | 1 495 006 | 1 501 983 | 140 680 | 670 979 | 687 669 | (16 690) | -2% | 1 501 983 |
| Surplus/(Deficit) | (33 593) | (78 168) | (83 643) | 8 632 | 53 872 | 34 075 | 19 797 | 58% | (83 643) |
| Transfers and subsidies - capital (monetary) | 37 219 | 46 354 | 47 546 | 2 653 | 6 172 | 6 172 | - | | 47 546 |
| Contributions & Contributed assets | 27 223 | 14 243 | 16 039 | 1 166 | 3 574 | 3 574 | - | | 16 039 |
| Surplus/(Deficit) after capital transfers & contributions | 30 848 | (17 571) | (20 058) | 12 451 | 63 619 | 43 822 | 19 797 | 45% | (20 058) |
| Surplus/ (Deficit) for the year | 30 848 | (17 571) | (20 058) | 12 451 | 63 619 | 43 822 | 19 797 | 45% | (20 058) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 254 800 | 274 775 | 271 516 | 20 532 | 57 160 | 111 558 | (54 398) | -49% | 271 516 |
| Capital transfers recognised | 83 490 | 111 555 | 107 568 | 10 432 | 27 961 | 47 888 | (19 927) | -42% | 107 568 |
| | 23 919 | - | - | - | - | - | - | | - |
| Borrowing | 45 443 | 94 066 | 94 795 | 6 960 | 22 589 | 39 094 | (16 504) | -42% | 94 795 |
| Internally generated funds | 101 949 | 69 154 | 69 154 | 3 139 | 6 610 | 24 577 | (17 967) | -73% | 69 154 |
| Total sources of capital funds | 254 800 | 274 775 | 271 516 | 20 532 | 57 160 | 111 558 | (54 398) | -49% | 271 516 |
| Financial position | | | | | | | | | |
| Total current assets | 765 709 | 583 272 | 582 543 | | 777 148 | | | | 582 543 |
| Total non current assets | 3 921 556 | 4 096 878 | 4 092 428 | | 3 909 231 | | | | 4 092 428 |
| Total current liabilities | 310 222 | 341 312 | 341 312 | | 256 728 | | | | 341 312 |
| Total non current liabilities | 678 212 | 657 833 | 657 833 | | 667 800 | | | | 657 833 |
| Community wealth/Equity | 3 698 830 | 3 681 004 | 3 675 825 | | 3 761 850 | | | | 3 675 825 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 208 963 | 215 101 | 209 922 | 26 056 | 113 714 | 113 795 | 81 | 0% | 209 922 |
| Net cash from (used) investing | (258 734) | (279 755) | (275 304) | (20 947) | (59 650) | (59 650) | - | | (275 304) |
| Net cash from (used) financing | 8 680 | (2 646) | (2 646) | (12 299) | (25 853) | (25 853) | - | | (2 646) |
| Cash/cash equivalents at the month/year end | 612 723 | 450 829 | 450 100 | - | 640 934 | 546 421 | (94 513) | -17% | 544 694 |
| 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 | 68 106 | 3 105 | 2 035 | 1 421 | 1 291 | 1 314 | 7 158 | 45 628 | 130 058 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 5 946 | - | - | - | - | - | - | - | 5 946 |

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

| Description | 2020/21 | Budget Year 2021/22 | | | | | | | |
|--|------------------|---------------------|------------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | 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> | 362 831 | 357 072 | 360 087 | 35 018 | 181 976 | 185 527 | (3 551) | -2% | 360 087 |
| Executive and council | 38 681 | 31 359 | 31 934 | 10 361 | 23 427 | 23 437 | (10) | 0% | 31 934 |
| Finance and administration | 324 150 | 325 712 | 328 152 | 24 656 | 158 549 | 162 090 | (3 541) | -2% | 328 152 |
| Internal audit | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | 125 463 | 164 655 | 164 718 | 14 073 | 62 035 | 60 838 | 1 197 | 2% | 164 718 |
| Community and social services | 8 291 | 7 145 | 7 145 | 751 | 4 846 | 4 745 | 102 | 2% | 7 145 |
| Sport and recreation | 29 089 | 10 133 | 12 455 | 2 424 | 6 837 | 3 981 | 2 856 | 72% | 12 455 |
| Public safety | 16 193 | 39 531 | 43 466 | 2 807 | 16 858 | 18 619 | (1 761) | -9% | 43 466 |
| Housing | 71 891 | 107 845 | 101 652 | 8 090 | 33 493 | 33 493 | - | - | 101 652 |
| <i>Economic and environmental services</i> | 16 035 | 16 227 | 17 437 | 1 989 | 8 017 | 7 788 | 229 | 3% | 17 437 |
| Planning and development | 11 638 | 9 362 | 11 298 | 1 287 | 6 572 | 5 311 | 1 261 | 24% | 11 298 |
| Road transport | 4 365 | 6 828 | 6 103 | 703 | 1 409 | 2 441 | (1 032) | -42% | 6 103 |
| Environmental protection | 32 | 37 | 37 | - | 36 | 36 | - | - | 37 |
| <i>Trading services</i> | 847 454 | 939 483 | 939 682 | 102 051 | 482 570 | 477 337 | 5 232 | 1% | 939 682 |
| Energy sources | 481 695 | 570 263 | 570 263 | 56 501 | 289 976 | 287 516 | 2 461 | 1% | 570 263 |
| Water management | 153 115 | 157 061 | 147 446 | 16 835 | 76 305 | 75 320 | 984 | 1% | 147 446 |
| Waste water management | 117 987 | 116 972 | 124 991 | 15 120 | 61 614 | 60 718 | 896 | 1% | 124 991 |
| Waste management | 94 657 | 95 187 | 96 983 | 13 595 | 54 674 | 53 783 | 891 | 2% | 96 983 |
| <i>Other</i> | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 1 351 784 | 1 477 435 | 1 481 924 | 153 131 | 734 598 | 731 491 | 3 107 | 0% | 1 481 924 |
| Expenditure - Functional | | | | | | | | | |
| <i>Governance and administration</i> | 258 657 | 284 904 | 290 958 | 22 698 | 133 053 | 137 836 | (4 783) | -3% | 290 958 |
| Executive and council | 69 529 | 66 557 | 65 915 | 4 482 | 30 902 | 32 958 | (2 056) | -6% | 65 915 |
| Finance and administration | 186 367 | 214 255 | 220 951 | 17 991 | 100 666 | 103 089 | (2 422) | -2% | 220 951 |
| Internal audit | 2 761 | 4 091 | 4 091 | 224 | 1 485 | 1 790 | (305) | -17% | 4 091 |
| <i>Community and public safety</i> | 192 423 | 257 893 | 260 673 | 19 336 | 100 034 | 101 907 | (1 873) | -2% | 260 673 |
| Community and social services | 22 122 | 19 164 | 19 134 | 1 719 | 8 498 | 9 177 | (679) | -7% | 19 234 |
| Sport and recreation | 52 169 | 59 600 | 60 370 | 5 641 | 22 690 | 23 136 | (446) | -2% | 60 370 |
| Public safety | 87 169 | 115 407 | 116 664 | 10 758 | 53 217 | 53 965 | (748) | -1% | 116 638 |
| Housing | 30 963 | 63 723 | 64 505 | 1 218 | 15 629 | 15 629 | - | - | 64 505 |
| <i>Economic and environmental services</i> | 170 202 | 187 466 | 189 139 | 22 471 | 89 766 | 93 622 | (3 855) | -4% | 189 165 |
| Planning and development | 43 396 | 51 373 | 53 294 | 3 779 | 21 534 | 24 694 | (3 160) | -13% | 53 294 |
| Road transport | 110 465 | 116 270 | 116 022 | 16 996 | 59 357 | 59 848 | (491) | -1% | 116 048 |
| Environmental protection | 16 340 | 19 823 | 19 823 | 1 696 | 8 875 | 9 080 | (205) | -2% | 19 823 |
| <i>Trading services</i> | 696 761 | 761 149 | 757 618 | 75 890 | 346 806 | 352 546 | (5 740) | -2% | 757 618 |
| Energy sources | 384 141 | 442 180 | 442 180 | 35 514 | 200 306 | 201 956 | (1 651) | -1% | 442 180 |
| Water management | 120 612 | 129 815 | 129 565 | 16 668 | 58 236 | 60 050 | (1 814) | -3% | 129 565 |
| Waste water management | 95 785 | 102 665 | 99 384 | 15 271 | 51 430 | 52 280 | (850) | -2% | 99 384 |
| Waste management | 96 223 | 86 489 | 86 489 | 8 437 | 36 835 | 38 261 | (1 426) | -4% | 86 489 |
| <i>Other</i> | 2 893 | 3 595 | 3 595 | 285 | 1 319 | 1 758 | (438) | -25% | 3 595 |
| Total Expenditure - Functional | 1 320 935 | 1 495 006 | 1 501 983 | 140 680 | 670 979 | 687 669 | (16 690) | -2% | 1 501 983 |
| Surplus/ (Deficit) for the year | 30 848 | (17 571) | (20 058) | 12 451 | 63 619 | 43 822 | 19 797 | 45% | (20 058) |

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

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

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

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

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

| Vote Description | 2020/21 | Budget Year 2021/22 | | | | | | | |
|--|------------------|---------------------|------------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | 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 & Mayor's Office | 38 321 | 31 285 | 31 585 | 10 328 | 23 291 | 23 291 | - | | 31 585 |
| Vote 2 - Municipal Manager & Internal Audit | - | - | - | - | - | - | - | | - |
| Vote 3 - Management Services | 2 564 | 869 | 2 934 | 824 | 1 284 | 1 467 | (184) | -12.5% | 2 934 |
| Vote 4 - Finance | 309 284 | 318 650 | 318 650 | 23 786 | 156 905 | 159 424 | (2 519) | -1.6% | 318 650 |
| Vote 5 - Infrastructure & Planning | 585 823 | 691 845 | 684 869 | 65 674 | 329 727 | 324 401 | 5 326 | 1.6% | 684 869 |
| Vote 6 - Protection Services | 16 193 | 39 531 | 43 466 | 2 807 | 16 858 | 17 536 | (678) | -3.9% | 43 466 |
| Vote 7 - Economic and Social Development & Tourism | 3 860 | 2 838 | 4 773 | 300 | 975 | 2 387 | (1 412) | -59.1% | 4 773 |
| Vote 8 - Community Services | 395 739 | 392 418 | 395 646 | 49 412 | 205 558 | 202 985 | 2 573 | 1.3% | 395 646 |
| Total Revenue by Vote | 1 351 784 | 1 477 435 | 1 481 924 | 153 131 | 734 598 | 731 491 | 3 107 | 0.4% | 1 481 924 |
| Expenditure by Vote | | | | | | | | | |
| Vote 1 - Council & Mayor's Office | 44 089 | 37 047 | 37 347 | 2 222 | 17 515 | 17 873 | (358) | -2.0% | 37 347 |
| Vote 2 - Municipal Manager & Internal Audit | 5 885 | 8 040 | 8 040 | 474 | 3 023 | 3 180 | (157) | -4.9% | 8 040 |
| Vote 3 - Management Services | 54 639 | 60 741 | 62 806 | 4 270 | 28 246 | 28 993 | (747) | -2.6% | 62 806 |
| Vote 4 - Finance | 77 490 | 95 684 | 95 684 | 7 950 | 44 788 | 47 064 | (2 276) | -4.8% | 95 684 |
| Vote 5 - Infrastructure & Planning | 577 727 | 672 313 | 672 313 | 50 383 | 287 762 | 292 053 | (4 290) | -1.5% | 672 313 |
| Vote 6 - Protection Services | 91 326 | 115 502 | 116 745 | 9 364 | 51 898 | 54 473 | (2 575) | -4.7% | 116 745 |
| Vote 7 - Economic and Social Development & Tourism | 13 558 | 17 311 | 19 247 | 1 171 | 5 528 | 6 476 | (948) | -14.6% | 19 247 |
| Vote 8 - Community Services | 456 221 | 488 368 | 489 800 | 64 847 | 232 219 | 237 558 | (5 339) | -2.2% | 489 800 |
| Total Expenditure by Vote | 1 320 935 | 1 495 006 | 1 501 983 | 140 680 | 670 979 | 687 669 | (16 690) | -2.4% | 1 501 983 |
| Surplus/ (Deficit) for the year | 30 848 | (17 571) | (20 058) | 12 451 | 63 619 | 43 822 | 19 797 | 45.2% | (20 058) |

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

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

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

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

| Description | 2020/21 | Budget Year 2021/22 | | | | | | | |
|--|------------------|---------------------|------------------|----------------|----------------|----------------|-----------------|--------------|--------------------|
| | 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 | 261 222 | 275 637 | 275 637 | 22 838 | 139 604 | 139 196 | 407 | 0% | 275 637 |
| Service charges - electricity revenue | 442 792 | 499 317 | 499 317 | 41 743 | 256 330 | 253 819 | 2 510 | 1% | 499 317 |
| Service charges - water revenue | 131 113 | 132 168 | 132 168 | 11 638 | 64 588 | 63 331 | 1 257 | 2% | 132 168 |
| Service charges - sanitation revenue | 87 094 | 87 631 | 87 631 | 8 076 | 44 762 | 43 816 | 947 | 2% | 87 631 |
| Service charges - refuse revenue | 72 198 | 74 741 | 74 741 | 6 423 | 38 266 | 37 402 | 864 | 2% | 74 741 |
| Rental of facilities and equipment | 4 068 | 3 440 | 3 440 | 341 | 2 111 | 1 949 | 161 | 8% | 3 440 |
| Interest earned - external investments | 30 504 | 27 456 | 27 456 | 605 | 8 116 | 8 116 | - | | 27 456 |
| Interest earned - outstanding debtors | 4 244 | 4 681 | 4 681 | (189) | 2 062 | 2 262 | (201) | -9% | 4 681 |
| Fines, penalties and forfeits | 1 095 | 28 223 | 28 223 | 1 688 | 10 339 | 12 230 | (1 891) | -15% | 28 223 |
| Licences and permits | 2 227 | 2 039 | 2 038 | 216 | 1 300 | 1 121 | 179 | 16% | 2 038 |
| Agency services | 6 189 | 6 680 | 6 680 | 570 | 3 910 | 3 618 | 292 | 8% | 6 680 |
| Transfers and subsidies | 140 895 | 139 692 | 148 168 | 43 653 | 102 056 | 102 056 | - | | 148 168 |
| Other revenue | 96 156 | 126 909 | 119 934 | 11 563 | 50 553 | 51 971 | (1 419) | -3% | 119 934 |
| Gains on disposal of PPE | 7 545 | 8 225 | 8 225 | 147 | 856 | 856 | - | | 8 225 |
| Total Revenue (excluding capital transfers and contributions) | 1 287 342 | 1 416 839 | 1 418 339 | 149 312 | 724 851 | 721 744 | 3 107 | 0% | 1 418 339 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 436 029 | 463 804 | 466 312 | 39 615 | 226 886 | 230 230 | (3 344) | -1% | 466 312 |
| Remuneration of councillors | 11 219 | 12 401 | 12 401 | 960 | 5 546 | 6 045 | (500) | -8% | 12 401 |
| Debt impairment | 14 053 | 21 500 | 21 544 | 1 792 | 10 794 | 10 794 | - | | 21 544 |
| Depreciation & asset impairment | 138 195 | 145 663 | 145 663 | 12 144 | 72 837 | 72 837 | - | | 145 663 |
| Finance charges | 48 805 | 51 804 | 51 804 | 17 907 | 21 378 | 21 378 | - | | 51 804 |
| Bulk purchases | 298 272 | 353 707 | 353 707 | 24 185 | 161 874 | 163 000 | (1 126) | -1% | 353 707 |
| Other materials | 45 042 | 44 845 | 48 163 | 7 585 | 20 058 | 21 272 | (1 214) | -6% | 48 184 |
| Contracted services | 208 095 | 247 340 | 249 073 | 28 449 | 94 097 | 99 629 | (5 532) | -6% | 248 994 |
| Transfers and subsidies | 8 651 | 12 324 | 12 624 | 1 006 | 6 043 | 6 207 | (164) | -3% | 12 624 |
| Other expenditure | 112 270 | 141 620 | 140 693 | 7 037 | 51 467 | 56 277 | (4 810) | -9% | 140 751 |
| Loss on disposal of PPE | 303 | - | - | - | - | - | - | | - |
| Total Expenditure | 1 320 935 | 1 495 006 | 1 501 983 | 140 680 | 670 979 | 687 669 | (16 690) | -2% | 1 501 983 |
| Surplus/(Deficit) | (33 593) | (78 168) | (83 643) | 8 632 | 53 872 | 34 075 | 19 797 | 58% | (83 643) |
| Transfers and subsidies - capital (monetary allocation) | 37 219 | 46 354 | 47 546 | 2 653 | 6 172 | 6 172 | - | | 47 546 |
| Transfers and subsidies - capital (in-kind - all) | 18 757 | - | - | - | - | - | - | | - |
| Surplus/(Deficit) after capital transfers & taxation | 30 848 | (17 571) | (20 058) | 12 451 | 63 619 | 43 822 | | | (20 058) |
| Surplus/(Deficit) after taxation | 30 848 | (17 571) | (20 058) | 12 451 | 63 619 | 43 822 | | | (20 058) |
| Surplus/(Deficit) attributable to municipality | 30 848 | (17 571) | (20 058) | 12 451 | 63 619 | 43 822 | | | (20 058) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | | - |
| Surplus/ (Deficit) for the year | 30 848 | (17 571) | (20 058) | 12 451 | 63 619 | 43 822 | | | (20 058) |

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.43% above the YTD budget projections.

Current expenditure is 2.43% below YTD budget projections for December 2021.

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

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

| Vote Description | 2020/21 | Budget Year 2021/22 | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|----------------|-----------------|----------------|--------------------|
| | 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 & Mayor's Office | - | - | - | - | - | - | - | - | - |
| Vote 2 - Municipal Manager & Internal Audit | - | - | - | - | - | - | - | - | - |
| Vote 3 - Management Services | - | 3 715 | 3 715 | 539 | 1 790 | 1 851 | (61) | -3% | 3 715 |
| Vote 4 - Finance | - | 60 | 60 | - | 43 | 25 | 18 | 72% | 60 |
| Vote 5 - Infrastructure & Planning | 73 712 | 181 114 | 174 842 | 16 309 | 47 104 | 74 071 | (26 967) | -36% | 174 842 |
| Vote 6 - Protection Services | - | 354 | 354 | 95 | 213 | 175 | 38 | 22% | 354 |
| Vote 7 - Economic and Social Development & Tourism | - | 45 | 45 | - | - | - | - | - | 45 |
| Vote 8 - Community Services | 36 053 | 4 297 | 4 297 | - | 150 | 1 790 | (1 640) | -92% | 4 297 |
| Total Capital Multi-year expenditure | 109 765 | 189 585 | 183 313 | 16 943 | 49 301 | 77 913 | (28 612) | -37% | 183 313 |
| Single Year expenditure appropriation | | | | | | | | | |
| Vote 1 - Council & Mayor's Office | 352 | - | - | - | - | - | - | - | - |
| Vote 2 - Municipal Manager & Internal Audit | - | - | - | - | - | - | - | - | - |
| Vote 3 - Management Services | 2 288 | - | - | - | - | - | - | - | - |
| Vote 4 - Finance | 57 | - | - | - | - | - | - | - | - |
| Vote 5 - Infrastructure & Planning | 80 221 | 50 206 | 52 027 | 1 539 | 5 258 | 22 043 | (16 785) | -76% | 52 027 |
| Vote 6 - Protection Services | 8 160 | 7 535 | 8 727 | 196 | 265 | 1 529 | (1 265) | -83% | 8 727 |
| Vote 7 - Economic and Social Development & Tourism | 498 | - | - | - | - | - | - | - | - |
| Vote 8 - Community Services | 53 459 | 27 449 | 27 449 | 1 854 | 2 337 | 10 074 | (7 737) | -77% | 27 449 |
| Total Capital single-year expenditure | 145 035 | 85 189 | 88 203 | 3 588 | 7 860 | 33 646 | (25 786) | -77% | 88 203 |
| Total Capital Expenditure | 254 800 | 274 775 | 271 516 | 20 532 | 57 160 | 111 558 | (54 398) | -49% | 271 516 |
| Capital Expenditure - Functional Classification | | | | | | | | | |
| Governance and administration | | | | | | | | | |
| Executive and council | 355 | 5 | 5 | - | - | - | - | -3% | 5 |
| Finance and administration | 6 699 | 3 770 | 3 770 | 539 | 1 833 | 1 885 | (52) | -3% | 3 770 |
| Internal audit | - | - | - | - | - | - | - | - | - |
| Community and public safety | 96 981 | 79 999 | 76 538 | 7 708 | 20 928 | 33 232 | (12 304) | -37% | 76 538 |
| Community and social services | 16 072 | 9 991 | 9 991 | 43 | 214 | 4 995 | (4 781) | -96% | 9 991 |
| Sport and recreation | 22 886 | 7 752 | 10 074 | - | - | - | - | - | 10 074 |
| Public safety | 8 425 | 7 897 | 9 089 | 291 | 477 | 4 545 | (4 067) | -89% | 9 089 |
| Housing | 49 598 | 54 359 | 47 384 | 7 374 | 20 237 | 23 692 | (3 455) | -15% | 47 384 |
| Health | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | 29 200 | 19 511 | 18 786 | 1 361 | 2 033 | 5 893 | (3 860) | -66% | 18 786 |
| Planning and development | 8 466 | 7 987 | 7 987 | 4 | 510 | 1 994 | (1 484) | -74% | 7 987 |
| Road transport | 20 734 | 11 524 | 10 799 | 1 357 | 1 523 | 3 899 | (2 377) | -61% | 10 799 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| Trading services | 121 565 | 171 489 | 172 418 | 10 923 | 32 367 | 70 549 | (38 182) | -54% | 172 418 |
| Energy sources | 10 436 | 68 211 | 68 211 | 3 056 | 8 876 | 28 505 | (19 629) | -69% | 68 211 |
| Water management | 35 574 | 51 982 | 42 367 | 2 937 | 13 861 | 21 123 | (7 262) | -34% | 42 367 |
| Waste water management | 57 190 | 47 481 | 56 228 | 4 526 | 7 877 | 18 114 | (10 237) | -57% | 56 228 |
| Waste management | 18 365 | 3 815 | 5 611 | 404 | 1 752 | 2 806 | (1 054) | -38% | 5 611 |
| Total Capital Expenditure - Functional Classification | 254 800 | 274 775 | 271 516 | 20 532 | 57 160 | 111 558 | (54 398) | -49% | 271 516 |
| Funded by: | | | | | | | | | |
| National Government | 35 100 | 45 754 | 45 754 | 2 653 | 6 172 | 17 877 | (11 705) | -65% | 45 754 |
| Provincial Government | 48 390 | 600 | 1 792 | - | - | - | - | - | 1 792 |
| Other transfers and grants | - | 65 201 | 60 022 | 7 779 | 21 789 | 30 011 | (8 222) | -27% | 60 022 |
| Transfers recognised - capital | 83 490 | 111 555 | 107 568 | 10 432 | 27 961 | 47 888 | (19 927) | -42% | 107 568 |
| | 23 919 | - | - | - | - | - | - | - | - |
| Borrowing | 45 443 | 94 066 | 94 795 | 6 960 | 22 589 | 39 094 | (16 504) | -42% | 94 795 |
| Internally generated funds | 101 949 | 69 154 | 69 154 | 3 139 | 6 610 | 24 577 | (17 967) | -73% | 69 154 |
| Total Capital Funding | 254 800 | 274 775 | 271 516 | 20 532 | 57 160 | 111 558 | (54 398) | -49% | 271 516 |

Capital expenditure is 48.76% below the Year-to-Date budget projections. Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

Table C6: Monthly Budget Statement - Financial Position

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

| Description | 2020/21 | Budget Year 2021/22 | | | |
|--|------------------|---------------------|------------------|------------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | | | | | |
| ASSETS | | | | | |
| Current assets | | | | | |
| Cash | 202 482 | 50 829 | 50 100 | 130 690 | 50 100 |
| Call investment deposits | 410 241 | 400 000 | 400 000 | 510 244 | 400 000 |
| Consumer debtors | 83 846 | 84 475 | 84 475 | 94 593 | 84 475 |
| Other debtors | 56 404 | 38 027 | 38 027 | 30 644 | 38 027 |
| Current portion of long-term receivables | - | - | - | - | - |
| Inventory | 12 736 | 9 940 | 9 940 | 10 977 | 9 940 |
| Total current assets | 765 709 | 583 272 | 582 543 | 777 148 | 582 543 |
| Non current assets | | | | | |
| Long-term receivables | - | - | - | - | - |
| Investments | 54 278 | 62 165 | 62 165 | 57 624 | 62 165 |
| Investment property | 127 538 | 127 346 | 127 346 | 127 538 | 127 346 |
| Investments in Associate | - | - | - | - | - |
| Property, plant and equipment | 3 599 818 | 3 772 076 | 3 767 626 | 3 584 147 | 3 767 626 |
| Agricultural | - | - | - | - | - |
| Biological assets | - | - | - | - | - |
| Intangible assets | 8 993 | 4 363 | 4 363 | 8 993 | 4 363 |
| Other non-current assets | 130 928 | 130 928 | 130 928 | 130 928 | 130 928 |
| Total non current assets | 3 921 556 | 4 096 878 | 4 092 428 | 3 909 231 | 4 092 428 |
| TOTAL ASSETS | 4 687 265 | 4 680 150 | 4 674 970 | 4 686 378 | 4 674 970 |
| LIABILITIES | | | | | |
| Current liabilities | | | | | |
| Bank overdraft | - | - | - | - | - |
| Borrowing | 53 957 | 50 263 | 50 263 | 50 263 | 50 263 |
| Consumer deposits | 42 248 | 64 074 | 64 074 | 65 333 | 64 074 |
| Trade and other payables | 164 032 | 180 596 | 180 596 | 94 753 | 180 596 |
| Provisions | 49 986 | 46 378 | 46 378 | 46 378 | 46 378 |
| Total current liabilities | 310 222 | 341 312 | 341 312 | 256 728 | 341 312 |
| Non current liabilities | | | | | |
| Borrowing | 430 400 | 430 795 | 430 795 | 407 840 | 430 795 |
| Provisions | 247 812 | 227 039 | 227 039 | 259 960 | 227 039 |
| Total non current liabilities | 678 212 | 657 833 | 657 833 | 667 800 | 657 833 |
| TOTAL LIABILITIES | 988 434 | 999 146 | 999 146 | 924 528 | 999 146 |
| NET ASSETS | 3 698 830 | 3 681 004 | 3 675 825 | 3 761 850 | 3 675 825 |
| COMMUNITY WEALTH/EQUITY | | | | | |
| Accumulated Surplus/(Deficit) | 3 695 603 | 3 677 777 | 3 672 597 | 3 758 623 | 3 672 597 |
| Reserves | 3 227 | 3 228 | 3 228 | 3 227 | 3 228 |
| TOTAL COMMUNITY WEALTH/EQUITY | 3 698 830 | 3 681 004 | 3 675 825 | 3 761 850 | 3 675 825 |

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

Table C7: Monthly Budget Statement - Cash Flow

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

| Description | 2020/21 | Budget Year 2021/22 | | | | | | | |
|---|------------------|---------------------|------------------|-----------------|-----------------|-----------------|--------------|----------------|--------------------|
| | 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 | 262 672 | 279 664 | 279 664 | 21 639 | 138 364 | 138 434 | (70) | 0% | 279 664 |
| Service charges | 735 955 | 792 663 | 792 663 | 65 241 | 395 372 | 395 341 | 31 | 0% | 792 663 |
| Other revenue | 131 492 | 159 489 | 154 310 | 14 256 | 92 453 | 92 457 | (4) | 0% | 154 310 |
| Government - operating | 147 186 | 139 692 | 139 782 | 43 653 | 102 056 | 102 056 | - | | 139 782 |
| Government - capital | 23 825 | 46 354 | 46 354 | 3 819 | 9 747 | 9 747 | - | | 46 354 |
| Interest | 34 748 | 27 456 | 27 456 | 416 | 10 178 | 10 178 | - | | 27 456 |
| Dividends | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | |
| Suppliers and employees | (1 069 400) | (1 166 090) | (1 166 180) | (104 055) | (607 035) | (606 997) | 38 | 0% | (1 166 180) |
| Finance charges | (48 805) | (51 804) | (51 804) | (17 907) | (21 378) | (21 378) | - | | (51 804) |
| Transfers and Grants | (8 710) | (12 324) | (12 324) | (1 006) | (6 043) | (6 043) | - | | (12 324) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 208 963 | 215 101 | 209 922 | 26 056 | 113 714 | 113 795 | 81 | 0% | 209 922 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Proceeds on disposal of PPE | 940 | - | - | - | - | - | - | | - |
| Decrease (Increase) in non-current debtors | - | - | - | - | - | - | - | | - |
| Decrease (increase) other non-current receivables | 4 | - | - | - | - | - | - | | - |
| Decrease (increase) in non-current investments | (4 878) | (4 980) | (4 980) | (415) | (2 490) | (2 490) | - | | (4 980) |
| Payments | | | | | | | | | |
| Capital assets | (254 800) | (274 775) | (270 324) | (20 532) | (57 160) | (57 160) | - | | (270 324) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (258 734) | (279 755) | (275 304) | (20 947) | (59 650) | (59 650) | - | | (275 304) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Short term loans | - | - | - | - | - | - | - | | - |
| Borrowing long term/refinancing | 54 000 | 50 000 | 50 000 | - | - | - | - | | 50 000 |
| Increase (decrease) in consumer deposits | 1 256 | 2 000 | 2 000 | (628) | 401 | 401 | - | | 2 000 |
| Payments | | | | | | | | | |
| Repayment of borrowing | (46 576) | (54 646) | (54 646) | (11 672) | (26 253) | (26 253) | - | | (54 646) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | 8 680 | (2 646) | (2 646) | (12 299) | (25 853) | (25 853) | - | | (2 646) |
| NET INCREASE/ (DECREASE) IN CASH HELD | (41 091) | (67 299) | (68 029) | (7 190) | 28 211 | 28 292 | | | (68 029) |
| Cash/cash equivalents at beginning: | 653 813 | 518 129 | 518 129 | | 612 723 | 518 129 | | | 612 723 |
| Cash/cash equivalents at month/year end: | 612 723 | 450 829 | 450 100 | | 640 934 | 546 421 | | | 544 694 |

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 640.9million.

The municipality started the year with a positive cash balance of R612.7 million. The December closing balance is R640.9 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

| Description | Budget Year 2021/22 | | | | | | | | | | | | 2021/22 Medium Term Revenue & Expenditure Framework | | | |
|--|---------------------|----------------|-----------------|----------------|-----------------|----------------|---------|---------|---------|---------|---------|-----------------|---|------------------------|------------------------|--|
| | July | August | Sept | October | Nov | Dec | January | Feb | March | April | May | June | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 | |
| R thousands | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | | | | |
| Cash Receipts By Source | | | | | | | | | | | | | | | | |
| Property rates | 23 734 | 15 542 | 14 685 | 38 609 | 24 154 | 21 639 | - | - | - | - | - | 141 300 | 279 664 | 290 510 | 301 791 | |
| Service charges - electricity revenue | 42 736 | 42 327 | 42 172 | 42 449 | 42 664 | 40 869 | - | - | - | - | - | 245 779 | 498 997 | 557 665 | 623 357 | |
| Service charges - water revenue | 18 366 | 17 251 | 15 240 | (11 647) | 11 194 | 10 705 | - | - | - | - | - | 71 432 | 132 541 | 137 723 | 143 112 | |
| Service charges - sanitation revenue | 9 951 | 7 151 | 5 871 | 4 803 | 7 976 | 7 487 | - | - | - | - | - | 43 641 | 86 879 | 90 314 | 93 887 | |
| Service charges - refuse | 9 179 | 6 469 | 5 483 | 3 950 | 6 547 | 6 179 | - | - | - | - | - | 36 438 | 74 246 | 77 176 | 80 223 | |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rental of facilities and equipment | 275 | 479 | 375 | 295 | 305 | 427 | - | - | - | - | - | 1 283 | 3 440 | 3 148 | 3 273 | |
| Interest earned - external investments | 1 471 | 703 | 1 900 | 652 | 2 785 | 605 | - | - | - | - | - | 19 340 | 27 456 | 28 554 | 29 697 | |
| Interest earned - outstanding debtors | 579 | 530 | 13 | 557 | 572 | (189) | - | - | - | - | - | (2 062) | - | - | - | |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | 1 699 | 1 727 | 1 738 | 1 759 | 1 727 | 1 688 | - | - | - | - | - | (2 116) | 8 223 | 9 348 | 10 519 | |
| Licences and permits | 195 | 237 | 190 | 229 | 234 | 216 | - | - | - | - | - | 738 | 2 039 | 2 097 | 2 164 | |
| Agency services | 463 | 670 | 890 | 623 | 695 | 570 | - | - | - | - | - | 2 770 | 6 680 | 6 930 | 7 189 | |
| Transfer receipts - operating | 52 323 | 1 379 | 1 370 | 1 331 | 2 001 | 43 653 | - | - | - | - | - | 37 636 | 139 692 | 144 977 | 148 209 | |
| Other revenue | 2 847 | 7 681 | 7 013 | 32 750 | 13 101 | 11 355 | - | - | - | - | - | 64 361 | 139 108 | 91 142 | 42 454 | |
| Cash Receipts by Source | 163 819 | 102 146 | 96 940 | 116 360 | 113 954 | 145 205 | - | - | - | - | - | 660 542 | 1 398 965 | 1 439 585 | 1 485 875 | |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| Transfer receipts - capital | 8 | 101 | 1 528 | 1 628 | 2 661 | 3 819 | - | - | - | - | - | 36 607 | 46 354 | 40 828 | 32 568 | |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | 50 000 | 50 000 | 50 000 | 50 000 | |
| Increase in consumer deposits | 99 | 87 | 432 | 489 | (79) | (628) | - | - | - | - | - | 1 599 | 2 000 | 2 000 | 2 000 | |
| Receipt of non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Receipt of non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Change in non-current investments | (415) | (415) | (415) | (415) | (415) | (415) | - | - | - | - | - | (2 490) | (4 980) | (4 980) | (4 980) | |
| Total Cash Receipts by Source | 163 511 | 101 919 | 98 486 | 118 062 | 116 121 | 147 981 | - | - | - | - | - | 746 259 | 1 492 339 | 1 527 433 | 1 565 463 | |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | 836 | 59 502 | 35 945 | 33 825 | 54 117 | 39 192 | - | - | - | - | - | 261 677 | 485 095 | 477 359 | 498 450 | |
| Remuneration of councillors | - | 1 881 | 940 | 940 | 825 | 960 | - | - | - | - | - | 6 855 | 12 401 | 12 905 | 13 432 | |
| Interest paid | 54 | 463 | 1 495 | 727 | 732 | 17 907 | - | - | - | - | - | 30 426 | 51 804 | 51 923 | 52 180 | |
| Bulk purchases - Electricity | 5 | 44 345 | 42 499 | 25 947 | 24 894 | 24 185 | - | - | - | - | - | 191 833 | 353 707 | 385 187 | 419 468 | |
| Bulk purchases - Water & Sewer | 546 | 1 473 | 2 081 | 2 793 | 5 581 | 7 585 | - | - | - | - | - | (20 058) | - | - | - | |
| Other materials | - | - | - | - | - | - | - | - | - | - | - | - | 44 845 | 47 274 | 48 918 | |
| Contracted services | 616 | 12 714 | 16 249 | 15 897 | 20 173 | 28 449 | - | - | - | - | - | 153 243 | 247 340 | 251 832 | 272 718 | |
| Grants and subsidies paid - other municipalities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Grants and subsidies paid - other | 647 | 647 | 911 | 1 724 | 1 107 | 1 006 | - | - | - | - | - | 6 281 | 12 324 | 12 557 | 13 060 | |
| General expenses | 101 918 | (22 301) | 18 076 | (17 559) | 18 225 | 3 684 | - | - | - | - | - | (79 339) | 22 703 | 86 576 | 42 076 | |
| Cash Payments by Type | 104 622 | 98 724 | 118 196 | 64 293 | 125 652 | 122 968 | - | - | - | - | - | 550 918 | 1 230 218 | 1 325 612 | 1 360 301 | |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | - | 4 005 | 5 508 | 10 044 | 17 073 | 20 532 | - | - | - | - | - | 217 614 | 274 775 | 142 286 | 95 835 | |
| Repayment of borrowing | 1 972 | 1 410 | 4 411 | 5 746 | 1 043 | 11 672 | - | - | - | - | - | 28 392 | 54 646 | 49 748 | 56 000 | |
| Other Cash Flows/Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Cash Payments by Type | 106 594 | 104 139 | 128 115 | 80 083 | 143 768 | 155 171 | - | - | - | - | - | 796 924 | 1 559 638 | 1 517 647 | 1 512 136 | |
| NET INCREASE/(DECREASE) IN CASH HELD | 56 917 | (2 220) | (29 629) | 37 980 | (27 647) | (7 190) | - | - | - | - | - | (50 666) | (67 299) | 9 786 | 53 326 | |
| Cash/cash equivalents at the month/year begin | 612 723 | 669 640 | 667 420 | 637 791 | 675 771 | 648 124 | 640 934 | 640 934 | 640 934 | 640 934 | 640 934 | 640 934 | 612 723 | 545 423 | 555 210 | |
| Cash/cash equivalents at the month/year end: | 669 640 | 667 420 | 637 791 | 675 771 | 648 124 | 640 934 | 640 934 | 640 934 | 640 934 | 640 934 | 640 934 | 590 268 | 545 423 | 555 210 | 608 536 | |

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

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

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

| Description | NT Code | Budget Year 2021/22 | | | | | | | | | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impaired - Bad Debts i.Lo Council Policy |
|---|-------------|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|----------------|--------------------|--|--|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 16 473 | 667 | 377 | 231 | 224 | 235 | 1 284 | 6 678 | 26 169 | 8 652 | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 21 450 | 800 | 445 | 325 | 287 | 226 | 1 107 | 6 019 | 30 659 | 7 964 | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 23 755 | 650 | 549 | 353 | 332 | 355 | 1 429 | 5 415 | 32 838 | 7 884 | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 9 099 | 335 | 265 | 158 | 179 | 161 | 948 | 4 443 | 15 589 | 5 890 | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | 7 424 | 256 | 180 | 130 | 124 | 116 | 591 | 2 612 | 11 433 | 3 572 | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 407 | 19 | 18 | 19 | 16 | 11 | 51 | 270 | 812 | 368 | - | - |
| Interest on Arrear Debtor Accounts | 1810 | 145 | 40 | 31 | 34 | 43 | 56 | 431 | 12 666 | 13 446 | 13 230 | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | (10 647) | 339 | 169 | 171 | 84 | 153 | 1 317 | 7 526 | (888) | 9 251 | - | - |
| Total By Income Source | 2000 | 68 106 | 3 105 | 2 035 | 1 421 | 1 291 | 1 314 | 7 158 | 45 628 | 130 058 | 56 812 | - | - |
| 2019/20 - totals only | | 71 751 | 2 455 | 1 742 | 1 643 | 1 373 | 1 296 | 6 862 | 41 222 | 128 345 | 52 396 | | 40 451 |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 858 | 130 | 65 | 65 | 59 | 53 | 208 | 2 340 | 3 778 | 2 725 | - | - |
| Commercial | 2300 | 8 784 | 182 | 126 | 96 | 88 | 66 | 711 | 2 034 | 12 087 | 2 995 | - | - |
| Households | 2400 | 59 111 | 2 788 | 1 836 | 1 254 | 1 140 | 1 179 | 6 213 | 41 140 | 114 662 | 50 926 | - | - |
| Other | 2500 | (647) | 5 | 8 | 6 | 4 | 16 | 26 | 114 | (469) | 165 | - | - |
| Total By Customer Group | 2600 | 68 106 | 3 105 | 2 035 | 1 421 | 1 291 | 1 314 | 7 158 | 45 628 | 130 058 | 56 812 | - | - |

The debtors' level increasing trend observed during May to June 2020 has stabilized and the 12-month rolling average payment rate has since increased from 96,95% in June 2020 to 98,79% at the end of December 2021.

Summary of Indigent Households

| | Indigent Households | Other Households | Total Households | |
|--------------|---------------------|------------------|------------------|--------|
| 2 021 | | | | |
| July | 7 258 | 28 646 | 35 904 | 20.22% |
| August | 7 225 | 28 666 | 35 891 | 20.13% |
| September | 7 231 | 28 641 | 35 872 | 20.16% |
| October | 7 259 | 28 613 | 35 872 | 20.24% |
| November | 7 294 | 28 581 | 35 875 | 20.33% |
| December | 7 300 | 28 575 | 35 875 | 20.35% |
| 2 022 | | | | |
| January | | | | |
| February | | | | |
| March | | | | |
| April | | | | |
| May | | | | |
| June | | | | |

Monthly FBS (Free Basic Services)

| Free Basic Water | | | | Free Basic Sanitation | | | |
|--------------------------------------|---|-------------------------------|--|--------------------------------------|---|---------------------|-------------------------------------|
| No. of Indigent (poor) beneficiaries | No. of other beneficiaries (non indigent) | Total beneficiaries | level of Service (e.g. 6 kilolitres per household) | No. of Indigent (poor) beneficiaries | No. of other beneficiaries (non indigent) | Total beneficiaries | level of Service (e.g. VIP toilets) |
| 7300 | | | 6KL | 7300 | 0 | 7300 | 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) |
| 124 | 7176 | | 50kWh | 7300 | 0 | 7300 | Total monthly levy |

Summary of Debtors Age Analysis (This table represents gross debtors only)

| 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 |
|------------------|------------|-----------|-----------|------------|------------|-----------|-----------|------------|-------------|--------------------|--------------------|
| 2021/2022 | | | | | | | | | | | |
| June | | | | | | | | | | | |
| May | | | | | | | | | | | |
| April | | | | | | | | | | | |
| March | | | | | | | | | | | |
| February | | | | | | | | | | | |
| January | | | | | | | | | | | |
| December | 76 857 821 | 3 040 431 | 1 985 831 | 1 414 686 | 1 294 742 | 1 313 737 | 7 164 110 | 45 719 056 | 138 790 415 | 61 932 594 | 56 906 331 |
| November | 79 808 469 | 2 971 532 | 1 650 149 | 1 398 746 | 1 386 080 | 1 359 277 | 7 225 254 | 44 884 546 | 140 684 053 | 60 875 584 | 56 253 903 |
| October | 83 016 839 | 2 501 876 | 1 664 173 | 1 519 324 | 1 450 070 | 1 275 681 | 7 184 732 | 44 280 725 | 142 893 418 | 59 876 580 | 55 710 531 |
| September | 84 261 708 | 2 433 845 | 1 779 373 | 1 804 745 | 1 387 287 | 1 330 111 | 7 314 575 | 43 787 676 | 144 099 319 | 59 837 611 | 55 624 394 |
| Augustus | 74 355 400 | 2 386 273 | 2 010 374 | 1 497 509 | 1 391 876 | 1 459 284 | 7 138 167 | 42 986 545 | 133 225 429 | 58 870 028 | 54 473 381 |
| July | 75 914 486 | 2 861 414 | 1 785 127 | 1 512 627 | 1 531 683 | 1 309 644 | 6 909 346 | 42 173 411 | 133 997 738 | 58 083 251 | 53 436 711 |

Government Debt

| Overstrand Municipality as at 31/12/2021 | Total Debt | Services | Rates | Other |
|--|------------------|------------------|------------------|---------------|
| Department Responsible for the Debt | | | | |
| NPW 2227 | 3 212 352 | 1 828 385 | 1 343 356 | 40 611 |
| WCED 2251 | 487 720 | 487 720 | 0 | 0 |
| OTHER 2255 | 17 921 | 17 921 | 0 | 0 |
| HEALTH 2252 | 85 058 | 85 058 | 0 | 0 |
| TPW 2256 | -241 563 | -247 663 | 5 251 | 849 |
| HUMAN SETTLE 2215 | 46 465 | 46 465 | 0 | 0 |
| HOUSING 2253 | 4 459 | 4 459 | 0 | 0 |
| OTHER MUNICIPALITIES 2276 | 177 316 | 177 316 | 0 | 0 |
| TOTAL OUTSTANDING | 3 789 729 | 2 399 661 | 1 348 608 | 41 460 |

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

| Description | NT Code | Budget Year 2021/22 | | | | | | | | | Prior year totals for chart (same period) |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|--------------|---|
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| R thousands | | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | 5 892 | - | - | - | - | - | - | - | 5 892 | 4 650 |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 54 | - | - | - | - | - | - | - | 54 | 815 |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 5 946 | - | - | - | - | - | - | - | 5 946 | 5 465 |

Supporting Table SC4 reflects current creditors at the end of December 2021.

The payment of creditors is within requirements of the MFMA.

Investment portfolio analysis Supporting Table SC5

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

| Investments by maturity Name of institution & investment ID R thousands | Period of Investment | Type of Investment | Expiry date of investment | Accrued interest for the month | Yield for the month 1 (%) | Market value at beginning of the month | Change in market value | Market value at end of the month |
|--|-------------------------|-----------------------|---------------------------------|--------------------------------------|---------------------------------|--|---------------------------|--|
| | Yrs/Months | | | | | | | |
| Municipality | | | | | | | | |
| LIBERTY 15934476 | 15 YEARS | Policy | 01/09/2025 | 16 | | 18 868 | 125 | 19 009 |
| LIBERTY 21196964 | 14 YEARS | Policy | 01/09/2025 | (12) | | 33 710 | 260 | 33 958 |
| MOMENTUM MP 3853776 | 14 YEARS | Policy | 01/07/2026 | 143 | | 4 484 | 30 | 4 657 |
| ABSA 9331734880 | DEP PLUS | DEP PLUS | | 29 | 3.3 | 10 241 | (26) | 10 244 |
| ABSA 2079938535 | 185 DAYS | FIXED DEP | 24/01/2022 | | 5.01 | 100 000 | | 100 000 |
| Nedbank 03/7881534451 ref. 264 | 180 DAYS | FIXED DEP | 27/01/2022 | | 4.95 | 100 000 | | 100 000 |
| Nedbank 03/7881534451 ref. 265 | 183 DAYS | FIXED DEP | 23/03/2022 | | 4.93 | 100 000 | | 100 000 |
| Nedbank 03/7881534451 ref. 266 | 181 DAYS | FIXED DEP | 23/05/2022 | | 5.2 | 100 000 | | 100 000 |
| Standard Bank 288343005-030 | 121 days | FIXED DEP | 15/04/2021 | | 4.975 | | 100 000 | 100 000 |
| Municipality sub-total | | | | 176 | | 467 303 | 100 389 | 567 868 |
| TOTAL INVESTMENTS AND INTEREST | | | | 176 | | 467 303 | 100 389 | 567 868 |

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

Long term investments relate to the sinking fund investments.

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 | 2020/21 | Budget Year 2021/22 | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| | 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: | 138 372 | 127 977 | 127 977 | 42 437 | 96 244 | 96 244 | - | | 127 977 |
| Operational Revenue:General Revenue:Equitable Share | 134 322 | 123 897 | 123 897 | 41 299 | 92 923 | 92 923 | - | | 123 897 |
| Expanded Public Works Programme Integrated Grant for Municipalities | 2 500 | 2 530 | 2 530 | 1 138 | 1 771 | 1 771 | - | | 2 530 |
| Local Government Financial Management Grant [Schedule 5B] | 1 550 | 1 550 | 1 550 | | 1 550 | 1 550 | - | | 1 550 |
| Provincial Government: | 10 371 | 10 715 | 10 715 | - | 9 320 | 10 715 | (1 395) | -13.0% | 10 715 |
| Prov Library Grant | 7 651 | 6 580 | 6 580 | | 6 580 | 6 580 | - | | 6 580 |
| Maintenance of Transport Infrastructure Grant | 145 | 145 | 145 | | | 145 | (145) | -100.0% | 145 |
| Fin Man Capacity Building Grant | 300 | 250 | 250 | | | 250 | (250) | -100.0% | 250 |
| CDWGrant | 75 | 76 | 76 | | 76 | 76 | - | | 76 |
| Municipal Service Delivery & Capacity Building Grant | | 244 | 244 | | 244 | 244 | - | | 244 |
| Resource funding for the establish & support of K9 Unit | 2 200 | 2 420 | 2 420 | | 2 420 | 2 420 | - | | 2 420 |
| Municipal Electrical Master Plan Grant | | 1 000 | 1 000 | | | 1 000 | (1 000) | -100.0% | 1 000 |
| Other | | | | | | | | | |
| Road Infrastructure - Maintenance | | | | | | | | | |
| District Municipality: | - | - | 90 | - | 90 | 90 | - | | 90 |
| All Grants | | | 90 | | 90 | 90 | - | | 90 |
| Other grant providers: | 66 268 | 55 241 | 55 241 | - | 14 281 | 14 281 | - | | 55 241 |
| Households | 66 268 | 55 241 | 55 241 | | 14 281 | 14 281 | - | | 55 241 |
| Total Operating Transfers and Grants | 215 011 | 193 933 | 194 023 | 42 437 | 119 935 | 121 330 | (1 395) | -1.1% | 194 023 |
| Capital Transfers and Grants | | | | | | | | | |
| National Government: | 27 618 | 46 754 | 46 754 | 8 000 | 26 162 | 26 162 | - | | 46 754 |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | 6 000 | 18 519 | 18 519 | 8 000 | 17 000 | 17 000 | - | | 18 519 |
| Municipal Infrastructure Grant [Schedule 5B] | 21 618 | 23 053 | 23 053 | - | 3 980 | 3 980 | - | | 23 053 |
| Water Services Infrastructure Grant [Schedule 5B] | - | 5 182 | 5 182 | - | 5 182 | 5 182 | - | | 5 182 |
| Provincial Government: | 732 | 600 | 600 | - | 600 | 600 | - | | 600 |
| Development of Sport and Recreation Facilities | - | 600 | 600 | - | 600 | 600 | - | | 600 |
| Fire Service Capacity Building Grant | 732 | - | - | - | - | - | - | | - |
| District Municipality: | - | - | - | - | - | - | - | | - |
| All Grants | | | | | | | | | |
| Other grant providers: | - | 52 259 | 45 284 | 636 | 14 372 | 14 372 | - | | 45 284 |
| Households | - | 52 259 | 45 284 | 636 | 14 372 | 14 372 | - | | 45 284 |
| Total Capital Transfers and Grants | 28 350 | 99 613 | 92 638 | 8 636 | 41 134 | 41 134 | - | | 92 638 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 243 361 | 293 546 | 286 660 | 51 073 | 161 069 | 162 464 | (1 395) | -0.9% | 286 660 |

Grant receipts are monitored according to the payment schedules.

Supporting Table SC7(1) – Grant expenditure

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

| Description | 2020/21 | Budget Year 2021/22 | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | 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: | 14 184 | 4 080 | 4 080 | 351 | 1 579 | 1 579 | - | | 4 080 |
| Operational Revenue:General Revenue:Equitable Share | 10 134 | - | - | - | - | - | - | | - |
| Expanded Public Works Programme Integrated Grant for M | 2 500 | 2 530 | 2 530 | 286 | 880 | 880 | - | | 2 530 |
| Local Government Financial Management Grant | 1 550 | 1 550 | 1 550 | 65 | 699 | 699 | - | | 1 550 |
| Provincial Government: | 9 393 | 10 715 | 10 715 | 1 013 | 6 050 | 6 050 | - | | 10 715 |
| Prov Library Grant | 7 651 | 6 580 | 6 580 | 710 | 4 448 | 4 448 | - | | 6 580 |
| Maintenance of Transport Infrastructure Grant | 145 | 145 | 145 | | 131 | 131 | - | | 145 |
| Fin Man Capacity Building Grant | 376 | 250 | 250 | | 6 | 6 | - | | 250 |
| CDW Grant | 188 | 76 | 76 | | 18 | 18 | - | | 76 |
| Municipal Service Delivery & Capacity Building Grant | | 244 | 244 | 14 | 63 | 63 | - | | 244 |
| Resource funding for the establish & support of K9 Unit | 1 002 | 2 420 | 2 420 | 288 | 1 386 | 1 386 | - | | 2 420 |
| Municipal Electrical Master Plan Grant | - | 1 000 | 1 000 | | | | - | | 1 000 |
| Provincial Thusong Service Centre Grant | 32 | - | - | | | | - | | - |
| Other | | | | | | | | | |
| Road Infrastructure - Maintenance | | | | | | | | | |
| District Municipality: | - | - | 90 | - | - | - | - | | 90 |
| All Grants | | | 90 | | | | | | 90 |
| Other grant providers: | 24 009 | 55 241 | 55 241 | 692 | 13 093 | 13 093 | - | | 55 241 |
| Households | 24 009 | 55 241 | 55 241 | 692 | 13 093 | 13 093 | - | | 55 241 |
| Total operating expenditure of Transfers and Grants: | 47 586 | 70 036 | 70 126 | 2 056 | 20 722 | 20 722 | - | | 70 126 |
| Capital expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 35 100 | 46 754 | 46 754 | 2 758 | 6 791 | 6 791 | - | | 46 754 |
| Integrated National Electrification Programme (Municipal G | 6 000 | 18 519 | 18 519 | 1 572 | 3 381 | 3 381 | - | | 18 519 |
| Municipal Infrastructure Grant [Schedule 5B] | 29 100 | 23 053 | 23 053 | 642 | 1 854 | 1 854 | - | | 23 053 |
| Water Services Infrastructure Grant [Schedule 5B] | - | 5 182 | 5 182 | 544 | 1 555 | 1 555 | - | | 5 182 |
| Provincial Government: | 2 119 | 600 | 600 | - | - | - | - | | 600 |
| Development of Sport and Recreation Facilities | | 600 | 600 | - | - | - | - | | 600 |
| Provincial Fire Service Capacity Building Grant | 732 | | | | | | | | |
| Provincial Public Transport Non-motorised Infrastructure G | 750 | | | | | | | | |
| Provincial Establishment and Support of K9 Unit Grant | 637 | | | | | | | | |
| District Municipality: | - | - | - | - | - | - | - | | - |
| All Grants | | | | | | | | | |
| Other grant providers: | 46 271 | 65 201 | 60 022 | 7 779 | 21 789 | 21 789 | - | | 60 022 |
| Households | 46 271 | 52 259 | 45 284 | 7 374 | 20 237 | 20 237 | - | | 45 284 |
| Public Corporations | | 12 942 | 14 738 | 404 | 1 552 | 1 552 | - | | 14 738 |
| Total capital expenditure of Transfers and Grants | 83 490 | 112 555 | 107 376 | 10 537 | 28 580 | 28 580 | - | | 107 376 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 131 076 | 182 591 | 177 502 | 12 593 | 49 302 | 49 302 | - | | 177 502 |

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

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

| Description | Budget Year 2021/22 | | | | |
|--|---------------------------|----------------|---------------|----------------|----------------|
| | Approved Rollover 2020/21 | Monthly actual | YearTD actual | YTD variance | YTD variance % |
| R thousands | | | | | |
| <u>EXPENDITURE</u> | | | | | |
| <u>Operating expenditure of Approved Roll-overs</u> | | | | | |
| National Government: | 6 870 | 885 | 885 | (5 985) | -87.1% |
| Operational Revenue:General Revenue:Equitable Share | 6 870 | 885 | 885 | (5 985) | -87.1% |
| Operational:Revenue:General Revenue:Fuel Levy | | – | – | – | |
| Local Government Financial Management Grant | | – | – | – | |
| Provincial Government: | 1 516 | – | – | (1 516) | -100.0% |
| Fin Man Capacity Building Grant | 300 | – | – | (300) | -100.0% |
| Resource funding for the establish & support of K9 Unit | 434 | – | – | (434) | |
| Title Deeds Restoration Grant | 782 | – | – | (782) | |
| Housing | | – | – | – | |
| Infrastructure | | – | – | – | |
| Libraries, Archives and Museums | | – | – | – | |
| Other | | – | – | – | |
| District Municipality: | – | – | – | – | |
| All Grants | | – | – | – | |
| Other grant providers: | – | – | – | – | |
| Total operating expenditure of Approved Roll-overs | 8 386 | 885 | 885 | (7 501) | -89.4% |
| <u>Capital expenditure of Approved Roll-overs</u> | | | | | |
| National Government: | – | – | – | – | |
| Integrated National Electrification Programme | | – | – | – | |
| Municipal Infrastructure Grant [Schedule 5B] | | – | – | – | |
| Provincial Government: | 1 192 | – | – | (1 192) | -100.0% |
| Resource funding for the establish & support of K9 Unit | 1 192 | – | – | (1 192) | -100.0% |
| Capacity Building and Other | | – | – | – | |
| Disaster and Emergency Services | | – | – | – | |
| Housing | | – | – | – | |
| Infrastructure | | – | – | – | |
| Libraries, Archives and Museums | | – | – | – | |
| Other | | – | – | – | |
| District Municipality: | – | – | – | – | |
| All Grants | | – | – | – | |
| Other grant providers: | – | – | – | – | |
| Total capital expenditure of Approved Roll-overs | 1 192 | – | – | (1 192) | -100.0% |
| TOTAL EXPENDITURE OF APPROVED ROLL-OVERS | 9 578 | 885 | 885 | (8 693) | -90.8% |

A Roll over application was submitted to Provincial and National Treasury in August 2021 for the unspent grant funds. All unspent grants relating to the 2020/2021 financial year were granted.

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 | 2020/21 | Budget Year 2021/22 | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| <u>Councillors (Political Office Bearers plus Other)</u> | | | | | | | | | |
| Basic Salaries and Wages | 10 116 | 11 247 | 11 247 | 859 | 4 983 | 5 483 | (500) | -9% | 11 247 |
| Pension and UIF Contributions | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | 1 102 | 1 154 | 1 154 | 100 | 563 | 563 | 0 | 0% | 1 154 |
| Housing Allowances | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | - | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | 11 219 | 12 401 | 12 401 | 960 | 5 546 | 6 045 | (500) | -8% | 12 401 |
| <u>Senior Managers of the Municipality</u> | | | | | | | | | |
| Basic Salaries and Wages | 12 036 | 12 600 | 12 600 | 1 028 | 6 168 | 6 200 | (32) | -1% | 12 600 |
| Pension and UIF Contributions | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | - | - | - | - | - | - | - | - | - |
| Overtime | - | - | - | - | - | - | - | - | - |
| Performance Bonus | 139 | 143 | 143 | - | - | - | - | - | 143 |
| Motor Vehicle Allowance | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | 183 | 187 | 187 | 15 | 90 | 93 | (3) | -3% | 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 | 12 358 | 12 930 | 12 930 | 1 043 | 6 259 | 6 293 | (35) | -1% | 12 930 |
| <u>Other Municipal Staff</u> | | | | | | | | | |
| Basic Salaries and Wages | 254 435 | 276 642 | 277 786 | 26 325 | 132 032 | 134 262 | (2 230) | -2% | 278 104 |
| Pension and UIF Contributions | 42 603 | 48 870 | 49 238 | 3 769 | 22 528 | 22 814 | (286) | -1% | 49 238 |
| Medical Aid Contributions | 13 951 | 17 876 | 17 894 | 1 165 | 7 083 | 7 277 | (194) | -3% | 17 894 |
| Overtime | 42 338 | 40 311 | 40 612 | 3 760 | 18 455 | 18 885 | (430) | -2% | 40 437 |
| Performance Bonus | 402 | 500 | 549 | 42 | 298 | 302 | (4) | -1% | 549 |
| Motor Vehicle Allowance | 8 115 | 8 255 | 8 415 | 681 | 4 060 | 4 074 | (14) | 0% | 8 318 |
| Cellphone Allowance | 1 967 | 2 279 | 2 311 | 173 | 1 002 | 1 030 | (28) | -3% | 2 311 |
| Housing Allowances | 2 741 | 2 674 | 2 701 | 143 | 842 | 923 | (81) | -9% | 2 701 |
| Other benefits and allowances | 31 623 | 39 028 | 39 437 | 1 312 | 27 108 | 27 151 | (43) | 0% | 39 392 |
| Payments in lieu of leave | - | - | - | - | - | - | - | - | - |
| Long service awards | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | 25 495 | 14 438 | 14 438 | 1 203 | 7 219 | 7 219 | - | - | 14 438 |
| Sub Total - Other Municipal Staff | 423 671 | 450 874 | 453 382 | 38 572 | 220 627 | 223 936 | (3 309) | -1% | 453 382 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | 447 248 | 476 205 | 478 713 | 40 575 | 232 432 | 236 275 | (3 843) | -2% | 478 713 |
| TOTAL MANAGERS AND STAFF | 436 029 | 463 804 | 466 312 | 39 615 | 226 886 | 230 230 | (3 344) | -1% | 466 312 |

SDBIP

The results of the SDBIP for the second quarter ended 31 December 2021 is included as Appendix 1 to this report.

Financial Performance

Supporting Table SC2

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

| Description of financial indicator | Basis of calculation | 2020/21 | Budget Year 2021/22 | | | |
|---|--|-----------------|---------------------|-----------------|------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| <u>Borrowing Management</u> | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | 0.2% | 13.2% | 13.1% | 3.2% | 4.3% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | 17.8% | 34.2% | 34.9% | 39.5% | 34.9% |
| <u>Safety of Capital</u> | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | 17.5% | 18.0% | 18.0% | 14.7% | 18.0% |
| Gearing | Long Term Borrowing/ Funds & Reserves | 13335.9% | 13347.6% | 13347.6% | 12636.5% | 13347.6% |
| <u>Liquidity</u> | | | | | | |
| Current Ratio | Current assets/current liabilities | 246.8% | 170.9% | 170.7% | 302.7% | 170.7% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 197.5% | 132.1% | 131.9% | 249.7% | 131.9% |
| <u>Revenue Management</u> | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 10.9% | 8.6% | 8.6% | 17.3% | 8.6% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Creditors Management</u> | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | 99.5% | 99.8% | 99.8% | Annual Indicator | 99.8% |
| <u>Funding of Provisions</u> | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | |
| <u>Other Indicators</u> | | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and generated | 7.4% | 6.0% | 6.0% | Annual Indicator | 6.0% |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 28.3% | 24.5% | 24.5% | Annual Indicator | 24.5% |
| Employee costs | Employee costs/Total Revenue - capital revenue | 33.9% | 32.7% | 32.9% | 31.3% | 32.9% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | 16.4% | 17.9% | 17.7% | 4.2% | 8.1% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | 14.5% | 13.9% | 13.9% | 2.9% | 4.5% |
| <u>IDP regulation financial viability indicators</u> | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year | 23.6 | 16.3 | 16.3 | Annual Indicator | 16.3 |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 11.4% | 11.4% | 11.4% | Annual Indicator | 11.4% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 6.3 | 4.6 | 4.6 | Annual Indicator | 4.6 |

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

| Month | 2020/21 | Budget Year 2021/22 | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| | 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 | 2 159 | 4 553 | 5 963 | - | - | 5 963 | - | 0.0% | 0% |
| August | 12 285 | 4 853 | 6 063 | 4 005 | 4 005 | 12 027 | 8 022 | 66.7% | 1% |
| September | 10 118 | 23 181 | 21 932 | 5 508 | 9 512 | 33 958 | 24 446 | 72.0% | 3% |
| October | 13 275 | 19 182 | 19 143 | 10 044 | 19 556 | 53 101 | 33 545 | 63.2% | 7% |
| November | 17 152 | 13 763 | 11 339 | 17 073 | 36 629 | 64 440 | 27 811 | 43.2% | 13% |
| December | 28 754 | 22 339 | 47 118 | 20 532 | 57 160 | 111 558 | 54 398 | 48.8% | 21% |
| January | 5 630 | 22 838 | 16 914 | - | - | 128 472 | - | - | - |
| February | 13 775 | 26 474 | 19 091 | - | - | 147 563 | - | - | - |
| March | 20 929 | 35 578 | 28 182 | - | - | 175 745 | - | - | - |
| April | 16 377 | 28 158 | 21 275 | - | - | 197 020 | - | - | - |
| May | 21 761 | 35 278 | 23 061 | - | - | 220 080 | - | - | - |
| June | 92 584 | 38 579 | 51 436 | - | - | 271 516 | - | - | - |
| Total Capital expenditure | 254 800 | 274 775 | 271 516 | 57 160 | | | | | |

See comments under variances.

Top 10 Capital Projects

| umb | Local Area | Ward | Project description | Original Budget R'000 | Adjusted budget R'000 | YTD Expenditure R'000 | Status of the project | At what stage is each project currently | Any challenges identified that is resulting in delays? | What measures are in place to remedy the existing challenges. |
|---------------|------------|--------------------------|---|-----------------------|-----------------------|-----------------------|--|---|---|--|
| 1 | Gansbaai | Multi-ward Gb Area | FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION | 50 400 000 | 50 400 000 | 393 931 | Tenders received are being evaluated. | Busy with compliance checks and preparing report for BEC meeting. Waiting for BEC date from SCM. | Not applicable | Not applicable |
| 2 | Overstrand | Overstrand | LCH SERVICES CONSTRUCTION CONTRACTS | 52 259 085 | 45 283 557 | 20 236 556 | Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - 35%, Masakhane UISP Phase 4 - 8.4%, Masakhane Phase 1 Wetcores - 100%, Mnt Pleasant | Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - Construction Phase, Masakhane UISP Phase 4 - Construction Phase. Masakhane Phase 1 Wetcores - 100%, Mnt Pleasant IRDP - Construction Phase. | Transit Camp Wetcores on hold. | Transit Camp Wetcores will resume in January. |
| 3 | Overstrand | Overstrand | REPLACEMENT OF OVERSTRAND WATER PIPES | 21 622 580 | 21 622 580 | 12 353 073 | Construction stage (Contract SC 2108/2020) | Construction stage. | None to date. | Not applicable |
| 4 | Overstrand | Overstrand | UPGRADING OF PUMPSTATIONS RISING MAINS | 16 059 317 | 16 059 317 | 2 090 986 | Construction stage (Contract SC 2171/2020) | Construction stage. | None to date. | Not applicable |
| 5 | Gansbaai | Ward 02 | GANSBAAI CBD SEWER NETWORK EXTENSION | 7 348 170 | 7 348 170 | 1 356 374 | Construction stage (Contract SC 2185/2021) | Construction stage. | None to date. | Not applicable |
| 6 | Overstrand | Overstrand | WATER MASTER PLAN IMPLEMENTATION | 7 272 830 | 7 272 830 | 47 181 | Construction stage (Contract SC 2192/2021) | Construction stage. | None to date. | Not applicable |
| 7 | Hermanus | Multi-ward Hermanus Area | UPGRADE HERMANUS WELL FIELDS PHASE 2 | 6 691 709 | 5 991 709 | 1 314 362 | Drilling Tender SC 2223/2021 had to be cancelled. New drilling Tender SC 2282/2021 to be advertised on 14 Jan 2022. Environmental impact assessment in progress for Hemel & Aarde well field augmentation. | New drilling tender to be advertised on 14/01/2022 (Tender SC 2282/2021). Environmental impact assessment stage (Hemel & Aarde well field expansion). | Cancellation of Tender SC 2223/2021, necessitating a re-tender process; Lengthy environmental process | Re-tender as soon as possible; Environmental process handled as quickly as practically possible. |
| 8 | Blompark | Ward 14 | BLOMPARK HOUSING PROJE | 5 583 000 | 4 857 571 | 537 487 | Construction 41% | Construction stage. | Not applicable | Not applicable |
| 9 | Masakhane | Ward 02 | UPGRADE BULK SEWER SUPPLY AREA A&B | 4 834 000 | 12 852 404 | 698 062 | Contractor appointed 26 November 2021 (Tender SC2234/2021) | Tender appeal period- expire 17 December 2021 | Not applicable | Not applicable |
| 10 | Hawston | Ward 08 | UPGRADE HAWSTON SPORT COMPLEX | 4 052 225 | 6 374 250 | 0 | Design/Tender stage. | Design/Tender stage. | Not applicable | Not applicable |
| Totals | | | | 176 122 916 | 178 062 388 | 39 028 012 | | | | |

Low costing housing services:
Construction Contracts & Land

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

Supporting Table SC13a

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

| Description | 2020/21 | Budget Year 2021/22 | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|---------------|----------------|--------------------|
| | 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 | 91 712 | 98 618 | 95 717 | 5 887 | 11 985 | 36 139 | 24 154 | 66.8% | 95 717 |
| Roads Infrastructure | 20 553 | 10 218 | 9 493 | 1 357 | 1 523 | 4 746 | 3 223 | 67.9% | 9 493 |
| <i>Roads</i> | 20 553 | 10 218 | 9 493 | 1 357 | 1 523 | 4 746 | 3 223 | 67.9% | 9 493 |
| Storm water Infrastructure | 14 169 | 6 590 | 6 590 | 991 | 1 211 | 3 295 | 2 084 | 63.3% | 6 590 |
| <i>Drainage Collection</i> | 557 | 1 110 | 1 110 | 213 | 260 | 555 | 295 | 53.2% | 1 110 |
| <i>Storm water Conveyance Attenuation</i> | 13 612 | 5 480 | 5 480 | 778 | 951 | 2 740 | 1 789 | 65.3% | 5 480 |
| <i>Attenuation</i> | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | 9 392 | 57 808 | 57 808 | 2 024 | 4 360 | 18 184 | 13 824 | 76.0% | 57 808 |
| <i>MV Substations</i> | 693 | 50 430 | 50 430 | - | 424 | 14 496 | 14 072 | 97.1% | 50 430 |
| <i>MV Networks</i> | 8 699 | 7 378 | 7 378 | 2 024 | 3 936 | 3 689 | (247) | -6.7% | 7 378 |
| Water Supply Infrastructure | 22 404 | 11 372 | 6 672 | 342 | 1 314 | 3 346 | 2 031 | 60.7% | 6 672 |
| <i>Boreholes</i> | 3 808 | 6 692 | 5 992 | 342 | 1 314 | 3 346 | 2 031 | 60.7% | 5 992 |
| <i>Reservoirs</i> | 15 728 | - | - | - | - | - | - | - | - |
| <i>Pump Stations</i> | - | 4 000 | - | - | - | - | - | - | - |
| <i>Water Treatment Works</i> | - | - | - | - | - | - | - | - | - |
| <i>Distribution</i> | 2 868 | 680 | 680 | - | - | - | - | - | 680 |
| Sanitation Infrastructure | 12 940 | 9 368 | 10 097 | 768 | 1 825 | 5 049 | 3 224 | 63.9% | 10 097 |
| <i>Pump Station</i> | - | - | - | - | - | - | - | - | - |
| <i>Reticulation</i> | 12 940 | 9 368 | 10 097 | 768 | 1 825 | 5 049 | 3 224 | 63.9% | 10 097 |
| <i>Waste Water Treatment Works</i> | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | 12 254 | 3 262 | 5 058 | 404 | 1 752 | 1 519 | (233) | -15.3% | 5 058 |
| <i>Landfill Sites</i> | - | - | - | - | - | - | - | - | - |
| Community Assets | 25 999 | 22 833 | 22 833 | 43 | 529 | 1 949 | 1 420 | 72.9% | 22 833 |
| Community Facilities | 10 999 | 15 352 | 15 352 | 43 | 529 | 1 949 | 1 420 | 72.9% | 15 352 |
| <i>Halls</i> | 4 759 | 110 | 110 | - | - | - | - | - | 110 |
| <i>Crèches</i> | - | 475 | 475 | - | - | - | - | - | 475 |
| <i>Libraries</i> | 295 | 4 374 | 4 374 | - | - | - | - | - | 4 374 |
| <i>Cemeteries/Crematoria</i> | 1 232 | - | - | - | - | - | - | - | - |
| <i>Parks</i> | 49 | 100 | 100 | - | - | - | - | - | 100 |
| <i>Public Open Space</i> | 3 902 | 3 517 | 3 517 | 33 | 498 | 1 759 | 1 261 | 71.7% | 3 517 |
| <i>Nature Reserves</i> | - | 4 100 | 4 100 | - | - | - | - | - | 4 100 |
| <i>Public Ablution Facilities</i> | 140 | 1 244 | 1 244 | - | - | - | - | - | 1 244 |
| <i>Stalls</i> | 278 | - | - | - | - | - | - | - | - |
| <i>Taxi Ranks/Bus Terminals</i> | 345 | 380 | 380 | 11 | 31 | 190 | 159 | 83.7% | 380 |
| Sport and Recreation Facilities | 15 000 | 7 481 | 7 481 | - | - | - | - | - | 7 481 |
| Investment properties | - | - | - | - | - | - | - | - | - |
| <i>Municipal Offices</i> | 4 581 | 6 636 | 6 636 | 196 | 196 | 3 318 | 3 122 | 94.1% | 6 636 |
| <i>Housing</i> | 49 598 | 52 259 | 45 284 | 7 374 | 20 237 | 29 678 | 9 441 | 31.8% | 45 284 |
| Capital Spares | - | - | - | - | - | - | - | - | - |
| Unspecified | - | - | - | - | - | - | - | - | - |
| Computer Equipment | 5 152 | 3 933 | 3 933 | 539 | 1 792 | 1 966 | 174 | 8.9% | 3 933 |
| Furniture and Office Equipment | 802 | 875 | 875 | 98 | 302 | 438 | 136 | 31.0% | 875 |
| Machinery and Equipment | 486 | 1 641 | 1 641 | - | 215 | 684 | 469 | 68.5% | 1 641 |
| Transport Assets | 21 189 | 5 000 | 5 966 | - | - | - | - | - | 5 966 |
| Land | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 199 520 | 191 795 | 183 111 | 14 138 | 35 256 | 74 171 | 38 915 | 52.5% | 183 111 |

Supporting Table SC13b

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

| Description | 2020/21 | Budget Year 2021/22 | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | 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 | 15 499 | 33 945 | 34 345 | 2 595 | 12 547 | 15 964 | 3 417 | 21.4% | 34 345 |
| Roads Infrastructure | - | - | - | - | - | - | - | - | - |
| <i>Roads</i> | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | 915 | 1 000 | 1 000 | - | - | - | - | - | 1 000 |
| <i>MV Networks</i> | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | 11 297 | 32 295 | 32 695 | 2 595 | 12 547 | 15 964 | 3 417 | 21.4% | 32 695 |
| <i>Pump Stations</i> | 1 327 | 400 | 800 | - | 147 | 16 | (131) | -817.8% | 800 |
| <i>Water Treatment Works</i> | - | - | - | - | - | - | - | - | - |
| <i>Distribution</i> | 9 970 | 31 895 | 31 895 | 2 595 | 12 400 | 15 948 | 3 547 | 22.2% | 31 895 |
| Sanitation Infrastructure | 3 287 | 650 | 650 | - | - | - | - | - | 650 |
| <i>Pump Station</i> | - | 650 | 650 | - | - | - | - | - | 650 |
| <i>Outfall Sewers</i> | 3 287 | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | - | - | - | - | - | - | - | - | - |
| <i>Waste Transfer Stations</i> | - | - | - | - | - | - | - | - | - |
| Community Assets | - | - | - | - | - | - | - | - | - |
| | | | | | | | - | | |
| Unimproved Property | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - |
| Unspecified | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | |
| Computer Equipment | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | |
| Furniture and Office Equipment | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | - | - | - | - | - | - | - | - | - |
| Transport Assets | - | - | - | - | - | - | - | - | - |
| Land | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on renewal of existing assets | 15 499 | 33 945 | 34 345 | 2 595 | 12 547 | 15 964 | 3 417 | 21.4% | 34 345 |

Supporting Table SC13c

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

| Description | 2020/21 | Budget Year 2021/22 | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| | 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 | 140 742 | 149 272 | 149 104 | 17 526 | 69 973 | 74 552 | 4 579 | 6.1% | 149 104 |
| Roads Infrastructure | 67 439 | 67 503 | 67 281 | 10 955 | 33 685 | 33 640 | (45) | -0.1% | 67 281 |
| <i>Roads</i> | 64 190 | 67 503 | 67 281 | 10 955 | 33 685 | 33 640 | (45) | -0.1% | 67 281 |
| <i>Road Structures</i> | 3 249 | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | 5 584 | 7 712 | 7 712 | 502 | 3 576 | 3 856 | 280 | 7.3% | 7 712 |
| <i>Drainage Collection</i> | 2 515 | - | - | - | - | - | - | - | - |
| <i>Storm water Conveyance</i> | 3 069 | 7 712 | 7 712 | 502 | 3 576 | 3 856 | 280 | 7.3% | 7 712 |
| Electrical Infrastructure | 31 045 | 33 421 | 33 421 | 2 503 | 14 154 | 16 710 | 2 556 | 15.3% | 33 421 |
| <i>HV Transmission Conductors</i> | 25 | - | - | - | - | - | - | - | - |
| <i>MV Networks</i> | 28 149 | - | - | - | - | - | - | - | - |
| <i>LV Networks</i> | 2 435 | 33 421 | 33 421 | 2 503 | 14 154 | 16 710 | 2 556 | 15.3% | 33 421 |
| Water Supply Infrastructure | 21 046 | 21 537 | 21 537 | 1 797 | 10 578 | 10 769 | 191 | 1.8% | 21 537 |
| Sanitation Infrastructure | 12 980 | 12 162 | 12 362 | 1 218 | 5 549 | 6 181 | 632 | 10.2% | 12 362 |
| <i>Waste Water Treatment Works</i> | 12 980 | 5 216 | 5 416 | 637 | 2 183 | 2 708 | 525 | 19.4% | 5 416 |
| Solid Waste Infrastructure | 2 535 | 6 936 | 6 790 | 550 | 2 431 | 3 395 | 964 | 28.4% | 6 790 |
| <i>Landfill Sites</i> | 61 | - | - | - | - | - | - | - | - |
| <i>Waste Transfer Stations</i> | 1 186 | - | - | - | - | - | - | - | - |
| <i>Waste Processing Facilities</i> | 272 | 2 332 | 2 332 | 122 | 122 | 1 166 | 1 044 | 89.5% | 2 332 |
| <i>Waste Drop-off Points</i> | 1 009 | 4 604 | 4 458 | 428 | 2 308 | 2 229 | (79) | -3.6% | 4 458 |
| <i>Waste Separation Facilities</i> | 7 | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | 110 | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | 1 | - | - | - | - | - | - | - | - |
| Community Assets | 44 371 | 61 656 | 58 088 | 5 206 | 22 361 | 29 049 | 6 688 | 23.0% | 58 088 |
| Community Facilities | 37 364 | 46 573 | 42 283 | 3 533 | 16 815 | 21 141 | 4 326 | 20.5% | 42 283 |
| <i>Halls</i> | 5 332 | 5 069 | 5 275 | 433 | 2 033 | 2 638 | 604 | 22.9% | 5 275 |
| <i>Fire/Ambulance Stations</i> | 440 | - | - | - | - | - | - | - | - |
| <i>Testing Stations</i> | 54 | - | - | - | - | - | - | - | - |
| <i>Libraries</i> | 121 | - | - | - | - | - | - | - | - |
| <i>Cemeteries/Crematoria</i> | 967 | 1 074 | 516 | 92 | 591 | 258 | (333) | -128.9% | 516 |
| <i>Police</i> | 358 | - | - | - | - | - | - | - | - |
| <i>Parks</i> | 25 542 | 31 644 | 31 919 | 2 443 | 12 369 | 15 959 | 3 591 | 22.5% | 31 919 |
| <i>Public Open Space</i> | 4 304 | 8 193 | 4 225 | 501 | 1 504 | 2 113 | 609 | 28.8% | 4 225 |
| <i>Public Ablution Facilities</i> | 178 | 594 | 348 | 64 | 319 | 174 | (145) | -83.3% | 348 |
| Sport and Recreation Facilities | 7 007 | 15 083 | 15 805 | 1 673 | 5 546 | 7 908 | 2 362 | 29.9% | 15 805 |
| Unimproved Property | - | - | - | - | - | - | - | - | - |
| <i>Other assets</i> | 2 137 | 11 914 | 12 040 | 1 110 | 5 677 | 5 954 | 277 | 4.7% | 12 040 |
| <i>Operational Buildings</i> | 2 136 | 11 914 | 12 040 | 1 110 | 5 677 | 5 954 | 277 | 4.7% | 12 040 |
| <i>Municipal Offices</i> | 2 086 | 11 876 | 12 002 | 1 110 | 5 677 | 5 954 | 277 | 4.7% | 12 002 |
| <i>Building Plan Offices</i> | 35 | - | - | - | - | - | - | - | - |
| <i>Depots</i> | 16 | 38 | 38 | - | - | - | - | - | 38 |
| <i>Housing</i> | 1 | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - |
| <i>Computer Software and Applications</i> | 5 672 | 6 528 | 6 471 | 245 | 2 716 | 3 235 | 520 | 16.1% | 6 471 |
| Unspecified | - | - | - | - | - | - | - | - | - |
| Computer Equipment | 1 947 | 2 280 | 2 680 | 295 | 1 022 | 1 340 | 319 | 23.8% | 2 680 |
| Furniture and Office Equipment | 1 128 | 6 095 | 5 928 | 658 | 3 409 | 2 965 | (443) | -14.9% | 5 928 |
| Machinery and Equipment | - | 5 548 | 5 322 | 201 | 1 043 | 2 674 | 1 631 | 61.0% | 5 322 |
| Transport Assets | 14 904 | 10 940 | 10 890 | 5 335 | 9 195 | 5 445 | (3 750) | -68.9% | 10 890 |
| Land | - | - | - | - | - | - | - | - | - |
| <i>Zoo's, Marine and Non-biological Animals</i> | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 210 901 | 254 233 | 250 522 | 30 575 | 115 395 | 125 215 | 9 820 | 7.8% | 250 522 |

Supporting Table SC13d

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

| Description | 2020/21 | Budget Year 2021/22 | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | 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 | 102 449 | 115 534 | 115 534 | 9 628 | 57 767 | 57 767 | 0 | 0.0% | 115 534 |
| Roads Infrastructure | 34 090 | 37 546 | 37 546 | 3 129 | 18 773 | 18 773 | 0 | 0.0% | 37 546 |
| <i>Roads</i> | 34 090 | 37 546 | 37 546 | 3 129 | 18 773 | 18 773 | 0 | 0.0% | 37 546 |
| Storm water Infrastructure | 6 781 | 7 720 | 7 720 | 643 | 3 860 | 3 860 | 0 | 0.0% | 7 720 |
| <i>Storm water Conveyance</i> | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | 12 375 | 26 902 | 26 902 | 2 242 | 13 451 | 13 451 | 0 | 0.0% | 26 902 |
| <i>HV Transmission Conductors</i> | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | 28 367 | 29 397 | 29 397 | 2 450 | 14 699 | 14 699 | 0 | 0.0% | 29 397 |
| <i>Water Treatment Works</i> | - | - | - | - | - | - | - | - | - |
| <i>Distribution</i> | 28 367 | 29 397 | 29 397 | 2 450 | 14 699 | 14 699 | 0 | 0.0% | 29 397 |
| Sanitation Infrastructure | 17 989 | 10 737 | 10 737 | 895 | 5 369 | 5 369 | 0 | 0.0% | 10 737 |
| <i>Reticulation</i> | - | - | - | - | - | - | - | - | - |
| <i>Waste Water Treatment Works</i> | 17 989 | 10 737 | 10 737 | 895 | 5 369 | 5 369 | 0 | 0.0% | 10 737 |
| Solid Waste Infrastructure | 2 846 | 3 231 | 3 231 | 269 | 1 615 | 1 615 | 0 | 0.0% | 3 231 |
| <i>Waste Transfer Stations</i> | - | - | - | - | - | - | - | - | - |
| Community Assets | 10 055 | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | - | - | - | - | - | - | - | - | - |
| <i>Outdoor Facilities</i> | - | - | - | - | - | - | - | - | - |
| | | | | | | | - | | |
| Unimproved Property | - | - | - | - | - | - | - | - | - |
| <i>Other assets</i> | 3 628 | 14 720 | 14 720 | 1 227 | 7 360 | 7 360 | 0 | 0.0% | 14 720 |
| Capital Spares | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - |
| Intangible Assets | 431 | 390 | 390 | 33 | 195 | 195 | 0 | 0.0% | 390 |
| <i>Effluent Licenses</i> | - | - | - | - | - | - | - | - | - |
| Unspecified | - | - | - | - | - | - | - | - | - |
| Computer Equipment | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | 2 060 | 10 233 | 10 233 | 853 | 5 116 | 5 117 | 0 | 0.0% | 10 233 |
| Machinery and Equipment | 15 524 | 1 077 | 1 077 | 95 | 544 | 538 | (6) | -1.0% | 1 077 |
| Transport Assets | 4 049 | 3 709 | 3 709 | 309 | 1 854 | 1 854 | 0 | 0.0% | 3 709 |
| Land | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - |
| Total Depreciation | 138 195 | 145 663 | 145 663 | 12 144 | 72 837 | 72 832 | (5) | 0.0% | 145 663 |

Supporting Table SC13e

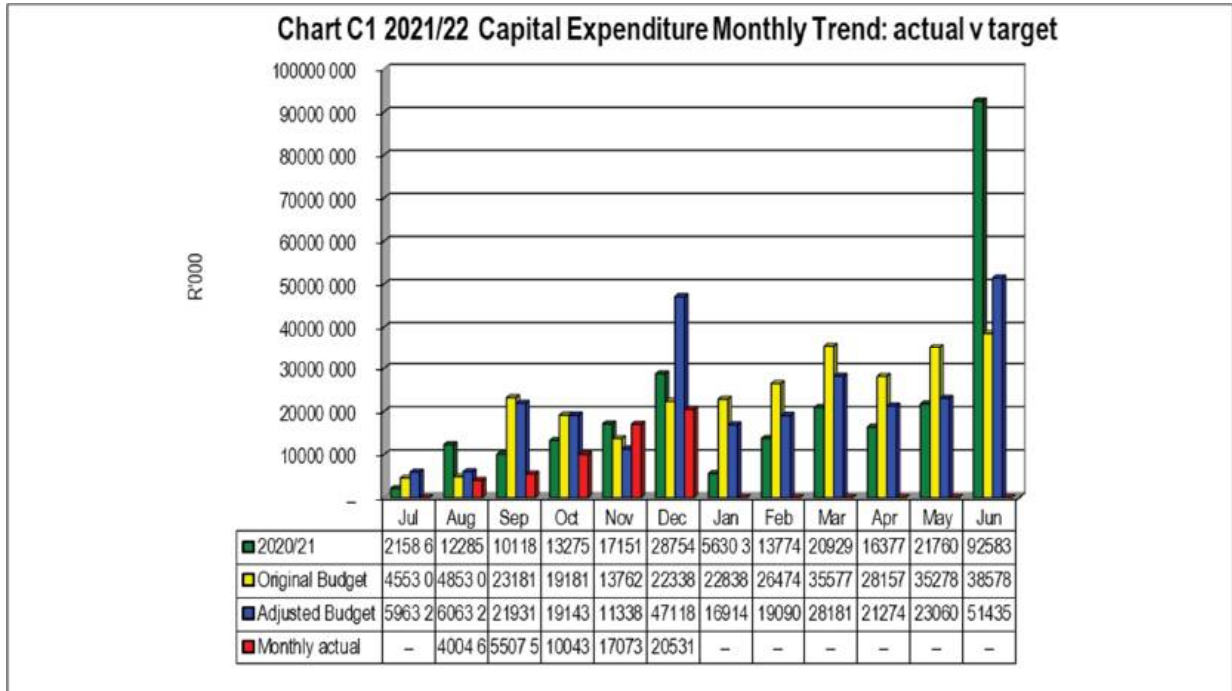
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

| Description | 2020/21 | Budget Year 2021/22 | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|---------------|----------------|--------------------|
| | Audited Outcome | 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 | 31 980 | 46 913 | 49 617 | 3 799 | 9 358 | 21 423 | 12 066 | 56.3% | 49 617 |
| Roads Infrastructure | 181 | - | - | - | - | - | - | - | - |
| <i>Roads</i> | 181 | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | 12 258 | - | - | - | - | - | - | - | - |
| <i>Drainage Collection</i> | - | - | - | - | - | - | - | - | - |
| <i>Storm water Conveyance</i> | 12 258 | - | - | - | - | - | - | - | - |
| <i>Attenuation</i> | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | 120 | 7 173 | 7 173 | 1 032 | 4 516 | 3 586 | (930) | -25.9% | 7 173 |
| <i>MV Networks</i> | 120 | 7 173 | 7 173 | 1 032 | 4 516 | 3 586 | (930) | -25.9% | 7 173 |
| Water Supply Infrastructure | 1 873 | 8 315 | 3 000 | - | - | - | - | - | 3 000 |
| <i>Distribution</i> | 1 873 | 8 315 | 3 000 | - | - | - | - | - | 3 000 |
| Sanitation Infrastructure | 14 286 | 30 873 | 38 891 | 2 767 | 4 841 | 17 837 | 12 996 | 72.9% | 38 891 |
| <i>Pump Station</i> | 5 074 | 16 059 | 16 059 | 1 079 | 2 091 | 8 030 | 5 939 | 74.0% | 16 059 |
| <i>Reticulation</i> | 8 802 | 7 283 | 15 302 | - | 899 | 6 042 | 5 143 | 85.1% | 15 302 |
| <i>Waste Water Treatment Works</i> | 410 | 7 530 | 7 530 | 1 688 | 1 851 | 3 765 | 1 914 | 50.8% | 7 530 |
| <i>Capital Spares</i> | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | 3 262 | 553 | 553 | - | - | - | - | - | 553 |
| <i>Landfill Sites</i> | 1 851 | 463 | 463 | - | - | - | - | - | 463 |
| <i>Waste Drop-off Points</i> | - | 90 | 90 | - | - | - | - | - | 90 |
| Community Assets | 7 801 | 2 121 | 4 443 | - | - | - | - | - | 4 443 |
| Community Facilities | 830 | 100 | 100 | - | - | - | - | - | 100 |
| <i>Parks</i> | 322 | - | - | - | - | - | - | - | - |
| <i>Public Open Space</i> | 482 | - | - | - | - | - | - | - | - |
| <i>Public Ablution Facilities</i> | - | 100 | 100 | - | - | - | - | - | 100 |
| <i>Taxi Ranks/Bus Terminals</i> | 26 | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | 6 971 | 2 021 | 4 343 | - | - | - | - | - | 4 343 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - |
| Unimproved Property | - | - | - | - | - | - | - | - | - |
| <i>Other assets</i> | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - |
| Unspecified | - | - | - | - | - | - | - | - | - |
| Computer Equipment | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | - | - | - | - | - | - | - | - | - |
| Transport Assets | - | - | - | - | - | - | - | - | - |
| Land | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on upgrading of e | 39 781 | 49 034 | 54 060 | 3 799 | 9 358 | 21 423 | 12 066 | 56.3% | 54 060 |

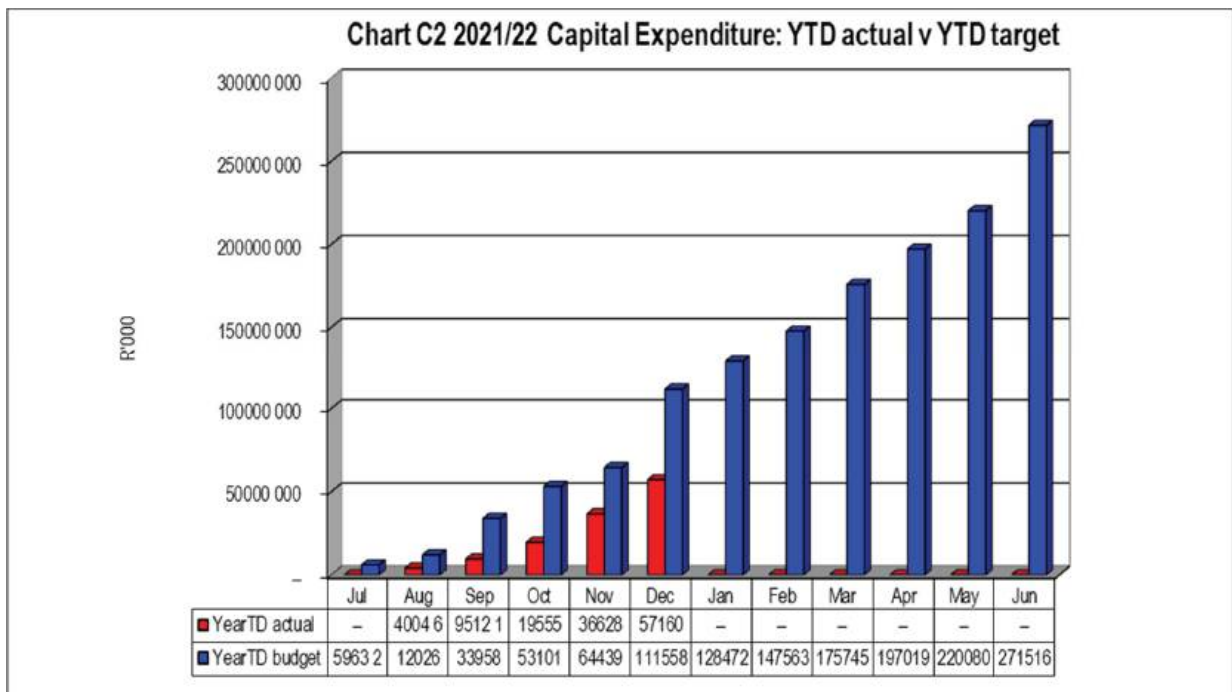
Other supporting documentation

Section 71 charts

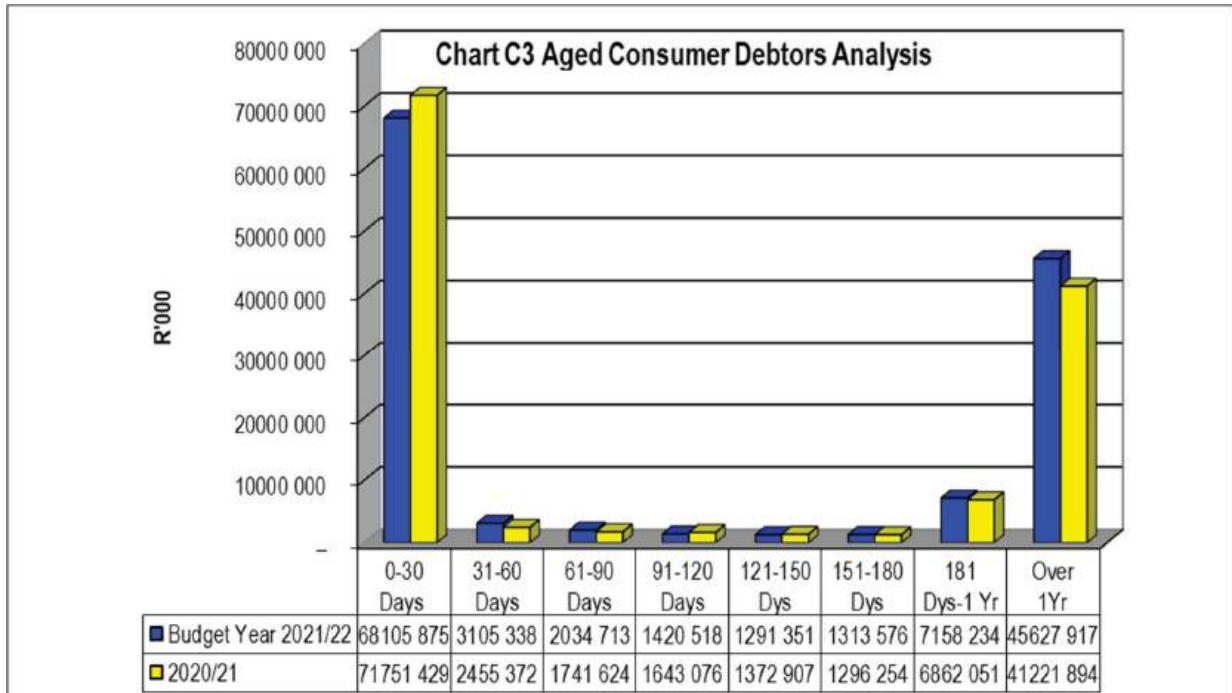
Capital expenditure monthly trend - actual vs target



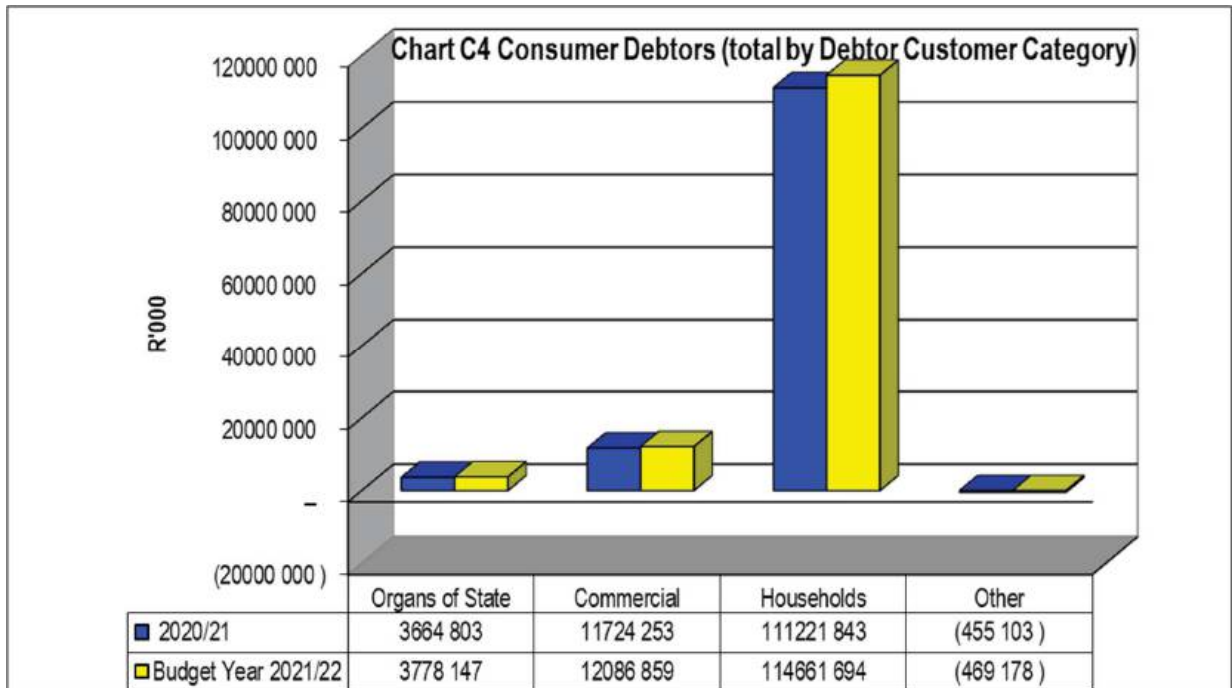
Capital expenditure – YTD actual vs YTD trend



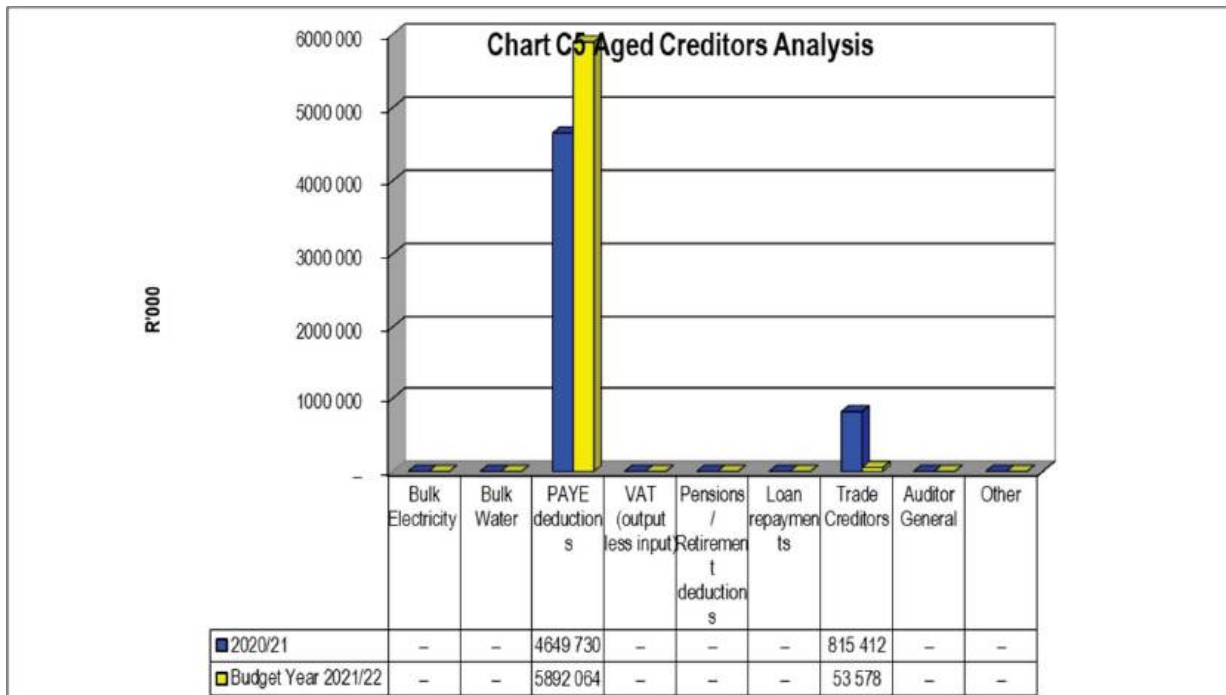
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager's quality certification

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

- Quarterly Budget Report

for the period ending December 2021 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature: _____



Date: _____

20 January 2022






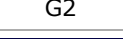


*Service Delivery and Budget
Implementation Plan (SDBIP)*

*2nd Quarterly report:
1 October – 31 December 2021*

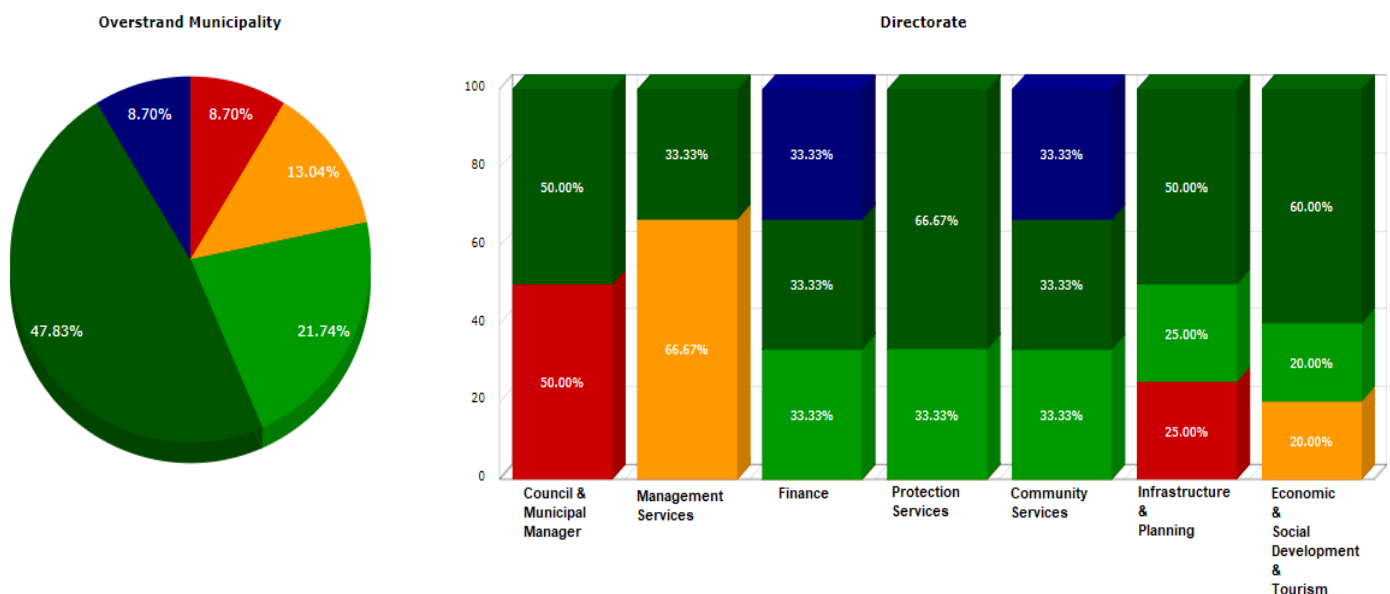
The sections below provide an executive summary of service delivery performance in terms of the top level SDBIP for the **second quarter of the 2021/22 financial year**, 1 October 2021 to 31 December 2021.

KPI Result Categories

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

1.1 STRATEGIC / TOP LAYER SDBIP PERFORMANCE GRAPH FOR THE SECOND QUARTER

The graph below displays the overall strategic (top layer SDBIP) per Directorate for the second quarter (1 October – 31 December 2021).



| Overstrand Municipality | | Directorate | | | | | | |
|---------------------------|------------------------|-----------------------------|---------------------|---------------|---------------------|--------------------|---------------------------|---|
| | | Council & Municipal Manager | Management Services | Finance | Protection Services | Community Services | Infrastructure & Planning | Economic & Social Development & Tourism |
| Not Met | 2 (8.70%) | 1 (50.00%) | - | - | - | - | 1 (25.00%) | - |
| Almost Met | 3 (13.04%) | - | 2 (66.67%) | - | - | - | - | 1 (20.00%) |
| Met | 5 (21.74%) | - | - | 1 (33.33%) | 1 (33.33%) | 1 (33.33%) | 1 (25.00%) | 1 (20.00%) |
| Well Met | 11 (47.83%) | 1 (50.00%) | 1 (33.33%) | 1 (33.33%) | 2 (66.67%) | 1 (33.33%) | 2 (50.00%) | 3 (60.00%) |
| Extremely Well Met | 2 (8.70%) | - | - | 1 (33.33%) | - | 1 (33.33%) | - | - |
| Total: | 23* | 2 | 3 | 3 | 3 | 3 | 4 | 5 |
| | 100% | 8.70% | 13.04% | 13.04% | 13.04% | 13.04% | 17.39% | 21.74% |

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

Figure 1: Top layer SDBIP performance for second quarter (1 October – 31 December 2021)

Overall, the municipality met 18 (**78.26%**) of a total number of 23 Top Layer key performance indicators (KPIs) that were measured for the period, 01 October 2021 – 31 December 2021. 3 (13.04%) of KPIs were almost met and 2 (8.70%) of the indicators were not met. 26 KPIs had no targets or actuals in the reporting period.

1.2 TOP LAYER SDBIP REPORT: 1 OCTOBER – 31 DECEMBER 2021 (2ND Quarter of 2021/22)

Council & Municipal Manager

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|--|--------------------------------------|-------------------|----------|---|---------------|---|--------|-----|--|---------------------------------------|--|--------|-----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| 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 | Number of progress reports submitted | Municipal Manager | 4 | Agenda and or EMT minutes where item served | 4 | 0 | 0 | N/A | | | 0 | 0 | N/A |
| TL35 | The provision and maintenance of municipal services | Percentage of a municipality's capital budget actually spent on capital projects identified for 2021/22 in terms of the municipality's IDP {(Actual amount spent on projects as identified for the year in the IDP/Total amount budgeted on capital projects) X100} (MPPMR Reg 10 (c)) | % of the capital budget spent | Municipal Manager | 76.53% | Expenditure report from SAMRAS | 95.00% | 20.00% | 21.05% | G2 | [D19] Municipal Manager: Target met. (December 2021) | | 20.00% | 21.05% | G2 |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|---|---|-------------------|----------|---|---------------|---|--------|-----|--|---|--|--------|-----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| TL41 | The provision of democratic, accountable and ethical governance | Sign section 56 performance agreements with all directors by the end of July 2021 | Number of agreements signed | Municipal Manager | 6 | Cover page and signature section of the performance agreements. | 6 | 0 | 0 | N/A | | | 0 | 0 | N/A |
| TL42 | The provision of democratic, accountable and ethical governance | Monitor the implementation of the action plan developed to address all the issues raised in the management letter of the Auditor General and submit quarterly progress reports to Executive Mayor | Number of progress reports monitored and submitted to Executive Mayor | Municipal Manager | 5 | EMT minutes where item served | 4 | 1 | 0 | R | [D2] Municipal Manager: Target not met. The Municipal Manager received the progress report, but due to the Local Government Elections being held on 1 November 2021, and the newly appointed Executive Mayor taking up duties on 17 November 2021, no quarterly report could be submitted. | [D2] Municipal Manager: The progress report will be submitted to the Executive Mayor on 1 February 2022, when the next Executive Management Team meeting will take place. (December 2021) | 1 | 0 | R |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|---|-------------------------------|-------------------|----------|---------------------------------------|---------------|---|--------|-----|---------------------------------------|---------------------------------------|--|--------|-----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| | | | | | | | | | | | (December 2021) | | | | |
| TL43 | The provision of democratic, accountable and ethical governance | Bi-annual formal performance appraisals of the section 56 appointees for the previous financial period April to June 2021 to be completed by Sept 2021 and the current period October to December 2021 to be completed by February 2022 | Number of appraisals | Municipal Manager | 12 | Attendance Register | 12 | 0 | 0 | N/A | | | 0 | 0 | N/A |
| TL44 | The provision of democratic, accountable | Draft the annual report and submit to the Auditor-General by end August 2021 | Draft Annual report submitted | Municipal Manager | 1 | Confirmation of receipt of the report | 1 | 0 | 0 | N/A | | | 0 | 0 | N/A |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | | |
|---------------|---|---|--|-------------------|----------|--|---------------|---|--------|-----|---------------------------------------|---------------------------------------|--|--------|-----|--|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R | |
| | and ethical governance | | | | | | | | | | | | | | | |
| TL47 | The provision of democratic, accountable and ethical governance | Submit the final Annual report and Oversight report to Council before 31 March 2022 | Final Annual report and oversight report submitted | Municipal Manager | 1 | Minutes of Council meeting during which it was discussed | 1 | 0 | 0 | N/A | | | 0 | 0 | N/A | |
| TL48 | The provision of democratic, accountable and ethical governance | Prepare the final IDP for submission to Council by the end of May 2022 | Final IDP submitted | Municipal Manager | 1 | Council resolution of approved IDP | 1 | 0 | 0 | N/A | | | 0 | 0 | N/A | |
| TL49 | The provision of democratic, accountable and ethical governance | Submit the Final MTREF budget by the end of May 2022 | Final Budget submitted | Municipal Manager | 1 | Agenda of the Council meeting | 1 | 0 | 0 | N/A | | | 0 | 0 | N/A | |

Management Services

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|--|---|-------------------------------|----------|--|---------------|---|---------|-----|---|---------------------------------------|--|---------|-----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| TL20 | The provision of democratic, accountable and ethical governance | The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan (Actual expenditure divided by the budget allocated) (MPPMR Reg 10 (f)) | % of the training budget spent on implementation of the WSP | Director: Management Services | 84.54% | Expenditure reports from SAMRAS system | 100.00% | 40.00 % | 58.00 % | G2 | [D98] Director: Management Services: Target well met. (December 2021) | | 40.00% | 58.00 % | G2 |
| TL21 | The provision of democratic, accountable and ethical governance | Review the Municipal Organisational Staff Structure by the end of June 2022 | Structure reviewed | Director: Management Services | 1 | LLF minutes (restructuring) and updated organogram | 1 | 0 | 0 | N/A | | | 0 | 0 | N/A |
| TL22 | The provision of democratic, accountable and ethical governance | Revise the Section 14 Access to Information Manual by the end of June 2022 to ensure compliant and up to date policies | Manual revised | Director: Management Services | 1 | Letter to the Human Rights Commission | 1 | 0 | 0 | N/A | | | 0 | 0 | N/A |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|---|---|-------------------------------|----------|---|---------------|---|---------|---|---|---|--|---------|---|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| TL23 | The provision of democratic, accountable and ethical governance | 92% of the approved and funded organogram filled {(actual number of posts filled divided by the funded posts budgeted) x100} | % filled | Director: Management Services | 90.64% | HR statistics on filled and vacant posts | 92.00% | 92.00 % | 91.14 % | ○ | [D101] Director: Management Services: Target almost met. (December 2021) | [D101] Director: Management Services: This figure cannot be controlled as it is affected either by resignations, pension, disability, death etc. If Managers do not motivate vacancies, vacant posts cannot be filled. Vacant posts will be advertised and filled in the coming months. (December 2021) | 92.00% | 91.14 % | ○ |
| TL24 | The provision of democratic, accountable and ethical governance | The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan (MPPMR Reg 10 (e)) | The number of people from EE target groups employed | Director: Management Services | 71 | Monthly report to respective Directors. Extract from Payday | 74 | 74 | 72 | ○ | [D58] Senior Manager: Human Resources: 72 People from employment equity target groups employed in the three highest levels of management (October 2021) [D58] Senior Manager: Human Resources: 72 People employed from EE target | [D58] Senior Manager: Human Resources: No posts vacant on the three highest levels to be advertised and to make an appointment. Beyond our control. (October 2021) [D58] Senior Manager: Human Resources: In terms of the EEP the number of posts | 74 | 72 | ○ |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---------------------|-----------------|---------------------|-----------|----------|--------------------|---------------|---|--------|---|--|--|--|--------|---|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| | | | | | | | | | | | groups. (November 2021) [D58] Senior Manager: Human Resources: 72 People employed from EE target groups. (December 2021) | that were filled on the three highest levels of management were 74 at the time and therefore a target of 74 were set. During August month only 72 of these posts were filled at the three highest levels of management. This is not controllable and are affected either by resignations, pension, disability, death etc. (November 2021) [D58] Senior Manager: Human Resources: This figure cannot be controlled and is affected either by resignations, pension, disability, death etc. (December 2021) | | | |

Finance

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|--|---------------------|-------------------|----------|--------------------|---------------|---|--------|-----|---------------------------------------|---------------------------------------|--|--------|-----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| TL13 | The provision of democratic, accountable and ethical governance | Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure) (MPPMR Reg 10 (g)) | Ratio achieved | Director: Finance | 7.62 | Section 71 reports | 3 | 0 | 0 | N/A | | | 0 | 0 | N/A |
| TL14 | The provision of democratic, accountable and ethical governance | Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue- operating grants received)/debt | Ratio achieved | Director: Finance | 25.06 | Section 71 reports | 15 | 0 | 0 | N/A | | | 0 | 0 | N/A |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|--|---------------------|-------------------|----------|--------------------|---------------|---|--------|-----|---------------------------------------|---------------------------------------|--|--------|-----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| | | service payments due within the year) (MPPMR Reg 10 (g)) | | | | | | | | | | | | | |
| TL15 | The provision of democratic, accountable and ethical governance | Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPMR Reg 10 (g)) | % achieved | Director: Finance | 12.33% | Section 71 reports | 16.00% | 0.00% | 0.00% | N/A | | | 0.00% | 0.00% | N/A |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|--|---|-------------------|----------|-----------------------------------|---------------|---|--------|-----|--|---------------------------------------|--|--------|-----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| TL16 | The provision of democratic, accountable and ethical governance | Financial statements submitted to the Auditor-General by end August 2021 | Financial statements submitted | Director: Finance | 1 | AFS submitted to the AG | 1 | 0 | 0 | N/A | [D128] Deputy Director: Finance & SCM: Not applicable for the period. (October 2021) [D128] Deputy Director: Finance & SCM: Not applicable for the period. (November 2021) [D128] Deputy Director: Finance & SCM: Not applicable for the period. (December 2021) | | 0 | 0 | N/A |
| TL17 | The provision of democratic, accountable and ethical governance | Submit a reviewed long term financial plan to the CFO by end of October 2021 | Reviewed long term financial plan submitted | Director: Finance | 1 | Reviewed long term financial plan | 1 | 1 | 1 | G | [D181] Senior Manager: Financial Services: SUBMITTED TO CFO (October 2021) | | 1 | 1 | G |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|---|-------------------------------|-------------------|----------|--|---------------|---|--------|---|--|--|--|--------|---|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| TL34 | The provision and maintenance of municipal services | Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements (MPPMR Reg 10 (b)) | Number of Indigent households | Director: Finance | 7 595 | Monthly summary from the indigent register | 8 000 | 8 000 | 7 294 | B | [D148] Senior Manager: Revenue: 7 259 Indigent total of 35 872 Households (October 2021) [D148] Senior Manager: Revenue: 7 294 Indigent total of 35 875 Households (November 2021) [D148] Senior Manager: Revenue: 7 300 Indigent total of 35 875 Households (December 2021) | [D148] Senior Manager: Revenue: n/a (October 2021) [D148] Senior Manager: Revenue: n/a (November 2021) [D148] Senior Manager: Revenue: N/A (December 2021) | 8 000 | 7 294 | B |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|--|---------------------|-------------------|----------|---|---------------|---|--------|----|--|---------------------------------------|--|--------|----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| TL39 | The provision of democratic, accountable and ethical governance | Achieve a debt recovery rate not less than 95% (Receipts/total billed for the 12 month period x 100) | % Recovered | Director: Finance | 97.10% | Calculation of 12 month rolling average | 95.00% | 95.00% | 98.79% | G2 | [D180] Director: Finance: KPI WELL MET FOR OCTOBER 2021 - DEBT RECOVERY RATE (October 2021) [D180] Director: Finance: KPI WELL MET FOR NOVEMBER 2021 - DEBT RECOVERY RATE (12 MONTHS ROLLING INCOME) (November 2021) [D180] Director: Finance: KPI WELL MET FOR DECEMBER 2021 - DEBT RECOVERY RATE (December 2021) | | 95.00% | 98.79% | G2 |

Protection Services

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|--|---|-------------------------|-------------------------------|----------|--|---------------|---|--------|-----|--|---------------------------------------|--|--------|-----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| 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 2021 | Reviewed plan submitted | Director: Protection Services | 1 | Council minutes noting the Reviewed Disaster Management Plan | 1 | 1 | 1 | G | [D226] Chief: Fire and Rescue, Disaster Management and Security Services: Report was adopted by council (October 2021) | | 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 2022 in conjunction with the Department of Community Safety | Plan reviewed | Director: Protection Services | 0 | Reviewed Community Safety Plan | 1 | 0 | 0 | N/A | | | 0 | 0 | N/A |
| TL27 | The creation and maintenance of a safe and healthy environment | Arrange public awareness sessions on Protection Services | Number of sessions held | Director: Protection Services | 103 | Quarterly statistical report | 100 | 22 | 30 | G2 | [D228] Director: Protection Services: 30 Public safety awareness's conducted (December 2021) | | 22 | 30 | G2 |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|--|---|---|-------------------------------|----------------|--|----------------|---|---------------|----|--|---------------------------------------|--|---------------|----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| TL28 | The creation and maintenance of a safe and healthy environment | Collect R10,000,000 Public Safety Income by 30 June 2022 (Actual revenue, excluding the fine impairment amount) | R-value of public safety collected income | Director: Protection Services | R17 347 607.03 | SAMRAS report and Journal for fines impairment | R10 000 000.00 | R2 500 000.00 | R3 515 882.99 | G2 | [D229] Director: Protection Services: As per IE/TB extract of Dec 2021 (December 2021) | | R2 500 000.00 | R3 515 882.99 | G2 |

Community Services

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|---|---|------------------------------|----------|---------------------------------------|---------------|---|--------|----|---|---------------------------------------|--|--------|----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| TL1 | The provision and maintenance of municipal services | 98% of the operational conditional grant (Libraries & CDW's) spent (Actual expenditure divided by the total grant received) | % of total conditional operational grants spent (Libraries & CDW's) | Director: Community Services | 98.49% | Year to date expenses (SAMRAS report) | 98.00% | 50.00% | 67.00% | G2 | [D348] Director: Community Services: KPI Well Met (December 2021) | | 50.00% | 67.00% | G2 |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|--|--|--|------------------------------|----------|---|---------------|---|--------|-----|--|---------------------------------------|--|--------|-----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| TL2 | The provision and maintenance of municipal services | m ² of roads patched and resealed according to Pavement Management System within available budget | m ² of roads patched and resealed | Director: Community Services | 104 952 | Consultants reseal statistical report | 110 000 | 15 000 | 43 731 | B | [D349] Deputy Director: Operational Services: KPI Extremely Well Met (December 2021) | | 15 000 | 43 731 | B |
| 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}} | % of water unaccounted for | Director: Community Services | 23.04% | Consolidated report_ SAMRAS (DB4) GFS and Infrastructure (water purified) | 18.00% | 0.00% | 0.00% | N/A | | | 0.00% | 0.00% | N/A |
| TL6 | The encouragement of structured community participation in the matters of the municipality | Ward committee meetings held to facilitate consistent and regular communication with residents | Number of ward committee meetings per annum | Director: Community Services | 77 | Minutes of the ward committee meetings held | 97 | 14 | 14 | G | [D351] Director: Community Services: Ward Committee Election (November 2021) | | 14 | 14 | G |

APPENDIX 1 - 19 / 31

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|--|--|------------------------------|----------|--|---------------|---|--------|-----|---------------------------------------|---------------------------------------|--|--------|-----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| 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)) | The number of taps installed in relation to the number of informal households (excluding invaded land unsuitable for housing and private land) | Director: Community Services | 317 | Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land). Report on the GPS coordinates on the number of taps to informal households (excluding invaded land unsuitable for housing and private land) | 320 | 0 | 0 | N/A | | | 0 | 0 | N/A |
| TL30 | The provision and maintenance of municipal services | Provision of cleaned piped water to all formal households within 200 m from households (MPPMR Reg 10 (a)) | No of formal households that meet agreed service standards for piped water | Director: Community Services | 29 946 | Yearly statistics provided by finance department (SAMRAS) | 30 615 | 0 | 0 | N/A | | | 0 | 0 | N/A |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|--|--|------------------------------|----------|---|---------------|---|--------|-----|---------------------------------------|---------------------------------------|--|--------|-----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| TL31 | The provision and maintenance of municipal services | Provision of refuse removal, refuse dumps and solid waste disposal to all formal households at least once a week (A household is defined as a residential unit billed for the particular services rendered by way of the financial system (SAMRAS)) (MPPMR Reg 10) | Number of formal households for which refuse is removed at least once a week | Director: Community Services | 33 366 | Yearly statistics provided by finance department (SAMRAS) | 35 121 | 0 | 0 | N/A | | | 0 | 0 | N/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)) | Number of weekly removal of refuse in informal households (Once per week = 52 weeks per annum) | Director: Community Services | 53 | Bi- annual eMIS report on the weekly refuse removal. | 52 | 0 | 0 | N/A | | | 0 | 0 | N/A |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|--|--|------------------------------|----------|--|---------------|---|--------|-----|---------------------------------------|---------------------------------------|--|--------|-----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| TL36 | The provision and maintenance of municipal services | The provision of sanitation services to informal households (excluding invaded state-owned land and private land) based on the standard of 1 toilet to 5 households (MPPMR Reg 10 (a)) | The number of toilet structures provided in relation to the number of informal households (excluding invaded land unsuitable for housing and private land) | Director: Community Services | 885 | Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land). Report on the GPS coordinates for the number of the toilets to informal households (excluding invaded land unsuitable for housing and private land) | 980 | 0 | 0 | N/A | | | 0 | 0 | N/A |
| TL37 | The provision and maintenance of municipal services | Provision of sanitation services to formal residential households (A household is defined as a residential unit billed for the services rendered | No of formal residential households which are billed for sewerage in accordance to the SAMRAS financial system | Director: Community Services | 30 060 | Yearly statistics provided by the Department of Finance | 31 436 | 0 | 0 | N/A | | | 0 | 0 | N/A |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | | | |
|---------------|---|--|---|------------------------------|----------|--|---------------|---|--------|-----|---------------------------------------|---------------------------------------|--|--------|-----|--|--|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R | | |
| | | by way of the financial system (SAMRAS)) (MPPMR Reg 10 (a)) | | | | | | | | | | | | | | | |
| TL45 | The provision and maintenance of municipal services | Provision of water to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households). | The number of taps installed for informal households on invaded land with available funding | Director: Community Services | 104 | Report on the GPS coordinates on the number of taps installed for informal households on invaded land | 70 | 0 | 0 | N/A | | | 0 | 0 | N/A | | |
| TL46 | 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 | The number of toilets provided for informal households on invaded land with available funding | Director: Community Services | 137 | Report on the GPS coordinates for the number of toilets provided for informal households on invaded land | 95 | 0 | 0 | N/A | | | 0 | 0 | N/A | | |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | | |
|---------------|---------------------|---|---------------------|-----------|----------|--------------------|---------------|---|--------|---|---------------------------------------|---------------------------------------|--|--------|---|--|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R | |
| | | intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households). | | | | | | | | | | | | | | |

Infrastructure & Planning

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|---|---------------------|-------------------------------------|----------|--|---------------|---|---------|----|---|---------------------------------------|--|---------|----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| TL3 | The provision and maintenance of municipal services | Quality of effluent comply 75% with general or special limit in terms of the Water Act (Act 36 of 1998) | % compliance | Director: Infrastructure & Planning | 86.34% | Report from Directorate Infrastructure (WSA) compiled from independent laboratory test results | 75.00% | 75.00% | 80.16 % | G2 | [D407] Deputy Director: Engineering Planning: 80.16% of final effluent complied with the standards for the quarter. | | 75.00 % | 80.16 % | G2 |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | | | |
|---------------|---|--|----------------------------------|-------------------------------------|----------|---|---------------|---|--------|-----|--|---------------------------------------|--|--------|-----|--|--|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R | | |
| | | | | | | | | | | | (December 2021) | | | | | | |
| TL4 | The provision and maintenance of municipal services | Quality of potable water comply 95% with SANS 241 | % compliance with SANS 241 | Director: Infrastructure & Planning | 98.45% | Independent Laboratory test result | 95.00% | 95.00% | 98.52% | G2 | [D408] Deputy Director: Engineering Planning: 98.52% of treated water samples complied with the SANS 0241 standards. (December 2021) | | 95.00% | 98.52% | G2 | | |
| TL18 | 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 | % of electricity unaccounted for | Director: Infrastructure & Planning | 6.02% | Electricity losses Excel spreadsheet from Manager: Costing and Reports in Finance Directorate | 7.50% | 0.00% | 0.00% | N/A | | | 0.00% | 0.00% | N/A | | |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | | | |
|---------------|---|---|--|-------------------------------------|----------|---|---------------|---|--------|-----|---------------------------------------|---------------------------------------|--|--------|-----|--|--|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R | | |
| | | Purchased and/or Generated) × 100} | | | | | | | | | | | | | | | |
| TL19 | The provision and maintenance of municipal services | Report on the implementation of the Water Service Development plan annually by the end of October | Report submitted | Director: Infrastructure & Planning | 1 | Letter of submission of Water Services Audit to DWS | 1 | 1 | 1 | G | | | 1 | 1 | G | | |
| TL33 | The provision and maintenance of municipal services | Provision of Electricity: Number of metered electrical connections in formal areas (Eskom Areas excluded) (Definition: Refers to residential households (RE) and pensioners (PR) as per Finance departments billed households) (MPPMR Reg 10 (a)) | Number of formal households that meet agreed service standards | Director: Infrastructure & Planning | 21 546 | Based on number of households billed by department of finance | 21 500 | 0 | 0 | N/A | | | 0 | 0 | N/A | | |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|---|--------------------------------------|-------------------------------------|----------|--------------------|---------------|---|--------|---|---|---|--|--------|---|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| TL38 | The provision and maintenance of municipal services | 100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2022 (Actual MIG expenditure/Allocation received) | % expenditure of allocated MIG funds | Director: Infrastructure & Planning | 77.00% | Monthly MIG report | 100.00% | 40.00% | 8.80% | R | [D412] Director: Infrastructure & Planning: Tender processes took longer than expected and contractors were only appointed in October and November for some projects. On other projects the MIG9 process delayed the appraisal of projects and procurement could not start before the appraisal was completed. Hawston Sport project was delayed due to environmental | [D412] Director: Infrastructure & Planning: Construction to commence on Allocated tenders Contractors were appointed on 8 October 2021 for the 2 largest projects. The contract for the sport project will be advertised in January 2022. (December 2021) | 40.00 % | 8.80% | R |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | | | |
|---------------|---------------------|-----------------|---------------------|-----------|----------|--------------------|---------------|---|--------|---|---------------------------------------|---------------------------------------|--|--------|---|--|--|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R | | |
| | | | | | | | | | | | | | | | | | |

Economic & Social Development & Tourism

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|---|---|---|----------|-------------------------------------|---------------|---|--------|---|---|---------------------------------------|--|--------|---|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| TL8 | The promotion of tourism, economic and social development | Provide three progress reports on LED, Social Development and Tourism initiatives to Portfolio Committee by end June 2022 (Refers | Number of progress reports on LED, Social Development & Tourism initiatives | Director: Economic & Social Development & Tourism | 4 | Portfolio Committee meeting minutes | 3 | 1 | 1 | G | [D421] Director: Economic & Social Development & Tourism: Report attached | | 1 | 1 | G |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|--|---|---|----------|---|---------------|---|--------|-----|---------------------------------------|---------------------------------------|--|--------|-----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| | | to three progress reports for the 2021/22 financial year) | | | | | | | | | (November 2021) | | | | |
| TL9 | The promotion of tourism, economic and social development | Managers LED, Social Development and Tourism report on the hosting of at least one mobile Thusong outreach during the 2021/22 financial year to the Director Economic and Social Development & Tourism | Report on the mobile Thusong outreach programme | Director: Economic & Social Development & Tourism | 0 | Report on the mobile Thusong outreach programme | 1 | 0 | 0 | N/A | | | 0 | 0 | N/A |
| TL10 | The promotion of tourism, economic and social development | Support 130 SMME's in terms of the SMME Development Programme by 30 June 2022 | Number of SMME's supported | Director: Economic & Social Development & Tourism | 160 | Internally verified list of SMME'S supported | 130 | 65 | 69 | G2 | | | 65 | 69 | G2 |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|---|--|---|----------|-------------------------|---------------|---|--------|----|---|---------------------------------------|--|--------|----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| TL11 | The promotion of tourism, economic and social development | Report on projects/ initiatives in collaboration with other stakeholders for local economic development, social development and tourism | Number of projects / initiatives collaborated on | Director: Economic & Social Development & Tourism | 28 | Letter of intent / memo | 28 | 7 | 8 | G2 | [D437] Manager: LED: Worldwide Fund (WWF), Department of Public Works (DPW), National Home Builders Registration Council (NHBRC) (December 2021) [D439] Manager: Tourism: Western Cape Local Government Tourism Peer Learning Network (November 2021) [D439] Manager: Tourism: Hermanus Tourism Group & | | 7 | 8 | G2 |

| TL KPI Number | Strategic Objective | KPI Description | Unit of Measurement | KPI Owner | Baseline | Source of Evidence | Annual Target | Quarter ending December 2021 (2 nd quarter of 2021/22) | | | | | Overall Performance for Quarter ending December 2021 to Quarter ending December 2021 | | |
|---------------|---|---|--|---|----------|---|---------------|---|--------|----|---|---|--|--------|----|
| | | | | | | | | Target | Actual | R | Departmental KPI: Performance Comment | Departmental KPI: Corrective Measures | Target | Actual | R |
| | | | | | | | | | | | Kleinmond Tourism (December 2021) | | | | |
| 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 - FTE's, translates to 1028 work opportunities) (MPPMR Reg 10 (d)) | Number of temporary jobs created | Director: Economic & Social Development & Tourism | 1 060 | Internally verified list of beneficiaries appointed | 1028 | 780 | 627 | O | [D440] Director: Economic & Social Development & Tourism: KPI almost met. (December 2021) | [D440] Director: Economic & Social Development & Tourism: More projects will commence from the 2nd semester of the year (December 2021) | 780 | 627 | O |
| TL40 | The promotion of tourism, economic and social development | Support 60 SMME's in terms of the Emerging Contractor Development Programme by 30 June 2022 | Number of Emerging Contractors supported | Director: Economic & Social Development & Tourism | 61 | Internally verified list of small contractors supported | 60 | 30 | 41 | G2 | [D442] Manager: LED: Report attached (December 2021) | | 30 | 41 | G2 |

RECOMMENDATION TO THE COUNCIL:

that the content of the report for the second quarter of the 2021/22 financial year on the top-level Service Delivery and Budget Implementation Plan (SDBIP) **be noted**.

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

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

| | | | |
|--|--------------------|------|---------------------------------|
| Opening Balance 01/07/2021 | | | R39 570.89 |
| Add: Overstrand Budget Allocation 2021/2022 | | | R0.00 |
| Donations received: | | | |
| Quarter 1 | Donations received | 0.00 | |
| Quarter 2 | Donations received | 0.00 | |
| Quarter 3 | | | |
| Quarter 4 | | | |
| | | | R0.00 |
| Amount withdrawn: | | | |
| Quarter 1 | Expenditure | 0.00 | |
| Quarter 2 | Expenditure | 0.00 | |
| Quarter 3 | | | |
| Quarter 4 | | | |
| | | | R0.00 |
| Closing Balance 31 December 2021 | | | <u><u>R39 570.89</u></u> |

| |
|--|
| <u>OVERSTRAND MUNICIPALITY - REPORTING ON THE MUNICIPAL COST CONTAINMENT REGULATIONS, 2019</u> <u>DECEMBER 2021</u> |
|--|

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

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

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

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

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

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

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

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

ANNEXURE C 2/3

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

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

| | Budget | Q1 (Actual) | Q2 (Actual) | Q3 (Actual) | Q4 (Actual) | Savings |
|--|------------|----------------|----------------|----------------|----------------|---|
| Measures | <u>R</u> | <u>R</u> | <u>R</u> | <u>R</u> | <u>R</u> | <u>R</u> |
| Use of Consultants | 39 216 136 | 3 919 722 | 8 600 741 | | | 1. Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented |
| Vehicles used for political office-bearers | 0 | 0 | | | | No Vehicles purchased or planned to purchase vehicles for this purpose in current financial period. |
| Travel & subsistence: (Please note that deviations from Budgeted amounts also relate to the new normal in terms of scaled down traveling due to virtual meetings, inclusive of a decrease in accommodation costs, Registration Fees w.r.t. conferences, etc.) | 695 698 | 38 780 | 124 565 | | | 1. Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented |
| Domestic accommodation: (Please note that deviations from Budgeted amounts also relate to the new normal in terms of scaled down traveling due to virtual meetings, inclusive of a decrease in accommodation costs, Registration Fees w.r.t. conferences, etc.) | 402 078 | 7 514 | 39 597 | | | 1. Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented |

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| | | | | | | |
|-----------------------------------|-------------------|------------------|-------------------|--|--|---|
| Sponsorships, events and catering | 1 357 939 | 102 491 | 343 100 | | | 1. Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented |
| Communication | 7 052 485 | 923 836 | 1 265 367 | | | 1. Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented |
| Other related expenditure items | 0 | 0 | 0 | | | 1. Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented |
| Total | 48 724 336 | 4 992 344 | 10 373 370 | | | |

ANNEXURE D 1/3**MUNICIPAL REGULATIONS ON A STANDARD CHART OF ACCOUNTS (mSCOA):
POST IMPLEMENTATION STATUS OF mSCOA PROJECT - DECEMBER 2021****1. Executive Summary**

The purpose of this submission to Council is to:

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

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

2. Updated status – December 2021 (Quarter 2)

The SOLVEM SAMRAS Usergroup workshop and Usergroup meeting took place as a hybrid virtual/physical sessions on 3 - 4 November 2021. The service provider is still in process of continuous development of the Web system modules, efforts to migrate West Coast District Municipality, Stellenbosch Municipality, George Municipality, Breede Valley Municipality and Bitou Municipality among other, also started with the initial steps and in preparing (at various stages) for the roll-out of the SCM module in the web, as the new version to replace the current classic version of the system ultimately.

The necessary evidence and confirmation that the service provider is in a position to provide the required resources is currently considered by the Overstrand mSCOA / conversion committee structure, inclusive of an updated and detailed project plan for a viable migration process, with regard to the SCM module to the web-based platform identified as a critical priority, and accordingly listed for actioning in the third quarter of the 2021/2022 financial year. During this quarter (current), we envisage a site visit to a municipality which must be able to demonstrate the functionality of the implementation.

The following was presented at the Usergroup meeting in November 2021, as one of the pieces of information, and as evidence of progress with regard to the web development, also guiding the municipality's approach considered at this stage -

SCM Enhancements / Changes

User Requests

- Improved display and validations on Contract Balance available
- Improved display and validations on Stock available
- Displaying the QTY of Stock Available to the user departments on the Commodity Look-up based on: QTY on Hand – QTY to be Issued – QTY on Request
- Option to select the Higher Level of Commodity (Class, Family, Segment)

Payments

- When selecting the Payable Invoices – change to highlight the invoices to include in the Payment Batch (previously, the highlighted rows were excluded)
- On the payment screen – direct view to the Documents linked to each Invoice
- Option to Remove / Add an Invoice from the selected Payments at the time of processing the Mark for Payment step.

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

3. Updated status – September 2021 (Quarter 1)

The municipality continued with the effort to monitor progress with implementation of the Web modules at other Samras sites and reported as at the end of September 2021 (Quarter 1) that these efforts are still at various stages, indicating that municipalities involved are following a cumbersome and time consuming process to collate data necessary for migration and setting up a myriad of parameters and configurations after required fields are populated with data. This provided sufficient evidence at that stage that the development of the system as well as the capacity of the service provider do not meet the standards for readiness as required by Overstrand municipality. An updated high level project plan with some detail for a viable migration process, with regard to a module to the web-based platform was obtained and will be reviewed as might be necessary. Council will be informed regarding any change to the current status with the next reporting cycle

In a previous report to Council (Q4 - June 2021), the administration indicated that the development in terms of the ownership of the SAMRAS System to Solvem will be closely monitored and any important matters impacting on the Overstrand contract, service rendering levels, etc. will be reported to Council, with the continuation of this quarterly report, due to the process still not leading to a close-out report in the near future.

The most recent SOLVEM SAMRAS Usergroup workshops and meeting took place as virtual sessions on 9 & 10 June 2021 respectively. The feedback provided to municipalities were still focused on the continuous development of the Web system modules and importantly, efforts with regard to the gradual migration of West Coast District Municipality, Stellenbosch Municipality and George Municipality, with latest confirmation that Breede Valley Municipality, also started with the initial steps in preparing for the roll-out of the SCM module in the web.

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Progress with these efforts are at various stages, with detail available towards the end of June 2021 still not sufficient to be considered as completed migration processes from the classic environment to the web. Before-mentioned also lacks the necessary evidence and confirmation that the service provider is in a position to provide the required resources. The urgent requirement to obtain an updated and detailed project plan for a viable migration process, with regard to a module to the web-based platform are identified as critical priorities, and accordingly listed for actioning in the first quarter of the 2021/22 financial year.

The following indication regarding progress with regard the web migration shared at the usergroup meeting in March 2021, informed the municipality's approach from 1 July 2021, (more details in the latter part of this report) -



The following status as previously reported to Council with regard to the auditing of ERP mSCOA systems as announced by national treasury, is still unchanged at this stage (June 2021): *The outcome of the audit of ERP mSCOA Systems by National Treasury, as previously advised by them (scheduled for 2019, subsequently postponed to 2020, currently scheduled for 2021), has not been received up to date.*

The Overstrand Municipality is currently in the process to plan for a process to establish and evaluate the readiness and comprehensiveness of the Web Modules in accordance with requirements. This process will be attended to with the additional capacity of systems implementation project management expertise, with the planning phase for before-mentioned to start on 1 July 2021.

As previously reported, the administration will consider the appropriate approach in ensuring that the municipality will not be exposed to risk from either an operational-and/or monetary perspective in this regard. As stated in previous reporting, the absence of any clear direction from National Treasury in terms of the outcome of systems audits and their envisaged transversal tender process and specifications, are compounding challenges for municipalities. The municipality will consider before-mentioned duly, with all information and guidance, in terms of publications available thus far.
