

10. MIDYEAR BUDGET AND PERFORMANCE ASSESSMENT AS AT 31 DECEMBER 2021

5/15/1//2/1

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 72 and 54(1)(f) of the Local Government: Municipal Finance Management Act, 2003 (MFMA).

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate Finance
Financial Services

3. Compliance with Strategic Priority

Provision of democratic, accountable and ethical governance

4. Delegated Authority

None

5. Legal Requirements

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

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

This report has been prepared as part of the reporting obligations arising from the MFMA. Under these obligations the Municipal Manager, as Accounting Officer, must report to the Executive Mayor on the Midyear Budget and Performance Assessment by 25 January 2022.

The Executive Mayor must table a Midyear Budget and Performance Assessment report in Council by 31 January 2022.

The report is attached as Annexure A.

7. Financial Implications

As stated in the report.

AGENDA OF A SPECIAL MAYORAL COMMITTEE MEETING 24 JANUARY 2022**8. Staff Implications**

None

9. Comments from other Departments, Divisions and Administrations

None

10. Annexures

Annexure A: Midyear Budget and Performance Assessment Report

Annexure B: Operational and Capital Budget Review status as at
31 December 2021

RECOMMENDATION TO THE COUNCIL:

that the Midyear Budget and Performance Assessment Report **be noted**.

RESPONSIBLE OFFICIAL :

BA KING

TARGET DATE FOR IMPLEMENTATION :

TO BE NOTED



EXECUTIVE MAYOR'S MIDYEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

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



CONTENTS

INTRODUCTION	3
MAYOR'S REPORT	4
DRAFT RESOLUTION.....	6
EXECUTIVE SUMMARY	7
BUDGET & FINANCIAL PERFORMANCE ANALYSIS.....	9
SERVICE DELIVERY PERFORMANCE ANALYSIS	35
OPERATIONAL EXPENDITURE AND INCOME PERFORMANCE	38
QUALITY CERTIFICATE	40

INTRODUCTION

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

Once the Mayor has considered the report, she must submit a midyear report to Council by 31 January in terms of Section 54 of the MFMA.

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

Mayor's Report

1.1 In-Year Report - Midyear Review

1.1.1 Implementation of the budget in accordance with the SDBIP

The results of the SDBIP Top Layer for the second quarter ended 31 December 2021 is included in this report as Annexure C.

1.1.2 Financial problems or risks facing the municipality

No financial problems or risks from a 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 first quarter's financial position.

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 26 for the implementation status of the Top 10 Capital Projects.

A 2nd Adjustments Budget was tabled during the 2nd 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 2020/2021 financial year and at the end of December 2021 this stood at 98,79%.

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

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

In terms of Section 72(1)(a)(iii) the following is submitted regarding progress on resolving problems identified in the 2019/20 Annual Report:

COMPONENT A: AUDITOR GENERAL OPINION 2019/20

Auditor General Report 2019/20

Auditor-General Report on Financial Performance 2019/20	
Audit Report Status:	Unqualified (Clean Audit)
Non-Compliance Issues	Remedial Action Taken
There were no findings of any material misstatements in the financial statements prepared by the Municipality in accordance with S122 of the MFMA.	
There were no material findings of any instances of material non-compliance with specific matters in laws and regulations applicable to the Municipality.	

Auditor-General Report on Service Delivery Performance: 2019/20	
Audit Report Status:	Unqualified (Clean Audit)
Non-Compliance Issues	Remedial Action Taken
There were no material findings on the annual performance report concerning the usefulness and the reliability of the reported performance information for the Basic service delivery key performance area by the Municipality.	

COMPONENT B: AUDITOR GENERAL OPINION 2020/21

Auditor General Report 2020/21

Auditor-General Report on Financial Performance 2020/21	
Audit Report Status:	Unqualified (Clean Audit)
Non-Compliance Issues	Remedial Action Taken
There were no findings of any material misstatements in the financial statements prepared by the Municipality in accordance with S122 of the MFMA.	
There were no material findings of any instances of material non-compliance with specific matters in laws and regulations applicable to the Municipality.	

Auditor-General Report on Service Delivery Performance: 2020/21	
Audit Report Status:	Unqualified (Clean Audit)
Non-Compliance Issues	Remedial Action Taken
There were no material findings on the annual performance report concerning the usefulness and the reliability of the reported performance information for the Basic service delivery key performance area by the Municipality.	

1.1.5 National and Provincial Adjustments Budget

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

Resource Funding for establishment of Law Enforcement Reaction Unit	6 307 000
Human Settlements Development Grant	-36 900 000**
Informal Settlement Upgrading Partnership Grant	55 501 000
WC Municipal Energy Resilience Grant	650 000
Municipal Library Support Grant	2 222 000
Local Government Public Employment Support Grant	1 300 000
** R5m already reduced with Original Budget	

The above allocations were published in the Extraordinary Provincial Gazette No. 8531 on 15 December 2021.

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 approved.

1.1.6 Adjustments Budget

Regulation 23 of the Municipal Budget and Reporting Regulations provides, inter alia for the following: "An adjustment budget may be tabled in the Municipal Council at any time after the Midyear Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year."

Accordingly, it is recommended that an adjustments budget be submitted to Council for consideration on 26 January 2022

Resolutions

IN-YEAR REPORTS 2021/2022

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

RECOMMENDATION:

that the Midyear Budget and Performance Assessment report **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.

Revenue by Source

The Year-to-Date actual operating revenue is R724.8m, which is 0.43% above the YTD budget projections of R721.7m 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 amounts to R670.9m which is 2.43% below YTD budget projections of R687.7m at the end of 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%	Estimates based on previous outcome	Review for General Adjustments Budget
Licences and permits	15.97%	Eminated from backlog in licencing due to Covid	Review for General Adjustments Budget
Expenditure By Type	-2.43%		
Capital Expenditure	-48.76%	Capital Commitments = R60.8m (22.38%)	Roll overs to be addressed in General Adjustments Budget
Financial Position			
In order			
Cash Flow			
In order			

Performance in relation to SDBIP targets

See the Service Delivery Performance Analysis on page 35 of this report.

SDBIP remedial or corrective steps

Refer to the Annexure C of this report.

BUDGET & FINANCIAL PERFORMANCE ANALYSIS

In-year budget statement tables

BUDGET STATEMENT SUMMARY – DECEMBER 2021

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 (m)	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)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
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	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

Financial Performance (revenue & expenditure by functional classification) – December 2021
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
Health	-	-	-	-	-	-	-	-	-
<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%	220 851
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%	260 747
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
Health	-	-	-	-	-	-	-	-	-
<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)

Financial Performance (revenue and expenditure by municipal vote) – December 2021

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

Vote Description	2019/20	Budget Year 2020/21							
	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 &	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									
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 &	13 558	17 311	19 247	1 171	5 528	6 476	(948)	-14.6%	19 247
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)

Financial Performance (revenue and expenditure by source/type) – December 2021

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
Dividends received	-	-	-	-	-	-	-	-	-
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	17 907	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%	48 163
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	0	(83 643)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	37 219	46 354	47 546	2 653	6 172	6 172	-	-	47 546
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	8 465	14 243	16 039	1 166	3 574	3 574	-	-	16 039
Transfers and subsidies - capital (in-kind - all)	18 757	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	30 848	(17 571)	(20 058)	12 451	63 619	43 822			(20 058)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	30 848	(17 571)	(20 058)	12 451	63 619	43 822			(20 058)
Attributable to minorities	-	-	-	-	-	-	-	-	-
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.

Capital Expenditure (Municipal vote, standard classification and funding) – December 2021

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

Vote Description	2019/20	Budget Year 2020/21							
	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
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	7 054	3 775	3 775	539	1 833	1 885	(52)	-3%	3 775
Executive and council	355	5	5	-	-	-	-	-	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
Other	-	-	-	-	-	-	-	-	-
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
District Municipality	-	-	-	-	-	-	-	-	-
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 28 for the implementation status of the Top 10 Capital Projects.

Financial Position - December 2021

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
–	–	–	–	–	–
Biological	–	–	–	–	–
Intangible	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

Cash Flow - December 2021

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)	()	279 664
Service charges	735 955	792 663	792 663	65 241	395 372	395 341	31		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

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.

SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

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

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

Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
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	-	-
2018/19 - 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 Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
2 021					
July	7 258	NO VOTE for 2021-2022	28 646	35 904	20.22%
August	7 225	NO VOTE for 2021-2022	28 666	35 891	20.13%
September	7 231	NO VOTE for 2021-2022	28 641	35 872	20.16%
October	7 259	NO VOTE for 2021-2022	28 613	35 872	20.24%
November	7 294	NO VOTE for 2021-2022	28 581	35 875	20.33%
December	7 300	NO VOTE for 2021-2022	28 575	35 875	20.35%
2 022					
January		NO VOTE for 2020-2021			
February		NO VOTE for 2021-2022			
March		NO VOTE for 2021-2022			
April		NO VOTE for 2021-2022			
May		NO VOTE for 2021-2022			
June		NO VOTE for 2021-2022			

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									0	0	0
May									0	0	0
April									0	0	0
March									0	0	0
February									0	0	0
January									0	0	0
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

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	3.30	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		5.20	100 000		100 000
Standard Bank 288343005-030	121 days	FIXED DEP	15/04/2021		4.98		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 Municipality	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
CDW Grant	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
District Municipality:	-	-	90	-	90	90	-		90
Other grant providers:	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)	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	-	-	-	-	-	-		-
Other grant providers:	-	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. Year to date actual only reflects actual receipts for 2021/2022.

Supporting Table SC7 – 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
Local Government Equitable Share	10 134	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant	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
District Municipality:	-	-	90	-	-	-	-		90
ODM SAFETY FORUM OPEX GRANT	-	-	90	-	-	-	-		90
Other grant providers:	24 009	55 241	55 241	692	13 093	13 093	-		55 241
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
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 Grant) [Sch	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 Grant	750	-	-	-	-	-	-		-
Provincial Establishment and Support of K9 Unit Grant	637	-	-	-	-	-	-		-
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
District Municipality:	-	-	-	-	-	-	-		-
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					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	6 870	885	885	(5 985)	-87.1%
Operational Revenue:General Revenue:Equitable Share	6 870	885	885	(5 985)	-87.1%
Finance Management				-	
Municipal Systems Improvement				-	
EPWP Incentive				-	
Other transfers and grants [insert description]				-	
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)	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total operating expenditure of Approved Roll-overs	8 386	885	885	(7 501)	-89.4%
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	
				-	
Other capital transfers [insert description]				-	
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		-	-	-	
District Municipality:	-	-	-	-	
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

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%	1.7	1.7	3.0	1.7
Liquidity Ratio	Monetary Assets/Current Liabilities	197.5%	1.3	1.3	2.5	1.3
<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							% spend of Original Budget
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
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					

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 N	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.	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 N	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 PR	5 583 000	4 857 571	537 487	Construction 41%	Construction stage.	Not applicable	Not applicable
9	Masakhane	Ward 02	UPGRADE BULK SEWER	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				

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>Storm water Infrastructure</i>	14 169	6 590	6 590	991	1 211	3 295	2 084	63.3%	6 590
<i>Electrical Infrastructure</i>	9 392	57 808	57 808	2 024	4 360	18 184	13 824	76.0%	57 808
<i>Water Supply Infrastructure</i>	22 404	11 372	6 672	342	1 314	3 346	2 031	60.7%	6 672
<i>Sanitation Infrastructure</i>	12 940	9 368	10 097	768	1 825	5 049	3 224	63.9%	10 097
<i>Solid Waste Infrastructure</i>	12 254	3 262	5 058	404	1 752	1 519	(233)	-15.3%	5 058
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
Centres	-	-	-	-	-	-	-		-
Crèches	-	475	475	-	-	-	-		475
<i>Testing Stations</i>	-	1 052	1 052	-	-	-	-		1 052
<i>Libraries</i>	295	4 374	4 374	-	-	-	-		4 374
<i>Cemeteries/Crematoria</i>	1 232	-	-	-	-	-	-		-
<i>Police</i>	-	-	-	-	-	-	-		-
<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
<i>Sport and Recreation Facilities</i>	15 000	7 481	7 481	-	-	-	-		7 481
Other assets	54 179	58 895	51 919	7 570	20 433	32 996	12 563	38.1%	51 919
Operational Buildings	4 581	6 636	6 636	196	196	3 318	3 122	94.1%	6 636
Municipal Offices	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
<i>Social Housing</i>	49 598	52 259	45 284	7 374	20 237	29 678	9 441	31.8%	45 284
Biological or Cultivated Assets	-	-	226	-	-	-	-		226
Biological or Cultivated Assets	-	-	226	-	-	-	-		226
Intangible Assets	-	-	-	-	-	-	-		-
Servitudes	-	-	-	-	-	-	-		-
<i>Licences and Rights</i>	-	-	-	-	-	-	-		-
<i>Water Rights</i>	-	-	-	-	-	-	-		-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-		-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-		-
<i>Computer Software and Applications</i>	-	-	-	-	-	-	-		-
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-		-
<i>Unspecified</i>	-	-	-	-	-	-	-		-
Computer Equipment	5 152	3 933	3 933	539	1 792	1 966	174	8.9%	3 933
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
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>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	3 287	650	650	-	-	-	-	-	650
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
<i>Community Assets</i>	-	-	-	-	-	-	-	-	-
<i>Community Facilities</i>	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	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
Storm water Infrastructure	5 584	7 712	7 712	502	3 576	3 856	280	7.3%	7 712
<i>Electrical Infrastructure</i>	31 045	33 421	33 421	2 503	14 154	16 710	2 556	15.3%	33 421
<i>Water Supply Infrastructure</i>	21 046	21 537	21 537	1 797	10 578	10 769	191	1.8%	21 537
<i>Sanitation Infrastructure</i>	12 980	12 162	12 362	1 218	5 549	6 181	632	10.2%	12 362
<i>Solid Waste Infrastructure</i>	2 535	6 936	6 790	550	2 431	3 395	964	28.4%	6 790
<i>Coastal Infrastructure</i>	110	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	1	-	-	-	-	-	-	-	-
<i>Community Assets</i>	44 371	61 656	58 088	5 206	22 361	29 049	6 688	23.0%	58 088
<i>Community Facilities</i>	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>Centres</i>	67	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	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>Nature Reserves</i>	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	178	594	348	64	319	174	(145)	-83.3%	348
<i>Sport and Recreation Facilities</i>	7 007	15 083	15 805	1 673	5 546	7 908	2 362	29.9%	15 805
Conservation Areas	-	-	-	-	-	-	-	-	-
Other assets	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
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	35	-	-	-	-	-	-	-	-
<i>Depots</i>	16	38	38	-	-	-	-	-	38
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<i>Housing</i>	1	-	-	-	-	-	-	-	-
Intangible Assets	5 672	6 528	6 471	245	2 716	3 235	520	16.1%	6 471
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>	5 672	6 528	6 471	245	2 716	3 235	520	16.1%	6 471
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
<i>Furniture and Office Equipment</i>	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
<i>Machinery and Equipment</i>	-	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
<i>Transport Assets</i>	14 904	10 940	10 890	5 335	9 195	5 445	(3 750)	-68.9%	10 890
Land	-	-	-	-	-	-	-	-	-
<i>Land</i>	-	-	-	-	-	-	-	-	-
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									
<u>Depreciation by Asset Class/Sub-class</u>									
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
Storm water Infrastructure	6 781	7 720	7 720	643	3 860	3 860	0	0.0%	7 720
Electrical Infrastructure	12 375	26 902	26 902	2 242	13 451	13 451	0	0.0%	26 902
Water Supply Infrastructure	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
Solid Waste Infrastructure	2 846	3 231	3 231	269	1 615	1 615	0	0.0%	3 231
Community Assets	10 055	-	-	-	-	-	-	-	-
Community Facilities	10 055	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>	-	-	-	-	-	-	-	-	-
Intangible Assets	431	390	390	33	195	195	0	0.0%	390
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>	431	390	390	33	195	195	0	0.0%	390
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	431	390	390	33	195	195	0	0.0%	390
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
<u>Unspecified</u>	-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>	-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>	2 060	10 233	10 233	853	5 116	5 117	0	0.0%	10 233
<u>Machinery and Equipment</u>	15 524	1 077	1 077	95	544	538	(6)	-1.0%	1 077
<u>Transport Assets</u>	4 049	3 709	3 709	309	1 854	1 854	0	0.0%	3 709
<u>Land</u>	-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>	-	-	-	-	-	-	-	-	-
Total Depreciation	138 195	145 663	145 663	12 144	72 837	72 832	(5)	0.0%	145 663

Supporting Table SC13e

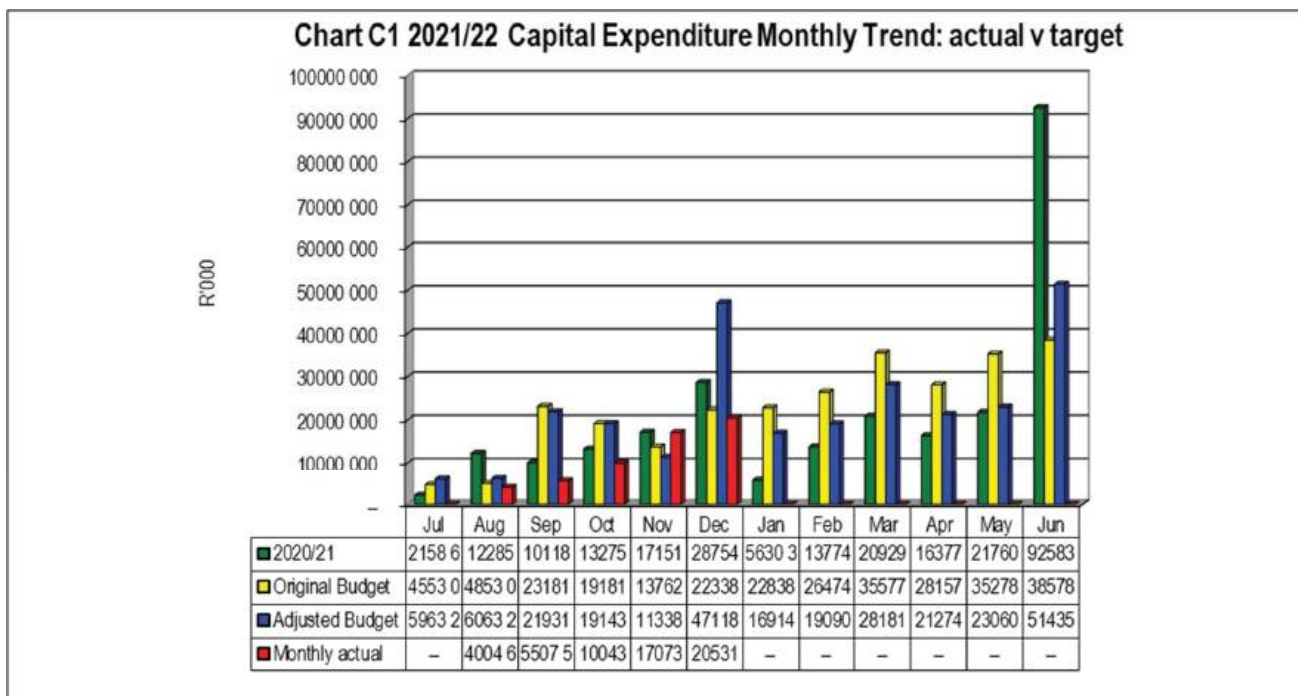
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

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	-	-	-	-	-	-	-	-
Storm water Infrastructure	12 258	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>	120	7 173	7 173	1 032	4 516	3 586	(930)	-25.9%	7 173
<i>Water Supply Infrastructure</i>	1 873	8 315	3 000	-	-	-	-	-	3 000
<i>Sanitation Infrastructure</i>	14 286	30 873	38 891	2 767	4 841	17 837	12 996	72.9%	38 891
<i>Waste Water Treatment Works</i>	410	7 530	7 530	1 688	1 851	3 765	1 914	50.8%	7 530
<i>Solid Waste Infrastructure</i>	3 262	553	553	-	-	-	-	-	553
<i>Community Assets</i>	7 801	2 121	4 443	-	-	-	-	-	4 443
<i>Community Facilities</i>	830	100	100	-	-	-	-	-	100
Halls	-	-	-	-	-	-	-	-	-
<i>Parks</i>	322	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	482	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	100	100	-	-	-	-	-	100
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	26	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>	6 971	2 021	4 343	-	-	-	-	-	4 343
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Heritage assets</i>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Ar	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrad	39 781	49 034	54 060	3 799	9 358	21 423	12 066	56.3%	54 060

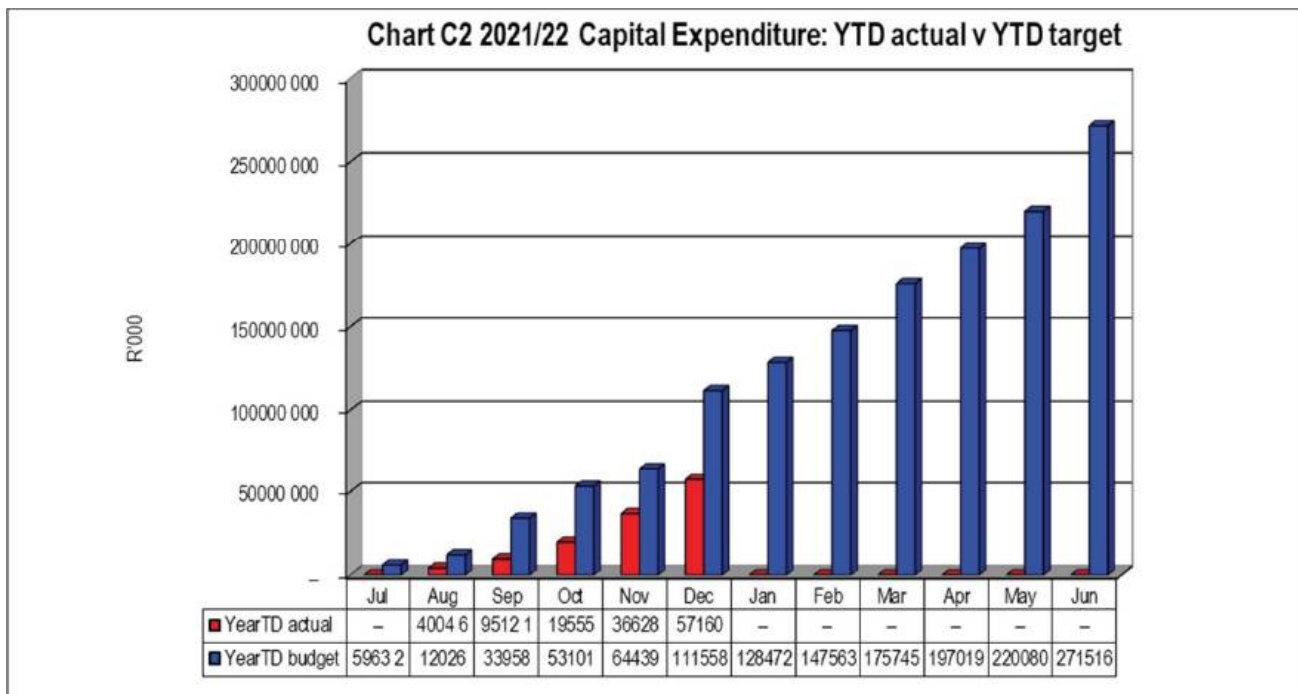
Other supporting documentation

Section 71 charts

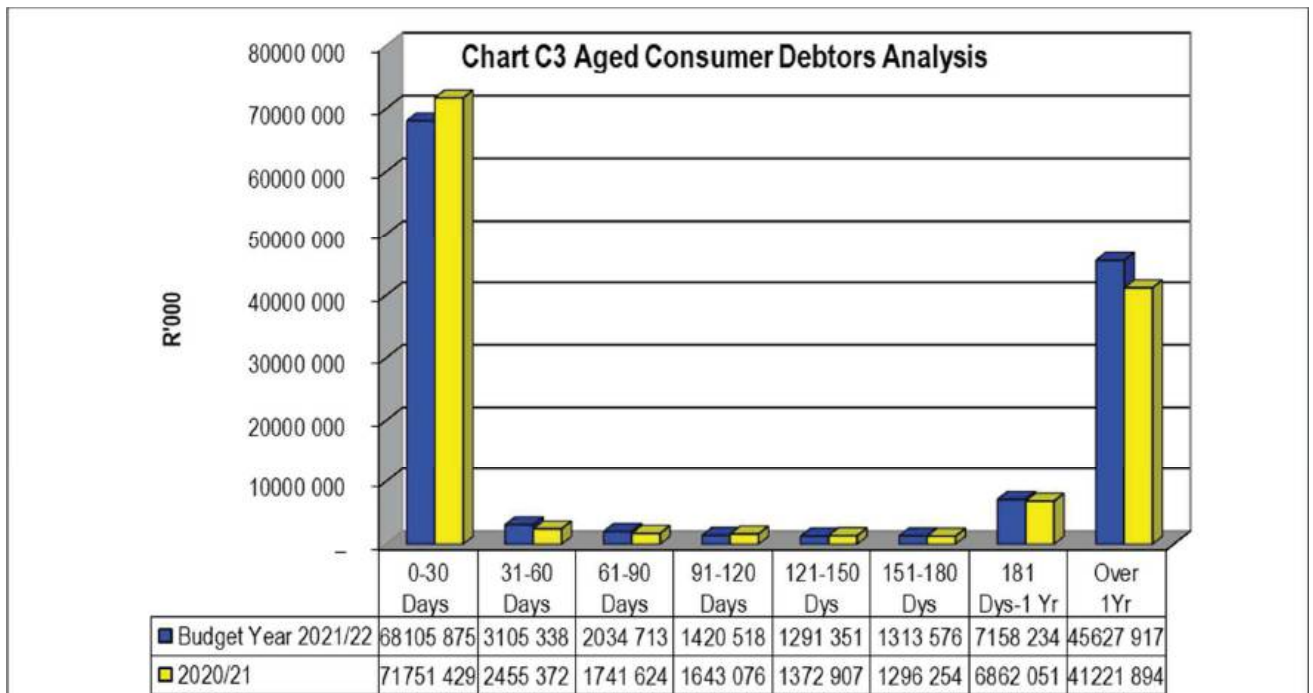
Capital expenditure monthly trend - actual vs target



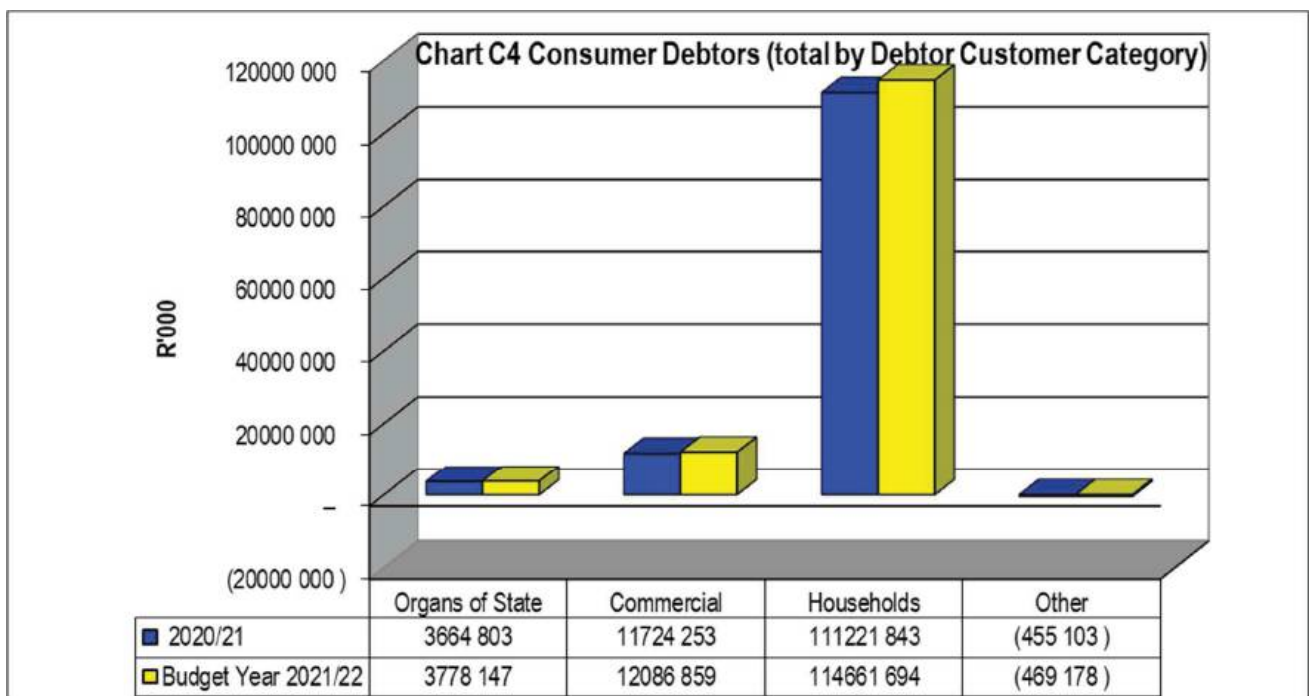
Capital expenditure – YTD actual vs YTD trend



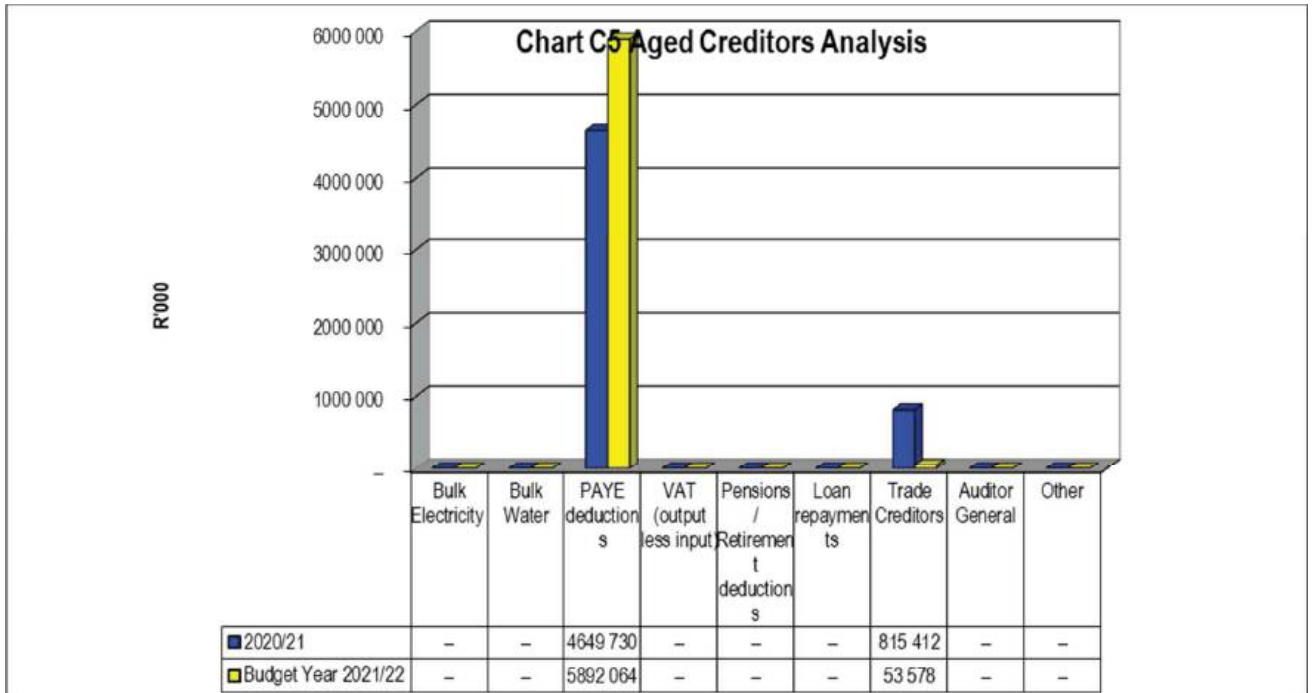
Debtors Age Analysis



Debtors by Type



Creditor Payments



SERVICE DELIVERY PERFORMANCE ANALYSIS

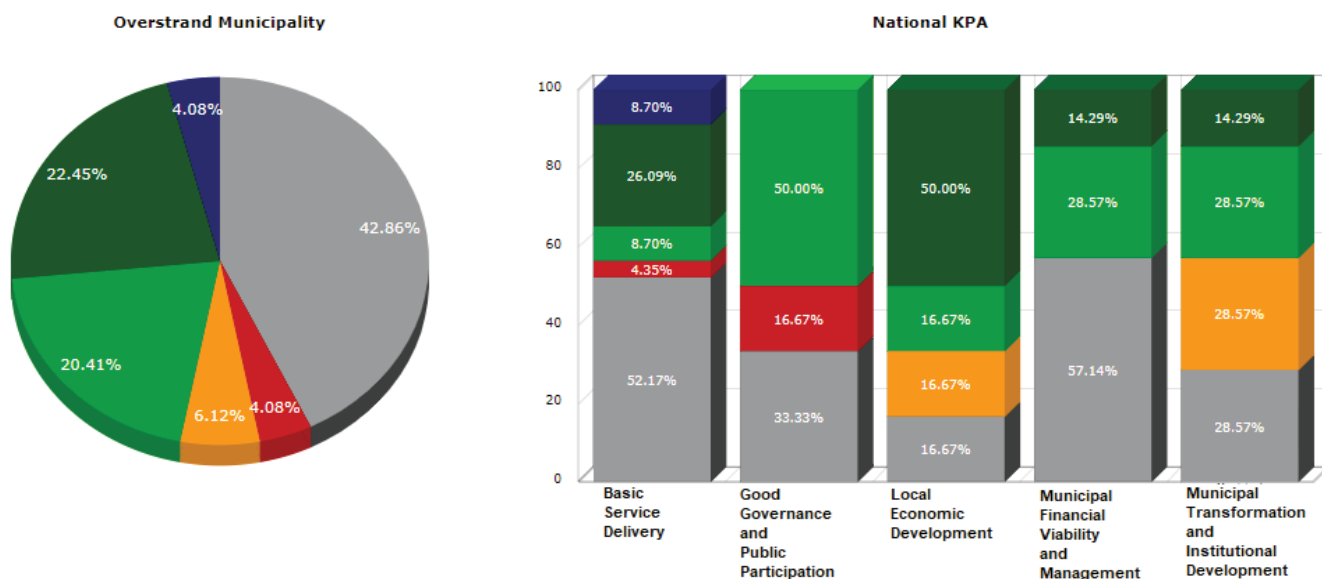
Early indications are that the performance against the output and goals of the Service Delivery Budget Implementation Plan (SDBIP) are well on track.

The Mid-Year Performance Assessment is based on the Revised Top Layer Service Delivery and Budget Implementation Plan for the period 01 July 2021 to 31 December 2021 (i.e., first six months of the financial year).

The graphs below are the result of the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2021 which measures the municipality’s overall performance, per Directorate, per National KPA and per Strategic objective.

1. OVERALL TOP- LEVEL PERFORMANCE PER NATIONAL KPA

The graph below illustrates the top layer performance of the Overstrand Municipality against the National Key Performance Areas (NKPA's) for the period 1 July 2021 – 31 December 2021.



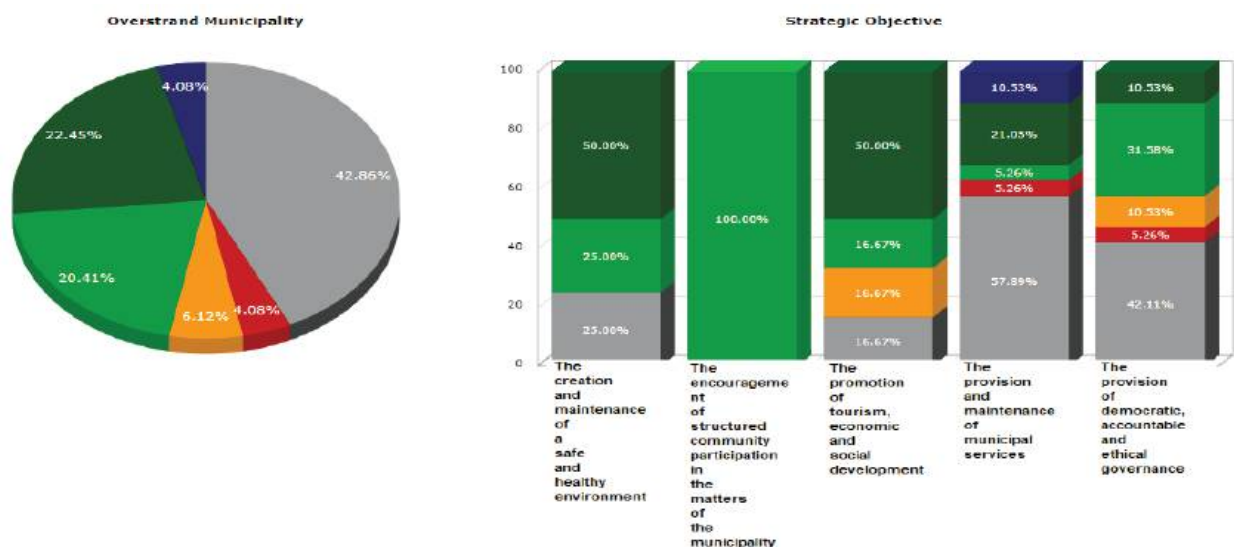
Overstrand Municipality		National KPA				
		Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development
* Not Yet Applicable	21 (42.86%)	12 (52.17%)	2 (33.33%)	1 (16.67%)	4 (57.14%)	2 (28.57%)
Not Met	2 (4.08%)	1 (4.35%)	1 (16.67%)	-	-	-
Almost Met	3 (6.12%)	-	-	1 (16.67%)	-	2 (28.57%)
Met	10 (20.41%)	2 (8.70%)	3 (50.00%)	1 (16.67%)	2 (28.57%)	2 (28.57%)
Well Met	11 (22.45%)	6 (26.09%)	-	3 (50.00%)	1 (14.29%)	1 (14.29%)
Extremely Well Met	2 (4.08%)	2 (8.70%)	-	-	-	-
Total:	49	23	6	6	7	7
	100%	46.94%	12.24%	12.24%	14.29%	14.29%

Table 1: Overall performance Top layer SDBIP per National KPA, Period: 01 July 2021 - 31 December 2021

(*21 KPI's not applicable to reporting period)

2. OVERALL TOP- LEVEL PERFORMANCE PER STRATEGIC OBJECTIVE

The graph below illustrates the top layer performance of the Overstrand Municipality against the Municipality's Strategic Objectives as derived from the Municipality's Integrated Development Plan (IDP) for the period 1 July 2021 – 31 December 2021.



Overstrand Municipality		Strategic Objective				
		The creation and maintenance of a safe and healthy environment	The encouragement of structured community participation in the matters of the municipality	The promotion of tourism, economic and social development	The provision and maintenance of municipal services	The provision of democratic, accountable and ethical governance
* Not Yet Applicable	21 (42.86%)	1 (25.00%)	-	1 (16.67%)	11 (57.89%)	8 (42.11%)
Not Met	2 (4.08%)	-	-	-	1 (5.26%)	1 (5.26%)
Almost Met	3 (6.12%)	-	-	1 (16.67%)	-	2 (10.53%)
Met	10 (20.41%)	1 (25.00%)	1 (100.00%)	1 (16.67%)	1 (5.26%)	6 (31.58%)
Well Met	11 (22.45%)	2 (50.00%)	-	3 (50.00%)	4 (21.05%)	2 (10.53%)
Extremely Well Met	2 (4.08%)	-	-	-	2 (10.53%)	-
Total:	49	4	1	6	19	19
	100%	8.16%	2.04%	12.24%	38.78%	38.78%

Table 2: Overall performance Top layer SDBIP per IDP strategic objective, Period: 01 July 2021 - 31 December 2021

(*21 KPIs not applicable to reporting period)

As per Table 2, the municipality met 23 (**46.94%**) of a total number of 49 Top Layer key performance indicators (KPIs) for the period, 01 July 2021 – 31 December 2021. 3 (6.12%) of KPIs were almost met and 2 (4.08%) of the indicators were not met. 21 KPI's (42.86%) had no targets or actuals for the first six months of the 2021/22 financial year.

If the KPI's that had no targets or actuals in this period (KPI's Not Yet Applicable) is not factored into the total of the 49 Top Layer Key Performance Indicators, the municipality in effect met **82.14%** of the KPI's for the period (28 KPI's were measured).

See page 41 for paragraph 3, **TOP LAYER SDBIP REPORT - 01 JULY 2021 TO 31 DECEMBER 2021 per national key performance area**

OPERATIONAL EXPENDITURE AND REVENUE PERFORMANCE

	Original Budget	Amended Budget	Actual 31/12/2021	%
Operational Expenditure	1 495 006 432	1 501 982 614	670 978 921	45%
Operational Revenue (Excl. Capital Grants)	1 416 838 555	1 418 339 209	724 851 208	51%

EXPENDITURE

Approximately 45% of the adjusted operating expenditure budget of R1 501 982 614 was spent as at the end of December 2021. Preliminary expenditure savings and additional requests have been identified during the review of the budget. These amounts are summarised below.
(See Annexure B1 for further details)

EXPENDITURE SAVINGS

Operational Costs	R 3 000 000
-------------------	-------------

EXPENDITURE REQUESTS

General Expenses, Repairs & Maintenance & Grant Expenditure	R 5 499 580
---	-------------

REVENUE

Approximately 51% of the adjusted operating revenue budget of R1 418 339 209 was levied or collected as at the end of December 2021. (See Annexure B1 for further details)

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

ADDITIONAL REVENUE

Grants and Other Revenue	R 29 080 000
--------------------------	--------------

CAPITAL

	Original Budget	Amended Budget	Actual 31/12/2021	%
Capital Expenditure	274 774 547	271 516 189	57 160 473	21%

The capital expenditure as at the end of December 2021, including commitments, amounts to R117 923 656 and equates to 43% of the budget actually spent or committed. Preliminary budget changes and re-allocations between projects are listed in Annexure B2.

CASH MANAGEMENT

Cash flow predictions are as anticipated. The cash balance at the end of December 2021 amounts to R 640 933 670.

DEBTORS

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.

SALARIES & WAGES

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

Municipal manager's quality certification

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

- Executive Mayor's Report on the Midyear Budget and Performance Assessment

as at 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: 19 January 2022 _____

3. TOP LAYER SDBIP REPORT - 01 JULY 2021 TO 31 DECEMBER 2021 PER NATIONAL KEY PERFORMANCE AREA

The table below is the unaudited Top Layer SDBIP Report for the first half of the financial year ending 31 December 2021 which measures the municipality's overall performance per National Key Performance Area.

Basic Service Delivery

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
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)	Director: Community Services	98.49%	98.00 %	20.00%	29.00 %	G2	[D348] Director: Community Services: KPI Well Met (September 2021)		50.00%	67.00 %	G2	[D348] Director: Community Services: KPI Well Met (December 2021)		50.00 %	67.00 %	G2
TL2	The provision and maintenance of municipal services	m ² of roads patched and resealed according to Pavement Management System within available budget	Director: Community Services	104 952	110 000	0	0	N/A			15 000	43 731	B	[D349] Deputy Director: Operational Services: KPI Extremely Well Met (December 2021)		15 000	43 731	B
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	Director: Infrastructure & Planning	86.34%	75.00 %	75.00%	85.17 %	G2	[D407] Deputy Director: Engineering Planning: KPI well met (September		75.00%	80.16 %	G2	[D407] Deputy Director: Engineering Planning: 80.16% of final effluent		75.00 %	82.67 %	G2

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
		36 of 1998)																
TL4	The provision and maintenance of municipal services	Quality of potable water comply 95% with SANS 241	Director: Infrastructure & Planning	98.45%	95.00%	95.00%	99.01%	G2	[D408] Deputy Director: Engineering Planning: KPI well met (September 2021)		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%	98.77%	G2
TL5	The provision and maintenance of municipal services	Limit unaccounted water to less than 20% {(Number of kilolitre water purified - Number of kilolitre water sold)/Number of kilolitre purified x 100}	Director: Community Services	23.04%	18.00%	0.00%	0.00%	N/A			0.00%	0.00%	N/A		0.00%	0.00%	N/A	

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
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 Purchased and/or Generated} x 100}	Director: Infrastructure & Planning	6.02%	7.50%	0.00%	0.00%	N/A			0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL19	The provision and maintenance of municipal services	Report on the implementation of the Water Service Development plan annually by the end of October	Director: Infrastructure & Planning	1	1	0	0	N/A			1	1	G			1	1	G
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	Director: Protection Services	1	1	0	0	N/A			1	1	G	[D226] Chief: Fire and Rescue, Disaster Management and Security Services: Report was adopted by council (October 2021)		1	1	G

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
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	Director: Protection Services	0	1	0	0	N/A			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	Director: Protection Services	103	100	15	21	G2	[D228] Director: Protection Services: 21 Public traffic road and fire awareness, and school visits. (September 2021)		22	30	G2	[D228] Director: Protection Services: 30 Public safety awareness's conducted (December 2021)		37	51	G2
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)	Director: Protection Services	R17 347 607.03	R10 000 000	R2 500 000	R3 342 398	G2	[D229] Director: Protection Services: KPI well met (September 2021)		R2 500 000	R3 515 882.99	G2	[D229] Director: Protection Services: As per IE/TB extract of Dec 2021 (December 2021)		R5 000 000	R6 858 280.99	G2
TL29	The provision and maintenance	Provision of water to informal households	Director: Community Services	317	320	0	0	N/A			0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
	e of municipal services	(excluding invaded state-owned land and private land) based on the standard of 1 water point to 25 households (MPPMR Reg 10 (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))	Director: Community Services	29 946	30 615	0	0	N/A			0	0	N/A			0	0	N/A
TL31	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all formal households at least once a week (A household is defined as a residential unit billed for the particular services rendered by way of the	Director: Community Services	33 366	35 121	0	0	N/A			0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
		financial system (SAMRAS) (MPPMR Reg 10)																
TL32	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week (MPPMR Reg 10 (a))	Director: Community Services	53	52	0	0	N/A			0	0	N/A			0	0	N/A
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))	Director: Infrastructure & Planning	21 546	21 500	0	0	N/A			0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
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))	Director: Finance	7 595	8 000	8 000	7 231	B	[D148] Senior Manager: Revenue: 7 258 Indigent total of 35 904 households (July 2021) [D148] Senior Manager: Revenue: 7 225 Indigent total of 35 891 (August 2021) [D148] Senior Manager: Revenue: 7 231 Indigent total of 35 872 Households (September 2021)		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
TL35	The provision and maintenance of municipal services	Percentage of a municipality's capital budget actually spent on capital projects identified for	Municipal Manager	76.53%	95.00%	5.00%	3.52%	R	[D19] Municipal Manager: Big budget items will improve later	[D19] Municipal Manager: Strict management of the Demand	20.00%	21.05%	G2	[D19] Municipal Manager: Target met. (December 2021)		20.00%	21.05%	G2

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
		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))							(September 2021)	Management Plan (September 2021)								
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))	Director: Community Services	885	980	0	0	N/A			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	Director: Community Services	30 060	31 436	0	0	N/A			0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
		residential unit billed for the particular services rendered by way of the financial system (SAMRAS) (MPPMR Reg 10 (a))																
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)	Director: Infrastructure & Planning	77.00%	100.00%	5.00%	4.80%	O	[D412] Director: Infrastructure & Planning: Target almost met (September 2021)	[D412] Director: Infrastructure & Planning: Encourage contractors to submit invoices timeously (September 2021)	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	[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	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021			
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	
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).	Director: Community Services	104	70	0	0	N/A			0	0	N/A			0	0	N/A	

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
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 intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	Director: Community Services	137	95	0	0	N/A			0	0	N/A			0	0	N/A

Good Governance and Public Participation

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL6	The encouragement of structured community participation in the matters of the municipality	Ward committee meetings held to facilitate consistent and regular communication with residents	Director: Community Services	77	97	13	13	G	[D351] Director: Community Services: KPI Met (August 2021)		14	14	G	[D351] Director: Community Services: Ward Committee Election (November 2021)		27	27	G
TL7	The provision of democratic, accountable and ethical governance	Submit quarterly progress reports on the revision of the top 10 risks as a corrective action to the Executive Management Team	Municipal Manager	4	4	1	1	G	[D15] Chief Risk Officer: Target met. Risk Management progress report was tabled on ETM meeting dated 07 September 2021 (September 2021)	[D15] Chief Risk Officer: N/A (September 2021)	0	0	N/A			1	1	G
TL42	The provision of democratic, accountable and ethical	Monitor the implementation of the action plan developed to address all	Municipal Manager	5	4	1	1	G	[D2] Municipal Manager: Target met.		1	0	R	[D2] Municipal Manager: Target not met. The	[D2] Municipal Manager: The progress	2	1	R

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
	governance	the issues raised in the management letter of the Auditor General and submit quarterly progress reports to Executive Mayor							Submit reports to the EMT on 3 August 2021 and 7 September 2021. (September 2021)					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. (December 2021)	report will be submitted to the Executive Mayor on 1 February 2022, when the next Executive Management Team meeting will take place. (December 2021)			
TL44	The provision of democratic, accountable and ethical governance	Draft the annual report and submit to the Auditor-General by end August 2021	Municipal Manager	1	1	1	1	G	[D89] Senior Manager: Strategic Services: Target met. Document emailed	[D89] Senior Manager: Strategic Services: n/a (August 2021)	0	0	N/A			1	1	G

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
									to AG on 31 August 2021 (August 2021)									
TL47	The provision of democratic, accountable and ethical governance	Submit the final Annual report and Oversight report to Council before 31 March 2022	Municipal Manager	1	1	0	0	N/A			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	Municipal Manager	1	1	0	0	N/A			0	0	N/A			0	0	N/A

Local Economic Development

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
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 to three progress reports for the 2021/22 financial year)	Director: Economic & Social Development & Tourism	4	3	0	0	N/A			1	1	G	[D421] Director: Economic & Social Development & Tourism: Report attached (November 2021)		1	1	G
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	Director: Economic & Social Development & Tourism	0	1	0	0	N/A			0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
		and Social Development & Tourism																
TL10	The promotion of tourism, economic and social development	Support 130 SMME's in terms of the SMME Development Programme by 30 June 2022	Director: Economic & Social Development & Tourism	160	130	0	0	N / A			65	69	G2			65	69	G2
TL11	The promotion of tourism, economic and social development	Report on projects/ initiatives in collaboration with other stakeholders for local economic development, social development and tourism	Director: Economic & Social Development & Tourism	28	28	7	11	B	[D437] Manager: LED: One organisation secured. (September 2021) [D438] Manager: Social Development: Rural Youth Intervention in collaboration with the Department of Rural Development and Agriculture (September 2021)	[D437] Manager: LED: More organisations will be roped-in in the next quarter. (September 2021)	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		14	19	G2

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021			
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	
									[D439] Manager: Tourism: Various Stakeholder Collaborations with Overberg District, Business, Radio Shows, NYDA (September 2021)				Government Tourism Peer Learning Network (November 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))	Director: Economic & Social Development & Tourism	1 060	1028	0	0	N / A			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,	Support 60 SMME's in terms of the	Director: Economic & Social	61	60	0	0	N / A			30	41	G2	[D442] Manager: LED: Report		30	41	G2	

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021				
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R		
	economic and social development	Emerging Contractor Development Programme by 30 June 2022	Development & Tourism											attached (December 2021)						

Municipal Financial Viability and Management

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021				
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R		
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	Director : Finance	7.62	3	0	0	N/A			0	0	N/A			0	0	N/A		

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
		operating expenditure) (MPPMR Reg 10 (g))																
TL14	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year) (MPPMR Reg 10 (g))	Director : Finance	25.06	15	0	0	N / A			0	0	N / A			0	0	N / A
TL15	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/	Director : Finance	12.33%	16.00%	0.00%	0.00%	N / A			0.00%	0.00%	N / A			0.00%	0.00%	N / A

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
		revenue received for services) (MPPMR Reg 10 (g))																
TL16	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by end August 2021	Director : Finance	1	1	1	1	G	[D128] Deputy Director: Finance & SCM: Financial statements submitted to the Auditor-General on 31 August 2021. (August 2021)		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)		1	1	G
TL17	The provision of democratic, accountable and ethical	Submit a reviewed long term financial plan to the CFO by end of	Director : Finance	1	1	0	0	N/A			1	1	G	[D181] Senior Manager: Financial Services: SUBMITTED		1	1	G

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
	governance	October 2021																
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)	Director : Finance	97.10%	95.00%	95.00 %	98.72 %	G2	[D180] Director: Finance: KPI WELL MET FOR JULY 2021 - DEBT RECOVERY RATE FOR THE PERIOD 08/2020 - 07/2021 (July 2021) [D180] Director: Finance: KPI WELL MET FOR AUGUST 2021 (August 2021) [D180] Director: Finance: KPI WELL MET FOR SEPTEMBER 2021 - DEBT RECOVERY RATE (September 2021)		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		95.00 %	98.79 %	G2

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL49	The provision of democratic, accountable and ethical governance	Submit the Final MTREF budget by the end of May 2022	Municipal Manager	1	1	0	0	N/A			0	0	N/A			0	0	N/A

Municipal Transformation and Institutional Development

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL20	The provision of democratic, accountable and ethical governance	The percentage of a municipality's budget (training	Director: Management Services	84.54%	100.00%	20.00%	53.48%	B	[D98] Director: Management Services: Target extremely		40.00%	58.00%	G2	[D98] Director: Management Services: Target well met.		40.00%	58.00%	G2

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
		budget) actually spent on implementing its workplace skills plan (Actual expenditure divided by the budget allocated) (MPPMR Reg 10 (f))							met. (September 2021)				(December 2021)					
TL21	The provision of democratic, accountable and ethical governance	Review the Municipal Organisational Staff Structure by the end of June 2022	Director: Management Services	1	1	0	0	N / A			0	0	N / A			0	0	N / A
TL22	The provision of democratic, accountable and ethical governance	Revise the Section 14 Access to Information Manual by the end of June 2022 to ensure compliant and up to date policies	Director: Management Services	1	1	0	0	N / A			0	0	N / A			0	0	N / A

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
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}	Director: Management Services	90.64%	92.00%	92.00 %	91.91 %	O	[D101] Director: Management Services: Interviews have been conducted. (September 2021)	[D101] Director: Management Services: Posts will be filled. (September 2021)	92.00 %	91.14%	O	[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%	O
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	Director: Management Services	71	74	74	72	O	[D58] Senior Manager: Human Resources: 71 People employed from EE target groups. (July 2021) [D58] Senior Manager:	[D58] Senior Manager: Human Resources: This figure cannot be controlled and is affected either by resignations	74	72	O	[D58] Senior Manager: Human Resources: 72 People from employment equity target groups employed in the three highest levels	[D58] Senior Manager: Human Resources: No posts vacant on the three highest levels to be advertised and to make an	74	72	O

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
		in compliance with a municipality's approved employment equity plan (MPPMR Reg 10 (e))							Human Resources: 72 People from employment equity target groups employed in the three highest levels of management (August 2021) [D58] Senior Manager: Human Resources: 72 People from employment equity target groups employed in the three highest levels of management (September 2021)	, pension, disability, death etc. (July 2021) [D58] Senior Manager: Human Resources: In terms of the EEP the number of posts 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				of management (October 2021) [D58] Senior Manager: Human Resources: 72 People employed from EE target groups. (November 2021) [D58] Senior Manager: Human Resources: 72 People employed from EE target groups. (December 2021)	appointment. Beyond our control. (October 2021) [D58] Senior Manager: Human Resources: In terms of the EEP the number of posts 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,			

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
										either by resignations, pension, disability, death etc. (August 2021) [D58] Senior Manager: Human Resources: No posts vacant on the three highest levels to be advertised and to make an appointment. Beyond our control. (September 2021)					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)			
TL41	The provision of democratic, accountable and ethical governance	Sign section 56 performance agreements with all directors by the end of July 2021	Municipal Manager	6	6	6	6	G	[D1] Municipal Manager: Target met. (July 2021)		0	0	N / A			6	6	G
TL43	The provision of democratic, accountable and ethical	Bi-annual formal performance appraisals of the section 56	Municipal Manager	12	12	6	6	G	[D3] Municipal Manager: Target met. Appraisals		0	0	N / A			6	6	G

TL KPI Number	Strategic Objective	KPI Description	KPI Owner	Baseline	Annual Target	Quarter ending September 2021					Quarter ending December 2021					Overall Performance for Quarter ending September 2021 to Quarter ending December 2021		
						Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
	governance	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							were completed on 29 September 2021. (September 2021)									

PROVISIONAL 2021/2022 OPERATIONAL BUDGET MID YEAR REVIEW: STATUS ON 31 DECEMBER 2021

DIRECTORATE	DEPARTMENT	ITEM	SAVINGS	REQUESTS	REVENUE	NOTES
SAVINGS & REQUESTS FROM DIRECTORATES						
Management Services	Legal Services	Audio Equipment (New Item) Total for Management Services	0	200 000	0	Need to obtain new audio recording equipment for the Court room.
Finance	All Departments	NO MYR REQUESTS- REQUESTS ACCOMODATED WITH VIREMENTS Total for Finance	0	0	0	
Community Services	All Departments	NO MYR REQUESTS- REQUESTS ACCOMODATED WITH VIREMENTS Total for Community Services	0	0	0	
Infrastructure & Planning	Dep.Director: Engineering Plan	Expenditure:Contracted Services:Outsourced Services:Sewerage Services		300 000		Load Shedding additional costs standby generation and tanker services Water
Infrastructure & Planning	Dep.Director: Engineering Plan	Expenditure:Contracted Services:Outsourced Services:Sewerage Services		300 000		Load Shedding additional costs standby generation and tanker services Sewer
Infrastructure & Planning	Dep.Director: Engineering Plan	Expenditure:Operational Cost:Municipal Services		1 001 740		Eskom previous estimates too low - budget inadequate
Infrastructure & Planning	Environmental Management Serv	Expenditure:Contracted Services:Consultants and Professional Services:Business and Advis	0	3 347 840		Two troops have been causing havoc in towns, raiding houses damaging property & threatening people. This has given rise to an emergency situation that requires immediate action and budget.
Infrastructure & Planning	Environmental Management Serv	Expenditure:Contracted Services:Consultants and Professional Services:Business and Advis	-700 000			Transfers to assist with Baboon Management
Infrastructure & Planning	Environmental Management Serv	Expenditure:Contracted Services:Contractors:Fire Services	-1 000 000			Transfers to assist with Baboon Management
Infrastructure & Planning	Environmental Management Serv	Expenditure:Contracted Services:Contractors:Forestry	-1 000 000			Transfers to assist with Baboon Management
Overstrand		Basic Salary Savings	-300 000			General savings on salaries
Infrastructure & Planning	Environmental Management Serv	Basic Salaries		300 000		EPWP Principle Project- Baboon Management Project
Infrastructure & Planning	Streetlights: Hermanus	Expenditure:Contracted Services: Contractors:Traffic and Street Lights Total for Infrastructure & Planning	-3 000 000	5 299 580	0	New function received from DoT- MOU signed for robots on R43.
Protection Services	All Departments	NO MYR REQUESTS- REQUESTS ACCOMODATED WITH VIREMENTS Total for Protection Services	0	0	0	
LED	All Departments	NO MYR REQUESTS- REQUESTS ACCOMODATED WITH VIREMENTS Total for LED	0	0	0	
TOTAL SAVINGS & REQUESTS FROM DIRECTORATES			-3 000 000	5 499 580	0	
OTHER EXPENDITURE CONSIDERATIONS						
EXPENDITURE:		BULK ELEC (ESKOM) SALARY BUDGET REVIEW: OVERTIME WC ADJUSTMENT BUDGET GRANTS (Summary Attached)				Impact to be monitored after Dec holiday season Impact to be monitored after Dec holiday season 2021 Draft Notice: Additional and amended allocations to municipalities
OTHER REVENUE CONSIDERATIONS						
REVENUE:		ELECTRICITY WATER SEWERAGE REFUSE WC ADJUSTMENT BUDGET GRANTS (Summary Attached)				Awaiting Dec Billing Awaiting Dec Billing Awaiting Dec Billing Awaiting Dec Billing 2021 Draft Notice: Additional and amended allocations to municipalities

ANNEXURE B 1 / 4

Man Services	200 000
Finance	0
Com Services	0
Infra & Planning	2 299 580
Protect Services	0
LED, etc	0
	2 499 580

VIREMENTS BETWEEN DIRECTORATES					
Finance Management Services	Revenue Council Support Services	Expenditure:Operational Cost:Communication:Postage/Stamps/Frinking Machines Expenditure:Operational Cost:Communication:Postage/Stamps/Frinking Machines	-70 000	70 000	Tfr to Council Support Services for 14 day notices so that the principle is supplied uniformly Tfr from Revenue Dept for the 14 day notices

PROVISIONAL 2021/2022- CAPITAL BUDGET MID-YEAR REVIEW

Comment/Council Resolutions	Requested by	Funding	Ward	COUNCIL	EXTERNAL GRANTS TOTAL		B-KEYS	COST CODE	Comment
1. SAVINGS IDENTIFIED :									
FERNKLOOF NATURE RESERVE FACILITIES	L de Villiers	Surplus	Ward 03	-2 000 000		-2 000 000	20210629091557	5 02 0100 008 1	Savings identified
FERNKLOOF NATURE RESERVE FACILITIES	L de Villiers	Land Sales -R/O-19/20	Ward 03	-2 100 000		-2 100 000	20210629091557	5 02 0100 008 1	Savings identified
CCTV SECURITY AT BESKEMHOUTSKLOOF FARM	R Fraser	Surplus-NonTariff		-300 000		-300 000	20210629091623	5 02 0200 085 1	Savings identified
GANSBAAI LANDFILL SITE FENCE	C Mitchell	Surplus-Non tariff-R/O	Ward 02	-463 000		-463 000	20200630034274	5 02 0600 002 1	Savings identified
HERMANUS NEW WASTE MANAGEMENT FACILITY	C Mitchell	DBSA-Pub Cont-R/O	Overstrand		-542 378	-542 378	20210129070010	5 02 0600 007 1	Savings identified
ECD CENTRE ESTABLISHMENT	H Bignaut	Land Sales -R/O-19/20	Overstrand	-475 000		-475 000	20210629091563	5 02 0400 025 1	Savings identified
ZWELIHLE SEWER	H Bignaut	Surplus-Non tariff-R/O	Multi-ward HM Area	-248 024		-248 024	20200630034247	5 02 0400 015 1	Savings identified
				-5 586 024		-542 378			-6 128 402
2. ADDITIONAL/NEW MYR REQUESTS :									
ELECTRIFICATION OF LOW COST HOUSING AREAS	K d Plessis	Surplus	Overstrand	2 500 000		2 500 000	20200630034700	5 02 1900 002 1	
GENERATOR FOR TRAFFIC SERVICES	R Fraser	Surplus	Overstrand	300 000		300 000	New	New	Urgent need identified
				2 800 000		2 800 000			
3. ROLL OVER REQUESTS FOR PROJECTS FROM 2021/2022 TO 2022/2023:									
UPGRADE HERMANUS WELL FIELDS PHASE 2	H Bignaut	EL21 -Roll over	Multi-ward HM Area	-2 203 201		-2 203 201	20210629091294	5 02 0400 005 1	Roll over request for projects identified by Director Muller
FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	S Muller	EL22/23/24	Multi-ward Gb Area	-17 000 000		-17 000 000	20210629091701	5 02 2100 060 1	Roll over request for projects identified by Director Muller
FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	S Muller	DBSA-Public Cont	Multi-ward Gb Area		-11 900 000	-11 900 000	20210629091707	5 02 2100 062 1	Roll over request for projects identified by Director Muller
FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	S Muller	BICL	Multi-ward Gb Area	-6 500 000		-6 500 000	20200630034691	5 02 2100 028 1	Roll over request for projects identified by Director Muller
REPLACEMENT OF OVERSTRAND WATER PIPES	H Bignaut	EL22/23/24	Overstrand	-2 830 000		-2 830 000	20200630034733	5 02 0400 039 1	Roll over request for projects identified by Director Muller
ZWELIHLE LIBRARY	A Wyngaard	Surplus(Ins)-R/O	Ward 12	-4 373 611		-4 373 611	20210629091566	5 02 0400 030 1	Roll over request for projects identified by DirectorWilliams
GREATHER HERMANUS TRAFFIC DEPT REMOVAL OF OBSOLETE OLD ROOFING	R Fraser	Surplus-Non tariff	Ward 03	-1 000 000		-1 000 000	20210629091641	5 02 0100 017 1	Roll over request for projects identified by Director Micheals
				-33 906 812		-11 900 000			-45 806 812
4. WARD AMENDMENTS ON CAPITAL BUDGET :									
UPGRADING OF TOWN HALL	D Van Rhodie	Operating Cash-WSP	Ward 09	-105 000		-105 000	20210629091587	5 02 2000 020 1	Request for new project to be created as approved by ward committee
OUTDOOR GYM EQUIPMENT:MOUNTAIN VIEW	D Van Rhodie	Operating Cash-WSP	Ward 09	105 000		105 000	New	New	Request for new project to be created as approved by ward committee
				0		0			
TOTAL CAPITAL PROPOSALS FOR MID-YEAR REVIEW				-36 692 836	-12 442 378	-49 135 214			

NOTE :PROJECT DESCRIPTION AMENDMENTS ON CAPITAL BUDGET :

PURCHASE OF ERF 4013 BETTYS BAY	A le Roux	Surplus-Roll over					20210629091647	5 02 0100 018 1	Project description change to PURCHASE OF ERF 4013 BETTYS BAY&ERF 11472 HERMANUS
---------------------------------	-----------	-------------------	--	--	--	--	----------------	-----------------	--

PROPOSED CAPITAL VIREMENT FOR MID YEAR REQUEST:

UPGRADE HERMANUS WELL FIELDS PHASE 2	H Bignaut	EL21 -Roll over	Multi-ward HM Area	-700 000		-700 000	20210629091294	5 02 0400 005 1	Transfer to Fencing at Water Installations & Water facilities contingency projects
FENCING AT WATER INSTALLATIONS	H Bignaut	EL22/23	Overstrand	300 000		300 000	20200630034730	5 02 0400 038 1	Transfer from Upgrade Hermanus Well Fields phase 2 project
WATER FACILITIES CONTINGENCY	H Bignaut	EL22/23/24	Overstrand	400 000		400 000	20200630034724	5 02 0400 036 1	Transfer from Upgrade Hermanus Well Fields phase 2 project
				0		0			

ADDITIONAL & AMENDED PROVINCIAL GRANT ALLOCATIONS: 2021 Draft Notice: Additional and amended allocations to municipalities

RESOURCE FUNDING FOR ESTABLISHMENT OF LAW ENFORCEMENT REACTION UNIT	6 307 000	
HUMAN SETTLEMENTS DEVELOPMENT GRANT	-36 900 000	** R5m already reduced with the original budget
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP GRANT	55 501 000	
WC MUNICIPAL ENERGY RESILIENCE GRANT (WC MER GRANT)	650 000	
MUNICIPAL LIBRARY SUPPORT GRANT	2 222 000	**Additional
LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT GRANT	1 300 000	
	<u>29 080 000</u>	