

**10.  
BUDGET REPORT AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION  
PLAN (SDBIP) FOR THE QUARTER ENDED SEPTEMBER 2021**

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

**BA King**

**Senior Manager: Financial Services**

**21 October 2021**

**(028) 313 8154**

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**1. Executive Summary**

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

**2. Service Delivery and Budget Implementation Plan - IGNITE**

Directorate: Finance  
Financial Services

Directorate: Management Services  
Strategic Services

**3. Compliance with Strategic Priorities**

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

**4. Delegated Authority**

None

**5. Legal Requirements**

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

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

**Background**

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

## Discussion

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

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

- I. The top level SDBIP measures the achievement of the strategic performance indicators of the municipality. These include the prescriptive performance indicators prescribed by Section 10 of the Local Government: Municipal Planning and Performance Regulations of 2001.
- II. The Departmental SDBIP measures the achievement of performance indicators that have been determined with regard to operational service delivery within each department and have been aligned with the Top Layer SDBIP.

Monthly updates of the actual performance are calculated by the calculation types on the system:







Code	Calculation Type	Explanation
CO	Carry Over	Targets & Actuals carry over from one period to the next (% of project complete). The highest available Target and Actual is used to calculate the Overall Performance for the period.
ACC	Accumulative	The system sums the Targets and Actuals in order to calculate the Overall Performance for the period.
STD	Stand-alone	The system averages the Targets and Actuals over the number of targets greater than 0 in order to calculate the Overall Performance for the period.
ZERO	Zero %	Actuals must be less than or equal to the Target and the Targets are 0. The system sums the Targets and Actuals in order to calculate the Overall Performance for the period.
NA	Not Applicable	No calculation is done.
REV	Reverse Stand-alone	Actuals must be less than or equal to the Target and the Target is greater than 0. The system averages the Targets and Actuals over the number of targets greater than 0 in order to calculate the Overall Performance for the period.
LAST	Last Value	The most recent Target and Actual greater than zero is used to calculate the Overall Performance for the Period.

The dashboards (pie charts) are influenced and generated based on the progressive performance (year to date result) of all the KPI's (key performance

indicators) and the calculation type of each KPI. The dash board of the strategic/ top layer performance is reflected in Appendix 1.

The KPI result categories are indicated on the dashboard (pie chart) as:

### KPI Result Categories

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

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

The Cost Containment Regulations, 2019 report, attached as Annexure C, represents the status up to the end of September 2021 (Quarter 1).

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

## 7. Financial Implications

None

## 8. Staff Implications

None

## 9. Comments from other Departments, Divisions and Administrations

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

**10. Annexures**

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

**RECOMMENDATION TO THE COUNCIL:**

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

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



# QUARTERLY BUDGET REPORT AND SDBIP SEPTEMBER 2021

## **In-Year Report of the Municipality**

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



We belong



We care



We serve

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Appendix 1 – Service Delivery and Budget Implementation Plan

## Glossary

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

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

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

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

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

**FMG** – Financial Management Grant.

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

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

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

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

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

**MIG** – Municipal Infrastructure Grant.

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

**NDPG** – Neighbourhood Development Partnership Grant.

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

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

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

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

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

**YTD** – Year to date

**y-o-y** – year-on-year

## **PART 1 – IN-YEAR REPORT**

### **Mayor's Report**

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

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

The results of the SDBIP for the first quarter ended 30 September 2021 is included as Appendix 1 to this report.

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

No financial problems or risks from a budgetary implementation or financial management perspective identified up till 30 September 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 are under pressure to provide certain services to assist in curbing the spread of this virus.

##### **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 first quarter for 2021/2022 is at 25.58% of the budgeted revenue of R1.409bn. The expenditure reflects spending of 19.89% against the budgeted expenditure of R1.495bn.

YTD Capital expenditure at the end of September 2021 amounts to R9.5m, or 3.52% of the amended budget of R270.3m. Refer to the table on page 28 for the implementation status of the Top 10 Capital Projects.

An Adjustments Budget was tabled during this quarter to appropriate revenue and expenditure for roll-overs, grant funding received from an organ of state and a reduction in budget in terms of an application granted in terms of section 31 of the MFMA for 2020/2021.

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 September 2021 this stood at 98,72%.

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

## **Resolutions**

### ***IN-YEAR REPORTS 2021/2022***

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

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

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

## **Executive Summary**

### **COVID-19**

The national lockdown announced on 23 March 2020 by the President, became effective from midnight on 26 March 2020. The initial three-week lockdown was extended and thereafter reverted to further lockdown levels. The resurgence of COVID-19 in November 2020 and the official announcement of the second wave and further more stringent lockdown measures had an impact on the December 2020/January 2021 holiday season. As of now we are past the 3<sup>rd</sup> wave peak of Covid-19 and lockdown has been downgraded to Adjusted Level 1.

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 September 2021 this stood at 98,72%. The financial impact of COVID-19 is still being closely monitored.

### **Revenue by Source**

The Year-to-Date actual revenue is 0.28% below the YTD budget projections at the end of September 2021.

### **Borrowings**

The balance of borrowings amounts to R476.6m at the end of September 2021.

### **Operating expenditure by vote & type**

Current expenditure is 2.11% below YTD budget projections as at September 2021.

### **Capital expenditure**

YTD Capital expenditure amounts to R9.5m or 3.52% of the adjusted budget of R270.3m. The current capital commitments of orders in progress amounts to R55.3m or 20.44% of the adjusted capital budget of R270.3m.

### **Cash flows**

The municipality started the year with a positive cash balance of R612.7 million. The September closing balance is R637.8 million. Refer to Supporting Table SC9 for more details on the cash position.

### Allocations received (National & Provincial Grants)

Grants totaling R0.6m was received during September 2021.

### Spending on Grants

Spending on grants amounts to R7.7m for September 2021 which includes FMG, EPWP, MIG, Resource funding for the establishment & support of K9 Unit, FMCBG, Provincial Library Grant, MSDCBG & 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 - M03 September			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue By Source</b>			
Total	-0.28%		
<b>Expenditure By Type</b>			
Total	-2.11%		
<b>Capital Expenditure</b>			
Total	-68.85%	Capital Commitments = R55.3m (20.44%)	
<b>Financial Position</b>			
In order			
<b>Cash Flow</b>			
In order			

#### Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	1 472 346	362 436	24.62%
Expenditure	1 495 096	297 331	19.89%
Surplus / (Deficit)	<b>(22 750)</b>	<b>65 104</b>	
Capital	270 324	9 512	3.52%

#### Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	1 409 953	360 798	25.59%
Expenditure	1 495 096	297 331	19.89%
Surplus / (Deficit)	<b>(85 143)</b>	<b>63 466</b>	
Capital	270 324	9 512	3.52%

**Performance in relation to SDBIP targets**

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

**Remedial or corrective steps**

Refer to the SDBIP report.

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

Table C1: s71 Monthly Budget Statement Summary

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M03 September

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	275 637	275 637	22 561	71 200	70 976	224	0%	275 637
Service charges	–	793 858	793 858	72 690	202 513	201 948	566	0%	793 858
Investment revenue	–	27 456	27 456	1 900	4 074	4 074	–		27 456
Transfers and subsidies	–	139 692	139 782	1 370	55 071	55 071	–		139 782
Other own revenue	–	180 196	173 220	10 766	27 940	29 744	(1 805)	-6%	173 220
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>–</b>	<b>1 416 839</b>	<b>1 409 953</b>	<b>109 288</b>	<b>360 798</b>	<b>361 813</b>	<b>(1 015)</b>	<b>-0%</b>	<b>1 409 953</b>
Employee costs	–	463 804	464 394	36 616	98 345	99 435	(1 090)	-1%	464 394
Remuneration of Councillors	–	12 401	12 401	940	2 821	3 100	(279)	-9%	12 401
Depreciation & asset impairment	–	145 663	145 663	12 139	36 416	36 416	–		145 663
Finance charges	–	51 804	51 804	1 495	2 012	2 012	–		51 804
Materials and bulk purchases	–	398 552	398 549	44 579	90 949	92 027	(1 078)	-1%	398 549
Transfers and subsidies	–	12 324	12 324	911	2 206	2 311	(105)	-5%	12 324
Other expenditure	–	410 460	409 962	28 546	64 583	68 432	(3 849)	-6%	409 962
<b>Total Expenditure</b>	<b>–</b>	<b>1 495 006</b>	<b>1 495 096</b>	<b>125 227</b>	<b>297 331</b>	<b>303 732</b>	<b>(6 401)</b>	<b>-2%</b>	<b>1 495 096</b>
<b>Surplus/(Deficit)</b>	<b>–</b>	<b>(78 168)</b>	<b>(85 143)</b>	<b>(15 938)</b>	<b>63 466</b>	<b>58 081</b>	<b>5 385</b>	<b>9%</b>	<b>(85 143)</b>
Transfers and subsidies - capital (monetary)	–	46 354	46 354	698	698	698	–		46 354
Contributions & Contributed assets	–	14 243	16 039	830	940	940	–		16 039
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>–</b>	<b>(17 571)</b>	<b>(22 750)</b>	<b>(14 410)</b>	<b>65 104</b>	<b>59 719</b>	<b>5 385</b>	<b>9%</b>	<b>(22 750)</b>
<b>Surplus/ (Deficit) for the year</b>	<b>–</b>	<b>(17 571)</b>	<b>(22 750)</b>	<b>(14 410)</b>	<b>65 104</b>	<b>59 719</b>	<b>5 385</b>	<b>9%</b>	<b>(22 750)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>–</b>	<b>274 775</b>	<b>270 324</b>	<b>5 508</b>	<b>9 512</b>	<b>30 541</b>	<b>(21 029)</b>	<b>-69%</b>	<b>270 324</b>
Capital transfers recognised	–	111 555	106 376	1 984	4 878	10 444	(5 565)	-53%	106 376
Borrowing	–	94 066	94 795	2 918	3 493	9 809	(6 316)	-64%	94 795
Internally generated funds	–	69 154	69 154	606	1 141	10 288	(9 147)	-89%	69 154
<b>Total sources of capital funds</b>	<b>–</b>	<b>274 775</b>	<b>270 324</b>	<b>5 508</b>	<b>9 512</b>	<b>30 541</b>	<b>(21 029)</b>	<b>-69%</b>	<b>270 324</b>
<b>Financial position</b>									
Total current assets	–	583 272	582 543		786 336				583 272
Total non current assets	–	4 096 878	4 092 428		3 896 277				4 096 878
Total current liabilities	–	341 312	341 312		236 848				341 312
Total non current liabilities	–	657 833	657 833		682 319				657 833
<b>Community wealth/Equity</b>	<b>–</b>	<b>3 681 004</b>	<b>3 675 825</b>		<b>3 763 447</b>				<b>3 681 004</b>
<b>Cash flows</b>									
Net cash from (used) operating	–	215 101	209 922	(19 728)	43 000	42 272	(728)	-2%	215 101
Net cash from (used) investing	–	(279 755)	(275 304)	(5 923)	(10 757)	(10 757)	–		(279 755)
Net cash from (used) financing	–	(2 646)	(2 646)	(3 978)	(7 174)	(7 174)	–		(2 646)
<b>Cash/cash equivalents at the month/year end</b>	<b>–</b>	<b>450 829</b>	<b>450 100</b>	<b>–</b>	<b>637 791</b>	<b>542 469</b>	<b>(95 322)</b>	<b>-18%</b>	<b>545 423</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	84 262	2 434	1 779	1 805	1 387	1 330	7 315	43 788	144 099
<b>Creditors Age Analysis</b>									
Total Creditors	5 278	–	–	–	–	–	–	–	5 278

**Table C2: Monthly Budget Statement – Financial Performance (standard classification)****WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September**

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
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<i><b>Governance and administration</b></i>	-	357 072	357 072	25 403	91 867	93 204	(1 337)	-1%	357 072
Executive and council	-	31 359	31 359	42	12 961	12 962	(1)	0%	31 359
Finance and administration	-	325 712	325 712	25 361	78 906	80 243	(1 336)	-2%	325 712
Internal audit	-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>	-	164 655	157 769	9 848	24 316	24 392	(75)	0%	157 769
Community and social services	-	7 145	7 145	758	2 114	1 796	318	18%	7 145
Sport and recreation	-	10 133	10 133	966	2 615	2 518	98	4%	10 133
Public safety	-	39 531	39 621	3 115	8 342	8 834	(491)	-6%	39 621
Housing	-	107 845	100 870	5 008	11 245	11 245	-	-	100 870
<i><b>Economic and environmental services</b></i>	-	16 227	16 227	1 379	3 441	3 871	(429)	-11%	16 227
Planning and development	-	9 362	9 362	1 271	2 957	2 999	(43)	-1%	9 362
Road transport	-	6 828	6 828	108	449	862	(413)	-48%	6 828
Environmental protection	-	37	37	-	36	9	27	289%	37
<i><b>Trading services</b></i>	-	939 483	941 279	74 187	242 811	241 985	826	0%	941 279
Energy sources	-	570 263	570 263	48 253	148 089	146 367	1 722	1%	570 263
Water management	-	157 061	157 061	11 299	37 595	37 956	(362)	-1%	157 061
Waste water management	-	116 972	116 972	7 593	29 291	29 729	(438)	-1%	116 972
Waste management	-	95 187	96 983	7 042	27 836	27 932	(96)	0%	96 983
<i><b>Other</b></i>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	-	1 477 435	1 472 346	110 817	362 436	363 451	(1 015)	0%	1 472 346
<b>Expenditure - Functional</b>									
<i><b>Governance and administration</b></i>	-	284 904	287 979	21 036	62 893	64 194	(1 302)	-2%	287 979
Executive and council	-	66 557	66 344	4 367	17 042	17 180	(138)	-1%	66 344
Finance and administration	-	214 255	217 544	16 444	45 193	46 213	(1 019)	-2%	217 544
Internal audit	-	4 091	4 091	225	657	801	(144)	-18%	4 091
<i><b>Community and public safety</b></i>	-	257 893	258 196	17 644	41 877	43 573	(1 697)	-4%	258 196
Community and social services	-	19 164	19 277	1 303	3 393	3 625	(232)	-6%	19 277
Sport and recreation	-	59 600	59 700	3 365	8 464	9 229	(764)	-8%	59 700
Public safety	-	115 407	115 497	8 173	21 343	22 043	(700)	-3%	115 497
Housing	-	63 723	63 723	4 803	8 677	8 677	-	-	63 723
<i><b>Economic and environmental services</b></i>	-	187 466	187 466	15 122	35 172	36 197	(1 026)	-3%	187 466
Planning and development	-	51 373	51 373	3 490	9 297	10 077	(780)	-8%	51 373
Road transport	-	116 270	116 270	8 861	22 038	22 155	(117)	-1%	116 270
Environmental protection	-	19 823	19 823	2 771	3 837	3 966	(129)	-3%	19 823
<i><b>Trading services</b></i>	-	761 149	757 861	71 138	156 780	159 123	(2 343)	-1%	757 861
Energy sources	-	442 180	442 180	48 092	101 395	102 463	(1 068)	-1%	442 180
Water management	-	129 815	129 815	9 612	22 457	22 652	(195)	-1%	129 815
Waste water management	-	102 665	99 377	7 499	18 499	19 183	(684)	-4%	99 377
Waste management	-	86 489	86 489	5 935	14 429	14 825	(396)	-3%	86 489
<i><b>Other</b></i>	-	3 595	3 595	287	610	644	(34)	-5%	3 595
<b>Total Expenditure - Functional</b>	-	1 495 006	1 495 096	125 227	297 331	303 732	(6 401)	-2%	1 495 096
<b>Surplus/ (Deficit) for the year</b>	-	(17 571)	(22 750)	(14 410)	65 104	59 719	5 385	9%	(22 750)

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

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

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

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

**WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September**

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Council & Mayor's Office	-	31 285	31 285	26	12 944	12 944	-		31 285
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	869	869	25	242	217	25	11.6%	869
Vote 4 - Finance	-	318 650	318 650	25 277	78 499	79 053	(555)	-0.7%	318 650
Vote 5 - Infrastructure & Planning	-	691 845	684 869	54 474	162 407	161 110	1 297	0.8%	684 869
Vote 6 - Protection Services	-	39 531	39 621	3 115	8 342	8 952	(609)	-6.8%	39 621
Vote 7 - Economic and Social Development & Tourism	-	2 838	2 838	176	207	315	(108)	-34.4%	2 838
Vote 8 - Community Services	-	392 418	394 214	27 722	99 795	100 860	(1 065)	-1.1%	394 214
<b>Total Revenue by Vote</b>	-	<b>1 477 435</b>	<b>1 472 346</b>	<b>110 817</b>	<b>362 436</b>	<b>363 451</b>	<b>(1 015)</b>	<b>-0.3%</b>	<b>1 472 346</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council & Mayor's Office	-	37 047	37 047	2 278	10 968	11 117	(149)	-1.3%	37 047
Vote 2 - Municipal Manager & Internal Audit	-	8 040	8 040	472	1 377	1 483	(105)	-7.1%	8 040
Vote 3 - Management Services	-	60 741	60 741	6 338	13 328	13 685	(357)	-2.6%	60 741
Vote 4 - Finance	-	95 684	95 684	5 733	19 971	20 461	(489)	-2.4%	95 684
Vote 5 - Infrastructure & Planning	-	672 313	672 313	67 415	140 860	142 917	(2 058)	-1.4%	672 313
Vote 6 - Protection Services	-	115 502	115 592	8 577	22 176	22 770	(594)	-2.6%	115 592
Vote 7 - Economic and Social Development & Tourism	-	17 311	17 311	1 002	2 241	2 780	(539)	-19.4%	17 311
Vote 8 - Community Services	-	488 368	488 368	33 412	86 410	88 521	(2 110)	-2.4%	488 368
<b>Total Expenditure by Vote</b>	-	<b>1 495 006</b>	<b>1 495 096</b>	<b>125 227</b>	<b>297 331</b>	<b>303 732</b>	<b>(6 401)</b>	<b>-2.1%</b>	<b>1 495 096</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>(17 571)</b>	<b>(22 750)</b>	<b>(14 410)</b>	<b>65 104</b>	<b>59 719</b>	<b>5 385</b>	<b>9.0%</b>	<b>(22 750)</b>

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

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

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

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates		275 637	275 637	22 561	71 200	70 976	224	0%	275 637
Service charges - electricity revenue		499 317	499 317	48 142	131 572	130 238	1 333	1%	499 317
Service charges - water revenue		132 168	132 168	10 587	30 529	31 170	(641)	-2%	132 168
Service charges - sanitation revenue		87 631	87 631	7 592	21 319	21 543	(223)	-1%	87 631
Service charges - refuse revenue		74 741	74 741	6 370	19 094	18 997	97	1%	74 741
Rental of facilities and equipment		3 440	3 440	399	1 173	1 089	84	8%	3 440
Interest earned - external investments		27 456	27 456	1 900	4 074	4 074	-		27 456
Interest earned - outstanding debtors		4 681	4 681	13	1 122	1 170	(48)	-4%	4 681
Fines, penalties and forfeits		28 223	28 223	1 738	5 164	5 645	(481)	-9%	28 223
Licences and permits		2 039	2 039	190	622	578	45	8%	2 039
Agency services		6 680	6 680	890	2 022	1 893	129	7%	6 680
Transfers and subsidies		139 692	139 782	1 370	55 071	55 071	-		139 782
Other revenue		126 909	119 934	7 505	17 456	18 990	(1 534)	-8%	119 934
Gains on disposal of PPE		8 225	8 225	32	380	380	-		8 225
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>-</b>	<b>1 416 839</b>	<b>1 409 953</b>	<b>109 288</b>	<b>360 798</b>	<b>361 813</b>	<b>(1 015)</b>	<b>0%</b>	<b>1 409 953</b>
<b>Expenditure By Type</b>									
Employee related costs		463 804	464 394	36 616	98 345	99 435	(1 090)	-1%	464 394
Remuneration of councillors		12 401	12 401	940	2 821	3 100	(279)	-9%	12 401
Debt impairment		21 500	21 500	1 917	5 375	5 375	-		21 500
Depreciation & asset impairment		145 663	145 663	12 139	36 416	36 416	-		145 663
Finance charges		51 804	51 804	1 495	2 012	2 012	-		51 804
Bulk purchases		353 707	353 707	42 499	86 849	87 542	(694)	-1%	353 707
Other materials		44 845	44 842	2 081	4 100	4 484	(384)	-9%	44 842
Contracted services		247 340	247 944	16 249	29 579	32 026	(2 447)	-8%	247 944
Transfers and subsidies		12 324	12 324	911	2 206	2 311	(105)	-5%	12 324
Other expenditure		141 620	140 518	10 381	29 630	31 031	(1 402)	-5%	140 518
Loss on disposal of PPE		-	-	-	-	-	-		-
<b>Total Expenditure</b>	<b>-</b>	<b>1 495 006</b>	<b>1 495 096</b>	<b>125 227</b>	<b>297 331</b>	<b>303 732</b>	<b>(6 401)</b>	<b>-2%</b>	<b>1 495 096</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(78 168)</b>	<b>(85 143)</b>	<b>(15 938)</b>	<b>63 466</b>	<b>58 081</b>	<b>5 385</b>	<b>9%</b>	<b>(85 143)</b>
Transfers and subsidies - capital (monetary allocations) (National /		46 354	46 354	698	698	698	-		46 354
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>-</b>	<b>(17 571)</b>	<b>(22 750)</b>	<b>(14 410)</b>	<b>65 104</b>	<b>59 719</b>			<b>(22 750)</b>
Taxation		-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>	<b>-</b>	<b>(17 571)</b>	<b>(22 750)</b>	<b>(14 410)</b>	<b>65 104</b>	<b>59 719</b>			<b>(22 750)</b>
<b>Surplus/(Deficit) attributable to municipality</b>	<b>-</b>	<b>(17 571)</b>	<b>(22 750)</b>	<b>(14 410)</b>	<b>65 104</b>	<b>59 719</b>			<b>(22 750)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>(17 571)</b>	<b>(22 750)</b>	<b>(14 410)</b>	<b>65 104</b>	<b>59 719</b>			<b>(22 750)</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.28% below the YTD budget projections.

Current expenditure is 2.11% below YTD budget projections for September 2021.

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

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	3 715	3 715	248	248	929	(680)	-73%	3 715
Vote 4 - Finance	-	60	60	27	27	15	12	77%	60
Vote 5 - Infrastructure & Planning	-	181 114	174 868	3 478	6 947	15 133	(8 186)	-54%	174 868
Vote 6 - Protection Services	-	354	354	16	16	88	(72)	-82%	354
Vote 7 - Economic and Social Development & Tourism	-	45	45	-	-	-	-	-	45
Vote 8 - Community Services	-	4 297	4 297	-	-	-	-	-	4 297
<b>Total Capital Multi-year expenditure</b>	-	<b>189 585</b>	<b>183 339</b>	<b>3 768</b>	<b>7 238</b>	<b>16 165</b>	<b>(8 927)</b>	<b>-55%</b>	<b>183 339</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure & Planning	-	50 206	52 002	1 671	2 128	11 207	(9 079)	-81%	52 002
Vote 6 - Protection Services	-	7 535	7 535	68	68	991	(922)	-93%	7 535
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services	-	27 449	27 449	-	77	2 178	(2 101)	-96%	27 449
<b>Total Capital single-year expenditure</b>	-	<b>85 189</b>	<b>86 986</b>	<b>1 739</b>	<b>2 274</b>	<b>14 376</b>	<b>(12 102)</b>	<b>-84%</b>	<b>86 986</b>
<b>Total Capital Expenditure</b>	-	<b>274 775</b>	<b>270 324</b>	<b>5 508</b>	<b>9 512</b>	<b>30 541</b>	<b>(21 029)</b>	<b>-69%</b>	<b>270 324</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	-	<b>3 775</b>	<b>3 775</b>	<b>275</b>	<b>275</b>	<b>943</b>	<b>(668)</b>	<b>-71%</b>	<b>3 775</b>
Executive and council	-	5	5	-	-	-	-	-	5
Finance and administration	-	3 770	3 770	275	275	943	(668)	-71%	3 770
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	-	<b>79 999</b>	<b>73 024</b>	<b>702</b>	<b>3 597</b>	<b>9 213</b>	<b>(5 616)</b>	<b>-61%</b>	<b>73 024</b>
Community and social services	-	9 991	9 991	-	-	-	-	-	9 991
Sport and recreation	-	7 752	7 752	-	-	-	-	-	7 752
Public safety	-	7 897	7 897	84	84	1 316	(1 232)	-94%	7 897
Housing	-	54 359	47 384	618	3 513	7 897	(4 384)	-56%	47 384
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	-	<b>19 511</b>	<b>19 511</b>	<b>174</b>	<b>352</b>	<b>1 331</b>	<b>(979)</b>	<b>-74%</b>	<b>19 511</b>
Planning and development	-	7 987	7 987	174	352	1 331	(979)	-74%	7 987
Road transport	-	11 524	11 524	-	-	-	-	-	11 524
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	-	<b>171 489</b>	<b>174 014</b>	<b>4 357</b>	<b>5 288</b>	<b>19 053</b>	<b>(13 765)</b>	<b>-72%</b>	<b>174 014</b>
Energy sources	-	68 211	68 211	-	77	5 822	(5 744)	-99%	68 211
Water management	-	51 982	51 982	2 918	2 918	3 996	(1 078)	-27%	51 982
Waste water management	-	47 481	48 210	698	1 474	7 833	(6 359)	-81%	48 210
Waste management	-	3 815	5 611	741	819	1 403	(583)	-42%	5 611
<b>Total Capital Expenditure - Functional Classification</b>	-	<b>274 775</b>	<b>270 324</b>	<b>5 508</b>	<b>9 512</b>	<b>30 541</b>	<b>(21 029)</b>	<b>-69%</b>	<b>270 324</b>
<b>Funded by:</b>									
National Government	-	45 754	45 754	698	698	3 439	(2 740)	-80%	45 754
Provincial Government	-	600	600	-	-	-	-	-	600
Other transfers and grants	-	65 201	60 022	1 285	4 180	7 005	(2 825)	-40%	60 022
<b>Transfers recognised - capital</b>	-	<b>111 555</b>	<b>106 376</b>	<b>1 984</b>	<b>4 878</b>	<b>10 444</b>	<b>(5 565)</b>	<b>-53%</b>	<b>106 376</b>
<b>Borrowing</b>	-	<b>94 066</b>	<b>94 795</b>	<b>2 918</b>	<b>3 493</b>	<b>9 809</b>	<b>(6 316)</b>	<b>-64%</b>	<b>94 795</b>
<b>Internally generated funds</b>	-	<b>69 154</b>	<b>69 154</b>	<b>606</b>	<b>1 141</b>	<b>10 288</b>	<b>(9 147)</b>	<b>-89%</b>	<b>69 154</b>
<b>Total Capital Funding</b>	-	<b>274 775</b>	<b>270 324</b>	<b>5 508</b>	<b>9 512</b>	<b>30 541</b>	<b>(21 029)</b>	<b>-69%</b>	<b>270 324</b>

Capital expenditure is 68.85% below the Year-to-Date budget projections. Refer to the table on page 28 for the implementation status of the Top 10 Capital Projects.

**Table C6: Monthly Budget Statement - Financial Position**

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	2020/21	Budget Year 2021/22			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash		50 829	50 100	127 551	50 829
Call investment deposits		400 000	400 000	510 241	400 000
Consumer debtors		84 475	84 475	98 312	84 475
Other debtors		38 027	38 027	38 977	38 027
Current portion of long-term receivables		-	-	-	-
Inventory		9 940	9 940	11 256	9 940
<b>Total current assets</b>	-	<b>583 272</b>	<b>582 543</b>	<b>786 336</b>	<b>583 272</b>
<b>Non current assets</b>					
Long-term receivables		-	-	-	-
Investments		62 165	62 165	55 904	62 165
Investment property		127 346	127 346	127 538	127 346
Investments in Associate		-	-	-	-
Property, plant and equipment		3 772 076	3 767 626	3 572 915	3 772 076
Agricultural		-	-	-	-
Biological assets		-	-	-	-
Intangible assets		4 363	4 363	8 993	4 363
Other non-current assets		130 928	130 928	130 928	130 928
<b>Total non current assets</b>	-	<b>4 096 878</b>	<b>4 092 428</b>	<b>3 896 277</b>	<b>4 096 878</b>
<b>TOTAL ASSETS</b>	-	<b>4 680 150</b>	<b>4 674 970</b>	<b>4 682 614</b>	<b>4 680 150</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft		-	-	-	-
Borrowing		50 263	50 263	50 263	50 263
Consumer deposits		64 074	64 074	65 618	64 074
Trade and other payables		180 596	180 596	74 588	180 596
Provisions		46 378	46 378	46 378	46 378
<b>Total current liabilities</b>	-	<b>341 312</b>	<b>341 312</b>	<b>236 848</b>	<b>341 312</b>
<b>Non current liabilities</b>					
Borrowing		430 795	430 795	426 301	430 795
Provisions		227 039	227 039	256 017	227 039
<b>Total non current liabilities</b>	-	<b>657 833</b>	<b>657 833</b>	<b>682 319</b>	<b>657 833</b>
<b>TOTAL LIABILITIES</b>	-	<b>999 146</b>	<b>999 146</b>	<b>919 166</b>	<b>999 146</b>
<b>NET ASSETS</b>	-	<b>3 681 004</b>	<b>3 675 825</b>	<b>3 763 447</b>	<b>3 681 004</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		3 677 777	3 672 597	3 760 220	3 677 777
Reserves		3 228	3 228	3 227	3 228
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	-	<b>3 681 004</b>	<b>3 675 825</b>	<b>3 763 447</b>	<b>3 681 004</b>

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

**Table C7: Monthly Budget Statement - Cash Flow**

WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates		279 664	279 664	14 685	53 961	53 602	359	1%	279 664
Service charges		792 663	792 663	68 766	222 197	222 276	(79)	0%	792 663
Other revenue		159 489	154 310	10 205	26 479	26 490	(11)	0%	159 489
Government - operating		139 692	139 782	1 370	55 071	55 071	-		139 692
Government - capital		46 354	46 354	1 528	1 638	1 638	-		46 354
Interest		27 456	27 456	1 914	5 196	5 196	-		27 456
Dividends		-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees		(1 166 090)	(1 166 180)	(115 790)	(317 325)	(317 784)	(459)	0%	(1 166 090)
Finance charges		(51 804)	(51 804)	(1 495)	(2 012)	(2 012)	-		(51 804)
Transfers and Grants		(12 324)	(12 324)	(911)	(2 206)	(2 206)	-		(12 324)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>-</b>	<b>215 101</b>	<b>209 922</b>	<b>(19 728)</b>	<b>43 000</b>	<b>42 272</b>	<b>(728)</b>	<b>-2%</b>	<b>215 101</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		(4 980)	(4 980)	(415)	(1 245)	(1 245)	-		(4 980)
<b>Payments</b>									
Capital assets		(274 775)	(270 324)	(5 508)	(9 512)	(9 512)	-		(274 775)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-</b>	<b>(279 755)</b>	<b>(275 304)</b>	<b>(5 923)</b>	<b>(10 757)</b>	<b>(10 757)</b>	<b>-</b>		<b>(279 755)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		50 000	50 000	-	-	-	-		50 000
Increase (decrease) in consumer deposits		2 000	2 000	432	618	618	-		2 000
<b>Payments</b>									
Repayment of borrowing		(54 646)	(54 646)	(4 411)	(7 792)	(7 792)	-		(54 646)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>(2 646)</b>	<b>(2 646)</b>	<b>(3 978)</b>	<b>(7 174)</b>	<b>(7 174)</b>	<b>-</b>		<b>(2 646)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>-</b>	<b>(67 299)</b>	<b>(68 029)</b>	<b>(29 629)</b>	<b>25 069</b>	<b>24 341</b>			<b>(67 299)</b>
Cash/cash equivalents at beginning:		518 129	518 129		612 723	518 129			612 723
Cash/cash equivalents at month/year end:	<b>-</b>	450 829	450 100		637 791	542 469			545 423

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 637.8million.

The municipality started the year with a positive cash balance of R612.7 million. The September closing balance is R637.8 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 - M03 September

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			
<b>Cash Receipts By Source</b>															
Property rates	23 734	15 542	14 685	-	-	-	-	-	-	-	-	225 702	279 664	290 510	301 791
Service charges - electricity revenue	42 736	42 327	42 172	-	-	-	-	-	-	-	-	371 761	498 997	557 665	623 357
Service charges - water revenue	18 366	17 251	15 240	-	-	-	-	-	-	-	-	81 684	132 541	137 723	143 112
Service charges - sanitation revenue	9 951	7 151	5 871	-	-	-	-	-	-	-	-	63 906	86 879	90 314	93 887
Service charges - refuse	9 179	6 469	5 483	-	-	-	-	-	-	-	-	53 115	74 246	77 176	80 223
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	275	479	375	-	-	-	-	-	-	-	-	2 310	3 440	3 148	3 273
Interest earned - external investments	1 471	703	1 900	-	-	-	-	-	-	-	-	23 382	27 456	28 554	29 697
Interest earned - outstanding debtors	579	530	13	-	-	-	-	-	-	-	-	(1 122)	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 699	1 727	1 738	-	-	-	-	-	-	-	-	3 059	8 223	9 348	10 519
Licences and permits	195	237	190	-	-	-	-	-	-	-	-	1 416	2 039	2 097	2 164
Agency services	463	670	890	-	-	-	-	-	-	-	-	4 658	6 680	6 930	7 189
Transfer receipts - operating	52 323	1 379	1 370	-	-	-	-	-	-	-	-	84 621	139 692	144 977	148 209
Other revenue	2 847	7 681	7 013	-	-	-	-	-	-	-	-	121 567	139 108	91 142	42 454
<b>Cash Receipts by Source</b>	<b>163 819</b>	<b>102 146</b>	<b>96 940</b>	-	-	-	-	-	-	-	-	<b>1 036 060</b>	<b>1 398 965</b>	<b>1 439 585</b>	<b>1 485 875</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	8	101	1 528	-	-	-	-	-	-	-	-	44 716	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	-	-	-	-	-	-	-	-	1 382	2 000	2 000	2 000
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	(415)	(415)	(415)	-	-	-	-	-	-	-	-	(3 735)	(4 980)	(4 980)	(4 980)
<b>Total Cash Receipts by Source</b>	<b>163 511</b>	<b>101 919</b>	<b>98 486</b>	-	-	-	-	-	-	-	-	<b>1 128 423</b>	<b>1 492 339</b>	<b>1 527 433</b>	<b>1 565 463</b>
<b>Cash Payments by Type</b>															
<b>Employee related costs</b>	836	59 502	35 945	-	-	-	-	-	-	-	-	388 811	485 095	477 359	498 450
Remuneration of councillors	-	1 881	940	-	-	-	-	-	-	-	-	9 580	12 401	12 905	13 432
Interest paid	54	463	1 495	-	-	-	-	-	-	-	-	49 792	51 804	51 923	52 180
Bulk purchases - Electricity	5	44 345	42 499	-	-	-	-	-	-	-	-	266 858	353 707	385 187	419 468
Bulk purchases - Water & Sewer	546	1 473	2 081	-	-	-	-	-	-	-	-	(4 100)	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	44 845	47 274	48 918
Contracted services	616	12 714	16 249	-	-	-	-	-	-	-	-	217 761	247 340	251 832	272 718
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	647	647	911	-	-	-	-	-	-	-	-	10 119	12 324	12 557	13 060
General expenses	101 918	(22 301)	18 076	-	-	-	-	-	-	-	-	(74 990)	22 703	86 576	42 076
<b>Cash Payments by Type</b>	<b>104 622</b>	<b>98 724</b>	<b>118 196</b>	-	-	-	-	-	-	-	-	<b>863 830</b>	<b>1 230 218</b>	<b>1 325 612</b>	<b>1 360 301</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	-	4 005	5 508	-	-	-	-	-	-	-	-	265 262	274 775	142 286	95 835
Repayment of borrowing	1 972	1 410	4 411	-	-	-	-	-	-	-	-	46 854	54 646	49 748	56 000
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>106 594</b>	<b>104 139</b>	<b>128 115</b>	-	-	-	-	-	-	-	-	<b>1 175 946</b>	<b>1 559 638</b>	<b>1 517 647</b>	<b>1 512 136</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>56 917</b>	<b>(2 220)</b>	<b>(29 629)</b>	-	-	-	-	-	-	-	-	<b>(47 523)</b>	<b>(67 299)</b>	<b>9 786</b>	<b>53 326</b>
Cash/cash equivalents at the month/year begin	612 723	669 640	667 420	637 791	637 791	637 791	637 791	637 791	637 791	637 791	637 791	637 791	612 723	545 423	555 210
Cash/cash equivalents at the month/year end:	669 640	667 420	637 791	637 791	637 791	637 791	637 791	637 791	637 791	637 791	637 791	590 268	545 423	555 210	608 536

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

## PART 2 – SUPPORTING DOCUMENTATION

## Debtors' analysis

## WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impaired - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	14 831	442	313	296	264	213	1 332	6 274	23 965	8 379	-	8 505
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27 255	623	343	267	248	215	1 214	5 940	36 105	7 884	-	10 285
Receivables from Non-exchange Transactions - Property Rates	1400	23 926	683	509	329	350	282	1 413	5 271	32 764	7 645	-	11 175
Receivables from Exchange Transactions - Waste Water Management	1500	8 540	292	219	192	185	167	943	4 151	14 688	5 638	-	5 390
Receivables from Exchange Transactions - Waste Management	1600	7 357	234	158	131	120	115	595	2 454	11 165	3 417	-	4 055
Receivables from Exchange Transactions - Property Rental Debtors	1700	448	18	16	19	11	11	29	262	814	331	-	445
Interest on Arrear Debtor Accounts	1810	112	23	37	46	51	56	424	12 363	13 112	12 940	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-	-	
Other	1900	1 793	118	185	525	159	271	1 364	7 072	11 486	9 390	-	4 895
<b>Total By Income Source</b>	<b>2000</b>	<b>84 262</b>	<b>2 434</b>	<b>1 779</b>	<b>1 805</b>	<b>1 387</b>	<b>1 330</b>	<b>7 315</b>	<b>43 788</b>	<b>144 099</b>	<b>55 624</b>	<b>-</b>	<b>44 749</b>
<b>2019/20 - totals only</b>		<b>71 751</b>	<b>2 455</b>	<b>1 742</b>	<b>1 643</b>	<b>1 373</b>	<b>1 296</b>	<b>6 862</b>	<b>41 222</b>	<b>128 345</b>	<b>52 396</b>	<b>-</b>	<b>40 451</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	604	163	110	65	37	34	185	2 237	3 433	2 557	-	536
Commercial	2300	8 339	128	94	203	48	154	775	1 917	11 659	3 097	-	1 619
Households	2400	76 017	2 139	1 550	1 530	1 294	1 137	6 327	39 528	129 522	49 817	-	42 589
Other	2500	(699)	4	26	7	8	5	27	106	(515)	153	-	5
<b>Total By Customer Group</b>	<b>2600</b>	<b>84 262</b>	<b>2 434</b>	<b>1 779</b>	<b>1 805</b>	<b>1 387</b>	<b>1 330</b>	<b>7 315</b>	<b>43 788</b>	<b>144 099</b>	<b>55 624</b>	<b>-</b>	<b>44 749</b>

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 98,72% at the end of September 2021.

## Summary of Indigent Households

	Indigent Households	Other Households	Total Households	
<b>2 021</b>				
July	7 258	28 646	35 904	20.22%
August	7 225	28 666	35 891	20.13%
September	7 231	28 641	35 872	20.16%
October				
November				
December				
<b>2 022</b>				
January				
February				
March				
April				
May				
June				

## Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
7231			6KL	7231	0	7231	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)
122	7109		50kWh	7231	0	7231	Total monthly levy

### Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days	Older than 90 days
<b>2021/2022</b>											
June											
May											
April											
March											
February											
January											
December											
November											
October											
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
August	74 355 400	2 386 273	2 010 374	1 497 509	1 391 876	1 459 284	7 138 167	42 986 545	133 225 429	58 870 028	54 473 381
July	75 914 486	2 861 414	1 785 127	1 512 627	1 531 683	1 309 644	6 909 346	42 173 411	133 997 738	58 083 251	53 436 711

### Government Debt

Overstrand Municipality as at 30/09/2021		Total Debt	Services	Rates	Other
Department Responsible for the Debt					
NPW 2227		3 293 036	1 706 378	1 549 012	37 646
WCED 2251		173 962	173 962	0	0
OTHER 2255		59 731	18 930	40 800	0
HEALTH 2252		78 964	78 964	0	0
TPW 2256		-245 498	-250 929	5 171	260
HUMAN SETTLE 2215		42 876	42 876	0	0
HOUSING 2253		4 394	4 394	0	0
OTHER MUNICIPALITIES 2276		25 886	25 886	0	0
<b>TOTAL OUTSTANDING</b>		<b>3 433 350</b>	<b>1 800 460</b>	<b>1 594 984</b>	<b>37 906</b>

### Creditors' analysis

#### Supporting Table SC4

##### WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	5 277	-	-	-	-	-	-	-	5 277	4 750
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1	-	-	-	-	-	-	-	1	799
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5 278</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 278</b>	<b>5 549</b>

Supporting Table SC4 reflects current creditors at the end of September 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 - M03 September

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							
<b>Municipality</b>								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	38		18 373	125	18 537
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	51		32 770	260	33 082
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(58)		4 313	30	4 285
ABSA 9331734880	DEP PLUS	DEP PLUS		26	3.3	10 241	(26)	10 241
ABSA 2079725904	91 DAYS	FIXED DEP	20/09/2021	1 119	4.49	100 000	(101 119)	-
Nedbank 03/7881534451 ref. 263	123 DAYS	FIXED DEP	23/11/2021		4.7	100 000		100 000
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
ABSA 2080033748	62 DAYS	FIXED DEP	22/11/2021		4.32		100 000	100 000
<b>Municipality sub-total</b>				<b>1 177</b>		<b>465 699</b>	<b>99 269</b>	<b>566 144</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>1 177</b>		<b>465 699</b>	<b>99 269</b>	<b>566 144</b>

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 - M03 September

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
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	-	127 977	127 977	-	53 807	53 807	-		127 977
Operational Revenue:General Revenue:Equitable Share		123 897	123 897		51 624	51 624	-		123 897
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 530	2 530		633	633	-		2 530
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550		1 550	1 550	-		1 550
<b>Provincial Government:</b>	-	10 715	10 715	-	3 534	3 534	-		10 715
Capacity Building		76	76	-	-	-	-		76
Capacity Building and Other									
Infrastructure									
Libraries, Archives and Museums		6 580	6 580		3 290	3 290	-		6 580
Other		3 914	3 914		244	244	-		3 914
Road Infrastructure - Maintenance		145	145	-	-	-	-		145
<b>District Municipality:</b>	-	-	90	-	90	90	-		90
All Grants		-	90		90	90	-		90
<b>Other grant providers:</b>	-	55 241	55 241	-	5 667	5 667	-		55 241
Households		55 241	55 241		5 667	5 667	-		55 241
<b>Total Operating Transfers and Grants</b>	-	193 933	194 023	-	63 098	63 098	-		194 023
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	-	46 754	46 754	-	11 500	11 500	-		46 754
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		18 519	18 519		9 000	9 000	-		18 519
Municipal Infrastructure Grant [Schedule 5B]		23 053	23 053		1 500	1 500	-		23 053
Water Services Infrastructure Grant [Schedule 5B]		5 182	5 182		1 000	1 000	-		5 182
<b>Provincial Government:</b>	-	600	600	600	600	600	-		600
Capacity Building		-	-	-	-	-	-		-
Road Infrastructure		600	600	600	600	600	-		600
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
All Grants		-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	52 259	45 284	-	2 494	2 494	-		45 284
Households		52 259	45 284		2 494	2 494	-		45 284
<b>Total Capital Transfers and Grants</b>	-	99 613	92 638	600	14 594	14 594	-		92 638
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	-	293 546	286 660	600	77 692	77 692	-		286 660

Grant receipts are monitored according to the payment schedules.

**Supporting Table SC7(1) – Grant expenditure**

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	–	4 080	4 080	282	551	551	–		4 080
Expanded Public Works Programme Integrated Grant for Municipalities		2 530	2 530	153	172	172	–		2 530
Local Government Financial Management Grant		1 550	1 550	129	379	379	–		1 550
<b>Provincial Government:</b>	–	10 715	10 715	980	2 590	2 590	–		10 715
Capacity Building		76	76	–	–	–	–		76
Capacity Building and Other									
Infrastructure									
Libraries, Archives and Museums		6 580	6 580	680	1 902	1 902	–		6 580
Other		3 914	3 914	300	558	558	–		3 914
Road Infrastructure - Maintenance		145	145		131	131	–		145
<b>District Municipality:</b>	–	–	90	–	–	–	–		90
All Grants		–	90	–	–	–	–		90
<b>Other grant providers:</b>	–	55 241	55 241	4 365	7 643	7 643	–		55 241
Households		55 241	55 241	4 365	7 643	7 643	–		55 241
<b>Total operating expenditure of Transfers and Grants:</b>	–	70 036	70 126	5 627	10 784	10 784	–		70 126
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	–	46 754	46 754	806	1 004	1 004	–		46 754
Integrated National Electrification Programme (Municipal Grant)		18 519	18 519	–	–	–	–		18 519
Municipal Infrastructure Grant [Schedule 5B]		23 053	23 053	806	1 004	1 004	–		23 053
Water Services Infrastructure Grant [Schedule 5B]		5 182	5 182	–	–	–	–		5 182
<b>Provincial Government:</b>	–	600	600	–	–	–	–		600
Infrastructure		600	600	–	–	–	–		600
<b>District Municipality:</b>	–	–	–	–	–	–	–		–
All Grants		–	–	–	–	–	–		–
<b>Other grant providers:</b>	–	65 201	60 022	1 285	4 180	4 180	–		60 022
Households		52 259	45 284	618	3 513	3 513	–		45 284
Public Corporations		12 942	14 738	667	667	667	–		14 738
<b>Total capital expenditure of Transfers and Grants</b>	–	112 555	107 376	2 091	5 184	5 184	–		107 376
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	–	182 591	177 502	7 718	15 968	15 968	–		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 - M03 September

Description	Budget Year 2021/22				
	Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>					
<b><u>EXPENDITURE</u></b>					
<b><u>Operating expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>	-	-	-	-	
Operational Revenue:General Revenue:Equitable Share		-	-	-	
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	
Local Government Financial Management Grant		-	-	-	
<b>Provincial Government:</b>	-	-	-	-	
Capacity Building		-	-	-	
Capacity Building and Other		-	-	-	
Disaster and Emergency Services		-	-	-	
Housing		-	-	-	
Infrastructure		-	-	-	
Libraries, Archives and Museums		-	-	-	
Other		-	-	-	
<b>District Municipality:</b>	-	-	-	-	
All Grants		-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>	-	-	-	-	
<b><u>Capital expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>	-	-	-	-	
Integrated National Electrification Programme		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	
<b>Provincial Government:</b>	-	-	-	-	
Capacity Building		-	-	-	
Capacity Building and Other		-	-	-	
Disaster and Emergency Services		-	-	-	
Housing		-	-	-	
Infrastructure		-	-	-	
Libraries, Archives and Museums		-	-	-	
Other		-	-	-	
<b>District Municipality:</b>	-	-	-	-	
All Grants		-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>	-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	-	-	-	-	

A Roll over application was submitted to Provincial and National Treasury in August 2021 for the unspent grant funds.

## Expenditure on councillor allowances and employee benefits

### Supporting Table SC8

#### WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

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
<b>R thousands</b>									
<b><u>Councillors (Political Office Bearers plus Other)</u></b>									
Basic Salaries and Wages		11 247	11 247	848	2 544	2 812	(268)	-10%	11 247
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1 154	1 154	93	278	289	(11)	-4%	1 154
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>-</b>	<b>12 401</b>	<b>12 401</b>	<b>940</b>	<b>2 821</b>	<b>3 100</b>	<b>(279)</b>	<b>-9%</b>	<b>12 401</b>
<b><u>Senior Managers of the Municipality</u></b>									
Basic Salaries and Wages		12 600	12 600	1 064	3 068	3 150	(82)	-3%	12 600
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		143	143	-	-	36	(36)	-100%	143
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		187	187	15	45	47	(2)	-3%	187
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>-</b>	<b>12 930</b>	<b>12 930</b>	<b>1 079</b>	<b>3 113</b>	<b>3 232</b>	<b>(119)</b>	<b>-4%</b>	<b>12 930</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages		276 642	276 784	22 982	62 729	63 143	(414)	-1%	276 784
Pension and UIF Contributions		48 870	48 880	4 002	11 220	11 320	(100)	-1%	48 880
Medical Aid Contributions		17 876	17 876	1 182	3 547	3 629	(82)	-2%	17 876
Overtime		40 311	40 561	3 805	7 388	7 522	(134)	-2%	40 561
Performance Bonus		500	500	42	125	125	0	0%	500
Motor Vehicle Allowance		8 255	8 255	687	2 021	2 064	(43)	-2%	8 255
Cellphone Allowance		2 279	2 287	165	491	572	(80)	-14%	2 287
Housing Allowances		2 674	2 674	137	412	529	(117)	-22%	2 674
Other benefits and allowances		39 028	39 208	1 332	3 690	3 690	-	-	39 208
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		14 438	14 438	1 203	3 609	3 609	0	0%	14 438
<b>Sub Total - Other Municipal Staff</b>	<b>-</b>	<b>450 874</b>	<b>451 464</b>	<b>35 537</b>	<b>95 232</b>	<b>96 202</b>	<b>(971)</b>	<b>-1%</b>	<b>451 464</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>-</b>	<b>476 205</b>	<b>476 795</b>	<b>37 556</b>	<b>101 166</b>	<b>102 535</b>	<b>(1 369)</b>	<b>-1%</b>	<b>476 795</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>-</b>	<b>463 804</b>	<b>464 394</b>	<b>36 616</b>	<b>98 345</b>	<b>99 435</b>	<b>(1 090)</b>	<b>-1%</b>	<b>464 394</b>

**SDBIP**

The results of the SDBIP for the first quarter ended 30 September 2021 is included as Appendix 1 to this report.

## Financial Performance

### Supporting Table SC2

#### WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	13.2%	13.2%	0.7%	4.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	34.2%	35.1%	36.7%	35.1%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	18.0%	18.0%	14.6%	18.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	13347.6%	13347.6%	13208.7%	13347.6%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	0.0%	170.9%	170.7%	332.0%	170.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	132.1%	131.9%	269.3%	132.1%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	8.6%	8.7%	38.1%	8.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		99.8%		Annual Indicator	99.8%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		6.0%		Annual Indicator	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		24.5%		Annual Indicator	24.5%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	32.7%	32.9%	27.3%	32.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	13.9%	14.0%	0.6%	4.6%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		16.3		Annual Indicator	16.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		11.4%		Annual Indicator	11.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.6		Annual Indicator	4.6

## Capital programme performance

### Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July		4 553	4 614	-	-	4 614	-	0.0%	0%
August		4 853	4 914	4 005	4 005	9 528	5 523	58.0%	1%
September		23 181	21 013	5 508	9 512	30 541	21 029	68.9%	3%
October		19 182	19 243	-		49 783			
November		13 763	9 989	-		59 773			
December		22 339	46 200	-		105 972			
January		22 838	19 065	-		125 037			
February		26 474	19 741	-		144 778			
March		35 578	28 584	-		173 363			
April		28 158	21 425	-		194 788			
May		35 278	24 711	-		219 499			
June		38 579	50 825	-		270 324			
<b>Total Capital expenditure</b>	-	<b>274 775</b>	<b>270 324</b>	<b>9 512</b>					

See comments under variances.

## Top 10 Capital Projects

Rank	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Gansbaai	Multi-ward Gb Area	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	50 400 000	50 400 000	0	Tenders received are being opened.	Advertisement waiting period closed Friday, 6 August 2021. Busy with compliance checks and preparing report for BEC meeting.	Not applicable	Not applicable
2	Overstrand	Overstrand	LCH SERVICES CONSTRUCTION CONTRACTS	52 259 085	45 283 557	3 513 016	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - Contractor on site, Masakhane UISP Phase 4 - Finalising Contracts. Masakhane	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - Construction Phase, Masakhane UISP Phase 4 - Finalising Contracts. Masakhane Phase 1 Wetcores - 100%, Mnt Pleasant IRDP - Approval received -	Not applicable	Not applicable
3	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	21 622 580	21 622 580	2 859 492	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	0	Construction stage (Contract SC 2171/2020)	Construction stage.	None to date.	Not applicable
5	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	7 348 170	7 348 170	0	Contract commencement (Tender SC 2185/2021)	Awaiting submission of contractual documentation by contractor.	None to date.	Not applicable
6	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	7 272 830	7 272 830	0	Tender evaluation stage (Tender SC 2192/2021)	Tender evaluation stage.	Lengthy tender evaluation process - SCM compliance process	Regular communication with SCM
7	Hermanus	Multi-ward Hermanus Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	6 691 709	6 691 709	58 142	Tender evaluation stage (Tender SC 2223/2021) and environmental assessment stage.	Tender evaluation stage (drilling tender SC 2223/2021) and environmental assessment stage (Hemel&Aarde well field expansion)	None to date.	Not applicable
8	Blompark	Ward 14	BLOMPARK HOUSING PROJE	5 583 000	5 583 000	0	Tender evaluation stage (Tender SC 2233/2021)	Tender evaluation stage	Not applicable	Not applicable
9	Masakhane	Ward 02	UPGRADE BULK SEWER SUPPLY AREA A&B	4 834 000	4 834 000	698 062	Tender evaluation stage (Tender SC2234/2021)	Tender evaluation stage	Not applicable	Not applicable
10	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	4 052 225	4 052 225	0	Busy with EIA process.	Design stage	Not applicable	Not applicable
<b>Totals</b>				<b>176 122 916</b>	<b>169 147 388</b>	<b>7 128 711</b>				

Low costing housing services:  
Construction Contracts & Land

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

## Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

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
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	98 618	101 143	799	1 423	5 735	4 312	75.2%	101 143
Roads Infrastructure	-	10 218	10 218	-	-	-	-		10 218
<i>Roads</i>	-	10 218	10 218	-	-	-	-		10 218
Storm water Infrastructure	-	6 590	6 590	-	-	-	-		6 590
<i>Drainage Collection</i>	-	1 110	1 110	-	-	-	-		1 110
<i>Storm water Conveyance</i>	-	5 480	5 480	-	-	-	-		5 480
<i>Attenuation</i>	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	57 808	57 808	-	77	778	701	90.1%	57 808
<i>MV Substations</i>	-	50 430	50 430	-	-	-	-		50 430
<i>MV Networks</i>	-	7 378	7 378	-	77	778	701	90.1%	7 378
Water Supply Infrastructure	-	11 372	11 372	58	58	1 673	1 615	96.5%	11 372
<i>Boreholes</i>	-	6 692	6 692	58	58	1 673	1 615	96.5%	6 692
<i>Reservoirs</i>	-	-	-	-	-	-	-		-
<i>Pump Stations</i>	-	4 000	4 000	-	-	-	-		4 000
<i>Water Treatment Works</i>	-	-	-	-	-	-	-		-
<i>Distribution</i>	-	680	680	-	-	-	-		680
Sanitation Infrastructure	-	9 368	10 097	-	468	2 524	2 056	81.4%	10 097
<i>Pump Station</i>	-	-	-	-	-	-	-		-
<i>Reticulation</i>	-	9 368	10 097	-	468	2 524	2 056	81.4%	10 097
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-		-
<i>Capital Spares</i>	-	-	-	-	-	-	-		-
Solid Waste Infrastructure	-	3 262	5 058	741	819	760	(60)	-7.9%	5 058
<i>Landfill Sites</i>	-	-	-	-	-	-	-		-
<b>Community Assets</b>	-	22 833	22 833	174	352	879	528	60.0%	22 833
Community Facilities	-	15 352	15 352	174	352	879	528	60.0%	15 352
<i>Halls</i>	-	110	110	-	-	-	-		110
<i>Crèches</i>	-	475	475	-	-	-	-		475
<i>Libraries</i>	-	4 374	4 374	-	-	-	-		4 374
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-		-
<i>Parks</i>	-	100	100	-	-	-	-		100
<i>Public Open Space</i>	-	3 517	3 517	174	352	879	528	60.0%	3 517
<i>Nature Reserves</i>	-	4 100	4 100	-	-	-	-		4 100
<i>Public Ablution Facilities</i>	-	1 244	1 244	-	-	-	-		1 244
<i>Stalls</i>	-	-	-	-	-	-	-		-
<i>Taxi Ranks/Bus Terminals</i>	-	380	380	-	-	-	-		380
Sport and Recreation Facilities	-	7 481	7 481	-	-	-	-		7 481
Investment properties	-	-	-	-	-	-	-		-
<i>Municipal Offices</i>	-	6 636	6 636	-	-	-	-		6 636
<i>Housing</i>	-	52 259	45 284	618	3 513	11 321	7 808	69.0%	45 284
<b>Capital Spares</b>	-	-	-	-	-	-	-		-
<b>Unspecified</b>	-	-	-	-	-	-	-		-
<b>Computer Equipment</b>	-	3 933	3 933	250	250	983	733	74.5%	3 933
<b>Furniture and Office Equipment</b>	-	875	875	44	44	219	175	80.0%	875
<b>Machinery and Equipment</b>	-	1 641	1 641	65	65	410	345	84.2%	1 641
<b>Transport Assets</b>	-	5 000	5 000	-	-	-	-		5 000
<b>Land</b>	-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on new assets</b>	-	191 795	187 344	1 950	5 647	19 548	13 901	71.1%	187 344

**Supporting Table SC13b**

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

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									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	33 945	33 945	2 859	2 859	7 974	5 114	64.1%	33 945
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1 000	1 000	-	-	-	-	-	1 000
<i>MV Networks</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	32 295	32 295	2 859	2 859	7 974	5 114	64.1%	32 295
<i>Pump Stations</i>	-	400	400	-	-	-	-	-	400
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	31 895	31 895	2 859	2 859	7 974	5 114	64.1%	31 895
Sanitation Infrastructure	-	650	650	-	-	-	-	-	650
<i>Pump Station</i>	-	650	650	-	-	-	-	-	650
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
<b>Unimproved Property</b>	-	-	-	-	-	-	-	-	-
<b>Capital Spares</b>	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Unspecified</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	-	33 945	33 945	2 859	2 859	7 974	5 114	64.1%	33 945

## Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03  
September

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
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	149 272	149 272	10 220	25 317	36 735	11 418	31.1%	149 272
Roads Infrastructure	-	67 503	67 503	4 311	10 995	16 876	5 881	34.8%	67 503
<i>Roads</i>		67 503	67 503	4 311	10 995	16 876	5 881	34.8%	67 503
<i>Road Structures</i>		-	-	-	-	-	-		-
Storm water Infrastructure	-	7 712	7 712	661	1 246	1 928	682	35.4%	7 712
<i>Drainage Collection</i>		-	-	-	-	-	-		-
<i>Storm water Conveyance</i>		7 712	7 712	661	1 246	1 928	682	35.4%	7 712
Electrical Infrastructure	-	33 421	33 421	2 215	5 533	8 355	2 822	33.8%	33 421
<i>HV Transmission Conductors</i>		-	-	-	-	-	-		-
<i>MV Networks</i>		-	-	-	-	-	-		-
<i>LV Networks</i>		33 421	33 421	2 215	5 533	8 355	2 822	33.8%	33 421
Water Supply Infrastructure	-	21 537	21 537	1 817	4 452	5 384	932	17.3%	21 537
Sanitation Infrastructure	-	12 162	12 162	835	2 114	3 041	927	30.5%	12 162
<i>Waste Water Treatment Works</i>		5 216	5 216	256	676	1 304	628	48.1%	5 216
Solid Waste Infrastructure	-	6 936	6 936	381	977	1 151	174	15.1%	6 936
<i>Landfill Sites</i>		-	-	-	-	-	-		-
<i>Waste Transfer Stations</i>		-	-	-	-	-	-		-
<i>Waste Processing Facilities</i>		2 332	2 332	-	-	-	-		2 332
<i>Waste Drop-off Points</i>		4 604	4 604	381	977	1 151	174	15.1%	4 604
<i>Waste Separation Facilities</i>		-	-	-	-	-	-		-
Coastal Infrastructure	-	-	-	-	-	-	-		-
Information and Communication Infrastructure	-	-	-	-	-	-	-		-
<b>Community Assets</b>	-	61 656	58 468	3 330	8 792	14 617	5 825	39.8%	58 468
Community Facilities	-	46 573	43 285	2 552	6 809	10 821	4 012	37.1%	43 285
<i>Halls</i>		5 069	5 069	289	793	1 267	474	37.4%	5 069
<i>Fire/Ambulance Stations</i>		-	-	-	-	-	-		-
<i>Testing Stations</i>		-	-	-	-	-	-		-
<i>Libraries</i>		-	-	-	-	-	-		-
<i>Cemeteries/Crematoria</i>		1 074	1 074	152	288	268	(20)	-7.5%	1 074
<i>Police</i>		-	-	-	-	-	-		-
<i>Parks</i>		31 644	31 644	1 868	5 078	7 911	2 833	35.8%	31 644
<i>Public Open Space</i>		8 193	4 905	200	490	1 226	736	60.0%	4 905
<i>Public Ablution Facilities</i>		594	594	42	159	148	(11)	-7.2%	594
Sport and Recreation Facilities	-	15 083	15 183	779	1 983	3 796	1 813	47.8%	15 183
<b>Unimproved Property</b>	-	-	-	-	-	-	-		-
<i>Other assets</i>		11 914	11 914	2 267	2 509	2 969	460	15.5%	11 914
<i>Operational Buildings</i>		11 914	11 914	2 267	2 509	2 969	460	15.5%	11 914
<i>Municipal Offices</i>		11 876	11 876	2 267	2 509	2 969	460	15.5%	11 876
<i>Building Plan Offices</i>		-	-	-	-	-	-		-
<i>Depots</i>		38	38	-	-	-	-		38
<i>Housing</i>		-	-	-	-	-	-		-
<b>Capital Spares</b>	-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-
<i>Computer Software and Applications</i>		6 528	6 528	1 652	2 442	1 632	(810)	-49.7%	6 528
<b>Unspecified</b>	-	-	-	-	-	-	-		-
<b>Computer Equipment</b>		2 280	2 780	84	291	695	404	58.1%	2 780
<b>Furniture and Office Equipment</b>		6 095	6 145	1 200	1 202	1 536	334	21.8%	6 145
<b>Machinery and Equipment</b>	-	5 548	5 548	374	626	1 387	761	54.8%	5 548
<b>Transport Assets</b>	-	10 940	10 940	413	650	2 735	2 085	76.2%	10 940
<b>Land</b>	-	-	-	-	-	-	-		-
<i>Zoo's, Marine and Non-biological Animals</i>	-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-
<b>Total Repairs and Maintenance Expenditure</b>	-	254 233	251 595	19 541	41 830	62 306	20 476	32.9%	251 595

## Supporting Table SC13d

## WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

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
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	115 534	115 534	9 628	28 883	28 884	0	0.0%	115 534
Roads Infrastructure	-	37 546	37 546	3 129	9 387	9 387	0	0.0%	37 546
<i>Roads</i>		37 546	37 546	3 129	9 387	9 387	0	0.0%	37 546
Storm water Infrastructure	-	7 720	7 720	643	1 930	1 930	0	0.0%	7 720
<i>Storm water Conveyance</i>		-	-	-	-	-	-	-	-
Electrical Infrastructure	-	26 902	26 902	2 242	6 726	6 726	0	0.0%	26 902
<i>HV Transmission Conductors</i>		-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	29 397	29 397	2 450	7 349	7 349	0	0.0%	29 397
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	-
<i>Distribution</i>		29 397	29 397	2 450	7 349	7 349	0	0.0%	29 397
Sanitation Infrastructure	-	10 737	10 737	895	2 684	2 684	0	0.0%	10 737
<i>Reticulation</i>		-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>		10 737	10 737	895	2 684	2 684	0	0.0%	10 737
Solid Waste Infrastructure	-	3 231	3 231	269	808	808	0	0.0%	3 231
<i>Waste Transfer Stations</i>		-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	-	-	-	-	-	-	-
							-		
<b>Unimproved Property</b>	-	-	-	-	-	-	-	-	-
<i>Other assets</i>		14 720	14 720	1 227	3 680	3 680	0	0.0%	14 720
<b>Capital Spares</b>	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Intangible Assets	-	390	390	33	98	98	0	0.0%	390
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-
<b>Unspecified</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		10 233	10 233	853	2 558	2 558	0	0.0%	10 233
<b>Machinery and Equipment</b>		1 077	1 077	90	269	269	0	0.0%	1 077
<b>Transport Assets</b>		3 709	3 709	309	927	927	0	0.0%	3 709
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	-	145 663	145 663	12 139	36 416	36 416	0	0.0%	145 663

## Supporting Table SC13e

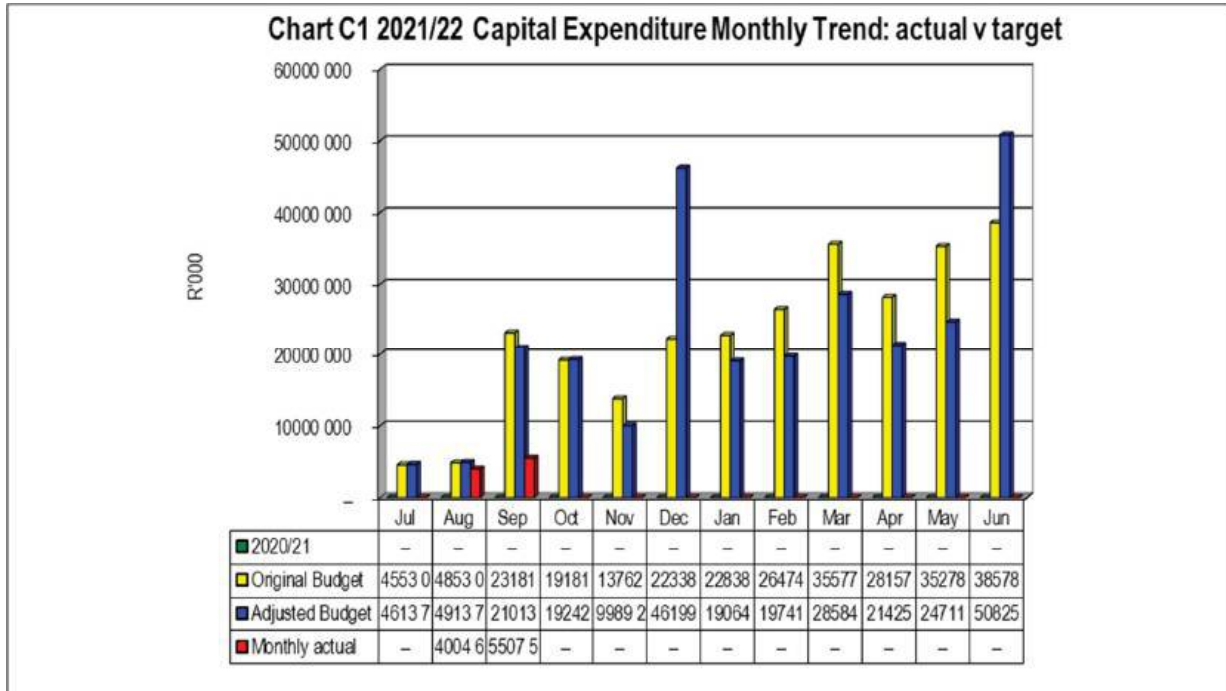
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

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									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	46 913	46 913	698	1 006	3 019	2 014	66.7%	46 913
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	-	-	-	-	-	-	-	-
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	7 173	7 173	-	-	-	-	-	7 173
<i>MV Networks</i>	-	7 173	7 173	-	-	-	-	-	7 173
Water Supply Infrastructure	-	8 315	8 315	-	-	-	-	-	8 315
<i>Distribution</i>	-	8 315	8 315	-	-	-	-	-	8 315
Sanitation Infrastructure	-	30 873	30 873	698	1 006	3 019	2 014	66.7%	30 873
<i>Pump Station</i>	-	16 059	16 059	-	-	-	-	-	16 059
<i>Reticulation</i>	-	7 283	7 283	698	899	1 887	987	52.3%	7 283
<i>Waste Water Treatment Works</i>	-	7 530	7 530	-	106	1 133	1 026	90.6%	7 530
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	553	553	-	-	-	-	-	553
<i>Landfill Sites</i>	-	463	463	-	-	-	-	-	463
<i>Waste Drop-off Points</i>	-	90	90	-	-	-	-	-	90
<b>Community Assets</b>	-	2 121	2 121	-	-	-	-	-	2 121
Community Facilities	-	100	100	-	-	-	-	-	100
<i>Parks</i>	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	100	100	-	-	-	-	-	100
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	2 021	2 021	-	-	-	-	-	2 021
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
<b>Unimproved Property</b>	-	-	-	-	-	-	-	-	-
<i>Other assets</i>	-	-	-	-	-	-	-	-	-
<b>Capital Spares</b>	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Unspecified</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of e</b>	-	49 034	49 034	698	1 006	3 019	2 014	66.7%	49 034

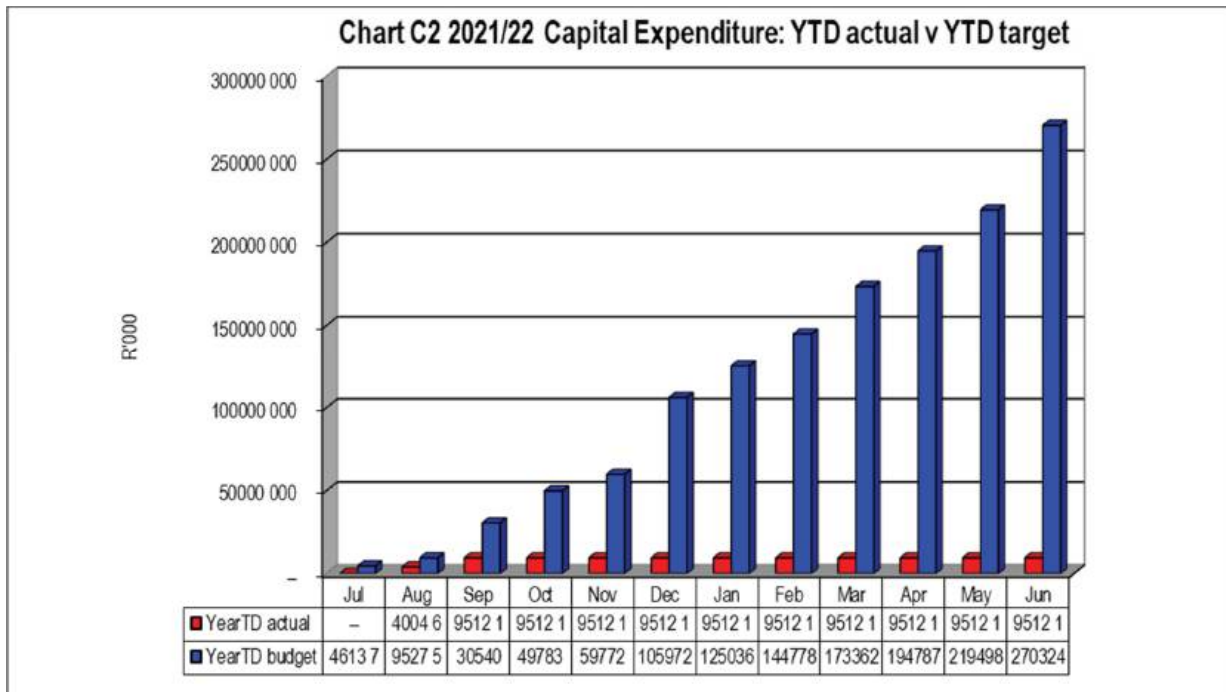
Other supporting documentation

Section 71 charts

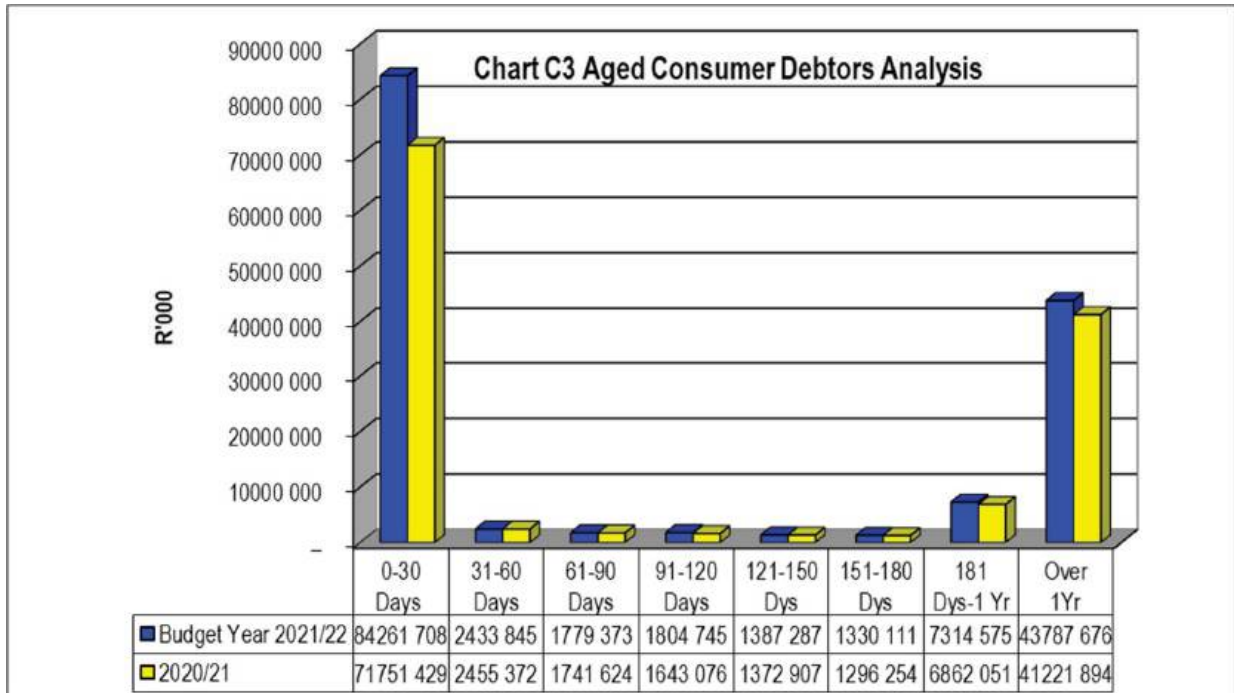
Capital expenditure monthly trend - actual vs target



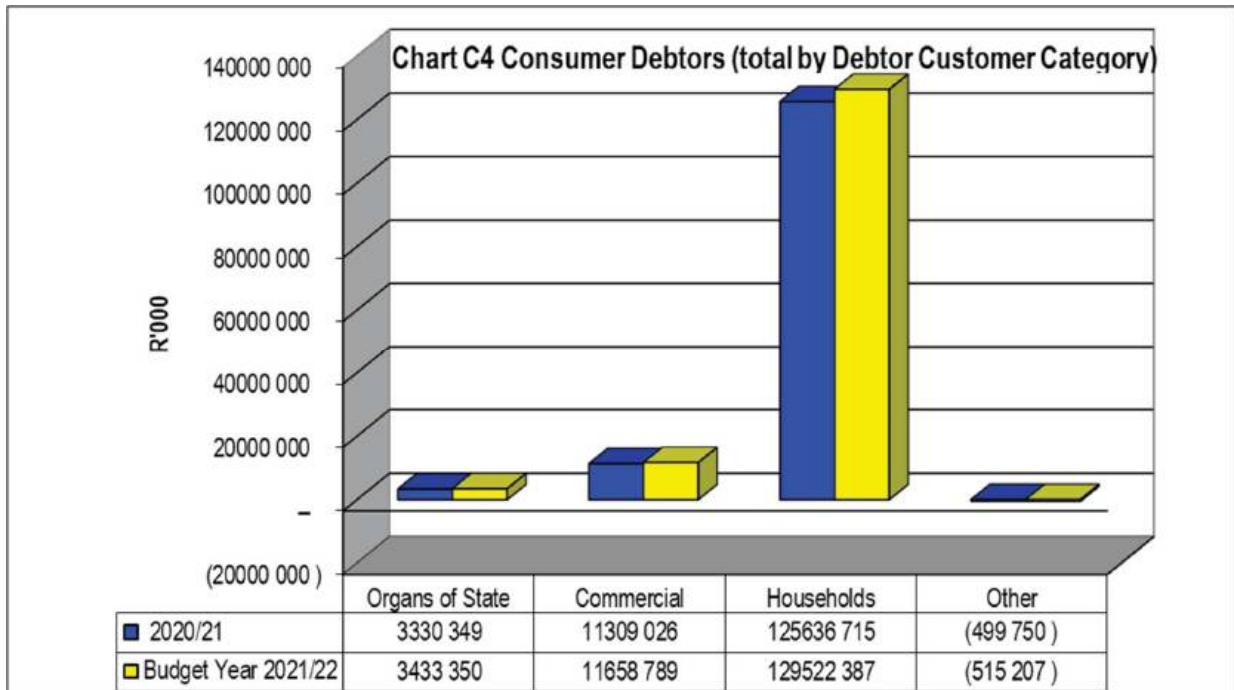
Capital expenditure – YTD actual vs YTD trend



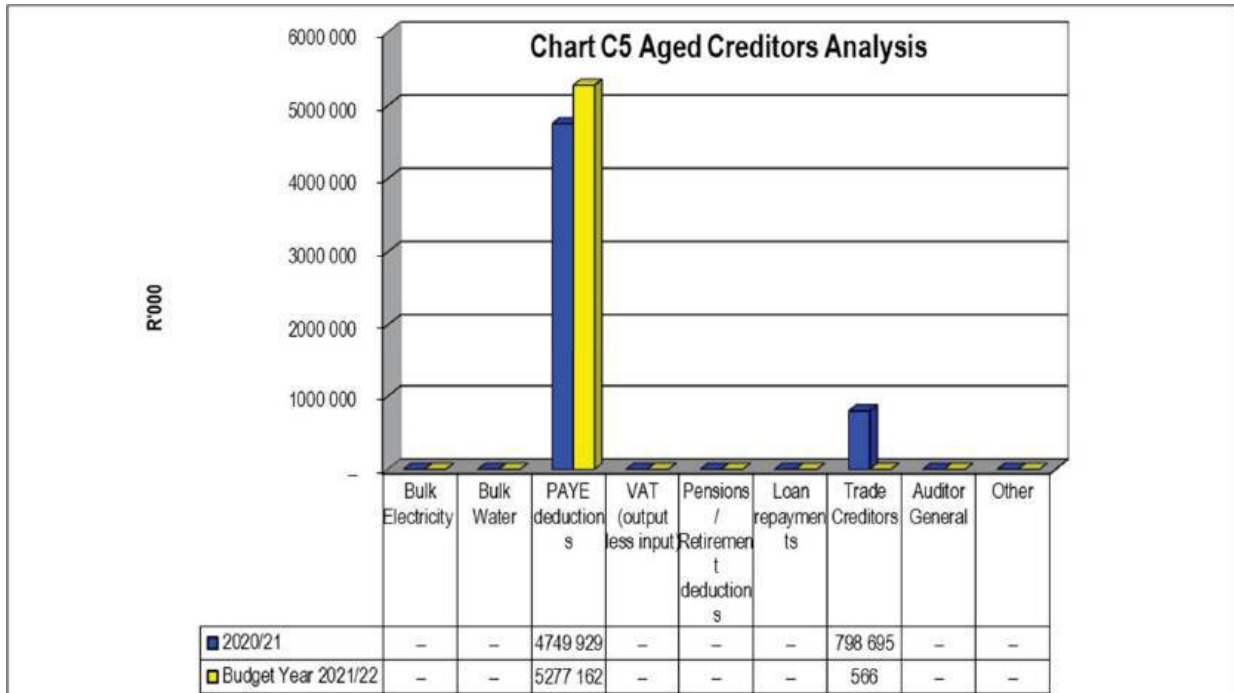
**Debtors Age Analysis**



**Debtors by Type**



**Creditor Payments**



**Municipal manager's quality certification**

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

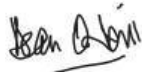
- Quarterly Budget Report

for the period ending September 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: \_\_\_\_\_

21 October 2021



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*Service Delivery and Budget  
Implementation Plan (SDBIP)*

*1<sup>st</sup> Quarterly report:  
1 July – 30 September 2021*

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The sections below provide an executive summary of service delivery performance in terms of the top level SDBIP for the **first quarter of the 2021/22 financial year**, 1 July 2021 to 30 September 2021.

### KPI Result Categories

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

### 1.1 STRATEGIC / TOP LAYER SDBIP PERFORMANCE GRAPH FOR CURRENT QUARTER

The graph below displays the overall strategic (top layer SDBIP) per Directorate for the first quarter (July -September 2021).

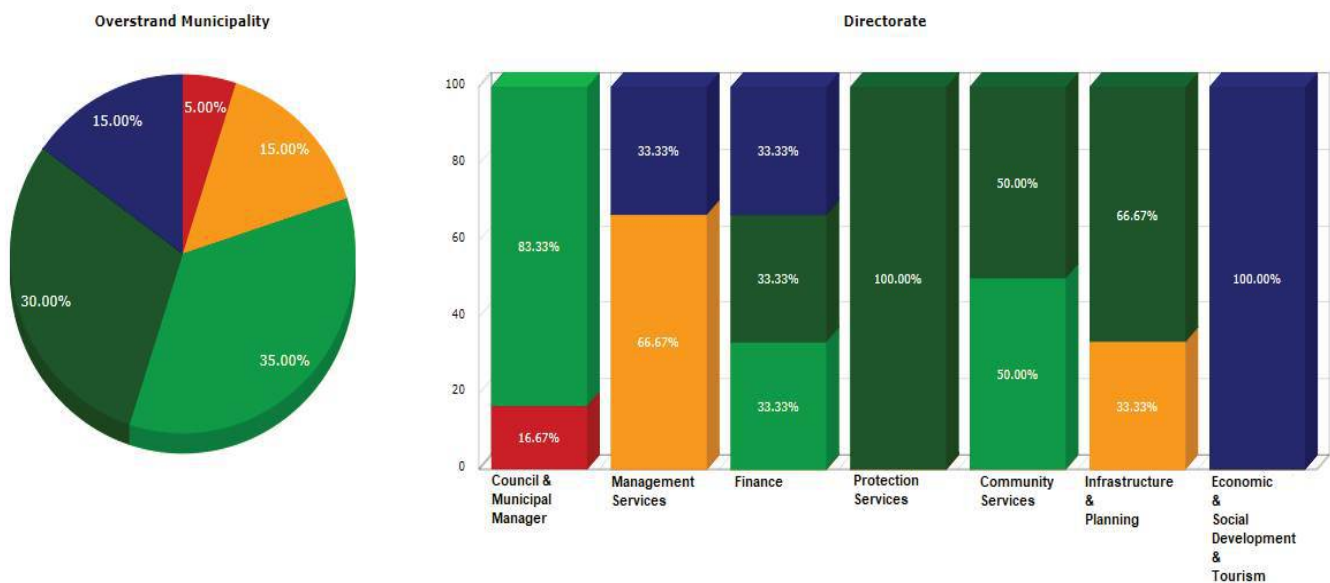







Figure 1: Top layer SDBIP performance for 1st quarter (1 July - 30 September 2021)

Overstrand Municipality		Directorate						
		Council & Municipal Manager	Management Services	Finance	Protection Services	Community Services	Infrastructure & Planning	Economic & Social Development & Tourism
 Not Met	<b>1</b> <b>(5.00%)</b>	1 (16.67%)	-	-	-	-	-	-
 Almost Met	<b>3</b> <b>(15.00%)</b>	-	2 (66.67%)	-	-	-	1 (33.33%)	-
 Met	<b>7</b> <b>(35.00%)</b>	5 (83.33%)	-	1 (33.33%)	-	1 (50.00%)	-	-
 Well Met	<b>6</b> <b>(30.00%)</b>	-	-	1 (33.33%)	2 (100.00%)	1 (50.00%)	2 (66.67%)	-
 Extremely Well Met	<b>3</b> <b>(15.00%)</b>	-	1 (33.33%)	1 (33.33%)	-	-	-	1 (100.00%)
<b>Total:</b>	<b>20*</b>	<b>6</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>
	<b>100%</b>	<b>30.00%</b>	<b>15.00%</b>	<b>15.00%</b>	<b>10.00%</b>	<b>10.00%</b>	<b>15.00%</b>	<b>5.00%</b>

\* Excludes 29 KPIs which had no targets/actuals for the period selected.

Overall, the municipality met 16 (80%) of a total number of 20 Top Layer key performance indicators (KPIs) that were measured for the period, 01 July 2021 – 30 September 2021. 3 (15%) of KPIs were almost met and 1 (5%) of the indicators were not met. 29 KPIs had no targets or actuals in the reporting period.

## 1.2 TOP LAYER SDBIP REPORT: 1 JULY – SEPTEMBER 2021

## Council &amp; Municipal Manager

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL7	The provision of democratic, accountable and ethical governance	Submit quarterly progress reports on the revision of the top 10 risks as a corrective action to the Executive Management Team	Number of progress reports submitted	Municipal Manager	4	Agenda and or EMT minutes where item served	1	1	G	[D15] Chief Risk Officer: Target met. Risk Management progress report was tabled on ETM meeting dated 07 September 2021 (September 2021)		1	1	G
TL35	The provision and maintenance of municipal services	Percentage of a municipality's capital budget actually spent on capital projects identified for 2021/22 in terms of the municipality's IDP {(Actual amount spent on projects as identified for the year in the IDP/Total amount budgeted on capital projects)X100} (MPPMR Reg 10 (c))	% of the capital budget spent	Municipal Manager	76.53%	Expenditure report from SAMRAS	5.00%	3.52%	R	[D19] Municipal Manager: Big budget items will improve later (September 2021)	[D19] Municipal Manager: Strict management of the Demand Management Plan (September 2021)	5.00%	3.52%	R

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL41	The provision of democratic, accountable and ethical governance	Sign section 56 performance agreements with all directors by the end of July 2021	Number of agreements signed	Municipal Manager	6	Cover page and signature section of the performance agreements.	6	6	G	[D1] Municipal Manager: Target met. (July 2021)		6	6	G
TL42	The provision of democratic, accountable and ethical governance	Monitor the implementation of the action plan developed to address all the issues raised in the management letter of the Auditor General and submit quarterly progress reports to Executive Mayor	Number of progress reports monitored and submitted to Executive Mayor	Municipal Manager	5	EMT minutes where item served	1	1	G	[D2] Municipal Manager: Target met. Submit reports to the EMT on 3 August 2021 and 7 September 2021. (September 2021)		1	1	G
TL43	The provision of democratic, accountable and ethical governance	Bi-annual formal performance appraisals of the section 56 appointees for the previous financial period April to June 2021 to be completed by Sept 2021 and the current period October to December 2021 to be completed by February 2022	Number of appraisals	Municipal Manager	12	Attendance Register	6	6	G	[D3] Municipal Manager: Target met. Appraisals were completed on 29 September 2021. (September 2021)		6	6	G

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL44	The provision of democratic, accountable and ethical governance	Draft the annual report and submit to the Auditor-General by end August 2021	Draft Annual report submitted	Municipal Manager	1	Confirmation of receipt of the report	1	1	G	[D89] Senior Manager: Strategic Services: Target met. Document emailed to AG on 31 August 2021 (August 2021)		1	1	G
TL47	The provision of democratic, accountable and ethical governance	Submit the final Annual report and Oversight report to Council before 31 March 2022	Final Annual report and oversight report submitted	Municipal Manager	1	Minutes of Council meeting during which it was discussed	0	0	N / A			0	0	N / A
TL48	The provision of democratic, accountable and ethical governance	Prepare the final IDP for submission to Council by the end of May 2022	Final IDP submitted	Municipal Manager	1	Council resolution of approved IDP	0	0	N / A			0	0	N / A
TL49	The provision of democratic, accountable and ethical governance	Submit the Final MTREF budget by the end of May 2022	Final Budget submitted	Municipal Manager	1	Agenda of the Council meeting	0	0	N / A			0	0	N / A

## Management Services

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL20	The provision of democratic, accountable and ethical governance	The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan (Actual expenditure divided by the budget allocated) (MPPMR Reg 10 (f))	% of the training budget spent on implementation of the WSP	Director: Management Services	84.54%	Expenditure reports from SAMRAS system	20.00%	53.48%	B	[D98] Director: Management Services: Target extremely met. (September 2021)		20.00%	53.48%	B
TL21	The provision of democratic, accountable and ethical governance	Review the Municipal Organisational Staff Structure by the end of June 2022	Structure reviewed	Director: Management Services	1	LLF minutes (restructuring) and updated organogram	0	0	N / A			0	0	N / A
TL22	The provision of democratic, accountable and ethical governance	Revise the Section 14 Access to Information Manual by the end of June 2022 to ensure compliant and up to date policies	Manual revised	Director: Management Services	1	Letter to the Human Rights Commission	0	0	N / A			0	0	N / A

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL23	The provision of democratic, accountable and ethical governance	92% of the approved and funded organogram filled {(actual number of posts filled divided by the funded posts budgeted) x100}	% filled	Director: Management Services	90.64%	HR statistics on filled and vacant posts	92.00%	91.91%	○	[D101] Director: Management Services: Interviews have been conducted. (September 2021)	[D101] Director: Management Services: Posts will be filled. (September 2021)	92.00%	91.91%	○

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL24	The provision of democratic, accountable and ethical governance	The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan (MPPMR Reg 10 (e))	The number of people from EE target groups employed	Director: Management Services	71	Monthly report to respective Directors. Extract from Payday	74	72	O	[D58] Senior Manager: Human Resources: 71 People employed from EE target groups. (July 2021) [D58] Senior Manager: 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)	[D58] Senior Manager: Human Resources: This figure cannot be controlled and is affected either by resignations, 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 post were filled at the three highest levels of management. This is not	74	72	O

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021					
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R			

## Finance

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

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL15	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPMR Reg 10 (g))	% achieved	Director: Finance	12.33%	Section 71 reports	0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL16	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by end August 2021	Financial statements submitted	Director: Finance	1	AFS submitted to the AG	1	1	G	[D128] Deputy Director: Finance & SCM: Financial statements submitted to the Auditor-General on 31 August 2021. (August 2021)		1	1	G
TL17	The provision of democratic, accountable and ethical governance	Submit a reviewed long term financial plan to the CFO by end of October 2021	Reviewed long term financial plan submitted	Director: Finance	1	Reviewed long term financial plan	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL34	The provision and maintenance of municipal services	Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements (MPPMR Reg 10 (b))	Number of Indigent households	Director: Finance	7 595	Monthly summary from the indigent register	8 000	7 231	B	[D148] Senior Manager: Revenue: 7 258 Indigent totals of 35 904 households (July 2021) [D148] Senior Manager: Revenue: 7225 Indigent total of 35 891 (August 2021) [D148] Senior Manager: Revenue: 7 231 Indigent total of 35 872 Households (September 2021)		8 000	7 231	B
TL39	The provision of democratic, accountable and ethical governance	Achieve a debt recovery rate not less than 95% (Receipts/total billed for the 12 month period x 100)	% Recovered	Director: Finance	97.10%	Calculation of 12 month rolling average	95.00%	98.72%	G 2	[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		95.00%	98.72%	G2

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
										(August 2021) [D180] Director: Finance: KPI WELL MET FOR SEPTEMBER 2021 - DEBT RECOVERY RATE (September 2021)				

### Protection Services

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL25	The creation and maintenance of a safe and healthy environment	Annually review and submit Disaster Management Plan to Council by the end of October 2021	Reviewed plan submitted	Director: Protection Services	1	Council minutes noting the Reviewed Disaster Management Plan	0	0	N / A			0	0	N / A
TL26	The creation and maintenance of a safe and	Review Community Safety Plan in three year cycle	Plan reviewed	Director: Protection Services	0	Reviewed Community Safety Plan	0	0	N / A			0	0	N / A

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
	healthy environment	by end of June 2022 in conjunction with the Department of Community Safety												
TL27	The creation and maintenance of a safe and healthy environment	Arrange public awareness sessions on Protection Services	Number of sessions held	Director: Protection Services	103	Quarterly statistical report	15	21	G 2	[D228] Director: Protection Services: 21 Public traffic road and fire awareness, and school visits. (September 2021)		15	21	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)	R-value of public safety collected income	Director: Protection Services	R17 347 607.03	SAMRAS report and Journal for fines impairment	R2 500 000.00	R3 342 398.00	G 2	[D229] Director: Protection Services: KPI well met (September 2021)		R2 500 000.00	R3 342 398.00	G2

## Community Services

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL1	The provision and maintenance of municipal services	98% of the operational conditional grant (Libraries & CDW's) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries & CDW's)	Director: Community Services	98.49%	Year to date expenses (SAMRAS report)	20.00%	29.00%	G2	[D348] Director: Community Services: KPI Well Met (September 2021)		20.00%	29.00%	G2
TL2	The provision and maintenance of municipal services	m <sup>2</sup> of roads patched and resealed according to Pavement Management System within available budget	m <sup>2</sup> of roads patched and resealed	Director: Community Services	104 952	Consultants reseal statistical report	0	0	N/A			0	0	N/A
TL5	The provision and maintenance of municipal services	Limit unaccounted water to less than 20% {(Number of kilolitre water purified - Number of kilolitre water sold)/Number of kilolitre purified x 100}}	% of water unaccounted for	Director: Community Services	23.04%	Consolidated report_ SAMRAS (DB4) GFS and Infrastructure (water purified)	0.00%	0.00%	N/A			0.00%	0.00%	N/A

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							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	Number of ward committee meetings per annum	Director: Community Services	77	Minutes of the ward committee meetings held	13	13	G	[D351] Director: Community Services: KPI Met (August 2021)		13	13	G
TL29	The provision and maintenance of municipal services	Provision of water to informal households (excluding invaded state owned land and private land) based on the standard of 1 water point to 25 households (MPPMR Reg 10 (a))	The number of taps installed in relation to the number of informal households (excluding invaded land unsuitable for housing and private land)	Director: Community Services	317	Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land). Report on the GPS coordinates on the number of taps to informal households (excluding invaded land unsuitable for housing and private land)	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL30	The provision and maintenance of municipal services	Provision of cleaned piped water to all formal households within 200 m from households (MPPMR Reg 10 (a))	No of formal households that meet agreed service standards for piped water	Director: Community Services	29 946	Yearly statistics provided by finance department (SAMRAS)	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 financial system (SAMRAS)) (MPPMR Reg 10	Number of formal households for which refuse is removed at least once a week	Director: Community Services	33 366	Yearly statistics provided by finance department (SAMRAS)	0	0	N/A			0	0	N/A
TL32	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at	Number of weekly removal of refuse in informal households (Once per week = 52 weeks per annum	Director: Community Services	53	Bi- annual eMIS report on the weekly refuse removal.	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
		least once a week (MPPMR Reg 10 (a))												
TL36	The provision and maintenance of municipal services	The provision of sanitation services to informal households (excluding invaded state owned land and private land) based on the standard of 1 toilet to 5 households (MPPMR Reg 10 (a))	The number of toilet structures provided in relation to the number of informal households (excluding invaded land unsuitable for housing and private land)	Director: Community Services	885	Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land). Report on the GPS coordinates for the number of the toilets to informal households (excluding invaded land unsuitable for housing and private land)	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL37	The provision and maintenance of municipal services	Provision of sanitation services to formal residential households (A household is defined as a residential unit billed for the particular services rendered by way of the financial system (SAMRAS)) (MPPMR Reg 10 (a))	No of formal residential households which are billed for sewerage in accordance to the SAMRAS financial system	Director: Community Services	30 060	Yearly statistics provided by the Department of Finance	0	0	N/A			0	0	N/A
TL45	The provision and maintenance of municipal services	Provision of water to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of taps installed for informal households on invaded land with available funding	Director: Community Services	104	Report on the GPS coordinates on the number of taps installed for informal households on invaded land	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							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).	The number of toilets provided for informal households on invaded land with available funding	Director: Community Services	137	Report on the GPS coordinates for the number of toilets provided for informal households on invaded land	0	0	N/A			0	0	N/A

## Infrastructure & Planning

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL3	The provision and maintenance of municipal services	Quality of effluent comply 75% with general or special limit in terms of the Water Act (Act 36 of 1998)	% compliance	Director: Infrastructure & Planning	86.34%	Report from Directorate Infrastructure (WSA) compiled from independent laboratory test results	75.00%	85.17%	G2	[D407] Deputy Director: Engineering Planning: KPI well met (September 2021)		75.00%	85.17%	G2
TL4	The provision and maintenance of municipal services	Quality of potable water comply 95% with SANS 241	% compliance with SANS 241	Director: Infrastructure & Planning	98.45%	Independent Laboratory test result	95.00%	99.01%	G2	[D408] Deputy Director: Engineering Planning: KPI well met (September 2021)		95.00%	99.01%	G2
TL18	The provision and maintenance of municipal services	Limit electricity losses to 7.5% or less {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated} × 100}	% of electricity unaccounted for	Director: Infrastructure & Planning	6.02%	Electricity losses Excel spreadsheet from Manager: Costing and Reports in Finance Directorate	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	Report submitted	Director: Infrastructure & Planning	1	Letter of submission of Water Services Audit to DWS	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
		the end of October												
TL33	The provision and maintenance of municipal services	Provision of Electricity: Number of metered electrical connections in formal areas (Eskom Areas excluded) (Definition: Refers to residential households (RE) and pensioners (PR) as per Finance departments billed households) (MPPMR Reg 10 (a))	Number of formal households that meet agreed service standards	Director: Infrastructure & Planning	21 546	Based on number of households billed by department of finance	0	0	N / A			0	0	N / 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)	% expenditure of allocated MIG funds	Director: Infrastructure & Planning	77.00%	Monthly MIG report	5.00%	4.80%	○	[D412] Director: Infrastructure & Planning: Target almost met (September 2021)	[D412] Director: Infrastructure & Planning: Encourage contractors to submit invoices timeously (September 2021)	5.00%	4.80%	○

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL8	The promotion of tourism, economic and social development	Provide three progress reports on LED, Social Development and Tourism initiatives to Portfolio Committee by end June 2022 (Refers to three progress reports for the 2021/22 financial year)	Number of progress reports on LED, Social Development & Tourism initiatives	Director: Economic & Social Development & Tourism	4	Portfolio Committee meeting minutes	0	0	N / A			0	0	N / A
TL9	The promotion of tourism, economic and social development	Managers LED, Social Development and Tourism report on the hosting of at least one mobile Thusong outreach during the 2021/22 financial year to the Director Economic and Social Development & Tourism	Report on the mobile Thusong outreach programme	Director: Economic & Social Development & Tourism	0	Report on the mobile Thusong outreach programme	0	0	N / A			0	0	N / A
TL10	The promotion of tourism, economic and social development	Support 130 SMME's in terms of the SMME Development Programme by 30 June 2022	Number of SMME's supported	Director: Economic & Social Development & Tourism	160	Internally verified list of SMME'S supported	0	0	N / A			0	0	N / A

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL11	The promotion of tourism, economic and social development	Report on projects/ initiatives in collaboration with other stakeholders for local economic development, social development and tourism	Number of projects / initiatives collaborated on	Director: Economic & Social Development & Tourism	28	Letter of intent / memo	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) [D439] Manager: Tourism: Various Stakeholder Collaborations with Overberg District, Business, Radio Shows, NYDA (September 2021)	[D437] Manager: LED: More organisations will be roped-in in the next quarter. (September 2021)	7	11	B
TL12	The promotion of tourism, economic and social development	The number of job opportunities created through the EPWP programme and as per set targets	Number of temporary jobs created	Director: Economic & Social Development & Tourism	1 060	Internally verified list of beneficiaries appointed	0	0	N / A			0	0	N / A

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Quarter ending September 2021					Overall Performance for Quarter ending September 2021 to Quarter ending September 2021		
							Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
		(grant agreement - FTE's, translates to 1028 work opportunities) (MPPMR Reg 10 (d))												
TL40	The promotion of tourism, economic and social development	Support 60 SMME's in terms of the Emerging Contractor Development Programme by 30 June 2022	Number of Emerging Contractors supported	Director: Economic & Social Development & Tourism	61	Internally verified list of small contractors supported	0	0	N / A			0	0	N / A

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

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

<b>Opening Balance 01/07/2021</b>		<b>R39 570.89</b>
<b>Add: Overstrand Budget Allocation 2021/2022</b>		<b>R0.00</b>
<b>Donations received:</b>		
Quarter 1	Donations received	0.00
Quarter 2		
Quarter 3		
Quarter 4		
		<b>R0.00</b>
<b>Amount withdrawn:</b>		
Quarter 1	Donations granted	0.00
Quarter 2		
Quarter 3		
Quarter 4		
		<b>R0.00</b>
<b>Closing Balance 30 September 2021</b>		<b><u>R39 570.89</u></b>

<b><u>OVERSTRAND MUNICIPALITY - REPORTING ON THE MUNICIPAL COST CONTAINMENT REGULATIONS, 2019</u></b> <b><u>SEPTEMBER 2021</u></b>
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**Council is herewith informed of the status regarding implementation of the Cost Containment Regulations**

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

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

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

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

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

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

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

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## ANNEXURE C 2/3

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

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

	<b>Budget</b>	<b>Q1 (Actual)</b>	<b>Q2 (Actual)</b>	<b>Q3 (Actual)</b>	<b>Q4 (Actual)</b>	<b>Savings</b>
<b>Measures</b>	<b><u>R</u></b>	<b><u>R</u></b>	<b><u>R</u></b>	<b><u>R</u></b>	<b><u>R</u></b>	<b><u>R</u></b>
Use of Consultants	38 347 952	3 919 722				1. Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented
Vehicles used for political office-bearers	0	0				No Vehicles purchased or planned to purchase vehicles for this purpose in current financial period.
Travel & subsistence: (Please note that deviations from Budgeted amounts also relate to the new normal in terms of scaled down traveling due to virtual meetings, inclusive of a decrease in accommodation costs, Registration Fees w.r.t. conferences, etc.)	706 470	38 780				1. Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented

## ANNEXURE C 3/3

Domestic accommodation: (Please note that deviations from Budgeted amounts also relate to the new normal in terms of scaled down traveling due to virtual meetings, inclusive of a decrease in accommodation costs, Registration Fees w.r.t. conferences, etc.)	453 608	7 514				1. Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented
Sponsorships, events and catering	1 227 939	102 491				1. Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented
Communication	7 049 753	923 836				1. Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented
Other related expenditure items	0	0				1. Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented
<b>Total</b>	<b>47 785 722</b>	<b>4 992 344</b>				

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

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**1. Executive Summary**

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

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

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

**2. Updated status – September 2021 (Quarter 1)**

The municipality pursued the effort to determine the progress with implementation of the Web modules at other Samras sites and can confirm that these efforts are still at various stages, indicating that municipalities involved are following a cumbersome and time consuming process to collate data necessary for migration and setting up a myriad of parameters and configurations after required fields are populated with data. This provides sufficient evidence at this stage that the development of the system as well as the capacity of the service provider does not meet the standards for readiness as required by Overstrand municipality.

An updated high level project plan with some detail for a viable migration process, with regard to a module to the web-based platform was obtained and will be reviewed as might be necessary. Council will be informed regarding any change to the current status with the next reporting cycle

**3. Previously reported to Council – June 2021**

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

In the report for Quarter 3, the administration indicated that the development in terms of the ownership of the SAMRAS System to Solvem, will be closely monitored and any important matters impacting on the Overstrand contract, service rendering levels, etc. will be reported to Council, with the continuation of this quarterly report, due to the process still not leading to a close-out report in the near future.

## ANNEXURE D 2/3

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

Progress with these efforts are at various stages, with detail available towards the end of June 2021 still not sufficient to be considered as completed migration processes from the classic environment to the web. Before-mentioned also lacks the necessary evidence and confirmation that the service provider is in a position to provide the required resources.

The urgent requirement to obtain an updated and detailed project plan for a viable migration process, with regard to a module to the web-based platform are identified as critical priorities, and accordingly listed for actioning in the first quarter of the 2021/22 financial year.

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



The following status as previously reported to Council with regard to the auditing of ERP mSCOA systems as announced by national treasury, is still unchanged at this stage (June 2021):

*The outcome of the audit of ERP mSCOA Systems by National Treasury, as previously advised by them (scheduled for 2019, subsequently postponed to 2020, currently scheduled for 2021), has not been received up to date.*

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

**ANNEXURE D 3/3**

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

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