



QUARTERLY BUDGET REPORT AND SDBIP MARCH 2022

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.



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ORDINARY MEETING OF THE COUNCIL
GEWONE VERGADERING VAN DIE RAAD
INTLANGANISO YESIQHELO YEBHUNGA

MINUTES / NOTULE /

IMIZUZU

DATE / DATUM / UMHLA : 26 APRIL / APRELI 2022
VENUE / PLEK / INDAWO : AUDITORIUM / OUDITORIUM
CIVIC CENTRE / BURGERSENTRUM / IZIKO LOLUNTU
HERMANUS
TIME / TYD / IXESHA: 10:00

OVERSTRAND

MUNICIPALITY / MUNISIPALITEIT / U-MASIPALA

**MINUTES OF AN ORDINARY COUNCIL MEETING
HELD IN THE AUDITORIUM, CIVIC CENTRE,
HERMANUS, ON 26 APRIL 2022, AT 10:00**

PRESENT:

Councillors were present as per attached attendance register.



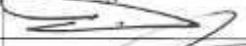


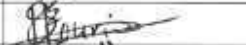


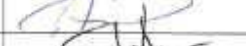
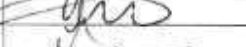





OFFICIALS PRESENT:

Mr D O'Neill, Municipal Manager
Ms D Arrison, Director : Management Services
Ms S Reyneke-Naudé, Director : Finance
Mr S Madikane, Director : LED
Mr R Williams, Director : Community Services
Mr N Michaels, Director : Protection Services
Mr S Müller, Director : Infrastructure & Planning
Ms M Erasmus, Acting Manager : Property Administration
Ms H van Tonder, Manager : Council Support Services
Ms G Erasmus, Clerk : Auditorium
Ms S Swart, Administrative Officer : Council Support Services

MINUTES/....

OVERSTRAND MUNICIPALITY
ATTENDANCE REGISTER

COUNCIL MEETING
26 APRIL 2022

ALDERMAN/COUNCILLORS	SIGNATURE
AFRICA, F	
BANDEZA, V	
BRICE, KD	
COETZEE, DP	
COHEN, G	
DE CONING, CA	
DEES, RM	- APOLOGY
ELS, T	DS
FOURIE, SH	
GILLION, E	
GRIMBEEK, MD	APOLLOGY
GWELE, T	
KOMANI, AS	
LERM, CH	
LOMBARD, H	
NGQANDANA, K	
NOMATITI, M	
NQINATA, NNT	
NTSABO, L	
NUTT, R	
RABIE, AL	
RESANDT, CT	APOLLOGY
SIHLAHLA, M	
SILO, S	APOLLOGY
TAFU-NWONKWO, CC	
VAN STADEN, JA	APOLLOGY
WILLIAMS, SH	

5.8**BUDGET REPORT AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) FOR THE QUARTER ENDED MARCH 2022****(ITEM 5 PAGE 65 : FINANCE & TOURISM PORTFOLIO - MAYORAL COMMITTEE MEETING : 25 APRIL 2022)****RESOLVED (SUPPORTED BY 22 COUNCILLORS):**

that the budget report and service delivery and budget implementation plan for the quarter ended March 2022, 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**

The Executive Mayor, Ald A Rabie, requested that it be minuted that the necessary arrangements be made to hold a workshop for Councillors explaining the Service Delivery and Budget Implementation Plan (SDBIP).

5.8**BUDGET REPORT AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) FOR THE QUARTER ENDED MARCH 2022****(ITEM 5 PAGE 65 : FINANCE & TOURISM PORTFOLIO - MAYORAL COMMITTEE MEETING : 25 APRIL 2022)****RESOLVED (SUPPORTED BY 22 COUNCILLORS):**

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RG LOUW****TARGET DATE FOR IMPLEMENTATION :****TO BE NOTED**

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QUARTERLY BUDGET REPORT AND SDBIP MARCH 2022

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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 third quarter ended 31 March 2022 is included as Appendix 1 to this report.

1.1.2 Financial problems or risks facing the municipality

No financial problems or risks from a budgetary implementation or financial management perspective identified up till 31 March 2022. It is however important to note that as a country we are faced with two major phenomena, firstly, the financial impact of the COVID-19 Pandemic on municipalities, and secondly, the impact of the downgrade on South Africa’s credit rating in 2020. As a result of the Covid crisis, municipalities remain under pressure to provide cost effective services.

1.1.3 Other relevant information

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

YTD Actual operating revenue at the end of the third quarter for 2021/2022 is at 75.45% of the budgeted revenue of R1.438bn. The expenditure reflects spending of 65.96% against the budgeted expenditure of R1.521bn.

YTD Capital expenditure at the end of March 2022 amounts to R94.8m, or 39.49% of the amended budget of R239.9m. Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

A 3rd & 4th Adjustments Budget was tabled during this quarter for budget proposals emanating from the mid-year review and various adjustments identified on the operating and capital budgets and to appropriate revenue and expenditure for additional grant funding received from the Western Cape Provincial Treasury and to amend mSCOA segmentation and Public Contributions

A larger increase in outstanding debt was observed in May 2020 to June 2020 and the 12-month rolling average payment rate had dropped to 96,95% by the end of June 2020. The collection rate gained traction during the 2021/2022 financial year and at the end of March 2022 this stood at 99,04%. The financial impact of COVID-19 is still being closely monitored.

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

Resolutions

IN-YEAR REPORTS 2021/2022

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

RECOMMENDATION TO THE COUNCIL:

that the budget report and service delivery and budget implementation plan for the quarter ended March 2022, 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

As the Auditor General has completed the audit of the 2020/2021 financial statements and the Annual Report has been tabled in Council, the 'Audited Outcome' for 2020/2021 has been included in the C Schedule tables.

COVID-19

The National State of Disaster has been terminated as from 5 April 2022.

The overall impact of COVID-19, relating to the municipality's finances, is still being closely monitored.

Revenue by Source

The Year-to-Date actual revenue is 0.68% above the YTD budget projections at the end of March 2022.

Borrowings

The balance of borrowings amounts to R453.3m at the end of March 2022.

Operating expenditure by vote & type

Current expenditure is 2.08% below YTD budget projections as at March 2022.

Capital expenditure

YTD Capital expenditure amounts to R94.8m or 39.49% of the adjusted budget of R239.9m. The current capital commitments of orders in progress amounts to R62.6m or 26.09% of the adjusted capital budget of R239.9m.

Cash flows

The municipality started the year with a positive cash balance of R612.7 million. The March closing balance is R714.8 million. Refer to Supporting Table SC9 for more details on the cash position.

Allocations received (National & Provincial Grants)

Grants totaling R63m was received during March 2022.

Spending on Grants

Spending on grants amounts to R12.1m for March 2022 which includes FMG, EPWP, MIG, Water Service Infrastructure Grant, Resource funding for the establishment & support of K9 Unit, Provincial Library Grant, MSDCBG, DBSA Capital Grant & Provincial Housing Grant – Construction Contracts.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M09 March			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	0.68%		
<u>Expenditure By Type</u>	-2.08%		
<u>Capital Expenditure</u>	-46.69%	Capital Commitments = R62.6m (26.09%)	
<u>Financial Position</u>			
In order			
<u>Cash Flow</u>			
In order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	1 491 212	1 108 324	74.32%
Expenditure	1 520 918	1 003 202	65.96%
Surplus / (Deficit)	(29 706)	105 122	
Capital	239 979	94 760	39.49%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/Spent
Revenue	1 438 553	1 085 404	75.45%
Expenditure	1 520 918	1 003 202	65.96%
Surplus / (Deficit)	(82 365)	82 202	
Capital	239 979	94 760	39.49%

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 - M09 March

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	261 222	275 637	275 637	22 917	208 185	207 646	539	0%	275 637
Service charges	733 197	793 858	793 858	68 082	618 199	610 321	7 879	1%	793 858
Investment revenue	30 504	27 456	27 456	3 003	17 360	17 360	-		27 456
Transfers and subsidies	140 895	139 692	157 281	33 730	139 888	139 888	-		157 281
Other own revenue	121 523	180 196	184 321	11 915	101 771	102 871	(1 100)	-1%	184 321
Total Revenue (excluding capital transfers and contributions)	1 287 342	1 416 839	1 438 553	139 647	1 085 404	1 078 086	7 318	1%	1 438 553
Employee costs	436 029	463 804	478 179	36 046	340 665	344 775	(4 110)	-1%	478 334
Remuneration of Councillors	11 219	12 401	12 401	962	8 427	8 784	(357)	-4%	12 401
Depreciation & asset impairment	138 195	145 663	145 663	12 139	109 247	109 247	-		145 663
Finance charges	48 805	51 804	51 804	1 502	24 766	24 766	-		51 804
Materials and bulk purchases	343 314	398 552	402 386	27 667	270 405	274 222	(3 817)	-1%	401 301
Transfers and subsidies	8 651	12 324	12 774	1 330	9 599	9 602	(3)	-0%	12 774
Other expenditure	334 722	410 460	417 712	34 964	240 093	253 134	(13 041)	-5%	418 642
Total Expenditure	1 320 935	1 495 006	1 520 918	114 609	1 003 202	1 024 531	(21 329)	-2%	1 520 918
Surplus/(Deficit)	(33 593)	(78 168)	(82 365)	25 038	82 202	53 555	28 647	53%	(82 365)
Transfers and subsidies - capital (monetary allocations)	37 219	46 354	49 062	3 849	18 470	18 470	-		49 062
Contributions & Contributed assets	27 223	14 243	3 597	577	4 451	4 451	-		3 597
Surplus/(Deficit) after capital transfers & contributions	30 848	(17 571)	(29 706)	29 465	105 122	76 475	28 647	37%	(29 706)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	30 848	(17 571)	(29 706)	29 465	105 122	76 475	28 647	37%	(29 706)
Capital expenditure & funds sources									
Capital expenditure	254 800	274 775	239 979	16 954	94 760	177 752	(82 992)	-47%	239 979
Capital transfers recognised	83 490	111 555	113 123	8 067	46 286	82 361	(36 076)	-44%	113 123
Public contributions & donations	23 919	-	-	-	-	-	-		-
Borrowing	45 443	94 066	72 761	5 335	34 811	54 571	(19 760)	-36%	72 761
Internally generated funds	101 949	69 154	54 094	3 552	13 663	40 820	(27 157)	-67%	54 094
Total sources of capital funds	254 800	274 775	239 979	16 954	94 760	177 752	(82 992)	-47%	239 979
Financial position									
Total current assets	765 709	583 272	707 463		856 660				707 463
Total non current assets	3 921 556	4 096 878	4 062 082		3 912 088				4 062 082
Total current liabilities	310 222	341 312	382 500		287 494				382 500
Total non current liabilities	678 212	657 833	695 824		676 531				695 824
Community wealth/Equity	3 698 830	3 681 004	3 691 222		3 804 724				3 691 222
Cash flows									
Net cash from (used) operating	208 963	215 101	201 184	71 160	231 515	231 113	(402)	-0%	201 184
Net cash from (used) investing	(258 734)	(279 755)	(244 959)	(17 369)	(98 495)	(98 495)	-		(244 959)
Net cash from (used) financing	8 680	(2 646)	(2 646)	(1 264)	(30 949)	(30 949)	-		(2 646)
Cash/cash equivalents at the month/year end	612 723	450 829	566 302	-	714 794	714 392	(402)	-0%	566 302
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	65 653	3 357	2 343	1 631	1 498	1 316	6 838	48 266	130 901
Creditors Age Analysis									
Total Creditors	4 787	-	-	-	-	-	-	-	4 787

Table C2: Monthly Budget Statement – Financial Performance (standard classification)**WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March**

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	362 831	357 072	360 937	35 585	273 507	274 778	(1 270)	0%	360 937
Executive and council	38 681	31 359	32 134	8 095	31 823	31 898	(75)	0%	32 134
Finance and administration	324 150	325 712	328 802	27 490	241 684	242 879	(1 195)	0%	328 802
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	125 463	164 655	184 498	10 562	89 364	90 721	(1 357)	-1%	184 498
Community and social services	8 291	7 145	9 367	981	7 322	7 025	297	4%	9 367
Sport and recreation	29 089	10 133	12 855	1 173	10 518	8 428	2 090	25%	12 855
Public safety	16 193	39 531	42 023	2 886	25 575	29 317	(3 743)	-13%	42 023
Housing	71 891	107 845	120 253	5 522	45 950	45 950	-	-	120 253
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	16 035	16 227	17 887	2 898	15 885	15 365	520	3%	17 887
Planning and development	11 638	9 362	11 298	1 774	10 300	10 173	127	1%	11 298
Road transport	4 365	6 828	6 103	1 042	5 467	4 827	640	13%	6 103
Environmental protection	32	37	487	82	117	365	(248)	-68%	487
<i>Trading services</i>	847 454	939 483	927 890	95 029	729 568	720 143	9 425	1%	927 890
Energy sources	481 695	570 263	559 013	50 774	428 644	424 889	3 755	1%	559 013
Water management	153 115	157 061	147 446	17 181	121 985	119 584	2 400	2%	147 446
Waste water management	117 987	116 972	124 991	15 749	100 275	98 038	2 237	2%	124 991
Waste management	94 657	95 187	96 441	11 324	78 663	77 630	1 033	1%	96 441
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	1 351 784	1 477 435	1 491 212	144 074	1 108 324	1 101 006	7 318	1%	1 491 212
Expenditure - Functional									
<i>Governance and administration</i>	258 657	284 904	296 970	20 062	197 488	205 429	(7 940)	-4%	296 880
Executive and council	69 529	66 557	71 271	5 279	48 568	49 439	(870)	-2%	71 341
Finance and administration	186 367	214 255	221 607	14 548	146 745	152 921	(6 176)	-4%	221 448
Internal audit	2 761	4 091	4 091	235	2 174	3 068	(894)	-29%	4 091
<i>Community and public safety</i>	192 423	257 893	262 846	17 046	150 471	153 832	(3 361)	-2%	264 025
Community and social services	22 122	19 164	21 254	1 925	13 234	13 833	(599)	-4%	21 684
Sport and recreation	52 169	59 600	60 909	4 988	37 446	38 523	(1 077)	-3%	60 673
Public safety	87 169	115 407	114 146	8 374	76 323	78 008	(1 686)	-2%	115 132
Housing	30 963	63 723	66 537	1 758	23 468	23 468	-	-	66 537
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	170 202	187 466	191 051	15 795	130 356	133 945	(3 589)	-3%	190 361
Planning and development	43 396	51 373	53 124	3 647	31 959	34 078	(2 118)	-6%	53 194
Road transport	110 465	116 270	116 706	10 080	84 368	84 952	(584)	-1%	115 946
Environmental protection	16 340	19 823	21 221	2 067	14 029	14 916	(887)	-6%	21 221
<i>Trading services</i>	696 761	761 149	766 457	61 495	522 947	528 779	(5 832)	-1%	766 057
Energy sources	384 141	442 180	442 480	30 777	295 328	298 597	(3 269)	-1%	442 780
Water management	120 612	129 815	131 067	13 947	88 078	88 883	(805)	-1%	130 367
Waste water management	95 785	102 665	99 684	8 548	76 003	76 512	(509)	-1%	99 684
Waste management	96 223	86 489	93 226	8 223	63 538	64 787	(1 250)	-2%	93 226
<i>Other</i>	2 893	3 595	3 595	212	1 941	2 546	(605)	-24%	3 595
Total Expenditure - Functional	1 320 935	1 495 006	1 520 918	114 609	1 003 202	1 024 531	(21 329)	-2%	1 520 918
Surplus/ (Deficit) for the year	30 848	(17 571)	(29 706)	29 465	105 122	76 475	28 647	37%	(29 706)

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) - M09 March

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Council & Mayor's Office	38 321	31 285	31 735	8 070	31 598	31 598	-		31 735
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	2 564	869	2 934	178	2 698	2 201	497	22.6%	2 934
Vote 4 - Finance	309 284	318 650	318 650	27 121	238 191	238 375	(185)	-0.1%	318 650
Vote 5 - Infrastructure & Planning	585 823	691 845	692 670	57 937	484 182	483 122	1 059	0.2%	692 670
Vote 6 - Protection Services	16 193	39 531	42 673	3 006	25 694	26 502	(807)	-3.0%	42 673
Vote 7 - Economic and Social Development & Tourism	3 860	2 838	4 773	336	1 872	2 280	(408)	-17.9%	4 773
Vote 8 - Community Services	395 739	392 418	397 776	47 426	324 090	316 928	7 162	2.3%	397 776
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Revenue by Vote	1 351 784	1 477 435	1 491 212	144 074	1 108 324	1 101 006	7 318	0.7%	1 491 212
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	44 089	37 047	42 989	3 061	29 004	29 271	(267)	-0.9%	42 989
Vote 2 - Municipal Manager & Internal Audit	5 885	8 040	8 040	484	4 466	4 791	(324)	-6.8%	8 040
Vote 3 - Management Services	54 639	60 741	62 976	4 207	42 290	44 063	(1 773)	-4.0%	62 976
Vote 4 - Finance	77 490	95 684	95 289	5 700	62 664	66 123	(3 459)	-5.2%	95 289
Vote 5 - Infrastructure & Planning	577 727	672 313	684 869	52 490	437 586	444 690	(7 104)	-1.6%	684 869
Vote 6 - Protection Services	91 326	115 502	115 586	8 259	74 206	75 569	(1 364)	-1.8%	115 586
Vote 7 - Economic and Social Development & Tourism	13 558	17 311	19 247	1 140	8 576	10 534	(1 959)	-18.6%	19 247
Vote 8 - Community Services	456 221	488 368	491 922	39 268	344 411	349 490	(5 079)	-1.5%	491 922
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Expenditure by Vote	1 320 935	1 495 006	1 520 918	114 609	1 003 202	1 024 531	(21 329)	-2.1%	1 520 918
Surplus/ (Deficit) for the year	30 848	(17 571)	(29 706)	29 465	105 122	76 475	28 647	37.5%	(29 706)

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) - M09 March

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	261 222	275 637	275 637	22 917	208 185	207 646	539	0%	275 637
Service charges - electricity revenue	442 792	499 317	499 317	40 295	383 875	380 729	3 145	1%	499 317
Service charges - water revenue	131 113	132 168	132 168	13 356	106 298	104 633	1 665	2%	132 168
Service charges - sanitation revenue	87 094	87 631	87 631	7 994	70 472	68 279	2 193	3%	87 631
Service charges - refuse revenue	72 198	74 741	74 741	6 438	57 554	56 679	876	2%	74 741
Rental of facilities and equipment	4 068	3 440	3 440	381	3 527	3 225	301	9%	3 440
Interest earned - external investments	30 504	27 456	27 456	3 003	17 360	17 360	-	-	27 456
Interest earned - outstanding debtors	4 244	4 681	4 681	513	3 207	3 315	(109)	-3%	4 681
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 095	28 223	20 223	1 735	15 693	15 167	526	3%	20 223
Licences and permits	2 227	2 039	2 538	270	2 110	1 946	164	8%	2 538
Agency services	6 189	6 680	6 680	574	5 664	5 288	376	7%	6 680
Transfers and subsidies	140 895	139 692	157 281	33 730	139 888	139 888	-	-	157 281
Other revenue	96 156	126 909	138 535	8 322	70 373	72 731	(2 358)	-3%	138 535
Gains	7 545	8 225	8 225	120	1 198	1 198	-	-	8 225
Total Revenue (excluding capital transfers and contributions)	1 287 342	1 416 839	1 438 553	139 647	1 085 404	1 078 086	7 318	1%	1 438 553
Expenditure By Type									
Employee related costs	436 029	463 804	478 179	36 046	340 665	344 775	(4 110)	-1%	478 334
Remuneration of councillors	11 219	12 401	12 401	962	8 427	8 784	(357)	-4%	12 401
Debt impairment	14 053	21 500	13 544	1 125	10 169	10 169	-	-	13 544
Depreciation & asset impairment	138 195	145 663	145 663	12 139	109 247	109 247	-	-	145 663
Finance charges	48 805	51 804	51 804	1 502	24 766	24 766	-	-	51 804
Bulk purchases - electricity	298 272	353 707	353 707	23 602	238 938	241 700	(2 761)	-1%	353 707
Inventory consumed	45 042	44 845	48 679	4 065	31 467	32 523	(1 056)	-3%	47 594
Contracted services	208 095	247 340	252 419	27 473	152 005	158 547	(6 542)	-4%	253 675
Transfers and subsidies	8 651	12 324	12 774	1 330	9 599	9 602	(3)	0%	12 774
Other expenditure	112 270	141 620	151 749	6 366	77 920	84 418	(6 499)	-8%	151 423
Losses	303	-	-	-	-	-	-	-	-
Total Expenditure	1 320 935	1 495 006	1 520 918	114 609	1 003 202	1 024 531	(21 329)	-2%	1 520 918
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	(33 593)	(78 168)	(82 365)	25 038	82 202	53 555	28 647	0	(82 365)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	37 219	46 354	49 062	3 849	18 470	18 470	-	-	49 062
Transfers and subsidies - capital (in-kind - all)	8 465	14 243	3 597	577	4 451	4 451	-	-	3 597
Surplus/(Deficit) after capital transfers & contributions	18 757	-	-	-	-	-	-	-	-
Taxation	30 848	(17 571)	(29 706)	29 465	105 122	76 475	-	-	(29 706)
Surplus/(Deficit) after taxation	-	-	-	-	-	-	-	-	-
Attributable to minorities	30 848	(17 571)	(29 706)	29 465	105 122	76 475	-	-	(29 706)
Surplus/(Deficit) attributable to municipality	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	30 848	(17 571)	(29 706)	29 465	105 122	76 475	-	-	(29 706)
Surplus/ (Deficit) for the year	30 848	(17 571)	(29 706)	29 465	105 122	76 475			(29 706)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.68% above the YTD budget projections.

Current expenditure is 2.08% below YTD budget projections for March 2022.

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) - M09 March

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	3 715	3 715	-	2 317	2 168	148	7%	3 715
Vote 4 - Finance	-	60	60	-	43	25	18	72%	60
Vote 5 - Infrastructure & Planning	73 712	181 114	134 277	10 998	72 299	100 708	(28 409)	-28%	134 277
Vote 6 - Protection Services	-	354	700	-	221	467	(246)	-53%	700
Vote 7 - Economic and Social Development & Tourism	-	45	45	-	-	-	-	-	45
Vote 8 - Community Services	36 053	4 297	4 547	-	166	3 031	(2 865)	-95%	4 547
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	109 765	189 585	143 344	10 998	75 045	106 399	(31 354)	-29%	143 344
Single Year expenditure appropriation									
Vote 1 - Council & Mayor's Office	352	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	2 288	-	-	-	-	-	-	-	-
Vote 4 - Finance	57	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure & Planning	80 221	50 206	64 912	5 138	14 839	47 559	(32 721)	-69%	64 912
Vote 6 - Protection Services	8 160	7 535	8 898	269	1 628	6 136	(4 608)	-73%	8 898
Vote 7 - Economic and Social Development & Tourism	498	-	-	-	-	-	-	-	-
Vote 8 - Community Services	53 459	27 449	22 825	549	3 248	17 658	(14 410)	-82%	22 825
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	145 035	85 189	96 635	5 956	19 715	71 353	(51 638)	-72%	96 635
Total Capital Expenditure	254 800	274 775	239 979	16 954	94 760	177 752	(82 992)	-47%	239 979
Capital Expenditure - Functional Classification									
Governance and administration	7 054	3 775	3 775	-	2 360	2 513	(154)	-6%	3 775
Executive and council	355	5	5	-	-	-	-	-	5
Finance and administration	6 699	3 770	3 770	-	2 360	2 513	(154)	-6%	3 770
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	96 981	79 999	88 762	4 499	28 340	64 658	(36 318)	-56%	88 762
Community and social services	16 072	9 991	5 617	1	240	4 213	(3 973)	-94%	5 617
Sport and recreation	22 886	7 752	9 674	52	98	7 256	(7 157)	-99%	9 674
Public safety	8 425	7 897	9 605	269	1 849	7 204	(5 355)	-74%	9 605
Housing	49 598	54 359	63 865	4 177	26 152	45 985	(19 833)	-43%	63 865
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	29 200	19 511	14 211	1 459	6 615	10 658	(4 043)	-38%	14 211
Planning and development	8 466	7 987	3 412	342	1 109	2 559	(1 450)	-57%	3 412
Road transport	20 734	11 524	10 799	1 117	5 505	8 099	(2 594)	-32%	10 799
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	121 565	171 489	133 231	10 996	57 446	99 923	(42 477)	-43%	133 231
Energy sources	10 436	68 211	35 311	2 656	13 321	26 483	(13 162)	-50%	35 311
Water management	35 574	51 982	37 334	4 144	22 937	28 000	(5 063)	-18%	37 334
Waste water management	57 190	47 481	55 980	4 155	19 323	41 985	(22 662)	-54%	55 980
Waste management	18 365	3 815	4 606	41	1 864	3 455	(1 590)	-46%	4 606
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	254 800	274 775	239 979	16 954	94 760	177 752	(82 992)	-47%	239 979
Funded by:									
National Government	35 100	45 754	45 754	3 849	18 470	34 316	(15 846)	-46%	45 754
Provincial Government	48 390	600	3 308	-	-	-	-	-	3 308
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	65 201	64 061	4 218	27 816	48 046	(20 230)	-42%	64 061
Transfers recognised - capital	83 490	111 555	113 123	8 067	46 286	82 361	(36 076)	-44%	113 123
Public contributions & donations	23 919	-	-	-	-	-	-	-	-
Borrowing	45 443	94 066	72 761	5 335	34 811	54 571	(19 760)	-36%	72 761
Internally generated funds	101 949	69 154	54 094	3 552	13 663	40 820	(27 157)	-67%	54 094
Total Capital Funding	254 800	274 775	239 979	16 954	94 760	177 752	(82 992)	-47%	239 979

Capital expenditure is 46.69% below the Year-to-Date budget projections. Refer to the table on page 29 for the implementation status of the Top 10 Capital Projects.

Table C6: Monthly Budget Statement - Financial Position**WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M09 March**

Description	2020/21	Budget Year 2021/22			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	202 482	50 829	166 302	104 547	166 302
Call investment deposits	410 241	400 000	400 000	610 246	400 000
Consumer debtors	83 846	84 475	84 475	95 198	84 475
Other debtors	56 404	38 027	46 027	35 667	46 027
Current portion of long-term receivables	-	-	-	-	-
Inventory	12 736	9 940	10 659	11 002	10 659
Total current assets	765 709	583 272	707 463	856 660	707 463
Non current assets					
Long-term receivables	-	-	-	-	-
Investments	54 278	62 165	62 165	59 211	62 165
Investment property	127 538	127 346	127 346	127 538	127 346
Investments in Associate	-	-	-	-	-
Property, plant and equipment	3 599 818	3 772 076	3 733 041	3 585 418	3 733 041
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	8 993	4 363	8 603	8 993	8 603
Other non-current assets	130 928	130 928	130 928	130 928	130 928
Total non current assets	3 921 556	4 096 878	4 062 082	3 912 088	4 062 082
TOTAL ASSETS	4 687 265	4 680 150	4 769 546	4 768 749	4 769 546
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	53 957	50 263	50 263	50 263	50 263
Consumer deposits	42 248	64 074	64 074	65 030	64 074
Trade and other payables	164 032	180 596	215 812	125 823	215 812
Provisions	49 986	46 378	52 351	46 378	52 351
Total current liabilities	310 222	341 312	382 500	287 494	382 500
Non current liabilities					
Borrowing	430 400	430 795	430 795	403 047	430 795
Provisions	247 812	227 039	265 029	273 484	265 029
Total non current liabilities	678 212	657 833	695 824	676 531	695 824
TOTAL LIABILITIES	988 434	999 146	1 078 323	964 025	1 078 323
NET ASSETS	3 698 830	3 681 004	3 691 222	3 804 724	3 691 222
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3 695 603	3 677 777	3 687 995	3 801 496	3 687 995
Reserves	3 227	3 228	3 228	3 228	3 228
TOTAL COMMUNITY WEALTH/EQUITY	3 698 830	3 681 004	3 691 222	3 804 724	3 691 222

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 - M09 March

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	262 672	279 664	279 664	25 594	208 415	208 583	(168)	0%	279 664
Service charges	735 955	792 663	792 663	74 634	607 798	607 709	89	0%	792 663
Other revenue	131 492	159 489	152 925	11 666	118 921	118 517	404	0%	152 925
Government - operating	147 186	139 692	157 281	41 877	172 803	172 803	-		157 281
Government - capital	23 825	46 354	49 062	4 426	22 920	22 920	-		49 062
Interest	34 748	27 456	27 456	3 516	20 567	20 567	-		27 456
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(1 069 400)	(1 166 090)	(1 193 289)	(87 720)	(885 543)	(885 620)	(76)	0%	(1 193 289)
Finance charges	(48 805)	(51 804)	(51 804)	(1 502)	(24 766)	(24 766)	-		(51 804)
Transfers and Grants	(8 710)	(12 324)	(12 774)	(1 330)	(9 599)	(9 599)	-		(12 774)
NET CASH FROM/(USED) OPERATING ACTIVITIES	208 963	215 101	201 184	71 160	231 515	231 113	(402)	0%	201 184
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	940	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	4	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	(4 878)	(4 980)	(4 980)	(415)	(3 735)	(3 735)	-		(4 980)
Payments									
Capital assets	(254 800)	(274 775)	(239 979)	(16 954)	(94 760)	(94 760)	-		(239 979)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(258 734)	(279 755)	(244 959)	(17 369)	(98 495)	(98 495)	-		(244 959)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	54 000	50 000	50 000	-	-	-	-		50 000
Increase (decrease) in consumer deposits	1 256	2 000	2 000	(28)	97	97	-		2 000
Payments									
Repayment of borrowing	(46 576)	(54 646)	(54 646)	(1 236)	(31 046)	(31 046)	-		(54 646)
NET CASH FROM/(USED) FINANCING ACTIVITIES	8 680	(2 646)	(2 646)	(1 264)	(30 949)	(30 949)	-		(2 646)
NET INCREASE/ (DECREASE) IN CASH HELD	(41 091)	(67 299)	(46 421)	52 528	102 071	101 669			(46 421)
Cash/cash equivalents at beginning:	653 813	518 129	612 723		612 723	612 723			612 723
Cash/cash equivalents at month/year end:	612 723	450 829	566 302		714 794	714 392			566 302

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 714.8million.

The municipality started the year with a positive cash balance of R612.7 million. The March closing balance is R714.8 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 - M09 March

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	Budget	Budget	Budget	Budget	Budget	Budget				
Cash Receipts By Source																
Property rates	23 734	15 542	14 685	38 609	24 154	21 639	22 368	22 089	25 594	-	-	71 249	279 664	290 510	301 791	
Service charges - electricity revenue	42 736	42 327	42 172	42 449	42 664	40 669	43 084	42 072	42 741	-	-	117 883	498 997	557 665	623 357	
Service charges - water revenue	18 366	17 251	15 240	(11 647)	11 194	10 706	11 955	12 148	15 801	-	-	31 529	132 541	137 723	143 112	
Service charges - sanitation revenue	9 951	7 151	5 871	4 803	7 976	7 487	8 549	7 600	9 113	-	-	18 380	86 879	90 314	93 887	
Service charges - refuse	9 179	6 469	5 483	3 950	6 547	6 179	6 587	5 798	6 980	-	-	17 074	74 246	77 176	80 223	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	275	479	375	295	305	427	(68)	247	470	-	-	635	3 440	3 148	3 273	
Interest earned - external investments	1 471	703	1 900	652	2 785	606	5 720	521	3 003	-	-	10 096	27 456	28 554	29 697	
Interest earned - outstanding debtors	579	530	13	557	572	(189)	197	435	513	-	-	(3 207)	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 699	1 727	1 738	1 759	1 727	1 688	1 738	1 881	1 735	-	-	(7 514)	8 179	9 348	10 519	
Licences and permits	195	237	190	229	234	216	282	258	270	-	-	428	2 538	2 097	2 164	
Agency services	463	670	890	623	695	570	603	577	574	-	-	1 016	6 680	6 930	7 189	
Transfer receipts - operating	52 323	1 379	1 370	1 331	2 001	43 653	2 137	1 965	66 645	-	-	(15 521)	157 281	144 977	148 209	
Other revenue	2 847	7 681	7 013	32 750	13 101	11 355	467	8 817	8 617	-	-	39 439	132 087	91 142	42 454	
Cash Receipts by Source	163 819	102 146	96 940	116 360	113 954	145 205	103 618	104 408	182 054	-	-	281 487	1 409 989	1 439 585	1 485 875	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National /	8	101	1 528	1 628	2 661	3 819	1 341	7 406	4 426	-	-	26 142	49 062	40 828	32 568	
Transfers and subsidies - capital (monetary allocations) (National /	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	50 000	50 000	50 000	50 000	
Increase (decrease) in consumer deposits	99	87	432	489	(79)	(628)	(175)	(101)	(28)	-	-	1 903	2 000	2 000	2 000	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	-	-	(1 245)	(4 980)	(4 980)	(4 980)	
Total Cash Receipts by Source	163 511	101 919	98 486	118 062	116 121	147 981	104 369	111 299	186 037	-	-	358 286	1 506 071	1 527 433	1 565 463	
Cash Payments by Type																
Employee related costs	836	59 502	35 945	33 825	54 117	39 192	37 023	35 837	34 993	-	-	160 447	491 718	476 744	497 804	
Remuneration of councillors	-	1 881	940	940	825	960	956	963	962	-	-	3 974	12 401	12 905	13 432	
Interest paid	54	463	1 495	727	732	17 907	604	1 283	1 502	-	-	27 037	51 804	51 923	52 180	
Bulk purchases - Electricity	5	44 345	42 499	25 947	24 894	24 185	27 226	26 236	23 602	-	-	114 768	353 707	385 187	419 468	
Acquisitions - water & other inventory	546	1 473	2 081	2 793	5 581	7 585	3 520	3 824	4 065	-	-	15 275	46 742	47 274	48 918	
Contracted services	616	12 714	16 249	15 897	20 173	28 449	17 720	12 715	27 473	-	-	102 244	254 248	260 422	264 128	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	647	647	911	1 724	1 107	1 006	1 006	1 220	1 330	-	-	3 176	12 774	12 557	13 060	
General expenses	101 918	(22 301)	18 076	(17 559)	18 225	3 684	(3 177)	3 175	21 394	-	-	(88 962)	34 473	113 352	33 962	
Cash Payments by Type	104 622	98 724	118 196	64 293	125 652	122 968	84 879	85 254	115 320	-	-	337 959	1 257 867	1 360 363	1 342 951	
Other Cash Flows/Payments by Type																
Capital assets	-	4 005	5 508	10 044	17 073	20 532	4 487	16 159	16 954	-	-	145 219	239 979	142 286	95 835	
Repayment of borrowing	1 972	1 410	4 411	5 746	1 043	11 672	2 064	1 493	1 236	-	-	23 600	54 646	49 748	56 000	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	106 594	104 139	128 115	80 083	143 768	155 171	91 430	102 906	133 509	-	-	506 778	1 552 492	1 552 398	1 494 786	
NET INCREASE/(DECREASE) IN CASH HELD	56 917	(2 220)	(29 629)	37 980	(27 647)	(7 190)	12 940	8 383	52 528	-	-	(148 492)	(46 421)	(24 965)	70 676	
Cash/cash equivalents at the monthly/year beginning:	612 723	669 640	667 420	637 791	675 771	648 124	640 934	653 873	662 266	714 794	714 794	714 794	612 723	566 302	541 337	
Cash/cash equivalents at the monthly/year end:	669 640	667 420	637 791	675 771	648 124	640 934	653 873	662 266	714 794	714 794	714 794	566 302	566 302	541 337	612 013	

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

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

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	17 749	670	551	308	288	255	1 200	7 152	28 174	9 204	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	20 487	840	549	399	307	287	1 213	6 286	30 368	8 491	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	22 248	844	459	343	288	288	1 476	5 746	31 693	8 141	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	9 206	366	376	199	172	165	880	4 796	16 160	6 213	-	-
Receivables from Exchange Transactions - Waste Management	1600	7 149	296	205	162	132	123	583	2 790	11 439	3 789	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	933	111	18	18	17	17	80	284	1 478	416	-	-
Interest on Arrear Debtor Accounts	1810	185	39	56	55	61	42	405	13 204	14 048	13 768	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(12 304)	192	128	146	233	138	1 001	8 008	(2 458)	9 526	-	-
Total By Income Source	2000	65 653	3 357	2 343	1 631	1 498	1 316	6 838	48 266	130 901	59 548	-	-
2020/21 - totals only		71 751 429	2 455 372	1 741 624	1 643 076	1 372 907	1 296 254	6 862 051	41 221 894	128 345	52 396	-	40 450 979
Debtors Age Analysis By Customer Group													
Organs of State	2200	632	94	139	45	61	43	275	2 461	3 749	2 885	-	-
Commercial	2300	9 435	295	99	71	58	50	355	2 263	12 628	2 799	-	-
Households	2400	56 434	2 956	2 098	1 510	1 375	1 219	6 184	43 433	115 208	53 721	-	-
Other	2500	(849)	13	7	5	4	4	24	108	(685)	145	-	-
Total By Customer Group	2600	65 653	3 357	2 343	1 631	1 498	1 316	6 838	48 266	130 901	59 548	-	-

The debtors' 12-month rolling average payment rate has increased from 96,95% in June 2020 to 99,04% at the end of March 2022.

Summary of Indigent Households

	Indigent Households	Other Households	Total Households	
2 021				
July	7 258	28 646	35 904	20.22%
August	7 225	28 666	35 891	20.13%
September	7 231	28 641	35 872	20.16%
October	7 259	28 613	35 872	20.24%
November	7 294	28 581	35 875	20.33%
December	7 300	28 575	35 875	20.35%
2 022				
January	7 304	28 575	35 879	20.36%
February	7 328	28 551	35 879	20.42%
March	7 349	28 723	36 072	20.37%

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)
7349			6KL	7349	0	7349	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)
125	7224		50kWh	7349	0	7349	Total monthly levy

Summary of Debtors Age Analysis

(This table represents gross debtors only)

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total -	Older than 30 Days	Older than 90 days
2021/2022											
March	79 617 603	3 356 639	2 343 001	1 630 511	1 498 031	1 315 595	6 838 414	48 265 846	144 865 639	65 248 036	59 548 396
February	89 241 950	3 426 264	2 013 997	1 788 286	1 476 708	1 229 958	7 137 944	47 224 814	153 539 922	64 297 972	58 857 711
January	91 693 639	2 902 905	2 062 329	1 588 988	1 290 922	1 222 154	7 150 456	46 350 003	154 261 396	62 567 756	57 602 522
December	76 857 821	3 040 431	1 985 831	1 414 686	1 294 742	1 313 737	7 164 110	45 719 056	138 790 415	61 932 594	56 906 331
November	79 808 469	2 971 532	1 650 149	1 398 746	1 386 080	1 359 277	7 225 254	44 884 546	140 684 053	60 875 584	56 253 903
October	83 016 839	2 501 876	1 664 173	1 519 324	1 450 070	1 275 681	7 184 732	44 280 725	142 893 418	59 876 580	55 710 531
September	84 261 708	2 433 845	1 779 373	1 804 745	1 387 287	1 330 111	7 314 575	43 787 676	144 099 319	59 837 611	55 624 394
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 31/03/2022	Total Debt	Services	Rates	Other
Department Responsible for the Debt				
NPW 2227	3 260 959	1 739 868	1 480 842	40 250
WCED 2251	480 466	480 466	0	0
OTHER 2255	30 553	30 553	0	0
HEALTH 2252	102 609	102 609	0	0
TPW 2256	-222 881	-245 678	21 896	900
HUMAN SETTLE 2215	54 851	50 560	3 733	558
HOUSING 2253	4 505	4 505	0	0
OTHER MUNICIPALITIES 2276	37 934	37 934	0	0
TOTAL OUTSTANDING	3 748 996	2 200 817	1 506 471	41 708

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	4 787	-	-	-	-	-	-	-	4 787	4 350
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	323
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	4 787	-	-	-	-	-	-	-	4 787	4 673

Supporting Table SC4 reflects current creditors at the end of March 2022.

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 - M09 March

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
R thousands								
Municipality								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	48		19 358	125	19 531
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	68		34 642	260	34 970
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	4		4 676	30	4 710
ABSA 9331734880	DEP PLUS	DEP PLUS		31	3.3	10 243	(28)	10 246
Nedbank 03/7881534451 ref. 265	183 DAYS	FIXED DEP	23/03/2022	2 472	4.93	100 000	(102 472)	0
Nedbank 03/7881534451 ref. 266	181 DAYS	FIXED DEP	23/05/2022		5.2	100 000		100 000
Standard Bank 288343005-030	121 days	FIXED DEP	15/04/2021		4.975	100 000		100 000
Nedbank 03/7881534451 ref. 267	181 DAYS	FIXED DEP	27/07/2022		5.5	100 000		100 000
Standard Bank 288343005-031	151 DAYS	FIXED DEP	27/06/2022		5.35	100 000		100 000
Nedbank 03/7881534451 ref. 268	92 DAYS	FIXED DEP	23/03/2022		5.2		100 000	100 000
ABSA 2080318950	121 DAYS	FIXED DEP	22/07/2022		5.56		100 000	100 000
Municipality sub-total				2 623		568 919	97 915	669 458
Entities								
Entities sub-total				-		-	-	-
TOTAL INVESTMENTS AND INTEREST				2 623		568 919	97 915	669 458

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 - M09 March

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	138 372	127 977	127 977	31 733	127 977	127 977	-		127 977
Operational Revenue:General Revenue:Equitable Share	134 322	123 897	123 897	30 974	123 897	123 897	-		123 897
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2 500	2 530	2 530	759	2 530	2 530	-		2 530
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	1 550		1 550	1 550	-		1 550
Provincial Government:	10 371	10 715	19 828	2 195	19 828	19 828	-		19 828
Prov Library Grant	7 651	6 580	6 580		6 580	6 580	-		6 580
Maintenance of Transport Infrastructure Grant	145	145	145	145	145	145	-		145
Fin Man Capacity Building Grant	300	250	400	400	400	400	-		400
CDW Grant	75	76	76		76	76	-		76
Municipal Service Delivery & Capacity Building Grant		244	244		244	244	-		244
Resource funding for the establish & support of K9 Unit	2 200	2 420	2 420		2 420	2 420	-		2 420
Municipal Electrical Master Plan Grant		1 000	1 000		1 000	1 000	-		1 000
Resource funding for the establish Law Enforcement Reaction Unit			4 791		4 791	4 791	-		4 791
WC Municipal Energy Resilience Grant (WC MER GRANT)			650	350	650	650	-		650
Municipal Library Support Grant			2 222		2 222	2 222	-		2 222
LG Public Employment Support Grant			1 300	1 300	1 300	1 300	-		1 300
District Municipality:	-	-	90	-	90	90	-		90
ODM SAFETY FORUM OPEX GRANT	-	-	90	-	90	90	-		90
Other grant providers:	66 268	55 241	57 360	1 315	22 776	22 776	-		57 360
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	66 268	55 241	57 360	1 315	22 776	22 776	-		57 360
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	215 011	193 933	205 255	35 243	170 671	170 671	-		205 255
Capital Transfers and Grants									
National Government:	27 618	46 754	46 754	11 832	43 235	43 235	-		46 754
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	6 000	18 519	18 519		17 000	17 000	-		18 519
Municipal Infrastructure Grant [Schedule 5B]	21 618	23 053	23 053	11 832	21 053	21 053	-		23 053
Water Services Infrastructure Grant [Schedule 5B]	-	5 182	5 182	-	5 182	5 182	-		5 182
Provincial Government:	732	600	2 116	7	2 116	2 116	-		2 116
Development of Sport and Recreation Facilities	-	600	600	-	600	600	-		600
Fire Service Capacity Building Grant	732	-	-	-	-	-	-		-
Resource funding for the establish Law Enforcement Reaction Unit	-	-	1 516	7	1 516	1 516	-		1 516
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	52 259	61 765	15 950	46 095	46 095	-		61 765
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	52 259	61 765	15 950	46 095	46 095	-		61 765
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Transfer from Operational Revenue	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	28 350	99 613	110 635	27 789	91 446	91 446	-		110 635
TOTAL RECEIPTS OF TRANSFERS & GRANTS	243 361	293 546	315 890	63 033	262 117	262 117	-		315 890

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 - M09 March

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	14 184	4 080	4 080	383	2 671	2 671	-		4 080
Operational Revenue:General Revenue:Equitable Share	10 134	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2 500	2 530	2 530	306	1 631	1 631	-		2 530
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	1 550	78	1 041	1 041	-		1 550
Provincial Government:	9 393	10 715	19 828	1 969	10 045	10 045	-		19 828
Prov Library Grant	7 651	6 580	6 580	647	6 403	6 403	-		6 580
Maintenance of Transport Infrastructure Grant	145	145	145		131	131	-		145
Fin Man Capacity Building Grant	376	250	400	243	243	243	-		400
CDW Grant	188	76	76	13	31	31	-		76
Municipal Service Delivery & Capacity Building Grant		244	244	27	193	193	-		244
Resource funding for the establish & support of K9 Unit	1 002	2 420	2 420	289	2 295	2 295	-		2 420
Municipal Electrical Master Plan Grant	-	1 000	1 000				-		1 000
Provincial Thusong Service Centre Grant	32	-	-				-		-
Resource funding for the establish Law Enforcement Reaction Unit		-	4 791				-		4 791
WC Municipal Ennergy Resilience Grant (WC MER GRANT)		-	650	275	275	275	-		650
Municipal Library Support Grant	-	-	2 222	273	273	273	-		2 222
LG Public Employment Support Grant		-	1 300	201	201	201	-		1 300
District Municipality:	-	-	90	-	-	-	-		90
ODM SAFETY FORUM OPEX GRANT	-	-	90	-	-	-	-		90
Other grant providers:	24 009	55 241	57 360	1 320	19 560	19 560	-		57 360
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	24 009	55 241	57 360	1 320	19 560	19 560	-		57 360
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	47 586	70 036	81 358	3 672	32 276	32 276	-		81 358
Capital expenditure of Transfers and Grants									
National Government:	35 100	46 754	46 754	3 956	19 408	19 408	-		46 754
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	6 000	18 519	18 519		3 953	3 953	-		18 519
Municipal Infrastructure Grant [Schedule 5B]	29 100	23 053	23 053	3 302	12 953	12 953	-		23 053
Water Services Infrastructure Grant [Schedule 5B]	-	5 182	5 182	654	2 502	2 502	-		5 182
Provincial Government:	2 119	600	2 116	-	-	-	-		2 116
Development of Sport and Recreation Facilities	-	600	600	-	-	-	-		600
Provincial Fire Service Capacity Building Grant	732	-	-	-	-	-	-		-
Provincial Public Transport Non-motorised Infrastructure Grant	750	-	-	-	-	-	-		-
Provincial Establishment and Support of K9 Unit Grant	637	-	-	-	-	-	-		-
Resource funding for the establish Law Enforcement Reaction Unit	-	-	1 516	-	-	-	-		1 516
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	46 271	65 201	64 061	4 218	27 816	27 816	-		64 061
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	46 271	52 259	61 765	4 177	26 152	26 152	-		61 765
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	12 942	2 296	41	1 664	1 664	-		2 296
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Transfer from Operational Revenue	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	83 490	112 555	112 931	8 175	47 224	47 224	-		112 931
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	131 076	182 591	194 289	11 846	79 500	79 500	-		194 289

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 - M09 March

Description	Budget Year 2021/22				
	Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	6 870	192	1 954	(4 915)	-71.6%
Operational Revenue: General Revenue: Equitable Share	6 870	192	1 954	(4 915)	-71.6%
Provincial Government:	1 516	105	382	(1 134)	-74.8%
Fin Man Capacity Building Grant	300	81	300	-	
Resource funding for the establish & support of K9 Unit	434	24	82	(352)	
Title Deeds Restoration Grant	782	-	-	(782)	
District Municipality:	-	-	-	-	-
Other grant providers:	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-
Households	-	-	-	-	-
Non-profit Institutions	-	-	-	-	-
Private Enterprises	-	-	-	-	-
Public Corporations	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-
Total operating expenditure of Approved Roll-overs	8 386	297	2 337	(6 050)	-72.1%
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Municipal Water Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]	-	-	-	-	-
Public Transport Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Rural Household Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Rural Road Asset Management Systems Grant [Schedule 5B]	-	-	-	-	-
Urban Settlement Development Grant [Schedule 4B]	-	-	-	-	-
Municipal Human Settlement	-	-	-	-	-
Community Library	-	-	-	-	-
Integrated City Development Grant [Schedule 4B]	-	-	-	-	-
Municipal Disaster Recovery Grant [Schedule 4B]	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-
Khayelitsha Urban Renewal	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]	-	-	-	-	-
Municipal Systems Improvement Grant [Schedule 5B]	-	-	-	-	-
Public Transport Network Grant [Schedule 5B]	-	-	-	-	-
Provincial Government:	1 192	-	-	(1 192)	-100.0%
Resource funding for the establish & support of K9 Unit	1 192	-	-	(1 192)	-100.0%
District Municipality:	-	-	-	-	-
Other grant providers:	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-
Households	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-
Private Enterprises	-	-	-	-	-
Public Corporations	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-
Transfer from Operational Revenue	-	-	-	-	-
Total capital expenditure of Approved Roll-overs	1 192	-	-	(1 192)	-100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	9 578	297	2 337	(7 242)	-75.6%

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

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	10 116	11 247	11 247	862	7 564	8 435	(871)	-10%	11 247
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1 102	1 154	1 154	100	863	866	(3)	0%	1 154
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	11 219	12 401	12 401	962	8 427	9 301	(874)	-9%	12 401
Senior Managers of the Municipality									
Basic Salaries and Wages	12 036	12 600	12 600	1 023	9 236	9 450	(214)	-2%	12 600
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	139	143	143	-	-	107	(107)	-100%	143
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	183	187	187	15	135	140	(5)	-3%	187
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	12 358	12 930	12 930	1 038	9 371	9 697	(326)	-3%	12 930
Other Municipal Staff									
Basic Salaries and Wages	254 435	276 642	284 359	22 304	198 507	200 465	(1 958)	-1%	284 603
Pension and UIF Contributions	42 603	48 870	49 249	3 747	33 801	34 269	(468)	-1%	49 249
Medical Aid Contributions	13 951	17 876	17 905	1 228	10 790	11 206	(416)	-4%	17 905
Overtime	42 338	40 311	40 826	3 691	32 525	33 035	(510)	-2%	40 826
Performance Bonus	402	500	500	(6)	375	375	-	-	549
Motor Vehicle Allowance	8 115	8 255	8 515	674	6 102	6 280	(178)	-3%	8 515
Cellphone Allowance	1 967	2 279	2 311	166	1 504	1 633	(129)	-8%	2 311
Housing Allowances	2 741	2 674	2 701	143	1 275	1 598	(323)	-20%	2 701
Other benefits and allowances	31 623	39 028	38 952	1 401	31 468	31 270	198	1%	38 815
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	25 495	14 438	19 930	1 661	14 947	14 947	-	-	19 930
Sub Total - Other Municipal Staff	423 671	450 874	465 249	35 008	331 294	335 078	(3 784)	-1%	465 404
Total Parent Municipality	447 248	476 205	490 580	37 008	349 092	354 076	(4 984)	-1%	490 735
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	447 248	476 205	490 580	37 008	349 092	354 076	(4 984)	-1%	490 735
TOTAL MANAGERS AND STAFF	436 029	463 804	478 179	36 046	340 665	344 775	(4 110)	-1%	478 334

SDBIP

The results of the SDBIP for the third quarter ended 31 March 2022 is included as Appendix 1 to this report.

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

Description of financial indicator	Basis of calculation	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.2%	13.2%	13.0%	2.5%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	17.8%	34.2%	30.3%	36.7%	30.3%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	17.5%	18.0%	18.9%	15.2%	18.9%
Gearing	Long Term Borrowing/ Funds & Reserves	13335.9%	13347.6%	13347.6%	12487.8%	13347.6%
Liquidity						
Current Ratio	Current assets/current liabilities	246.8%	170.9%	185.0%	298.0%	185.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	197.5%	132.1%	148.1%	248.6%	148.1%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.9%	8.6%	9.1%	12.1%	9.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.5%	99.8%	99.8%	Annual Indicator	99.8%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	7.4%	6.0%	6.0%	Annual Indicator	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	28.3%	24.5%	24.5%	Annual Indicator	24.5%
Employee costs	Employee costs/Total Revenue - capital revenue	33.9%	32.7%	33.2%	31.4%	33.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	16.4%	17.9%	17.4%	2.8%	8.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.5%	13.9%	13.7%	2.3%	4.5%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	23.56	16.3	16.3	Annual Indicator	16.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.37%	11.4%	11.4%	Annual Indicator	11.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.27	4.6	4.6	Annual Indicator	4.6

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	2 159	4 553	5 963	–	–	5 963	–	0.0%	0%
August	12 285	4 853	6 063	4 005	4 005	12 027	8 022	66.7%	1%
September	10 118	23 181	21 932	5 508	9 512	33 958	24 446	72.0%	3%
October	13 275	19 182	19 143	10 044	19 556	53 101	33 545	63.2%	7%
November	17 152	13 763	11 339	17 073	36 629	64 440	27 811	43.2%	13%
December	28 754	22 339	47 118	20 532	57 160	111 558	54 398	48.8%	21%
January	5 630	22 838	16 061	4 487	61 647	127 619	65 972	51.7%	22%
February	13 775	26 474	20 787	16 159	77 806	148 406	70 600	47.6%	28%
March	20 929	35 578	29 346	16 954	94 760	177 752	82 992	46.7%	34%
April	16 377	28 158	19 571	–		197 323			
May	21 761	35 278	19 534	–		216 857			
June	92 584	38 579	23 122	–		239 979			
Total Capital expenditure	254 800	274 775	239 979	94 760					

See comments under variances.

Top 10 Capital Projects

umb	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Overstrand	Overstrand	LCH SERVICES CONSTRUCTION CONTRACTS	52 259 085	61 765 472	26 151 679	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - 80%, Masakhane UISP Phase 4 - 47%, Masakhane Phase 1 Wetcores - 100%, Mnt Pleasant IRDP - 83%, Transit Camp Wetcores - 40%; Masakhane Phase 2 Wetcores - 100%	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - Construction Phase, Masakhane UISP Phase 4 - Construction Phase. Masakhane Phase 1 Wetcores - 100%, Mnt Pleasant IRDP - Construction Phase; Transit Camp Wetcores - Construction Phase; Masakhane Phase 2 Wetcores - Construction Phase	Not applicable.	Not applicable.
2	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	21 622 580	18 792 580	15 753 778	Construction stage (Contract SC 2108/2020)	Construction stage.	None to date.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS	16 059 317	16 059 317	3 038 734	Construction stage (Contract SC 2171/2020)	Construction stage.	None to date.	Not applicable.
4	Gansbaai	Multi-ward Gb Area	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	50 400 000	15 000 000	433 531	Tender was awarded and contractor appointed 11 February 2022.	Site hand-over meeting held 28 February 2022.	Not applicable.	Not applicable.
5	Masakhane	Ward 02	UPGRADE BULK SEWER SUPPLY AREA A&B	4 834 000	12 852 404	7 744 446	Construction stage.	Construction stage.	Not applicable.	Not applicable.
6	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	7 348 170	7 348 170	2 697 587	Construction stage (Contract SC 2185/2021)	Construction stage.	None to date.	Not applicable.
7	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	7 272 830	7 272 830	3 786 049	Construction stage (Contract SC 2192/2021).	Construction stage.	Not applicable.	Not applicable.
8	Hawston	Ward 08	UPGRADE HAWSTON SPORT	4 052 225	6 374 250	46 602	Tender evaluation.	Tender evaluation stage	Not applicable.	Not applicable.
9	Blompark	Ward 14	BLOMPARK HOUSING PROJECT BUS ROUTE	5 583 000	4 857 571	4 223 975	Construction 98%	Construction stage.	Not applicable.	Not applicable.
10	Hermanus	Multi-ward Hermanus Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	6 691 709	3 788 508	1 944 178	New drilling tender closed on 18/02/2022 (Tender SC 2282/2021). Environmental impact assessment stage (Hemel & Aarde well field expansion).	(1) Tender evaluation stage (SC 2282/2021); and (2) environmental impact assessment stage	None to date.	Not applicable.
Totals				176 122 916	154 111 102	65 820 557				

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 - M09 March

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	91 712	98 618	60 072	5 029	21 701	41 524	19 823	47.7%	60 072
Roads Infrastructure	20 553	10 218	9 493	1 117	5 505	8 119	2 614	32.2%	9 493
Roads	20 553	10 218	9 493	1 117	5 505	8 119	2 614	32.2%	9 493
Storm water Infrastructure	14 169	6 590	6 590	277	1 521	4 943	3 422	69.2%	6 590
Drainage Collection	557	1 110	1 110	75	335	833	497	59.7%	1 110
Storm water Conveyance	13 612	5 480	5 480	202	1 186	4 110	2 924	71.2%	5 480
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	9 392	57 808	24 908	2 410	7 700	16 176	8 476	52.4%	24 908
MV Substations	693	50 430	15 030	-	463	8 768	8 304	94.7%	15 030
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	8 699	7 378	9 878	2 410	7 237	7 408	172	2.3%	9 878
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	22 404	11 372	4 469	467	1 944	2 841	897	31.6%	4 469
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	3 808	6 692	3 789	467	1 944	2 841	897	31.6%	3 789
Reservoirs	15 728	-	-	-	-	-	-	-	-
Pump Stations	-	4 000	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	2 868	680	680	-	-	-	-	-	680
Sanitation Infrastructure	12 940	9 368	10 097	718	3 166	7 573	4 407	58.2%	10 097
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	12 940	9 368	10 097	718	3 166	7 573	4 407	58.2%	10 097
Solid Waste Infrastructure	12 254	3 262	4 516	41	1 864	1 872	7	0.4%	4 516
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	2 020	2 020	-	-	-	-	-	2 020
Waste Processing Facilities	12 254	1 242	2 496	41	1 864	1 872	7	0.4%	2 496
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	25 999	22 833	13 485	53	617	7 968	7 351	92.3%	13 485
Community Facilities	10 999	15 352	6 403	1	565	2 657	2 092	78.7%	6 403
Halls	4 759	110	5	-	-	-	-	-	5
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	475	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	1 052	1 052	-	25	614	589	95.9%	1 052
Libraries	295	4 374	-	-	-	-	-	-	-
Cemeteries/Crematoria	1 232	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	49	100	205	-	-	-	-	-	205
Public Open Space	3 902	3 517	3 517	-	498	1 759	1 261	71.7%	3 517
Nature Reserves	-	4 100	-	-	-	-	-	-	-
Public Ablution Facilities	140	1 244	1 244	-	-	-	-	-	1 244
Markets	-	-	-	-	-	-	-	-	-
Stalls	278	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	345	380	380	1	42	285	243	85.2%	380
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	15 000	7 481	7 081	52	52	5 311	5 259	99.0%	7 081
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	15 000	7 481	7 081	52	52	5 311	5 259	99.0%	7 081
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	54 179	58 895	67 401	4 501	27 073	52 551	25 478	48.5%	67 401
Operational Buildings	4 581	6 636	5 636	324	921	4 227	3 306	78.2%	5 636
Municipal Offices	4 581	6 636	5 636	324	921	4 227	3 306	78.2%	5 636
Housing	49 598	52 259	61 765	4 177	26 152	48 324	22 172	45.9%	61 765
Social Housing	49 598	52 259	61 765	4 177	26 152	48 324	22 172	45.9%	61 765
Biological or Cultivated Assets	-	-	226	-	-	-	-	-	226
Biological or Cultivated Assets	-	-	226	-	-	-	-	-	226
Intangible Assets	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Computer Equipment	5 152	3 933	3 933	23	2 339	2 950	611	20.7%	3 933
Computer Equipment	5 152	3 933	3 933	23	2 339	2 950	611	20.7%	3 933
Furniture and Office Equipment	802	875	1 225	18	365	919	554	60.3%	1 225
Furniture and Office Equipment	802	875	1 225	18	365	919	554	60.3%	1 225
Machinery and Equipment	486	1 641	1 641	23	253	1 231	977	79.4%	1 641
Machinery and Equipment	486	1 641	1 641	23	253	1 231	977	79.4%	1 641
Transport Assets	21 189	5 000	7 132	223	1 116	5 349	4 233	79.1%	7 132
Transport Assets	21 189	5 000	7 132	223	1 116	5 349	4 233	79.1%	7 132
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	199 520	191 795	155 115	9 871	53 463	112 491	59 028	52.5%	155 115

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -									
Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	15 499	33 945	31 515	3 100	20 230	25 754	5 524	21.4%	31 515
Electrical Infrastructure	915	1 000	1 000	-	371	667	296	44.4%	1 000
MV Switching Stations	915	1 000	1 000	-	371	667	296	44.4%	1 000
Water Supply Infrastructure	11 297	32 295	29 865	3 100	19 859	25 087	5 228	20.8%	29 865
Pump Stations	1 327	400	800	-	147	467	320	68.5%	800
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	9 970	31 895	29 065	3 100	19 712	24 621	4 908	19.9%	29 065
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	3 287	650	650	-	-	-	-	-	650
Pump Station	-	650	650	-	-	-	-	-	650
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	3 287	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	15 499	33 945	31 515	3 100	20 230	25 754	5 524	21.4%	31 515

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	140 742	149 272	149 025	11 615	100 765	111 768	11 003	9.8%	149 025
Roads Infrastructure	67 439	67 503	67 165	5 363	46 318	50 374	4 056	8.1%	67 165
Roads	64 190	67 503	67 165	5 363	46 318	50 374	4 056	8.1%	67 165
Road Structures	3 249	-	-	-	-	-	-	-	-
Storm water Infrastructure	5 584	7 712	7 712	480	4 825	5 784	959	16.6%	7 712
Drainage Collection	2 515	-	-	-	-	-	-	-	-
Storm water Conveyance	3 069	7 712	7 712	480	4 825	5 784	959	16.6%	7 712
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	31 045	33 421	33 471	2 530	21 048	25 103	4 055	16.2%	33 471
Power Plants	436	-	-	-	-	-	-	-	-
HV Transmission Conductors	25	-	-	-	-	-	-	-	-
MV Networks	28 149	-	-	-	-	-	-	-	-
LV Networks	2 435	33 421	33 471	2 530	21 048	25 103	4 055	16.2%	33 471
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	21 046	21 537	21 537	1 615	15 884	16 153	269	1.7%	21 537
Water Treatment Works	-	577	577	10	243	433	190	44.0%	577
Distribution	21 046	18 350	18 350	1 502	14 298	13 763	(535)	-3.9%	18 350
Distribution Points	-	2 610	2 610	104	1 343	1 957	614	31.4%	2 610
Sanitation Infrastructure	12 980	12 162	12 348	1 054	8 538	9 261	724	7.8%	12 348
Reticulation	-	6 946	6 946	504	4 924	5 209	286	5.5%	6 946
Waste Water Treatment Works	12 980	5 216	5 402	550	3 614	4 052	438	10.8%	5 402
Solid Waste Infrastructure	2 535	6 936	6 790	574	4 152	5 093	941	18.5%	6 790
Landfill Sites	61	-	-	-	-	-	-	-	-
Waste Transfer Stations	1 186	-	-	-	-	-	-	-	-
Waste Processing Facilities	272	2 332	2 332	196	700	1 749	1 050	60.0%	2 332
Waste Drop-off Points	1 009	4 604	4 458	378	3 452	3 344	(109)	-3.2%	4 458
Waste Separation Facilities	7	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	110	-	-	-	-	-	-	-	-
Promenades	110	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	1	-	-	-	-	-	-	-	-
Community Assets	44 371	61 656	57 931	4 589	35 177	43 448	8 272	19.0%	57 931
Community Facilities	37 364	46 573	42 125	3 591	26 432	31 594	5 162	16.3%	42 125
Halls	5 332	5 069	5 015	398	3 086	3 761	676	18.0%	5 015
Centres	67	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	440	-	-	-	-	-	-	-	-
Testing Stations	54	-	-	-	-	-	-	-	-
Libraries	121	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	967	1 074	516	105	860	387	(473)	-122.1%	516
Police	358	-	-	-	-	-	-	-	-
Parks	25 542	31 644	32 021	2 718	19 147	24 016	4 869	20.3%	32 021
Public Open Space	4 304	8 193	4 225	337	2 922	3 169	247	7.8%	4 225
Public Ablution Facilities	178	594	348	33	418	261	(157)	-60.4%	348
Sport and Recreation Facilities	7 007	15 083	15 805	998	8 744	11 854	3 110	26.2%	15 805
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	7 007	15 083	15 805	998	8 744	11 854	3 110	26.2%	15 805
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	2 137	11 914	15 387	1 413	9 223	11 541	2 318	20.1%	15 387
Operational Buildings	2 136	11 914	15 387	1 413	9 223	11 541	2 318	20.1%	15 387
Municipal Offices	2 086	11 876	15 349	1 411	9 221	11 512	2 291	19.9%	15 349
Building Plan Offices	35	-	-	-	-	-	-	-	-
Depots	16	38	38	2	2	29	27	93.7%	38
Housing	1	-	-	-	-	-	-	-	-
Social Housing	1	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	5 672	6 528	6 471	15	4 933	4 853	(79)	-1.6%	6 471
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	5 672	6 528	6 471	15	4 933	4 853	(79)	-1.6%	6 471
Computer Software and Applications	5 672	6 528	6 471	15	4 933	4 853	(79)	-1.6%	6 471
Computer Equipment	1 947	2 280	2 680	152	1 534	2 010	476	23.7%	2 680
Computer Equipment	1 947	2 280	2 680	152	1 534	2 010	476	23.7%	2 680
Furniture and Office Equipment	1 128	6 095	6 503	1 096	4 633	4 878	245	5.0%	6 503
Furniture and Office Equipment	1 128	6 095	6 503	1 096	4 633	4 878	245	5.0%	6 503
Machinery and Equipment	-	5 548	5 261	179	2 720	3 946	1 226	31.1%	5 261
Machinery and Equipment	-	5 548	5 261	179	2 720	3 946	1 226	31.1%	5 261
Transport Assets	14 904	10 940	12 090	1 918	14 678	9 067	(5 611)	-61.9%	12 090
Transport Assets	14 904	10 940	12 090	1 918	14 678	9 067	(5 611)	-61.9%	12 090
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	210 901	254 233	255 349	20 977	173 662	191 512	17 849	9.3%	255 349

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	102 449	115 534	115 534	9 628	86 650	86 651	0	0.0%	115 534
Roads Infrastructure	34 090	37 546	37 546	3 129	28 160	28 160	0	0.0%	37 546
Roads	34 090	37 546	37 546	3 129	28 160	28 160	0	0.0%	37 546
Storm water Infrastructure	6 781	7 720	7 720	643	5 790	5 790	0	0.0%	7 720
Drainage Collection	6 781	7 720	7 720	643	5 790	5 790	0	0.0%	7 720
Electrical Infrastructure	12 375	26 902	26 902	2 242	20 177	20 177	0	0.0%	26 902
LV Networks	11 939	26 902	26 902	2 242	20 177	20 177	0	0.0%	26 902
Capital Spares	436	-	-	-	-	-	-	-	-
Water Supply Infrastructure	28 367	29 397	29 397	2 450	22 048	22 048	0	0.0%	29 397
Distribution	28 367	29 397	29 397	2 450	22 048	22 048	0	0.0%	29 397
Sanitation Infrastructure	17 989	10 737	10 737	895	8 053	8 053	0	0.0%	10 737
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	17 989	10 737	10 737	895	8 053	8 053	0	0.0%	10 737
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	2 846	3 231	3 231	269	2 423	2 423	0	0.0%	3 231
Landfill Sites	2 846	3 231	3 231	269	2 423	2 423	0	0.0%	3 231
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	10 055	-	-	-	-	-	-	-	-
Community Facilities	10 055	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	10 055	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	3 628	14 720	14 720	1 227	11 040	11 040	0	0.0%	14 720
Operational Buildings	3 628	14 720	14 720	1 227	11 040	11 040	0	0.0%	14 720
Municipal Offices	3 628	14 720	14 720	1 227	11 040	11 040	0	0.0%	14 720
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	431	390	390	33	293	293	0	0.0%	390
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	431	390	390	33	293	293	0	0.0%	390
Computer Software and Applications	431	390	390	33	293	293	0	0.0%	390
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	2 060	10 233	10 233	853	7 675	7 675	0	0.0%	10 233
Furniture and Office Equipment	2 060	10 233	10 233	853	7 675	7 675	0	0.0%	10 233
Machinery and Equipment	15 524	1 077	1 077	90	808	808	0	0.0%	1 077
Machinery and Equipment	15 524	1 077	1 077	90	808	808	0	0.0%	1 077
Transport Assets	4 049	3 709	3 709	309	2 782	2 782	0	0.0%	3 709
Transport Assets	4 049	3 709	3 709	309	2 782	2 782	0	0.0%	3 709
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Depreciation	138 195	145 663	145 663	12 139	109 247	109 248	1	0.0%	145 663

Supporting Table SC13e

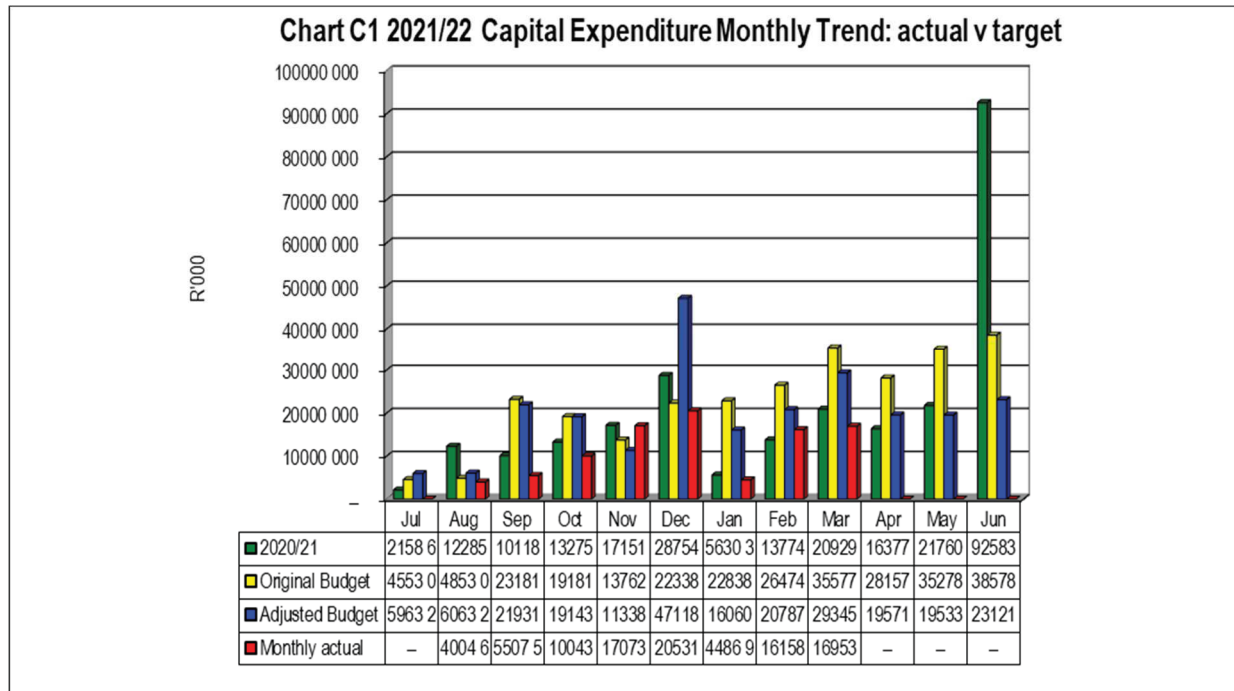
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	31 980	46 913	48 906	3 983	21 020	36 612	15 591	42.6%	48 906
Roads Infrastructure	181	-	-	-	-	-	-	-	-
Roads	181	-	-	-	-	-	-	-	-
Storm water Infrastructure	12 258	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	12 258	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	120	7 173	7 173	246	5 250	5 380	129	2.4%	7 173
MV Networks	120	7 173	7 173	246	5 250	5 380	129	2.4%	7 173
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	1 873	8 315	3 000	578	1 134	2 250	1 116	49.6%	3 000
Distribution	1 873	8 315	3 000	578	1 134	2 250	1 116	49.6%	3 000
Sanitation Infrastructure	14 286	30 873	38 643	3 160	14 636	28 982	14 346	49.5%	38 643
Pump Station	5 074	16 059	16 059	654	3 039	12 044	9 006	74.8%	16 059
Reticulation	8 802	7 283	15 054	2 506	9 746	11 290	1 544	13.7%	15 054
Waste Water Treatment Works	410	7 530	7 530	-	1 851	5 648	3 796	67.2%	7 530
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	3 262	553	90	-	-	-	-	-	90
Landfill Sites	1 851	463	-	-	-	-	-	-	-
Waste Transfer Stations	1 412	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	90	90	-	-	-	-	-	90
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	7 801	2 121	4 443	-	47	2 895	2 849	98.4%	4 443
Community Facilities	830	100	100	-	-	-	-	-	100
Parks	322	-	-	-	-	-	-	-	-
Public Open Space	482	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	100	100	-	-	-	-	-	100
Taxi Ranks/Bus Terminals	26	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	6 971	2 021	4 343	-	47	2 895	2 849	98.4%	4 343
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	6 971	2 021	4 343	-	47	2 895	2 849	98.4%	4 343
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	39 781	49 034	53 349	3 983	21 067	39 507	18 440	46.7%	53 349

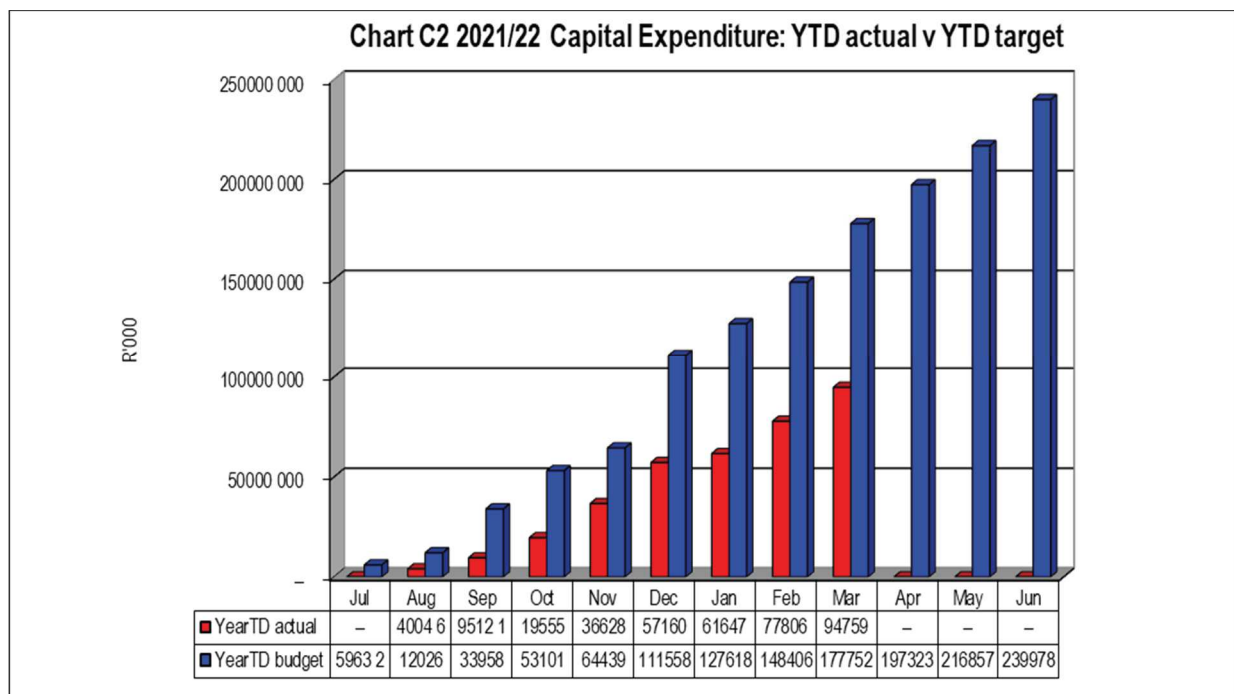
Other supporting documentation

Section 71 charts

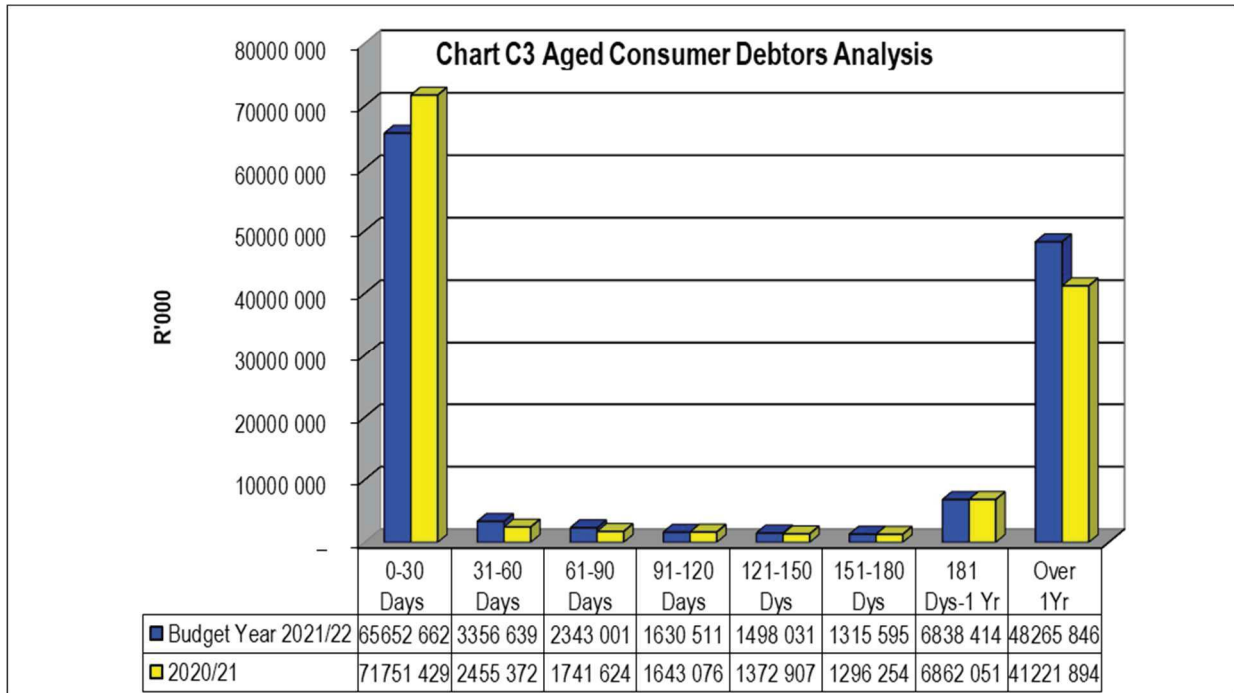
Capital expenditure monthly trend - actual vs target



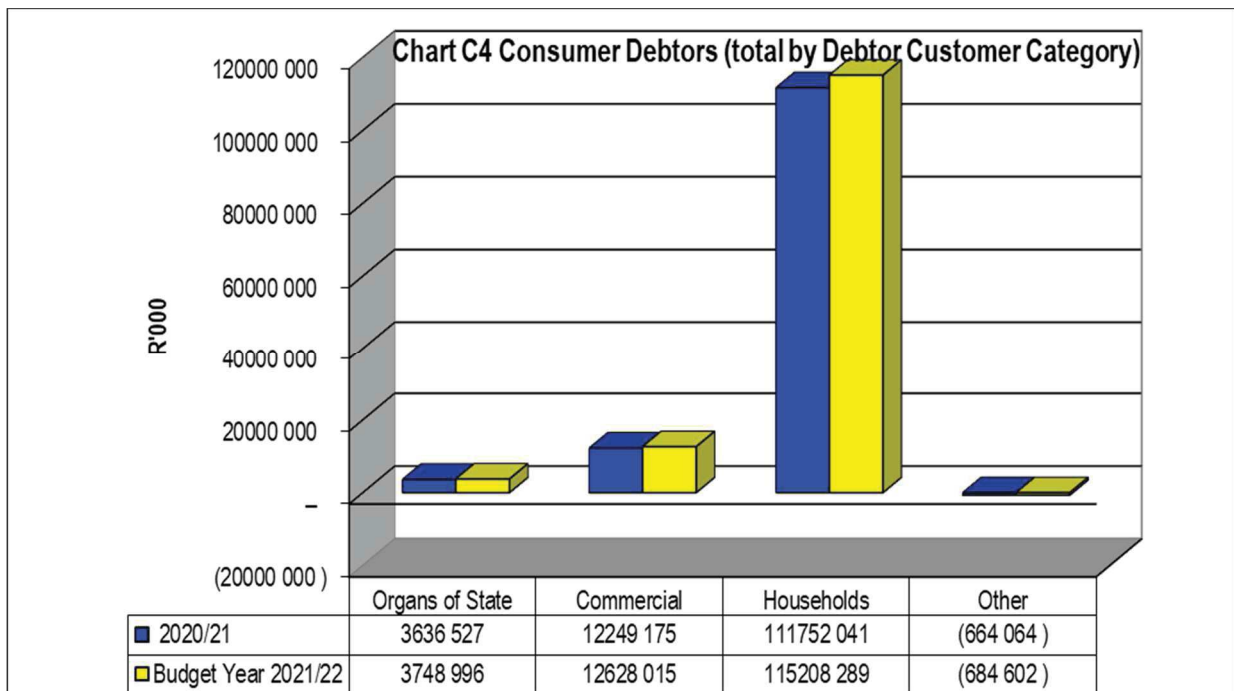
Capital expenditure – YTD actual vs YTD trend



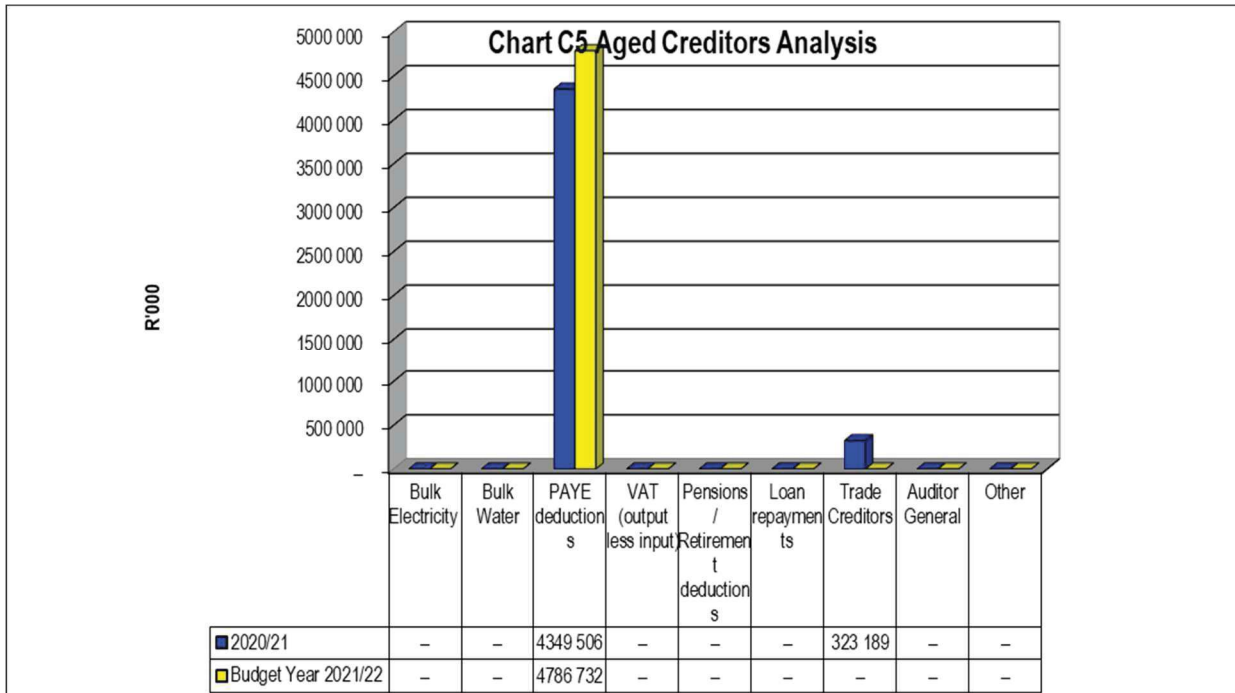
Debtors Age Analysis



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 March 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature: 

Date: 19 April 2022



*Service Delivery and Budget
Implementation Plan (SDBIP)*

*3rd Quarterly report:
1 January – 31 March 2022*

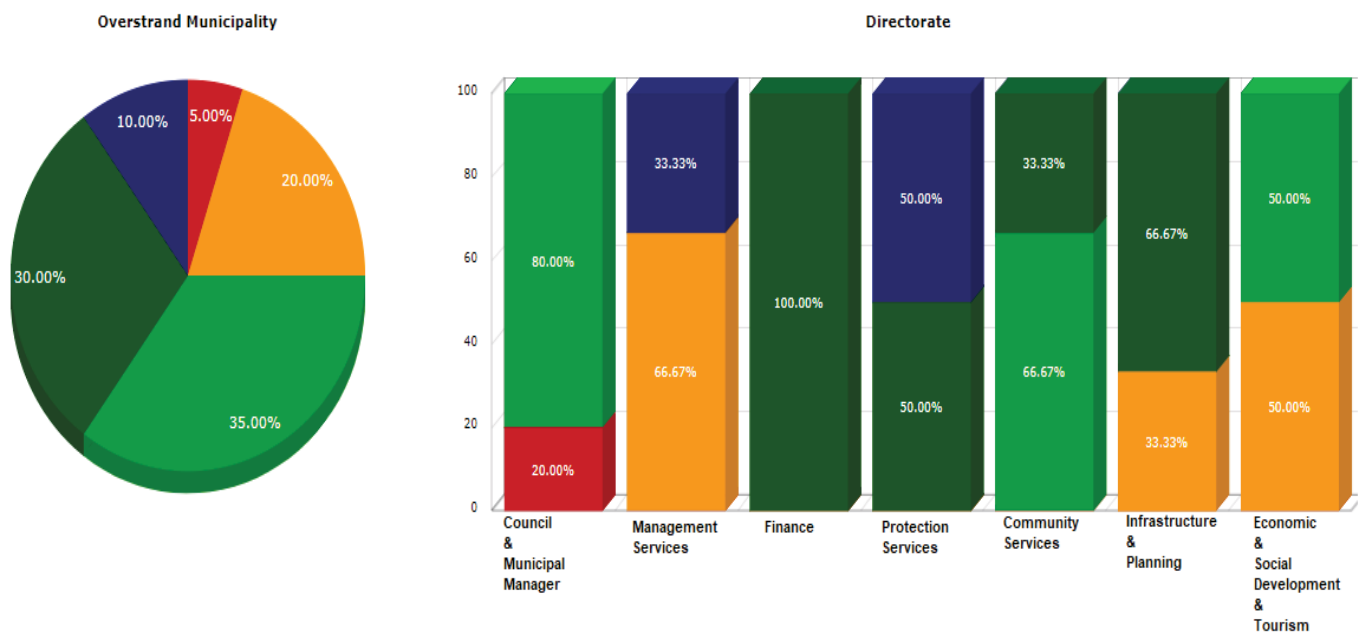
The sections below provide an executive summary of service delivery performance in terms of the top level SDBIP for the **third quarter of the 2021/22 financial year**, 1 January 2022 to 31 March 2022.






KPI Result Categories

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

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

The graph below displays the overall strategic (top layer SDBIP) per Directorate for the third quarter (1 January – 31 March 2022).



Overstrand Municipality		Directorate						
		Council & Municipal Manager	Management Services	Finance	Protection Services	Community Services	Infrastructure & Planning	Economic & Social Development & Tourism
 Not Met	1 (5.00%)	1 (20.00%)	-	-	-	-	-	-
 Almost Met	4 (20.00%)	-	2 (66.67%)	-	-	-	1 (33.33%)	1 (50.00%)
 Met	7 (35.00%)	4 (80.00%)	-	-	-	2 (66.67%)	-	1 (50.00%)
 Well Met	6 (30.00%)	-	-	2 (100.00%)	1 (50.00%)	1 (33.33%)	2 (66.67%)	-
 Extremely Well Met	2 (10.00%)	-	1 (33.33%)	-	1 (50.00%)	-	-	-
Total:	20*	5	3	2	2	3	3	2
	100%	25.00%	15.00%	10.00%	10.00%	15.00%	15.00%	10.00%

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

Figure 1: Top layer SDBIP performance for the third quarter (1 January – 31 March 2022)

Overall, the municipality met 15 (**75%**) of a total number of 20 Top Layer key performance indicators (KPIs) that were measured for the period, 01 January 2022 – 31 March 2022. 4 (20%) 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 JANUARY – 31 MARCH 2022 (3RD Quarter of 2021/22)

Council & Municipal Manager

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								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 Top Management team.	Number of progress reports submitted	Municipal Manager	4	TMT minutes where item served.	4	2	2	G	[D15] Chief Risk Officer: Risk Management reports have been submitted to the Secretary of the TMT, for tabling at a TMT meeting dated 14 March 2022 (February 2022) [D15] Chief Risk Officer: Risk Management reports have been submitted to the Secretary of the TMT, for tabling at a TMT meeting dated 19 April 2022 (March 2022)	[D15] Chief Risk Officer: N/A (February 2022) [D15] Chief Risk Officer: N/A (March 2022)	2	2	G

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL35	The provision and maintenance of municipal services	Percentage of a municipality's capital budget actually spent on capital projects identified for 2021/22 in terms of the municipality's IDP {(Actual amount spent on projects as identified for the year in the IDP/Total amount budgeted on capital projects) X100} (MPPMR Reg 10 (c))	% of the capital budget spent	Municipal Manager	76.53%	Expenditure report from SAMRAS	95.00%	55.00 %	39.49 %	R	[D19] Municipal Manager: Target not met. (March 2022)	[D19] Municipal Manager: Expenditure will improve drastically as the tenders for the big projects have been awarded. (March 2022)	55.00%	39.49%	R
TL41	The provision of democratic, accountable and ethical governance	Sign section 56 performance agreements with all directors by the end of July 2021	Number of agreements signed	Municipal Manager	6	Cover page and signature section of the performance agreements.	6	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
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	Copy of email and report submitted to the Executive Mayor by the Municipal Manager.	4	1	1	G	[D2] Municipal Manager: Due to EMT meetings no longer taking place, this KPI's Source of Evidence was changed during the Adjustments Budget serving before Council on 24 January 2022. (January 2022) [D2] Municipal Manager: Target not met due to the fact that the Audit Action Plan, which served before the TMT on 14 March 2022, was updated up to 9 March 2022 and therefore it does not reflect progress until the end of the quarter. (March 2022)	[D2] Municipal Manager: The quarterly progress reports will now be submitted to the Executive Mayor via e-mail, by the Municipal Manager, after the report has served before a Top Management Team Meeting (Municipal Manager and Directors). (January 2022) [D2] Municipal Manager: Target dates will be changed in order to facilitate meeting of targets at the end of each quarter. This will take place during the compiling of the 2022/23 SDBIP. (March 2022)	1	1	G

APPENDIX 1 - 7 / 29

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL43	The provision of democratic, accountable and ethical governance	Bi-annual formal performance appraisals of the section 56 appointees for the previous financial period April to June 2021 to be completed by Sept 2021 and the current period October to December 2021 to be completed by February 2022	Number of appraisals	Municipal Manager	12	Attendance Register	12	6	6	G	[D3] Municipal Manager: Target met. Formal appraisals were held on 18 February 2022, for period ending 31 December 2021. (February 2022)		6	6	G
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	0	0	N/A			0	0	N/A
TL47	The provision of democratic, accountable and ethical governance	Submit the final Annual report and Oversight report to Council before 31 March 2022	Final Annual report and oversight report submitted	Municipal Manager	1	Minutes of Council meeting during which it was discussed	1	1	1	G	[D30] Director: Management Services: The Final Annual and Oversight report was approved by Council on 30 March 2022. (March 2022)		1	1	G

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL48	The provision of democratic, accountable and ethical governance	Prepare the final IDP for submission to Council by the end of May 2022	Final IDP submitted	Municipal Manager	1	Council resolution of approved IDP	1	0	0	N/A			0	0	N/A
TL49	The provision of democratic, accountable and ethical governance	Submit the Final MTREF budget by the end of May 2022	Final Budget submitted	Municipal Manager	1	Agenda of the Council meeting	1	0	0	N/A			0	0	N/A

Management Services

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								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	% of the training budget spent on implementation of the WSP	Director: Management Services	84.54%	Expenditure reports from SAMRAS system	100.00%	60.00%	93.05%	B	[D98] Director: Management Services: Target extremely well met. (March 2022)		60.00%	93.05%	B

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TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)			
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	
		divided by the budget allocated) (MPPMR Reg 10 (f))														
TL21	The provision of democratic, accountable and ethical governance	Review the Municipal Organisational Staff Structure by the end of June 2022	Structure reviewed	Director: Management Services	1	LLF minutes (restructuring) and updated organogram	1	0	0	N/A			0	0	N/A	
TL22	The provision of democratic, accountable and ethical governance	Revise the Section 14 Access to Information Manual by the end of June 2022 to ensure compliant and up to date policies	Manual revised	Director: Management Services	1	Letter to the Human Rights Commission	1	0	0	N/A			0	0	N/A	
TL23	The provision of democratic, accountable and ethical governance	92% of the approved and funded organogram filled {(actual number of posts filled divided by the funded posts budgeted) x100}	% Filled	Director: Management Services	90.64%	HR statistics on filled and vacant posts	92.00%	92.00%	91.06%	O	[D101] Director: Management Services: Target almost met. (March 2022)	[D101] Director: Management Services: This figure cannot be controlled as it is affected either by resignations, pension, disability, death etc. If Managers do	92.00%	91.06%	O	

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)				
								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	74	71	0	[D58] Senior Manager: Human Resources: 72 People from employment equity target groups employed in the three highest levels of management (January 2022) [D58] Senior Manager: Human Resources: 72 People from employment equity target groups employed in the three highest levels of	[D58] Senior Manager: Human Resources: In terms of the EEP the number of posts that were filled on the three highest levels of management were 74 at the time and therefore a target of 74 were set. During August month only 72 of these posts were filled at the three highest	74	71	0		

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)			
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	
												management (February 2022) [D58] Senior Manager: Human Resources: 71 People employed from EE target groups. (March 2022)	levels of management. This is not controllable and are affected either by resignations, pension, disability, death etc. (January 2022) [D58] Senior Manager: Human Resources: In terms of the EEP the number of posts that were filled on the three highest levels of management were 74 at the time and therefore a target of 74 were set. During August month only 72 of these posts were			

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
												filled at the three highest levels of management. This is not controllable and are affected either by resignations, pension, disability, death etc. (February 2022) [D58] Senior Manager: Human Resources: This figure cannot be controlled and is affected either by resignations, pension, disability, death etc. (March 2022)			

Finance

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Revised Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL13	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure) (MPPMR Reg 10 (g))	Ratio achieved	Director: Finance	7.62	Section 71 reports	3	0	0	N/A			0	0	N/A
TL14	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the municipality's ability to meet its 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	15	0	0	N/A			0	0	N/A
TL15	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPMR Reg 10 (g))	% Achieved	Director: Finance	12.33%	Section 71 reports	16.00%	0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL16	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by end August 2021	Financial statements submitted	Director: Finance	1	AFS submitted to the AG	1	0	0	N/A	[D128] Deputy Director: Finance & SCM: Not applicable for the period. (January 2022)		0	0	N/A

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Revised Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
											[D128] Deputy Director: Finance & SCM: Not applicable for the period. (February 2022) [D128] Deputy Director: Finance & SCM: Not applicable for the period. (March 2022)				
TL17	The provision of democratic, accountable and ethical governance	Submit a reviewed long term financial plan to the CFO by end of October 2021	Reviewed long term financial plan submitted	Director: Finance	1	Reviewed long term financial plan	1	0	0	N/A			0	0	N/A
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	7 000	7 000	7 349	G2	[D148] Senior Manager: Revenue: 7 304 Indigent total of 35 879 Households (January 2022) [D148] Senior Manager: Revenue: 7	[D148] Senior Manager: Revenue: (January 2022) [D148] Senior Manager: Revenue: (February 2022) [D148] Senior Manager:	7 000	7 349	G2

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Revised Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
											328 Indigent total of 35 879 Households (February 2022) [D148] Senior Manager: Revenue: 7 349 Indigent total of 36 072 Households (March 2022)	Revenue: (March 2022)			
TL39	The provision of democratic, accountable and ethical governance	Achieve a debt recovery rate not less than 95% (Receipts/total billed for the 12-month period x 100)	% Recovered	Director: Finance	97.10%	Calculation of 12 month rolling average	95.00%	95.00%	99.04%	G2	[D180] Director: Finance: KPI WELL MET FOR JANUARY 2022 - DEBT RECOVERY RATE (January 2022) [D180] Director: Finance: KPI WELL MET FOR FEBRUARY 2022 - DEBT RECOVERY RATE (February 2022) [D180]		95.00%	99.04%	G2

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Revised Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
											Director: Finance: KPI WELL MET FOR MARCH 2022 - DEBT RECOVERY RATE (March 2022)				

Protection Services

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL25	The creation and maintenance of a safe and healthy environment	Annually review and submit Disaster Management Plan to Council by the end of October 2021	Reviewed plan submitted	Director: Protection Services	1	Council minutes noting the Reviewed Disaster Management Plan	1	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL26	The creation and maintenance of a safe and healthy environment	Review Community Safety Plan in three-year cycle by end of June 2022 in conjunction with the Department of Community Safety	Plan reviewed	Director: Protection Services	0	Reviewed Community Safety Plan	1	0	0	N/A			0	0	N/A
TL27	The creation and maintenance of a safe and healthy environment	Arrange public awareness sessions on Protection Services	Number of sessions held	Director: Protection Services	103	Quarterly statistical report	100	32	41	G2	[D228] Director: Protection Services: 41 Public safety awareness's conducted (March 2022)		32	41	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	R10 000 000.00	R2 500 000.00	R3 775 968.00	B	[D229] Director: Protection Services: As per IE/TB extract of 31 March 2022 (March 2022)		R2 500 000.00	R3 775 968.00	B

Community Services

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL1	The provision and maintenance of municipal services	98% of the operational conditional grant (Libraries & CDW's) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries & CDW's)	Director: Community Services	98.49%	Year to date expenses (SAMRAS report)	98.00%	75.00%	75.00%	G	[D348] Director: Community Services: KPI Met (March 2022)		75.00%	75.00%	G
TL2	The provision and maintenance of municipal services	m ² of roads patched and resealed according to Pavement Management System within available budget	m ² of roads patched and resealed	Director: Community Services	104 952	Consultants reseal statistical report	110 000	65 000	93 546	G2	[D349] Deputy Director: Operational Services: KPI Well Met (March 2022)		65 000	93 546	G2
TL5	The provision and maintenance of municipal services	Limit unaccounted water to less than 20% {(Number of kilolitre water purified - Number of kilolitre water sold)/Number of kilolitre purified x 100}	% of water unaccounted for	Director: Community Services	23.04%	Consolidated report_ SAMRAS (DB4) GFS and Infrastructure (water purified)	18.00%	0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL6	The encouragement of structured community participation in the matters of the municipality	Ward committee meetings held to facilitate consistent and regular communication with residents	Number of ward committee meetings per annum	Director: Community Services	77	Minutes of the ward committee meetings held	97	28	28	G	[D351] Director: Community Services: KPI Met (January 2022) [D351] Director: Community	[D351] Director: Community Services: Ward Committee Rules to be revised. (March 2022)	28	28	G

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
											Services: KPI Met (February 2022) [D351] Director: Community Services: KPI Not Met No Ward Committee meetings due to direction by Executive Mayor. (March 2022)				

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL29	The provision and maintenance of municipal services	Provision of water to informal households (excluding invaded state-owned land and private land) based on the standard of 1 water point to 25 households (MPPMR Reg 10 (a))	The number of taps installed in relation to the number of informal households (excluding invaded land unsuitable for housing and private land)	Director: Community Services	317	Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land). Report on the GPS coordinates on the number of taps to informal households (excluding invaded land unsuitable for housing and private land)	320	0	0	N/A			0	0	N/A
TL30	The provision and maintenance of municipal services	Provision of cleaned piped water to all formal households within 200 m from households (MPPMR Reg 10 (a))	No of formal households that meet agreed service standards for piped water	Director: Community Services	29 946	Yearly statistics provided by finance department (SAMRAS)	30 111	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	Number of formal households for which refuse is removed at	Director: Community Services	33 366	Yearly statistics provided by finance department (SAMRAS)	33 895	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)			
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R	
		(A household is defined as a residential unit billed for the particular services rendered by way of the financial system (SAMRAS)) (MPPMR Reg 10	least once a week													
TL32	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week (MPPMR Reg 10 (a))	Number of weekly removals of refuse in informal households (Once per week = 52 weeks per annum	Director: Community Services	53	Bi- annual eMIS report on the weekly refuse removal.	52	0	0	N/A			0	0	N/A	

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL36	The provision and maintenance of municipal services	The provision of sanitation services to informal households (excluding invaded state-owned land and private land) based on the standard of 1 toilet to 5 households (MPPMR Reg 10 (a))	The number of toilet structures provided in relation to the number of informal households (excluding invaded land unsuitable for housing and private land)	Director: Community Services	885	Annual report from Housing Department indicating the number of informal households (excluding invaded land unsuitable for housing and private land). Report on the GPS coordinates for the number of the toilets to informal households (excluding invaded land unsuitable for housing and private land)	980	0	0	N/A			0	0	N/A
TL37	The provision and maintenance of municipal services	Provision of sanitation services to formal residential households (A household is defined as a residential unit billed for the 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	30 420	0	0	N/A			0	0	N/A

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TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL45	The provision and maintenance of municipal services	Provision of water to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of taps installed for informal households on invaded land with available funding	Director: Community Services	104	Report on the GPS coordinates on the number of taps installed for informal households on invaded land	70	0	0	N/A			0	0	N/A
TL46	The provision and maintenance of municipal services	The provision of sanitation services to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the 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	95	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	Revised Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL3	The provision and maintenance of municipal services	Quality of effluent comply 75% with general or special limit in terms of the Water Act (Act 36 of 1998)	% Compliance	Director: Infrastructure & Planning	86.34%	Report from Directorate Infrastructure (WSA) compiled from independent laboratory test results	75.00%	75.00%	74.95%	O	[D407] Deputy Director: Engineering Planning: Some plants are not capable of treating to the required standards - Kleinmond WWTW over capacity (upgrade is planned), and Pearly Beach is only an oxidation pond system. (March 2022)	[D407] Deputy Director: Engineering Planning: Upgrade is planned for Kleinmond WWTW - draft tender documents ready. (March 2022)	75.00%	74.95%	O
TL4	The provision and maintenance of municipal services	Quality of potable water comply 95% with SANS 241	% Compliance with SANS 241	Director: Infrastructure & Planning	98.45%	Independent Laboratory test result	95.00%	95.00%	96.16%	G2			95.00%	96.16%	G2

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Revised Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL18	The provision and maintenance of municipal services	Limit electricity losses to 7.5% or less {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or generated} × 100}	% of electricity unaccounted for	Director: Infrastructure & Planning	6.02%	Electricity losses Excel spreadsheet from Manager: Costing and Reports in Finance Directorate	7.50%	0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL19	The provision and maintenance of municipal services	Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	Director: Infrastructure & Planning	1	Letter of submission of Water Services Audit to DWS	1	0	0	N/A			0	0	N/A
TL33	The provision and maintenance of municipal services	Provision of Electricity: Number of metered electrical connections in formal areas (Eskom Areas excluded) (Definition: Refers to residential households (RE) and pensioners (PR) as per Finance departments billed households) (MPPMR Reg 10 (a))	Number of formal households that meet agreed service standards	Director: Infrastructure & Planning	21 546	Based on number of households billed by department of finance	21 500	0	0	N/A			0	0	N/A
TL38	The provision and maintenance of municipal services	100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2022 (Actual MIG expenditure/Allocation received)	% Expenditure of allocated MIG funds	Director: Infrastructure & Planning	77.00%	Monthly MIG report	100.00%	62.40%	70.09%	G2	[D412] Director: Infrastructure & Planning: 70.09 % Expenditure (March 2022)		62.40%	70.09%	G2

Economic & Social Development & Tourism

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Revised Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								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	3	1	1	G			1	1	G
TL9	The promotion of tourism, economic and social development	Managers LED, Social Development and Tourism report on the hosting of at least one mobile Thusong outreach during the 2021/22 financial year to the Director Economic and Social Development & Tourism	Report on the mobile Thusong outreach programme	Director: Economic & Social Development & Tourism	0	Report on the mobile Thusong outreach programme	1	0	0	N/A			0	0	N/A
TL10	The promotion of tourism, economic and social development	Support 130 SMME's in terms of the SMME Development Programme by 30 June 2022	Number of SMME's supported	Director: Economic & Social Development & Tourism	160	Internally verified list of SMME'S supported	130	0	0	N/A			0	0	N/A

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Revised Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL11	The promotion of tourism, economic and social development	Report on projects/ initiatives in collaboration with other stakeholders for local economic development, social development and tourism	Number of projects / initiatives collaborated on	Director: Economic & Social Development & Tourism	28	Letter of intent / memo	28	8	6	○	[D437] Manager: LED: 2 collaborative partners in Kleinmond confirmation 1 Kleinmond Rotary Sewing project (March 2022) [D438] Manager: Social Development: Target met (March 2022) [D439] Manager: Tourism: Hermanus Business Chamber, Wesgro, Stanford Business & Tourism (March 2022)	[D437] Manager: LED: The are still outstanding confirmations which LED office is still waiting for to meet the target of the KPI (March 2022)	8	6	○

TL KPI Number	Strategic Objective	KPI Description	Unit of Measurement	KPI Owner	Baseline	Source of Evidence	Revised Annual Target	Quarter ending March 2022					Overall Performance for Quarter ending March 2022 (3 rd quarter)		
								Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL12	The promotion of tourism, economic and social development	The number of job opportunities created through the EPWP programme and as per set targets (grant agreement - FTE's, translates to 1028 work opportunities) (MPPMR Reg 10 (d))	Number of temporary jobs created	Director: Economic & Social Development & Tourism	1 060	Internally verified list of beneficiaries appointed	1 028	0	0	N/A			0	0	N/A
TL40	The promotion of tourism, economic and social development	Support 60 SMME's in terms of the Emerging Contractor Development Programme by 30 June 2022	Number of Emerging Contractors supported	Director: Economic & Social Development & Tourism	61	Internally verified list of small contractors supported	60	0	0	N/A			0	0	N/A

RECOMMENDATION TO THE COUNCIL:

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

ANNEXURE B

EXECUTIVE MAYOR'S SPECIAL FUND

Status report in terms of paragraph 7 of the policy

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

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

OVERSTRAND MUNICIPALITY - REPORTING ON THE MUNICIPAL COST CONTAINMENT REGULATIONS, 2019
MARCH 2022

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

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

	Budget	Q1 (Actual)	Q2 (Actual)	Q3 (Actual)	Q4 (Actual)	Savings
Measures	<u>R</u>	<u>R</u>	<u>R</u>	<u>R</u>	<u>R</u>	<u>R</u>
Use of Consultants	41 678 212	3 919 722	8 600 741	6 604 418		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	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.)	710 698	38 780	124 565	115 932		1. Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented
Domestic accommodation: (Please note that deviations from Budgeted amounts also relate to the new normal in terms of scaled down traveling due to virtual meetings, inclusive of a decrease in accommodation costs, Registration Fees w.r.t. conferences, etc.)	402 078	7 514	39 597	37 758		1. Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented

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Sponsorships, events and catering	1 357 939	102 491	343 100	207 858		1. Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented
Communication	7 052 485	923 836	1 265 367	1 180 658		1. Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented
Other related expenditure items	0	0	0	0		1. Overstrand Municipality does not budget to create savings. 2. Cost containment considerations implemented multiple budget periods ago. 3.Guiding Templates implemented
Total	48 724 336	4 992 344	10 373 370	8 146 624		

MUNICIPAL REGULATIONS ON A STANDARD CHART OF ACCOUNTS (mSCOA): POST IMPLEMENTATION STATUS OF mSCOA PROJECT - MARCH 2022

1. Executive Summary

The purpose of this submission to Council is to:

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

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

2. Updated status - March 2022 (Quarter 3)

National Treasury budgetary mSOCA guidance / communications:

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

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

The following was furthermore stated: "Municipalities that procured systems through the RT25-2016 transversal tender must approach the market to procure a new service provider for system support and maintenance. Due to the high financial investment in procuring financial systems, it is not cost effective to change financial systems every 3 to 5 years. Also, the expiry of the SLA does not necessitate the procurement of a new

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financial system - unless the system that is being used is not complying with the required business processes and system specifications.” From before-mentioned it can be derived that NT will not provide for any further communication to Local Government with regard to the before-mentioned release of audit results to assist municipalities with the outcome of their process in this regard. It is rather stated in the circular again that “It should be emphasised that the onus to ensure compliance with the mSCOA Regulations and minimum system specifications as per MFMA Circular No. 80 and its Annexure B rests with the municipality and not the system vendor. Municipalities should ensure that they budget sufficiently to become and remain mSCOA compliant.”

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

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

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

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

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

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

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

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

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

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

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

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

3. SAMRAS Usergroup Workshops & Meetings:

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

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

The necessary evidence and confirmation required, confirming that the service provider is in a position to provide the required resources is currently considered by the Overstrand mSCOA / conversion committee. Before-mentioned, inclusive of an updated and detailed project plan for a viable migration process, with regard to the SCM module to the web-based platform identified by SAMRAS as a critical priority, and during 2021 listed for actioning in the third quarter of the 2021/2022 financial year. The municipality is however currently aware of one municipality where this module has been

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implemented and functional, though not representing the complete supply chain management functionality and workflow areas representative of formal procurement processes. During the next quarter (Apr 2022 onwards) a site visit to a municipality, who will be able to demonstrate the functionality of the implementation in the production environment, is envisaged.

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

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

Matters regarded of importance and impacting on the Overstrand contract, service rendering levels, etc will be reported to Council, with the continuation of quarterly reports as part of the Budget Report, due to the process currently still not leading to a close-out report in the current financial period.

4. Previous quarter/historic status up to December 2021

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

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

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

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

The feedback provided to municipalities a year ago (March 2021) focused on the continuous development of the Web system modules and importantly, efforts currently with regard to the gradual migration of West Coast District Municipality, Stellenbosch Municipality, and lately George Municipality, in particular to the web modules. Progress with these efforts are currently at various stages, which could not be established as completed migration processes from the classic environment to the web. Other

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instances of municipalities involved and the extent of these municipal sites where specific web module testing is currently underway, or planning processes could not be established during these workshops and the usergroup meeting on the 4th of March 2021, to provide the necessary evidence and confirmation that the service provider is currently in a position to provide the required resources and detailed project plan for a viable migration process with regard to any substantial module or section of a module, to the web-based platform.

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



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

mSCOA Circulars

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The following guidance is provided in Circulr 12:

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