

10. MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT FOR DECEMBER 2018

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BA King

(028) 3138154

Corporate Head Office

17 January 2019

1. Executive Summary

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

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate Finance
Financial Services

3. Compliance with Strategic Priority

Provision of democratic, accountable and ethical governance

4. Delegated Authority

None

5. Legal Requirements

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

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

This report has been prepared as part of the reporting obligations arising from the MFMA. Under these obligations the Municipal Manager, as Accounting Officer, must report to the Executive Mayor on the mid-year budget and performance assessment by 25 January 2019.

The Executive Mayor must table a mid-year budget and performance assessment report in Council by 31 January 2019.

The report is attached as Annexure A.

7. Financial Implications

As stated in the report.

8. Staff Implications

None

9. Comments from other Departments, Divisions and Administrations

None

10. Annexures

Annexure A: Mid-Year Budget and Performance Assessment Report

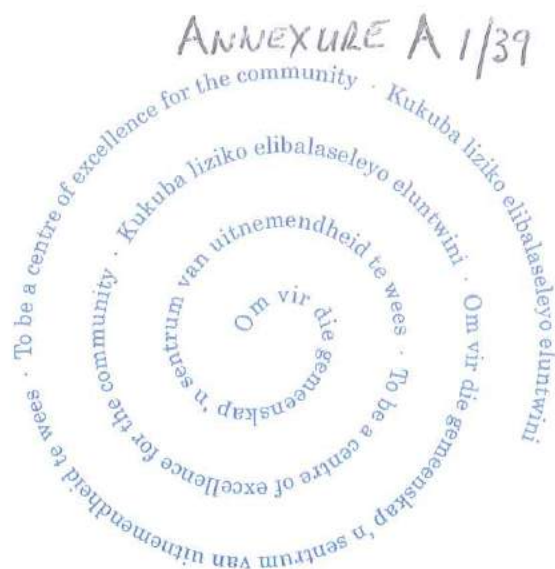
Annexure B: Operational and Capital Budget Review

Annexure C: Top Layer SDBIP Report - Mid Year Assessment Report - 1 July 2018 till 31 December 2018

RECOMMENDATION TO THE COUNCIL:

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

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



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

2018/2019

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

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INTRODUCTION

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

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

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

Mayor's Report

1.1 In-Year Report - Mid Year Review

1.1.1 Implementation of the budget in accordance with the SDBIP

The results of the SDBIP Top Layer for the second quarter ended 31 December 2018 is included in this report as Annexure C.

1.1.2 Financial problems or risks facing the municipality

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

It is important to note that the municipality has had to contend with several devastating fires in the Overstrand area during the festive season, resulting in substantial damage to private properties and municipal infrastructure. An investigation and assessment is currently underway to determine the total impact and cost implication to the municipality.

1.1.3 Other relevant information

The 2018/2019 Budget was compiled according to version 6.2 of the mSCOA classification framework. The below results reflects the second quarter's financial position.

YTD Actual operating revenue at the end of the second quarter for 2018/2019 is at 53.29% of the budgeted revenue. The expenditure reflects spending of 45.62% against the budgeted expenditure. Capital expenditure amounts to R34.8m, or 16.67% of the total adjusted budget of R209.1m, at the end of December 2018. Refer to the table on page 25 for the implementation status of the Top 10 Capital Projects.

The second adjustments budget for unforeseen and unavoidable expenditure, grant funding roll-overs and Western Cape Adjusted estimates was tabled in this quarter.

Outstanding consumer debtors remain stable and primarily only reflects the year-on-year increase from increased tariffs as from 1 July 2018.

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

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

In terms of Section 72(1)(a)(iii) the following is submitted regarding progress on resolving problems identified in the 2017/2018 Annual Report:

COMPONENT A: AUDITOR GENERAL OPINION 2016/17

Auditor General Report 2016/17

Auditor-General Report on Financial Performance 2016/17	
Audit Report Status:	Unqualified (Clean Audit)
Non-Compliance Issues	Remedial Action Taken
There were no findings of any material misstatements in the financial statements prepared by the Municipality in accordance with S122 of the MFMA.	
There were no material findings of any instances of material non-compliance with specific matters in laws and regulations applicable to the Municipality.	

Auditor-General Report on Service Delivery Performance: 2016/17	
Audit Report Status:	Unqualified (Clean Audit)
Non-Compliance Issues	Remedial Action Taken
There were no material findings on the annual performance report concerning the usefulness and the reliability of the reported performance information for the Basic service delivery key performance area by the Municipality.	

COMPONENT B: AUDITOR GENERAL OPINION 2017/18

Auditor General Report 2017/18

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

Auditor-General Report on Service Delivery Performance: 2017/18	
Audit Report Status:	Unqualified (Clean Audit)
Non-Compliance Issues	Remedial Action Taken
There were no material findings on the usefulness and reliability of the reported performance information for the following objective: • The provision and maintenance of municipal services.	

1.1.5 National and Provincial Adjustments Budget

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

Local Government Graduate Internship Grant	72 000
Resource Funding for Establishment & Support of a K9 Unit	4 000 000
Municipal Service Delivery and Capacity Building Grant	200 000
Community Development Workers (CDW)	-74 000
Human Settlement Development Grant (Housing)	-20 000 0000

The above allocations were published in the Extraordinary Provincial Gazette No. 8005 on 22 November 2018.

A Roll over application was submitted to Provincial & National Treasury during August 2018 for the unspent Housing, Provincial Library Grant, LG Internship Graduate Grant funds, Public Transport Non-Motorized Infrastructure Grant, Financial Management Capacity Building Grant & MIG.

All unspent grants applied for were granted and are reflected above.

Resolutions

IN-YEAR REPORTS 2018/2019

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

RECOMMENDATION:

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

Executive Summary

The 2017/2018 audited outcome figures will be available after the tabling of the Annual Report in Council.

Revenue by Source

The Year-to-Date actual revenue amounts to R566.9m, which is 0.99% above the YTD budget projections of R561.3m at the end of December 2018.

Borrowings

The balance of borrowings amounts to R425.8m at the end of December 2018.

Operating expenditure by vote & type

Current expenditure amounts to R510m, which is 1.38% below the YTD budget projections of R517.1m at the end of December 2018.

Capital expenditure

YTD Capital expenditure amounts to R34.9m or 16.67% of the adjusted budget of R209.1m. The current capital commitments of orders in progress amounts to R50.3m or 24% of the adjusted capital budget of R209.1m. Refer to the table on page 25 for the implementation status of the Top 10 Capital Projects.

Cash flows

The municipality started the year with a positive cash balance of R474.9 million. The December closing balance is R496.4 million. Refer to Supporting Table SC9 for more details on the cash position.

Allocations received (National & Provincial Grants)

Grants totaling R38.3m were received during December 2018.

Spending on Grants

Spending on grants amounts to R10.2m for December 2018, which includes FMG, EPWP, Provincial Library Grant, LG Internship Graduate Grant, Housing, INEP and MIG.

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Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M06 December			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Total	1.00%		
Interest earned - external investm	24.33%	Investment Revenue higher than expected	
Expenditure By Type			
Total	-1.38%		
Capital Expenditure			
Total	-42.31%	Capital Commitments= R50.3m (24%)	Active management of capital spending
Financial Position			
In order			
Cash Flow			
In order			

Performance in relation to SDBIP targets

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

SDBIP remedial or corrective steps

Refer to the Annexure C of this report.

BUDGET & FINANCIAL PERFORMANCE ANALYSIS

In-year budget statement tables

BUDGET STATEMENT SUMMARY – DECEMBER 2018

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

Description	2017/18	Budget Year 2018/19							
	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	–	234 998	234 998	19 169	117 753	117 499	254	0%	234 998
Service charges	–	613 718	613 718	54 073	316 700	313 392	3 308	1%	613 718
Investment revenue	–	21 001	21 001	790	15 231	12 251	2 980	24%	21 001
Transfers and subsidies	–	130 566	114 217	34 473	79 397	79 397	–	–	114 217
Other own revenue	–	79 944	79 944	7 092	37 871	38 824	(953)	-2%	79 944
Total Revenue (excluding capital transfers and contributions)	–	1 080 228	1 063 879	115 596	586 952	561 363	5 589	1%	1 063 879
Employee costs	–	367 024	367 095	29 550	180 901	183 548	(2 646)	-1%	367 095
Remuneration of Councillors	–	10 972	10 972	848	5 086	5 486	(400)	-7%	10 972
Depreciation & asset impairment	–	130 362	130 362	10 864	65 182	65 182	–	–	130 362
Finance charges	–	47 834	47 834	12 355	17 855	17 855	–	–	47 834
Materials and bulk purchases	–	296 190	278 438	21 910	128 773	129 274	(501)	-0%	278 438
Transfers and subsidies	–	500	500	23	358	358	–	–	500
Other expenditure	–	281 361	282 694	25 233	111 857	115 465	(3 607)	-3%	282 694
Total Expenditure	–	1 134 245	1 117 896	100 782	510 012	517 167	(7 154)	-1%	1 117 896
Surplus/(Deficit)	–	(54 017)	(54 017)	14 815	56 940	44 196	12 743	29%	(54 017)
Transfers and subsidies - capital (m)	–	61 968	73 841	7 830	12 528	12 528	–	–	73 841
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	7 951	19 824	22 645	69 468	56 724	12 743	22%	19 824
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	7 951	19 824	22 645	69 468	56 724	12 743	22%	19 824
Capital expenditure & funds sources									
Capital expenditure	–	194 237	209 110	13 353	34 871	60 447	(25 576)	-42%	209 110
Capital transfers recognised	–	62 068	73 941	7 830	12 528	22 806	(10 278)	-45%	73 941
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	68 650	68 650	568	6 988	21 011	(14 023)	-67%	68 650
Internally generated funds	–	63 519	66 519	4 954	15 355	16 630	(1 274)	-8%	66 519
Total sources of capital funds	–	194 237	209 110	13 353	34 871	60 447	(25 576)	-42%	209 110
Financial position									
Total current assets	–	523 717	615 442	–	669 227	–	–	–	615 442
Total non current assets	–	3 718 075	3 732 948	–	3 608 040	–	–	–	3 732 948
Total current liabilities	–	215 151	215 151	–	160 668	–	–	–	215 151
Total non current liabilities	–	673 454	673 454	–	600 530	–	–	–	673 454
Community wealth/Equity	–	3 353 187	3 459 785	–	3 516 070	–	–	–	3 459 785
Cash flows									
Net cash from (used) operating	–	175 190	187 063	7 947	74 679	74 250	(429)	-1%	187 063
Net cash from (used) investing	–	(201 351)	(216 224)	(14 192)	(37 710)	(37 710)	–	–	(216 224)
Net cash from (used) financing	–	23 944	23 944	9 996	(15 540)	(15 540)	–	–	23 944
Cash/cash equivalents at the month	–	380 242	471 967	–	496 397	498 185	1 788	0%	469 750
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	65 948	2 647	1 389	1 211	666	705	3 255	22 289	98 110
Creditors Age Analysis									
Total Creditors	3 844	–	–	–	–	–	–	–	3 844

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Financial Performance (revenue and expenditure by functional classification) – December 2018

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

Description	2017/18	Budget Year 2018/19							
	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>	-	296 029	296 025	29 166	158 214	155 528	2 686	2%	296 025
Executive and council	-	25 110	25 110	8 104	18 286	17 867	420	2%	25 110
Finance and administration	-	270 868	270 794	21 055	139 883	137 600	2 283	2%	270 794
Internal audit	-	51	122	7	45	61	(16)	-27%	122
<i>Community and public safety</i>	-	81 447	71 841	6 863	15 567	14 684	983	7%	71 841
Community and social services	-	7 413	7 942	664	4 456	4 403	53	1%	7 942
Sport and recreation	-	13 000	13 000	2 445	6 986	5 892	1 094	19%	13 000
Public safety	-	1 272	5 272	24	203	367	(164)	-45%	5 272
Housing	-	59 762	45 626	3 730	4 022	4 022	-	-	45 626
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	58 097	59 861	5 890	26 454	27 845	(1 390)	-5%	59 861
Planning and development	-	11 449	11 449	681	5 211	5 531	(320)	-6%	11 449
Road transport	-	46 648	48 412	5 210	21 224	22 294	(1 070)	-5%	48 412
Environmental protection	-	0	0	-	19	19	-	-	0
<i>Trading services</i>	-	706 624	709 993	81 507	379 144	375 834	3 310	1%	709 993
Energy sources	-	395 354	395 554	40 769	209 969	208 957	1 011	0%	395 554
Water management	-	133 327	134 082	15 397	69 873	68 718	1 155	2%	134 082
Waste water management	-	101 333	103 746	14 993	56 494	55 857	637	1%	103 746
Waste management	-	76 810	76 610	10 348	42 808	42 302	506	1%	76 610
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	-	1 142 196	1 137 720	123 426	579 480	573 891	5 589	1%	1 137 720
Expenditure - Functional									
<i>Governance and administration</i>	-	221 763	221 760	15 642	102 318	104 134	(1 816)	-2%	221 760
Executive and council	-	55 867	55 867	3 559	26 147	26 451	(304)	-1%	55 867
Finance and administration	-	162 952	162 878	11 884	74 785	76 214	(1 429)	-2%	162 878
Internal audit	-	2 944	3 015	199	1 387	1 470	(83)	-6%	3 015
<i>Community and public safety</i>	-	144 344	127 999	12 792	58 532	59 266	(734)	-1%	127 999
Community and social services	-	16 752	16 752	1 254	9 414	9 575	(162)	-2%	16 752
Sport and recreation	-	58 238	58 238	5 583	24 789	25 160	(371)	-1%	58 238
Public safety	-	38 381	38 381	3 722	20 185	20 386	(201)	-1%	38 381
Housing	-	30 974	14 629	2 232	4 145	4 145	-	-	14 629
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	196 571	196 571	18 773	88 418	89 755	(1 338)	-1%	196 571
Planning and development	-	40 059	40 059	2 740	18 178	18 812	(634)	-3%	40 059
Road transport	-	147 972	147 972	15 455	67 044	67 572	(527)	-1%	147 972
Environmental protection	-	8 540	8 540	577	3 195	3 372	(176)	-5%	8 540
<i>Trading services</i>	-	568 159	568 159	53 429	259 287	262 307	(3 020)	-1%	568 159
Energy sources	-	311 806	311 806	25 544	143 776	145 009	(1 233)	-1%	311 806
Water management	-	110 285	110 285	11 702	47 282	47 887	(604)	-1%	110 285
Waste water management	-	78 918	78 918	10 359	37 925	38 612	(687)	-2%	78 918
Waste management	-	67 150	67 150	5 825	30 304	30 800	(496)	-2%	67 150
<i>Other</i>	-	3 408	3 408	145	1 457	1 704	(247)	-14%	3 408
Total Expenditure - Functional	-	1 134 245	1 117 896	100 782	510 012	517 167	(7 154)	-1%	1 117 896
Surplus/ (Deficit) for the year	-	7 951	19 824	22 645	69 468	56 724	12 743	22%	19 824

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

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

Vote Description	2017/18	Budget Year 2018/19							
	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	-	24 988	24 988	8 087	18 246	17 806	440	2.5%	24 988
Vote 2 - Municipal Manager	-	51	122	7	45	61	(16)	-26.9%	122
Vote 3 - Management Services	-	584	584	30	509	479	30	6.3%	584
Vote 4 - Finance	-	269 683	269 683	20 978	139 070	136 407	2 663	2.0%	269 683
Vote 5 - Community Services	-	339 690	344 080	46 255	183 774	181 954	1 819	1.0%	344 080
Vote 6 - Economic and Social Development &	-	2 226	2 226	133	847	852	(5)	-0.6%	2 226
Vote 7 - Infrastructure & Planning	-	464 077	454 142	45 007	218 171	216 777	1 393	0.6%	454 142
Vote 8 - Protection Services	-	41 896	41 896	2 929	18 819	19 555	(735)	-3.8%	41 896
Total Revenue by Vote	-	1 142 196	1 137 720	123 426	579 480	573 691	5 590	1.0%	1 137 720
Expenditure by Vote									
Vote 1 - Council	-	33 049	33 049	2 091	16 787	17 594	(807)	-4.6%	33 049
Vote 2 - Municipal Manager	-	5 467	5 538	381	2 461	2 566	(105)	-4.1%	5 538
Vote 3 - Management Services	-	52 776	52 776	3 119	21 984	22 714	(730)	-3.2%	52 776
Vote 4 - Finance	-	78 645	78 645	6 234	38 668	39 833	(1 164)	-2.9%	78 645
Vote 5 - Community Services	-	409 514	409 440	43 964	188 174	190 215	(2 041)	-1.1%	409 440
Vote 6 - Economic and Social Development &	-	11 752	11 752	688	4 825	5 194	(370)	-7.1%	11 752
Vote 7 - Infrastructure & Planning	-	456 531	440 185	36 771	194 018	195 589	(1 571)	-0.8%	440 185
Vote 8 - Protection Services	-	86 511	86 511	7 535	43 096	43 463	(367)	-0.8%	86 511
Total Expenditure by Vote	-	1 134 245	1 117 896	100 782	510 032	517 167	(7 154)	-1.4%	1 117 896
Surplus/ (Deficit) for the year	-	7 951	19 824	22 645	69 468	56 724	12 744	22.5%	19 824

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Financial Performance (revenue and expenditure by source/type) – December 2018

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

Description	2017/18 Audited Outcome	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		234 998	234 998	19 169	117 753	117 499	254	0%	234 998
Service charges - electricity revenue		362 784	362 784	31 052	188 449	187 438	1 011	1%	362 784
Service charges - water revenue		116 781	116 781	11 200	60 031	58 877	1 154	2%	116 781
Service charges - sanitation revenue		73 164	73 164	6 592	37 219	36 582	637	2%	73 164
Service charges - refuse revenue		60 990	60 990	5 149	31 001	30 495	506	2%	60 990
Service charges - other		-	-	-	-	-	-	-	-
Rental of facilities and equipment		3 679	3 679	289	2 143	1 993	150	8%	3 679
Interest earned - external investments		21 001	21 001	790	15 231	12 251	2 980	24%	21 001
Interest earned - outstanding debtors		3 700	3 700	349	1 963	1 850	103	6%	3 700
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		34 965	34 965	2 425	15 247	16 026	(778)	-5%	34 965
Licences and permits		2 447	2 447	193	1 244	1 223	20	2%	2 447
Agency services		3 726	3 726	349	2 412	2 018	394	20%	3 726
Transfers and subsidies		130 566	114 217	34 473	79 397	79 397	-	-	114 217
Other revenue		31 427	31 427	3 487	14 872	15 714	(842)	-5%	31 427
Gains on disposal of PPE		-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	1 080 228	1 083 879	115 596	566 952	561 363	5 589	1%	1 063 879
Expenditure By Type									
Employee related costs		367 024	367 095	29 550	180 901	183 540	(2 645)	-1%	367 095
Remuneration of councillors		10 972	10 972	848	5 086	5 486	(400)	-7%	10 972
Debt impairment		23 492	23 492	1 958	11 746	11 746	-	-	23 492
Depreciation & asset impairment		130 362	130 362	10 864	65 182	65 182	-	-	130 362
Finance charges		47 834	47 834	12 355	17 855	17 855	-	-	47 834
Bulk purchases		238 588	238 588	17 346	111 233	111 341	(109)	0%	238 588
Other materials		57 602	39 850	4 584	17 540	17 932	(392)	-2%	39 850
Contracted services		193 637	195 010	19 010	69 047	71 504	(2 457)	-3%	195 010
Transfers and subsidies		500	500	23	358	358	-	-	500
Other expenditure		64 232	64 192	4 285	30 945	32 098	(1 151)	-4%	64 192
Loss on disposal of PPE		-	-	-	119	119	-	-	-
Total Expenditure	-	1 134 245	1 117 898	100 782	518 012	517 167	(7 154)	-1%	1 117 898
Surplus/(Deficit)	-	(54 017)	(54 017)	14 815	58 940	44 196	12 743	0	(54 017)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		61 969	73 841	7 830	12 528	12 528	-	-	73 841
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - 0%)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	7 951	19 824	22 645	69 468	56 724			19 824
Taxation		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	7 951	19 824	22 645	69 468	56 724			19 824
Attributable to minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	7 951	19 824	22 645	69 468	56 724			19 824
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	7 951	19 824	22 645	69 468	56 724			19 824

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Capital Expenditure (Mun. vote, standard classification and funding) – December 2018

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

Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Council	--	--	--	--	--	--	--	--	--
Vote 2 - Municipal Manager	--	--	--	--	--	--	--	--	--
Vote 3 - Management Services	--	--	--	--	--	--	--	--	--
Vote 4 - Finance	--	--	--	--	--	--	--	--	--
Vote 5 - Community Services	--	64 797	70 260	6 843	16 618	26 184	(9 566)	-37%	70 260
Vote 6 - Economic and Social Development & T	--	--	--	--	--	--	--	--	--
Vote 7 - Infrastructure & Planning	--	58 239	61 949	4 099	8 538	18 899	(10 361)	-55%	61 949
Vote 8 - Protection Services	--	500	500	--	--	--	--	--	500
Total Capital Multi-year expenditure	--	123 536	132 709	10 741	25 156	45 084	(19 927)	-44%	132 709
Vote 1 - Council	--	20	20	--	4	8	(5)	-55%	20
Vote 2 - Municipal Manager	--	--	--	--	--	--	--	--	--
Vote 3 - Management Services	--	4 086	4 086	147	2 977	2 043	934	46%	4 086
Vote 4 - Finance	--	30	30	11	28	15	13	84%	30
Vote 5 - Community Services	--	52 403	55 403	2 431	6 352	11 631	(5 279)	-45%	55 403
Vote 6 - Economic and Social Development & T	--	5 625	5 625	--	--	--	--	--	5 625
Vote 7 - Infrastructure & Planning	--	1 100	3 800	20	353	1 508	(1 156)	-77%	3 800
Vote 8 - Protection Services	--	7 436	7 436	2	2	158	(156)	-99%	7 436
Total Capital single-year expenditure	--	70 701	76 401	2 611	9 715	15 363	(5 648)	-37%	76 401
Total Capital Expenditure	--	194 237	209 110	13 353	34 871	60 447	(25 576)	-42%	209 110
Capital Expenditure - Functional Classification									
Governance and administration	--	6 331	6 331	158	3 432	3 164	268	8%	6 331
Executive and council	--	20	20	--	4	8	(5)	-55%	20
Finance and administration	--	6 311	6 311	158	3 428	3 156	272	9%	6 311
Internal audit	--	--	--	--	--	--	--	--	--
Community and public safety	--	57 710	64 549	3 987	8 146	16 576	(8 430)	-51%	64 549
Community and social services	--	4 999	5 529	896	2 164	2 764	(600)	-22%	5 529
Sport and recreation	--	8 057	8 057	1 058	3 948	4 029	(80)	-2%	8 057
Public safety	--	9 186	13 286	2	2	6 643	(6 641)	-100%	13 286
Housing	--	36 467	37 677	2 032	2 032	3 140	(1 109)	-35%	37 677
Health	--	--	--	--	--	--	--	--	--
Economic and environmental services	--	18 821	20 586	2 802	4 546	8 435	(3 895)	-46%	20 586
Planning and development	--	5 725	5 725	20	353	2 863	(2 510)	-88%	5 725
Road transport	--	13 096	14 861	2 782	4 188	5 573	(1 385)	-25%	14 861
Environmental protection	--	--	--	--	--	--	--	--	--
Trading services	--	111 375	117 644	6 405	18 753	32 272	(13 518)	-42%	117 644
Energy sources	--	24 772	24 972	607	5 047	9 365	(4 318)	-46%	24 972
Water management	--	30 077	31 372	--	1 163	9 150	(7 967)	-87%	31 372
Waste water management	--	54 987	59 760	4 338	11 064	12 987	(1 923)	-15%	59 760
Waste management	--	1 540	1 540	1 460	1 460	770	890	90%	1 540
Other	--	--	--	--	--	--	--	--	--
Total Capital Expenditure - Functional Classification	--	194 237	209 110	13 353	34 871	60 447	(25 576)	-42%	209 110
Funded by:									
National Government	--	25 901	30 445	5 798	10 496	10 149	347	3%	30 445
Provincial Government	--	36 057	43 398	2 032	2 032	12 657	(10 625)	-84%	43 398
District Municipality	--	--	--	--	--	--	--	--	--
Other transfers and grants	--	100	100	--	--	--	--	--	100
Transfers recognised - capital	--	62 068	73 941	7 830	12 528	22 806	(10 278)	-45%	73 941
Public contributions & donations	--	--	--	--	--	--	--	--	--
Borrowing	--	68 650	68 650	568	6 988	21 011	(14 023)	-67%	68 650
Internally generated funds	--	63 519	66 519	4 954	15 355	16 630	(1 274)	-8%	66 519
Total Capital Funding	--	194 237	209 110	13 353	34 871	60 447	(25 576)	-42%	209 110

Capital expenditure is 42.31% below the Year-to-Date budget projections at the end of this quarter. Refer to the table on page 25 for the implementation status of the Top 10 Capital Projects.

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Financial Position - December 2018

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

Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash		380 242	471 967	76 661	471 967
Call investment deposits		-	-	419 736	-
Consumer debtors		78 188	78 188	75 237	78 188
Other debtors		49 845	49 845	43 913	49 845
Current portion of long-term receivables		10	10	7	10
Inventory		15 432	15 432	53 674	15 432
Total current assets	-	523 717	615 442	669 227	615 442
Non current assets					
Long-term receivables		10	10	18	10
Investments		50 546	50 546	47 709	50 546
Investment property		101 865	101 865	114 846	101 865
Investments in Associate					
Property, plant and equipment		3 559 712	3 574 585	3 438 768	3 574 585
Agricultural					
Biological					
Intangible		5 942	5 942	6 699	5 942
Other non-current assets					
Total non current assets	-	3 718 075	3 732 948	3 608 040	3 732 948
TOTAL ASSETS	-	4 241 792	4 348 390	4 277 267	4 348 390
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing		38 428	38 428	36 282	38 428
Consumer deposits		53 152	53 152	39 175	53 152
Trade and other payables		87 052	87 052	55 491	87 052
Provisions		36 518	36 518	29 719	36 518
Total current liabilities	-	215 151	215 151	160 668	215 151
Non current liabilities					
Borrowing		423 677	423 677	389 572	423 677
Provisions		249 777	249 777	210 958	249 777
Total non current liabilities	-	673 454	673 454	600 530	673 454
TOTAL LIABILITIES	-	888 605	888 605	761 197	888 605
NET ASSETS	-	3 353 187	3 459 785	3 516 070	3 459 785
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		3 349 887	3 456 485	3 512 808	3 456 485
Reserves		3 300	3 300	3 261	3 300
TOTAL COMMUNITY WEALTH/EQUITY	-	3 353 187	3 459 785	3 516 070	3 459 785

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Cash Flow - December 2018

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

Description	2017/18	Budget Year 2018/19							
	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		233 454	233 454	37 043	116 780	116 727	53		233 454
Service charges		609 686	609 686	36 167	314 653	314 496	157		609 686
Other revenue		56 317	56 317	10 224	38 708	38 765	(57)	0%	56 317
Government - operating		130 566	114 217	34 473	79 397	79 397	-		114 217
Government - capital		61 968	73 841	7 830	12 528	12 528	-		73 841
Interest		24 701	24 701	1 139	17 184	17 184	-		24 701
Dividends							-		
Payments									
Suppliers and employees		(893 168)	(876 820)	(106 551)	(486 358)	(486 635)	(277)	0%	(876 820)
Finance charges		(47 834)	(47 834)	(12 355)	(17 855)	(17 855)	-		(47 834)
Transfers and Grants		(500)	(500)	(23)	(358)	(358)	-		(500)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	175 190	187 063	7 947	74 679	74 250	(429)	-1%	187 063
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		-	-	(282)	(119)	(119)	-		
Decrease (increase) in non-current debtors		-	-	-	-	-	-		
Decrease (increase) other non-current receivables		10	10	3	6	6	-		10
Decrease (increase) in non-current investments		(7 124)	(7 124)	(949)	(3 114)	(3 114)	-		(7 124)
Payments									
Capital assets		(194 237)	(209 110)	(12 963)	(34 482)	(34 482)	-		(209 110)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(201 351)	(216 224)	(14 192)	(37 710)	(37 710)	-		(216 224)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		
Borrowing long term/refinancing		54 000	54 000	-	-	-	-		54 000
Increase (decrease) in consumer deposits		3 937	3 937	14 805	713	713	-		3 937
Payments									
Repayment of borrowing		(33 993)	(33 993)	(4 808)	(16 252)	(16 252)	-		(33 993)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	23 944	23 944	9 996	(15 540)	(15 540)	-		23 944
NET INCREASE/(DECREASE) IN CASH HELD	-	(2 217)	(5 217)	3 752	21 430	21 001			(5 217)
Cash/cash equivalents at beginning:		382 460	477 185		474 967	477 185			474 967
Cash/cash equivalents at month/year end:	-	380 242	471 967		496 397	498 185			469 750

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SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

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

Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment-Bad Debts I.to Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	14 750	602	333	195	98	102	403	2 940	19 424	3 739		3 921
Trade and Other Receivables from Exchange Transactions - Electrical	1300	14 820	405	216	145	116	120	579	3 225	19 628	4 187		5 176
Receivables from Non-exchange Transactions - Property Rates	1400	19 849	837	296	461	164	135	559	2 361	24 661	3 679		5 847
Receivables from Exchange Transactions - Waste Water Management	1500	7 379	248	193	89	77	66	305	1 692	10 049	2 229		2 432
Receivables from Exchange Transactions - Waste Management	1600	5 776	161	110	75	72	59	261	1 267	7 781	1 734		2 028
Receivables from Exchange Transactions - Property Rental Debtors	1700	241	6	4	6	5	4	57	187	512	260		164
Interest on Arrear Debtor Accounts	1810	105	52	41	43	32	40	278	6 775	7 368	7 169		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820								-	-	-		
Other	1900	3 028	335	195	194	102	178	813	3 841	8 687	5 129		2 211
Total By Income Source	2000	65 948	2 647	1 389	1 211	666	705	3 255	22 289	98 110	28 126	-	21 779
2017/18 - totals only		55 701	1 419	961	899	739	715	4 180	20 286	84 900	26 819		21 435
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 207	329	108	312	13	19	153	1 068	3 210	1 565		261
Commercial	2300	7 777	161	36	28	22	17	189	998	9 230	1 255		788
Households	2400	57 346	2 155	1 243	868	630	657	2 906	20 121	85 937	25 192		20 728
Other	2500	(383)	1	1	2	1	1	7	101	(267)	113		2
Total By Customer Group	2600	65 948	2 647	1 389	1 211	666	705	3 255	22 289	98 110	28 126	-	21 779

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

Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
2 018					
July	7 396	NO VOTE for 2018/2019	26 324	33 720	21.93%
August	7 390	NO VOTE for 2018/2019	26 337	33 727	21.91%
September	7 270	NO VOTE for 2018/2019	26 903	34 173	21.27%
October	7 367	NO VOTE for 2018/2019	26 798	34 165	21.56%
November	7 320	NO VOTE for 2018/2019	26 627	33 947	21.56%
December	7 725	NO VOTE for 2018/2019	26 400	34 125	22.64%
2 019					
January					
February					
March					
April					
May					
June					

Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
7725			6Kl	7725	0	7725	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 Kw/h per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
113	7612		50kWh	7725	0	7725	Total monthly levy

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Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days	Older than 90 days
2018/19											
June											
May											
April											
March											
February											
January											
December	65 947 801	2 647 087	1 388 890	1 210 859	666 499	704 533	3 255 426	22 288 563	98 109 658	32 161 856	28 125 880
November	65 016 758	1 908 982	1 507 825	769 920	761 773	683 908	3 121 635	21 866 706	95 637 507	30 620 749	27 203 942
October	61 645 942	2 007 988	926 316	871 518	793 515	637 562	3 618 246	21 361 217	91 862 304	30 216 362	27 282 058
September	66 261 931	1 470 065	1 080 941	916 647	710 510	624 175	4 035 909	20 910 349	96 010 527	29 748 596	27 197 590
Augustus	62 587 778	1 547 218	1 072 992	809 153	710 179	711 933	4 054 385	20 534 672	92 028 311	29 440 533	26 820 323
July	83 235 385	1 729 878	1 032 836	840 827	818 462	686 886	4 204 051	20 383 698	92 932 023	29 696 637	26 933 924

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

Description	NT Code	Budget Year 2018/19								Total
		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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-								-
Bulk Water	0200	-								-
PAYE deductions	0300	3 664								3 664
VAT (output less input)	0400	-								-
Pensions / Retirement deductions	0500	-								-
Loan repayments	0600	-								-
Trade Creditors	0700	180								180
Auditor General	0800	-								-
Other	0900	-								-
Total By Customer Type	1000	3 844	-	-	-	-	-	-	-	3 844

Supporting Table SC4 reflects current creditors at the end of December 2018.

The payment of creditors is within requirements of the MFMA.

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Investment portfolio analysis

Supporting Table SC5

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	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
R thousands	Yrs/Months							
Municipality								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	59		16 250	125	16 433
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	86		28 262	260	28 607
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(25)		2 663	30	2 668
ABSA 9284200168	DEP PLUS	DEP PLUS		60	6.5%	14 673	(10 000)	4 733
ABSA 9295906141	DEP PLUS	DEP PLUS		60	6.5%	14 673	(10 000)	4 733
ABSA 9331734880	DEP PLUS	DEP PLUS		54	6.0%	10 266	(51)	10 269
Nedbank 03/7881534451 ref: 7874587	122 days	FIXED DEP	17/01/2019		8.0%	50 000		50 000
Standard Bank 288434005-028	123 days	FIXED DEP	26/02/2019		8.0%	100 000		100 000
Nedbank 03/7881534451 ref: 7962882	182 days	FIXED DEP	29/04/2019		8.5%	100 000		100 000
Nedbank 03/7881534451 ref: 8037338	181 days	FIXED DEP	29/05/2019		8.6%	100 000		100 000
Standard Bank 288434005-027	61 days	FIXED DEP	29/01/2019		7.8%	50 000		50 000
TOTAL INVESTMENTS AND INTEREST				293		486 787	(19 635)	467 445

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

Long term investments relate to the sinking fund investments.

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Allocation and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

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

Description	2017/18	Budget Year 2018/19							
	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:	-	99 544	99 544	32 023	74 950	74 950	-		99 544
Local Government Equitable Share		96 068	96 068	32 023	72 051	72 051	-		96 068
Finance Management		1 550	1 550		1 550	1 550			1 550
EPWP Incentive		1 926	1 926		1 349	1 349			1 926
Provincial Government:	-	30 731	12 229	1 571	6 269	6 269	-		12 229
Human Settlements Development Grant		23 633	5 133	1 211	1 211	1 211	-		5 133
Library Services Grant		6 147	6 147		4 698	4 698			6 147
Financial Management Capacity Building Grant		360	360	360	360	360	-		360
Community Dev Workers Operational Support Grant		74	-				-		-
Maintenance & Constuction of Transport Infrastructure		137	137				-		137
Western Cape Financial Management Support Grant		280	280						280
Local Government Internship Grant			72						72
Greenest Municipality Competition									
Thusong Service Centre		100	100				-		100
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	-	130 275	111 773	33 594	81 219	81 219	-		111 773
Capital Transfers and Grants									
National Government:	-	25 901	25 901	4 719	14 222	14 222	-		25 901
Municipal Infrastructure Grant (MIG)		21 639	21 639	3 719	9 960	9 960	-		21 639
Integrated National Electrification Programme		4 262	4 262	1 000	4 262	4 262			4 262
Provincial Government:	-	36 067	38 767	-	-	-	-		38 767
Human Settlements Development Grant		35 467	33 967				-		33 967
Public Transport Non-Motorised Infrastructure Grant									
Library Services Grant		600	600						600
Resourcing Funding for Est & Support of a K9 Unit			4 000						4 000
Municipal Service Delivery & Capacity Building Grant			200						200
Other grant providers:	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	-	61 968	64 668	4 719	14 222	14 222	-		64 668
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	192 243	176 441	38 313	95 441	95 441	-		176 441

Grant receipts are monitored according to the payment schedules. Year to date actual only reflects actual receipts for 2018/2019.

Supporting Table SC7 – Grant expenditure

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

Description	2017/18	Budget Year 2018/19							
	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:	-	3 476	3 476	190	1 172	1 172	-		3 476
Local Government Equitable Share							-		
Finance Management		1 550	1 550	56	372	372	-		1 550
EPWP Incentive		1 926	1 926	133	799	799	-		1 926
							-		
Provincial Government:	-	31 022	14 673	2 260	5 851	5 851	-		14 673
Human Settlements Development Grant		23 633	7 287	1 640	1 640	1 640	-		7 287
Library Services Grant		6 147	6 147	614	4 161	4 161	-		6 147
Financial Management Capacity Building Grant		600	600				-		600
Community Development Workers Operational Support Grant		74	-		3	3	-		-
Maintenance & Construction of Transport Infrastructure		137	137				-		137
Western Cape Financial Management Support Grant		280	280				-		280
Local Government Internship Grant		51	122	7	45	45	-		122
Greenest Municipality Competition							-		
Thusong Service Centre		100	100		2	2	-		100
							-		
Other grant providers:	-	-	-	-	23	23	-		-
Spaces for Sports					23	23	-		
							-		
Total operating expenditure of Transfers and Grants:	-	34 498	18 149	2 450	7 045	7 045	-		18 149
							-		
Capital expenditure of Transfers and Grants									
National Government:	-	25 901	30 445	5 798	10 496	10 496	-		30 445
Municipal Infrastructure Grant (MIG)		21 639	26 183	5 243	9 545	9 545	-		26 183
Integrated National Electrification Programme		4 262	4 262	555	951	951	-		4 262
							-		
Provincial Government:	-	36 067	43 386	2 032	2 032	2 032	-		43 396
Human Settlements Development Grant		35 467	37 677	2 032	2 032	2 032	-		37 677
Public Transport Non-Motorised Infrastructure Grant			390				-		390
Resourcing Funding for Establishment & Support of a K9 Unit			4 000				-		4 000
Municipal Service Delivery & Capacity Building Grant			200				-		200
Library Services Grant		600	1 129				-		1 129
							-		
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
							-		
Total capital expenditure of Transfers and Grants	-	61 968	73 841	7 830	12 528	12 528	-		73 841
							-		
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	96 466	91 990	10 280	19 573	19 573	-		91 990

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

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

Description	Budget Year 2018/19				
	Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Local Government Equitable Share				-	
Finance Management				-	
Municipal Systems Improvement				-	
EPWP Incentive				-	
Other transfers and grants [insert description]				-	
Provincial Government:	2 445	1 053	1 053	1 392	56.9%
Human Settlements Development Grant	2 154	1 008	1 008	1 146	53.2%
Library Services Grant					
Financial Management Capacity Building Grant	240			240	100.0%
Community Development Workers Operational Support Grant				-	
Maintenance & Constuction of Transport Infrastructure				-	
Western Cape Financial Management Support Grant				-	
Local Government Internship Grant	50	45	45	6	11.1%
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total operating expenditure of Approved Roll-overs	2 445	1 053	1 053	1 392	56.9%
Capital expenditure of Approved Roll-overs					
National Government:	4 544	587	587	3 957	87.1%
Municipal Infrastructure Grant (MIG)	4 544	587	587	3 957	87.1%
INEP				-	
				-	
Other capital transfers [insert description]				-	
Provincial Government:	4 629	765	765	3 474	75.1%
Human Settlements Development Grant	3 710	765	765	2 945	79.4%
Public Transport Non-Motorised Infrastructure Grant	390				
Library Services Grant	529			529	100.0%
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	9 173	1 351	1 351	7 432	81.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	11 617	2 404	2 404	8 823	75.9%

A Roll over application was submitted to Provincial & National Treasury during August 2018 for the unspent Housing, Provincial Library Grant, LG Internship Graduate Grant funds, Public Transport Non-Motorized Infrastructure Grant, Financial Management Capacity Building Grant & MIG.

All unspent grants applied for were granted and are reflected above.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

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

Summary of Employee and Councillor remuneration	2017/18 Audited Outcome	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		9 862	9 862	755	4 531	4 931	(400)	-8%	9 862
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Motor Vehicle Allowance							-		
Cellphone Allowance		1 110	1 110	93	555	555	(0)	0%	1 110
Housing Allowances							-		
Other benefits and allowances							-		
Sub Total - Councillors	-	10 972	10 972	848	5 086	5 486	(400)	-7%	10 972
Senior Managers of the Municipality									
Basic Salaries and Wages		10 954	10 954	919	5 497	5 477	20	0%	10 954
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Overtime							-		
Performance Bonus		210	210				-		210
Motor Vehicle Allowance							-		
Cellphone Allowance		194	194	16	93	97	(4)	-4%	194
Housing Allowances							-		
Other benefits and allowances					7	7	-		
Payments in lieu of leave							-		
Long service awards							-		
Post-retirement benefit obligations							-		
Sub Total - Senior Managers of Municipality	-	11 358	11 358	934	5 598	5 581	17	0%	11 358
Other Municipal Staff									
Basic Salaries and Wages		225 106	225 106	18 887	120 824	122 905	(2 081)	-2%	225 106
Pension and UIF Contributions		39 574	39 574	3 044	18 159	18 204	(46)	0%	39 574
Medical Aid Contributions		13 679	13 679	970	5 862	5 945	(83)	-1%	13 679
Overtime		23 606	23 606	1 978	9 046	9 097	(51)	-1%	23 606
Performance Bonus							-		
Motor Vehicle Allowance		8 203	8 203	956	5 704	5 789	(85)	-1%	8 203
Cellphone Allowance		2 049	2 049	157	938	943	(4)	0%	2 049
Housing Allowances		2 542	2 542	196	1 178	1 263	(88)	-7%	2 542
Other benefits and allowances		26 983	26 983	1 302	6 840	6 859	(18)	0%	26 983
Payments in lieu of leave		1 062	1 062	88	531	531	0	0%	1 062
Long service awards		1 946	1 946	162	973	973	-		1 946
Post-retirement benefit obligations		10 916	10 916	875	5 251	5 458	(208)	-4%	10 916
Sub Total - Other Municipal Staff	-	355 667	355 667	28 616	175 304	177 967	(2 663)	-1%	355 667
TOTAL SALARY, ALLOWANCES & BENEFITS	-	377 997	377 997	30 398	185 988	189 034	(3 047)	-2%	377 997
TOTAL MANAGERS AND STAFF	-	367 024	367 024	29 550	180 901	183 548	(2 647)	-1%	367 024

Financial Performance

Supporting Table SC2

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

Description of financial indicator	Basis of calculation	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	15.7%	15.9%	3.5%	5.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	35.3%	32.8%	20.0%	32.8%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	16.4%	15.9%	13.7%	15.9%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	12838.7%	12838.7%	11945.5%	12838.7%
Liquidity						
Current Ratio	Current assets/current liabilities	0.0%	2.4	2.9	4.2	2.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	1.8	2.2	3.1	2.2
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	0.0%	11.9%	12.0%	21.0%	12.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	11.9%	12.0%	21.0%	12.0%
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))		99.0%	99.0%	Annual Indicator	99.0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		7.5%	7.5%	Annual Indicator	7.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		19.69%	19.69%	Annual Indicator	19.69%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	34.0%	34.5%	31.9%	34.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	20.8%	21.2%	19.9%	21.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	16.5%	16.7%	3.1%	5.5%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		15.0	15.0	Annual Indicator	15.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		15.0%	15.0%	Annual Indicator	15.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.7	4.7	Annual Indicator	4.7

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Capital programme performance

Supporting Table SC12

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

Month	2017/18	Budget Year 2018/19							
	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		3	3	531	531	531	-		0%
August		3 058	3 058	1 818	2 350	3 061	711	23.2%	1%
September		15 792	15 792	5 557	7 907	18 853	10 946	58.1%	4%
October		10 698	10 698	4 200	12 107	29 551	17 444	59.0%	6%
November		16 810	16 810	9 412	21 519	46 361	24 842	53.6%	11%
December		14 086	14 086	13 353	34 871	60 447	25 576	42.3%	18%
January		4 586	4 586			65 034	-		
February		12 226	12 226			77 260	-		
March		24 960	24 960			102 219	-		
April		19 866	19 866			122 086	-		
May		25 978	25 978			148 064	-		
June		46 173	55 346			203 410	-		
Total Capital expenditure	-	194 237	203 410	34 871					

Top 10 Capital Projects

Rank	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Blompark	Ward 02	BLOMPARK PROJECT	18 313 461	17 077 973	2 091 773	Contractor established on site on 17 September 2018.	Progress is estimated at 40%	None	Not applicable
2	Stanford	Ward 11	WWTW UPGRADE - STANFORD	15 177 218	16 177 218	6 345 248	Both civils and mechanical/electrical contracts have been awarded. Contractors on site.	Construction stage	None	Not applicable
3	Hermanus	Ward 03	HERMANUS: MV & LV UPGRADE/REPLACEMENT	10 150 000	10 150 000	2 660 362		BID Specification meeting held on 18 July 2018. Tender was advertised on 27 July 2018. Tender advertising closed on 31 Aug 2018. Evaluation of tender is in	No	Not applicable
4	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	10 000 000	10 000 000	1 056 821	Tenders closed on 15/11/2018.	Tender evaluation stage	None	Not applicable
5	Masakhane	Ward 01	MASAKHANE	8 449 062	8 449 062		Funding application for services submitted to DOHS at end of May 2018 - Awaiting funding approval	Funding approval received for IRDP portion of development on 2 November 2018 - contract to be finalised with DOHS	None	Not applicable
6	Hermanus	Ward 04	UPGRADE HERMANUS WELL FIELDS PHASE 1	7 000 000	7 000 000		Agreed to use transversal contract of Province.	Tender evaluation stage with SCM.	Province took longer than expected with tender evaluation; DEADP withdrew the shortened EIA process for drought relief projects	Close liaison with SCM on approval process; Close liaison with DEADP on phasing of project i.e. environmental requirements.
7	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE BAY	5 862 505	5 862 505		Busy with basic environmental assessment process and tender documentation	Planning (EIA, design and tender documentation) stage.	Environmental process is taking longer than anticipated.	Close liaison with EAP and DEADP to enhance the environmental process; Tender process in parallel with final stages of EIA.
8	Stanford	Ward 11	STANFORD IRDP	6 617 519	5 517 519		Funding application for services submitted to DOHS at end of May 2018 - Currently awaiting approval.			
9	Overstrand	Overstrand	VEHICLES - SEWERAGE	5 050 000	5 050 000		Transversal tender with NT (RT 57) has been approved by Accounting Officer on 27 August 2018.	Procurement in progress.	None	Not applicable
10	Hawston	Ward 08	HAWSTON INDUSTRIAL (BUSINESS) HUB	5 000 000	5 000 000		Concept development and public participation.	Concept Development	None	Tender process will be carried out on finalisation of community participation.
Totals				89 519 765	90 284 277	12 094 205				

Supporting Table SC13a

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

Description	2017/18	Budget Year 2018/19							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	112 050	120 064	7 728	21 481	36 337	14 856	40.9%	120 084
Roads Infrastructure	-	12 506	14 271	2 782	4 188	6 134	1 947	31.7%	14 271
<i>Roads</i>		12 506	14 271	2 782	4 188	6 134	1 947	31.7%	14 271
Storm water Infrastructure	-	11 723	14 136	211	1 292	2 389	1 097	45.9%	14 136
<i>Storm water Conveyance</i>		11 723	14 136	211	1 292	2 389	1 097	45.9%	14 136
Electrical Infrastructure	-	22 772	22 972	607	5 047	9 317	4 270	45.8%	22 972
<i>MV Substations</i>		5 622	5 622	555	2 045	2 811	766	27.3%	5 622
<i>MV Networks</i>		17 150	17 350	53	3 002	6 506	3 504	53.9%	17 350
Water Supply Infrastructure	-	30 077	31 372	-	1 183	2 975	1 792	60.2%	31 372
<i>Reservoirs</i>		16 363	17 118				-		17 118
<i>Water Treatment Works</i>		10 200	10 200		1 183	2 975	1 792	60.2%	10 200
<i>Distribution</i>		3 514	4 054				-		4 054
Sanitation Infrastructure	-	34 973	37 333	4 127	9 771	15 521	5 750	37.0%	37 333
<i>Pump Station</i>		1 925	1 925	61	877	963	86	8.9%	1 925
<i>Reticulation</i>		435	435				-		435
<i>Waste Water Treatment Works</i>		21 082	23 422	2 741	6 786	8 783	1 997	22.7%	23 422
<i>Outfall Sewers</i>		11 550	11 550	1 325	2 109	5 775	3 666	63.5%	11 550
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	-	24 037	28 866	1 990	5 781	7 128	1 347	18.9%	28 866
Community Facilities	-	16 380	21 009	922	2 103	3 300	1 197	36.3%	21 009
<i>Halls</i>		3 664	3 664				-		3 664
<i>Crèches</i>		245	245		45	102	57	56.2%	245
<i>Fire/Ambulance Stations</i>		5 576	5 576				-		5 576
<i>Libraries</i>		600	1 129				-		1 129
<i>Cemeteries/Crematoria</i>		570	570	136	202	285	83	29.1%	570
<i>Police</i>			4 000				-		4 000
<i>Public Open Space</i>		5 725	5 825	797	1 856	2 913	1 057	36.3%	5 825
Sport and Recreation Facilities	-	7 657	7 657	1 058	3 678	3 829	150	3.9%	7 657
<i>Indoor Facilities</i>							-		
<i>Outdoor Facilities</i>		7 657	7 657	1 058	3 678	3 829	150	3.9%	7 657
Other assets	-	38 888	39 097	2 032	2 132	8 323	6 191	74.4%	39 097
Operational Buildings	-	1 421	1 421	-	100	474	374	78.9%	1 421
Housing	-	35 467	37 677	2 032	2 032	7 849	5 818	74.1%	37 677
<i>Social Housing</i>		35 467	37 677	2 032	2 032	7 849	5 818	74.1%	37 677
Computer Equipment	-	4 136	4 136	144	2 940	2 068	(872)	-42.2%	4 136
Computer Equipment	-	4 136	4 136	144	2 940	2 068	(872)	-42.2%	4 136
Furniture and Office Equipment	-	215	215	-	8	54	46	86.0%	215
Furniture and Office Equipment	-	215	215	-	8	54	46	86.0%	215
Machinery and Equipment	-	1 566	1 566	10	154	783	629	80.4%	1 566
Machinery and Equipment	-	1 566	1 566	10	154	783	629	80.4%	1 566
Transport Assets	-	15 345	15 345	1 460	2 376	5 754	3 379	58.7%	15 345
Transport Assets	-	15 345	15 345	1 460	2 376	5 754	3 379	58.7%	15 345
Total Capital Expenditure on new assets	-	194 237	209 110	13 353	34 871	60 447	25 576	42.3%	209 110

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Supporting Table SC13b

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

Description	2017/18	Budget Year 2018/19							
	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	-	-	-	-	-	-	-	-	-
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Roads									
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
MV Networks									
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Water Treatment Works									
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works									
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Waste Transfer Stations									
Community Assets	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment									
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets									
Land	-	-	-	-	-	-	-	-	-
Land									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Total Capital Expenditure on renewal of	-	-	-	-	-	-	-	-	-

Supporting Table SC13c

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

Description	2017/18	Budget Year 2018/19							
	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	-	149 690	149 690	16 840	62 355	74 845	12 490	16.7%	149 690
Roads Infrastructure	-	63 374	63 374	7 413	23 037	31 667	8 650	27.3%	63 374
Roads	-	63 374	63 374	7 413	23 037	31 667	8 650	27.3%	63 374
Storm water Infrastructure	-	6 786	6 786	435	2 294	3 393	1 099	32.4%	6 786
Storm water Conveyance	-	6 786	6 786	435	2 294	3 393	1 099	32.4%	6 786
Electrical Infrastructure	-	23 747	23 747	1 693	11 043	11 874	831	7.0%	23 747
HV Transmission Conductors	-	23 747	23 747	1 693	11 043	11 874	831	7.0%	23 747
Water Supply Infrastructure	-	19 104	19 104	3 553	10 194	9 552	(642)	-6.7%	19 104
Water Treatment Works	-	19 104	19 104	3 553	10 194	9 552	(642)	-6.7%	19 104
Sanitation Infrastructure	-	13 642	13 642	1 800	7 576	6 821	(755)	-11.1%	13 642
Waste Water Treatment Works	-	13 642	13 642	1 800	7 576	6 821	(755)	-11.1%	13 642
Solid Waste Infrastructure	-	23 038	23 038	1 946	8 212	11 519	3 307	28.7%	23 038
Waste Transfer Stations	-	23 038	23 038	1 946	8 212	11 519	3 307	28.7%	23 038
Community Assets	-	41 017	41 017	3 301	18 101	20 599	2 497	11.7%	41 017
Community Facilities	-	27 714	27 714	2 013	13 168	13 857	689	5.0%	27 714
Halls	-	3 712	3 712	279	1 774	1 856	82	4.4%	3 712
Libraries	-	24	24	2	9	12	3	23.2%	24
Cemeteries/Crematoria	-	842	842	41	274	421	148	35.0%	842
Public Open Space	-	23 136	23 136	1 691	11 112	11 568	456	3.9%	23 136
Sport and Recreation Facilities	-	13 304	13 304	1 288	4 933	6 652	1 718	25.8%	13 304
Outdoor Facilities	-	13 304	13 304	1 288	4 933	6 652	1 718	25.8%	13 304
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	12 497	12 497	993	3 789	6 248	2 460	39.4%	12 497
Operational Buildings	-	12 497	12 497	993	3 789	6 248	2 460	39.4%	12 497
Municipal Offices	-	12 497	12 497	993	3 789	6 248	2 460	39.4%	12 497
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	5 387	5 387	34	1 336	2 693	1 357	50.4%	5 387
Computer Equipment	-	5 387	5 387	34	1 336	2 693	1 357	50.4%	5 387
Furniture and Office Equipment	-	16 622	16 622	1 020	6 012	8 311	2 299	27.7%	16 622
Furniture and Office Equipment	-	16 622	16 622	1 020	6 012	8 311	2 299	27.7%	16 622
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	225 212	225 212	22 188	91 594	112 806	21 012	18.7%	225 212

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Supporting Table SC13d

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

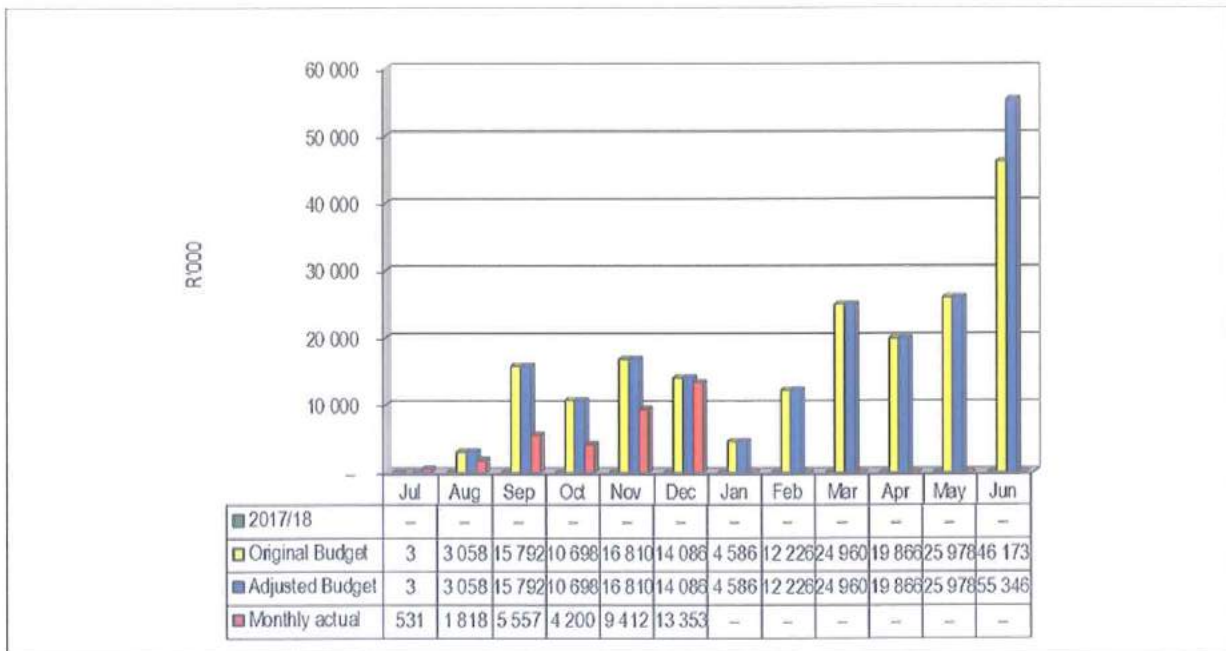
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	-	112 443	112 443	9 370	56 221	56 221	-		112 443
Roads Infrastructure	-	32 858	32 858	2 738	16 429	16 429	-		32 858
<i>Roads</i>		32 858	32 858	2 738	16 429	16 429	-		32 858
Storm water Infrastructure	-	5 912	5 912	493	2 956	2 956	-		5 912
<i>Storm water Conveyance</i>		5 912	5 912	493	2 956	2 956	-		5 912
Electrical Infrastructure	-	25 149	25 149	2 096	12 575	12 575	-		25 149
<i>HV Transmission Conductors</i>		25 149	25 149	2 096	12 575	12 575	-		25 149
Water Supply Infrastructure	-	27 462	27 462	2 288	13 731	13 731	-		27 462
<i>Water Treatment Works</i>		27 462	27 462	2 288	13 731	13 731	-		27 462
<i>Distribution</i>							-		
Sanitation Infrastructure	-	16 298	16 299	1 358	8 150	8 150	-		16 299
<i>Reticulation</i>		16 299	16 299	1 358	8 150	8 150	-		16 299
<i>Waste Water Treatment Works</i>							-		
Solid Waste Infrastructure	-	4 763	4 763	397	2 381	2 381	-		4 763
<i>Waste Transfer Stations</i>		4 763	4 763	397	2 381	2 381	-		4 763
Community Assets	-	3 029	3 029	252	1 515	1 515	-		3 029
Sport and Recreation Facilities	-	3 029	3 029	252	1 515	1 515	-		3 029
<i>Outdoor Facilities</i>		3 029	3 029	252	1 515	1 515	-		3 029
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	-	8 818	8 818	735	4 409	4 409	-		8 818
Operational Buildings	-	8 818	8 818	735	4 409	4 409	-		8 818
<i>Municipal Offices</i>		8 818	8 818	735	4 409	4 409	-		8 818
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	-	653	653	54	326	326	-		653
Licences and Rights	-	653	653	54	326	326	-		653
<i>Computer Software and Applications</i>		653	653	54	326	326	-		653
Computer Equipment	-	1 347	1 347	112	673	673	-		1 347
Computer Equipment		1 347	1 347	112	673	673	-		1 347
Furniture and Office Equipment	-	609	609	51	305	305	-		609
Furniture and Office Equipment		609	609	51	305	305	-		609
Machinery and Equipment	-	687	687	57	343	343	-		687
Machinery and Equipment		687	687	57	343	343	-		687
Transport Assets	-	2 777	2 777	231	1 388	1 388	-		2 777
Transport Assets		2 777	2 777	231	1 388	1 388	-		2 777
Land	-	-	-	-	-	-	-		-
Land							-		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals							-		
Total Depreciation	-	130 362	130 362	10 864	65 181	65 181	-		130 362

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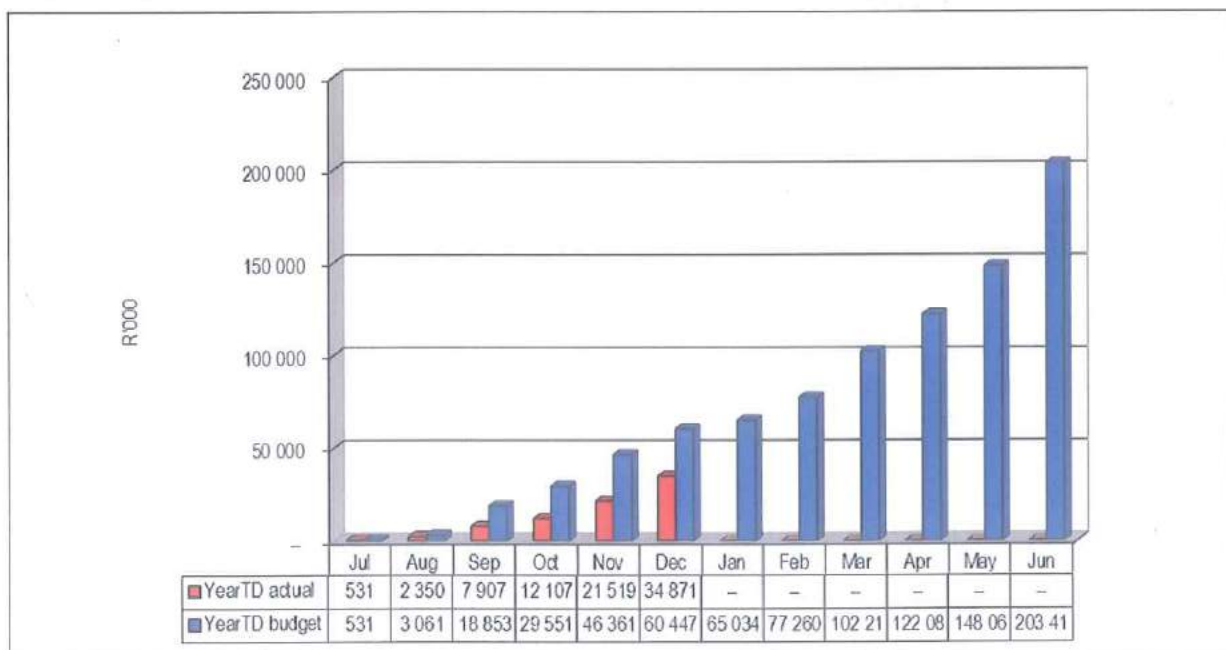
Other supporting documentation

Section 71 charts

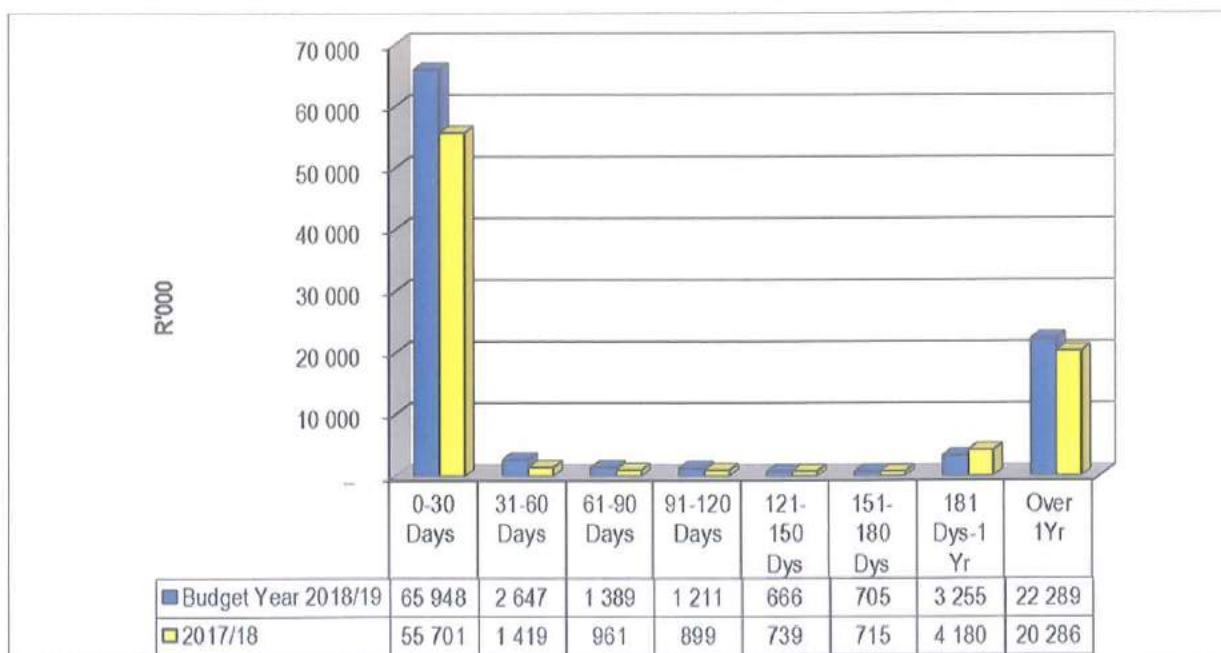
Capital expenditure monthly trend - actual vs target



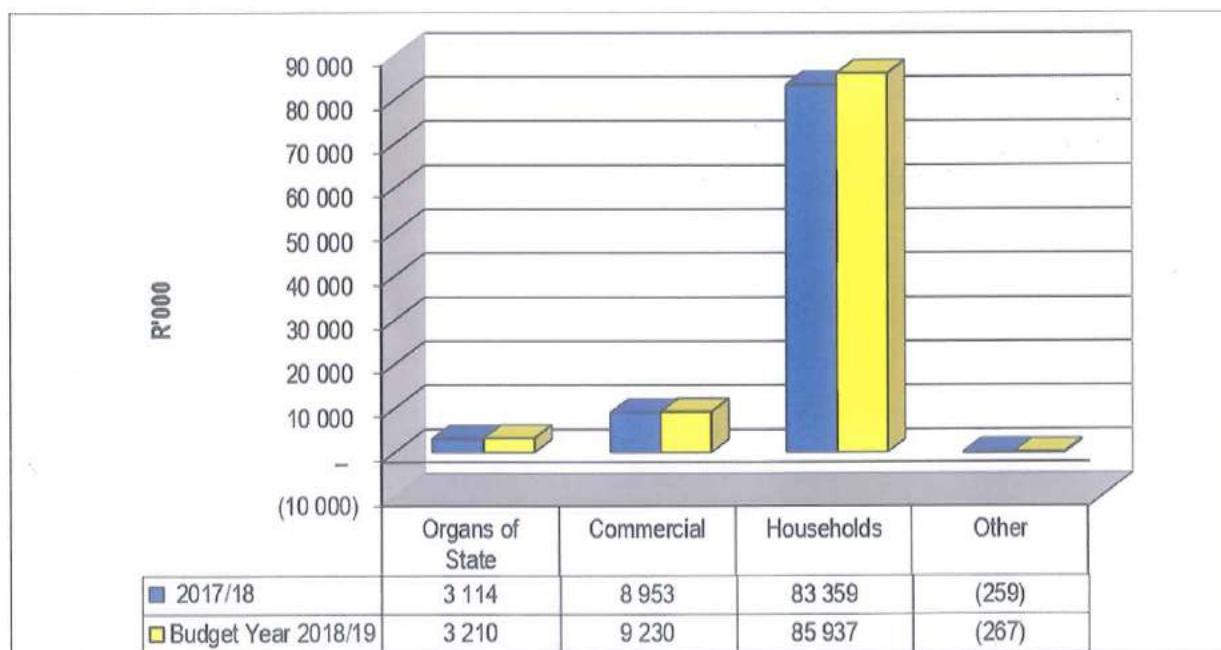
Capital expenditure – YTD actual vs YTD trend



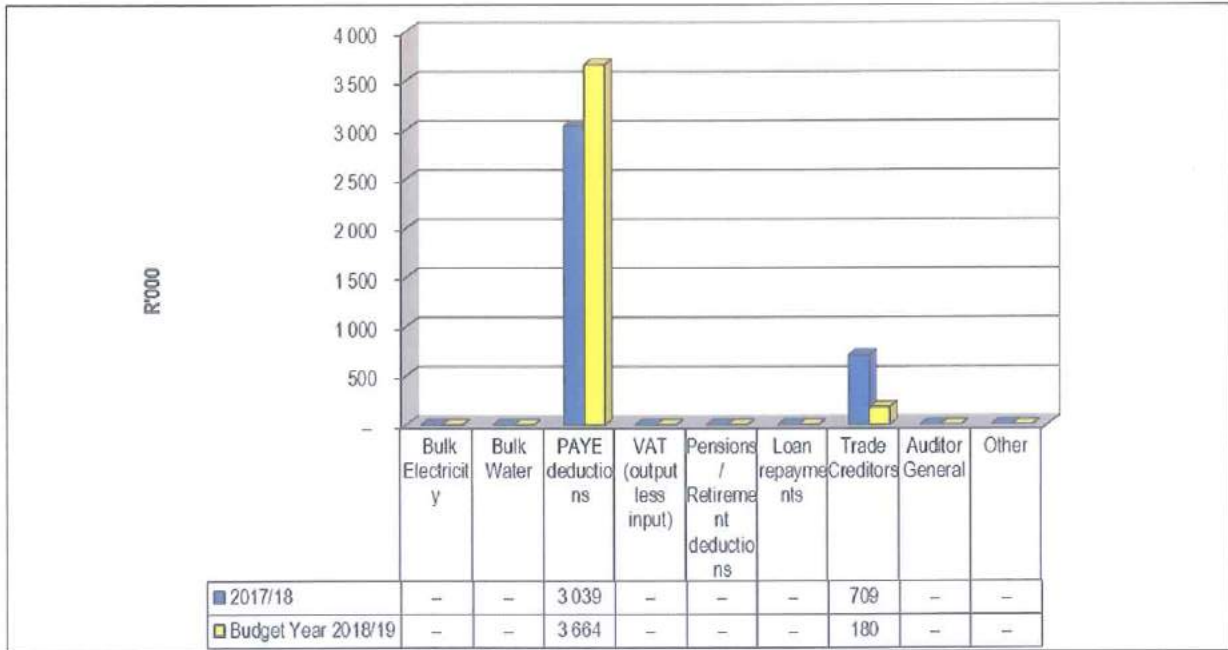
Debtors Age Analysis



Debtors by Type



Creditor Payments



SERVICE DELIVERY PERFORMANCE ANALYSIS

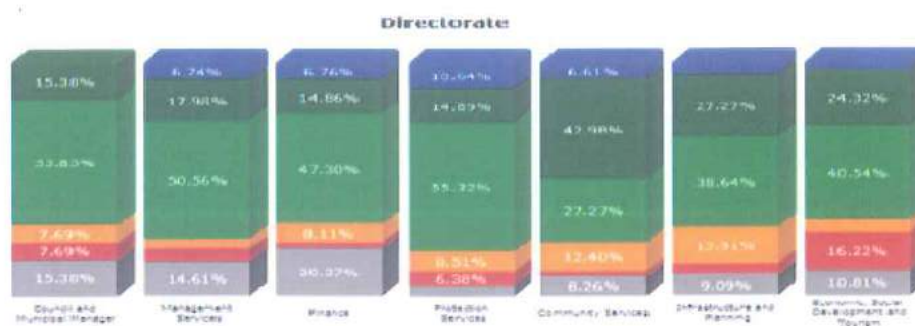
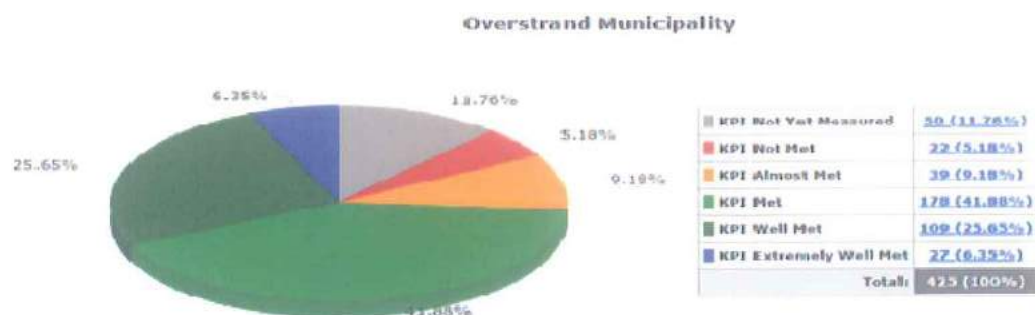
Early indications are that the performance against the output and goals of the Service Delivery Budget Implementation Plan (SDBIP) are well on track.

The Mid-Year Assessment is based on the Revised Top Layer Service Delivery and Budget Implementation Plan for the period 01 July 2018 to 31 December 2018.

Annexure C is the unaudited Top Layer SDBIP Report for the first half of the financial year ending 31 December 2018 which measures the municipality's overall performance per National Key Performance Area.

1. DEPARTMENTAL SDBIP OVERALL PERFORMANCE

The graphs below is the result of the unaudited Top Layer and Departmental SDBIP for the first half of the financial year ending 31 December 2018 which measures the municipality's overall performance, per Directorate, per National KPA and per Strategic objective.



Overstrand Municipality	Council and Municipal Manager	Management Services	Finance	Protection Services	Community Services	Infrastructure and Planning	Economic, Social Development and Tourism
KPI Not Yet Measured	2 (15.38%)	13 (14.61%)	15 (20.27%)	2 (4.26%)	10 (8.26%)	4 (9.09%)	4 (10.81%)
KPI Not Met	1 (7.69%)	5 (5.62%)	2 (2.70%)	3 (6.38%)	3 (2.48%)	2 (4.55%)	6 (16.22%)
KPI Almost Met	1 (7.69%)	4 (4.49%)	6 (8.11%)	4 (8.51%)	15 (12.40%)	7 (15.91%)	2 (5.41%)
KPI Met	7 (53.85%)	45 (50.56%)	35 (47.30%)	26 (55.32%)	33 (27.27%)	17 (38.64%)	15 (40.54%)
KPI Well Met	2 (15.38%)	16 (17.98%)	11 (14.86%)	7 (14.89%)	52 (42.98%)	12 (27.27%)	9 (24.32%)
KPI Extremely Well Met	-	6 (6.74%)	5 (6.76%)	5 (10.64%)	8 (6.61%)	2 (4.55%)	1 (2.70%)
Total:	13 (3.06%)	89 (20.94%)	74 (17.41%)	47 (11.06%)	121 (28.47%)	44 (10.35%)	37 (8.71%)

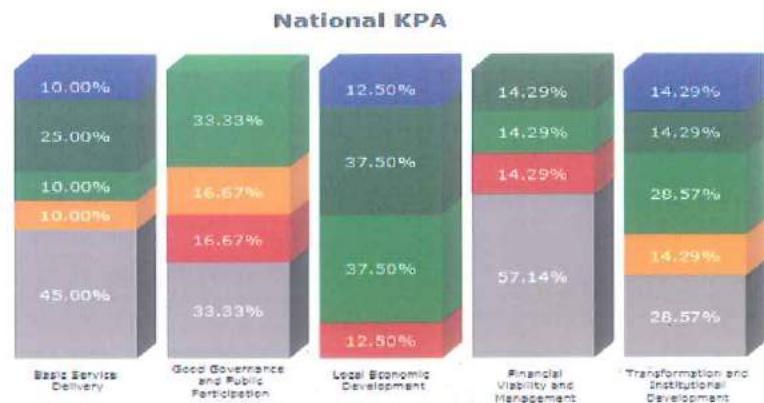
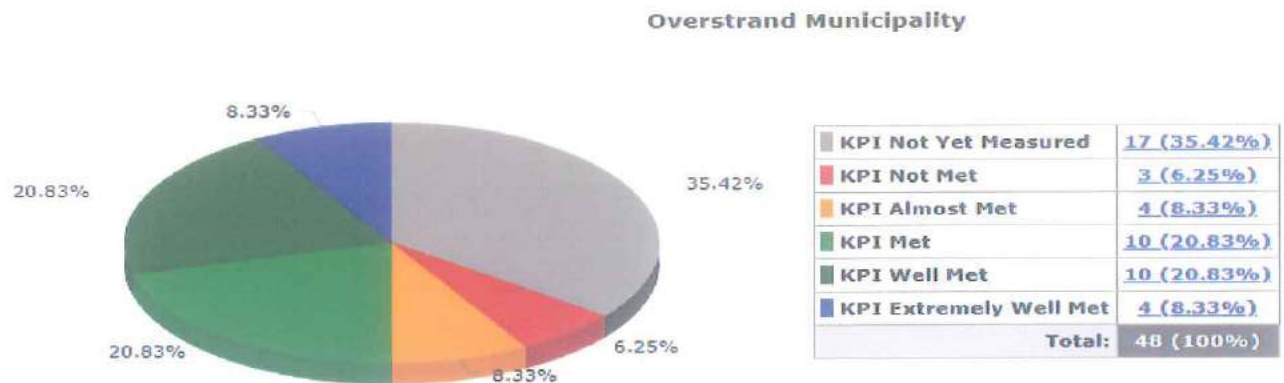
*KPIs not applicable to reporting period

Period: 01 July 2018 – 31 December 2018

The municipality met 314 (74%) of a total number of 425 key performance indicators (KPIs) for the period 1 July 2018 – 31 December 2018. 39 (9.18%) of KPIs were almost met, 22 (5.18%) of the indicators were not met and 50 (11.76%) of KPIs were not yet measured. If the KPIs that were not due in this period (KPIs not yet measured) is not factored into the total of the 425 KPIs, the municipality in effect met 84% of the KPIs for the period (375 KPIs were measured).

2. OVERALL TOP- LEVEL PERFORMANCE PER NATIONAL KPA

The graph below illustrates the top layer performance of the Overstrand Municipality against the National Key Performance Areas (NKPA's) for the period 1 July 2018 – 31 December 2018.



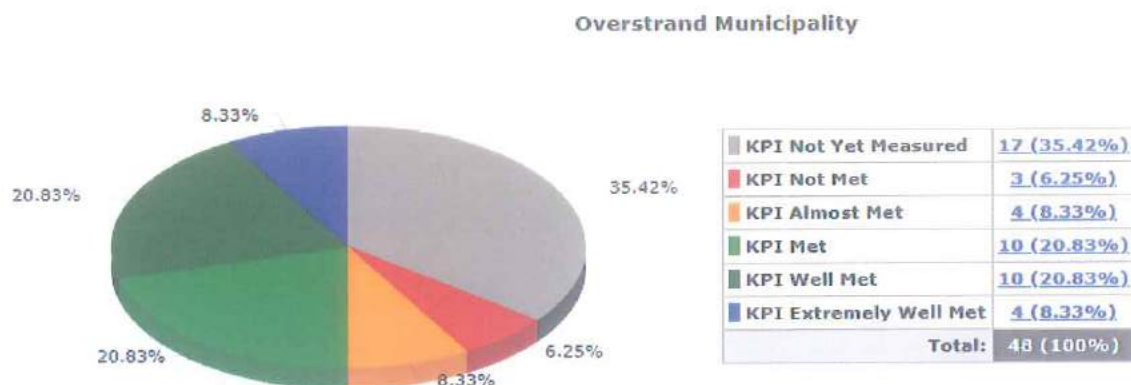
Overstrand Municipality	National KPA				
	Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development
* KPI Not Yet Measured	9 (45.00%)	2 (33.33%)	-	4 (57.14%)	2 (28.57%)
KPI Not Met	-	1 (16.67%)	1 (12.50%)	1 (14.29%)	-
KPI Almost Met	2 (10.00%)	1 (16.67%)	-	-	1 (14.29%)
KPI Met	2 (10.00%)	2 (33.33%)	3 (37.50%)	1 (14.29%)	2 (28.57%)
KPI Well Met	5 (25.00%)	-	3 (37.50%)	1 (14.29%)	1 (14.29%)
KPI Extremely Well Met	2 (10.00%)	-	1 (12.50%)	-	1 (14.29%)
Total:	20 (41.67%)	6 (12.50%)	8 (16.67%)	7 (14.58%)	7 (14.58%)

*KPIs not applicable to reporting period

Period: 01 July 2018 – 31 December 2018

3. OVERALL TOP-LEVEL PERFORMANCE PER STRATEGIC OBJECTIVES

The graph below illustrates the top layer performance of the Overstrand Municipality against the Municipality's Strategic Objectives as derived from the Municipality's Integrated Development Plan (IDP) for the period 1 July 2018 – 31 December 2018.



Overstrand Municipality	Strategic Objective				
	The creation and maintenance of a safe and healthy environment	The encouragement of structured community participation in the matters of the municipality	The promotion of tourism, economic and social development	The provision and maintenance of municipal services	The provision of democratic, accountable and ethical governance
KPI Not Yet Measured	-	-	-	9 (56.25%)	8 (40.00%)
KPI Not Met	-	-	1 (12.50%)	-	2 (10.00%)
KPI Almost Met	1 (33.33%)	1 (100.00%)	-	1 (6.25%)	1 (5.00%)
KPI Met	1 (33.33%)	-	3 (37.50%)	1 (6.25%)	5 (25.00%)
KPI Well Met	-	-	3 (37.50%)	4 (25.00%)	3 (15.00%)
KPI Extremely Well Met	1 (33.33%)	-	1 (12.50%)	1 (6.25%)	1 (5.00%)
Total:	3 (6.25%)	1 (2.08%)	8 (16.67%)	16 (33.33%)	20 (41.67%)

*KPIs not applicable to reporting period

Period: 01 July 2018 – 31 December 2018

OPERATIONAL EXPENDITURE AND REVENUE PERFORMANCE

	Original Budget	Amended Budget	Actual 31/12/2016	%
Operational Expenditure	1 134 244 712	1 117 896 114	510 012 338	46%
Operational Revenue (Excl. Capital Grants)	1 080 227 753	1 063 879 155	566 952 221	53%

EXPENDITURE

Approximately 46% of the adjusted operating expenditure budget of R1 117 896 114 was spent as at the end of December 2018. Preliminary expenditure savings and additional requests have been identified during the review of the budget. These amounts are listed in the tables below. (See Annexure B1 for further details)

EXPENDITURE SAVINGS

Operational Costs	R 7 564 219
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EXPENDITURE REQUESTS

General Expenses, Repairs & Maintenance & Grant Expenditure	R 17 343 021
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REVENUE

Approximately 53% of the adjusted operating revenue budget of R1 063 879 155 was levied or collected as at the end of December 2018.

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

ADDITIONAL REVENUE

Grants and Service Charges	R 450 000
----------------------------	-----------

CAPITAL

	Original Budget	Amended Budget	Actual 31/12/2018	%
Capital Expenditure	194 237 061	209 109 898	34 871 447	17%

The capital expenditure as at the end of December 2018, including commitments, amounts to R85 216 345 and equates to 41% of the budget actually spent or committed. Preliminary budget changes and re-allocations between projects are listed in Annexure B2.

CASH MANAGEMENT

Cash flow predictions are as anticipated. The cash balance at the end of December 2018 amounts to R496 396 886.

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DEBTORS

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

SALARIES & WAGES

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

ADJUSTMENTS BUDGET

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

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

Accordingly, a report on adjustments to the budget will be submitted to Council for consideration by 28 February 2019.

Municipal manager's quality certification

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

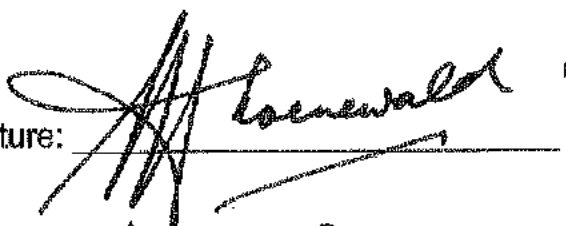
- Mayor's Report on the Mid-Year Budget and Performance Assessment**

as at **December 2018** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **CC Groenewald**

Municipal Manager of Overstrand Municipality (WC032)

Signature: _____



Date: _____

16.01.2019

PROVISIONAL 2018/2019 OPERATIONAL BUDGET MID YEAR REVIEW

DIRECTORATE	DEPARTMENT	UKEY	Cost Allocation	ITEM	SAVINGS	REQUESTS	REVENUE	NOTES
EXPENDITURE Council & Mayor's Office	Management Services	New Ukey to be created		Professional Bodies/ Membership		124 503		SALGA Membership fees
	Management Services	New Ukey to be created		Task Administrator		22 006		Task Project as per MOA- only 20% of exp
	Management Services	New Ukey to be created		Stationery, Paper (Copies/Printing)		3 520		Task Project as per MOA- only 20% of exp
	Management Services	New Ukey to be created		Printing / Cartridges		2 160		Task Project as per MOA- only 20% of exp
	Management Services	New Ukey to be created		Car / Traveling Allowance		12 000		Task Project as per MOA- only 20% of exp
	Management Services	New Ukey to be created		Accommodation		1 000		Task Project as per MOA- only 20% of exp
	Management Services	New Ukey to be created		Telephone / Data		2 400		Task Project as per MOA- only 20% of exp
	Management Services	New Ukey to be created		Catering		3 072		Task Project as per MOA- only 20% of exp
	Community Services	20180705059849	114102014500000	Maintenance of Building & Facilities		167 528		Emergency Housing
	Community Services	20180705059836	135102014500000	Maintenance of Building & Facilities		75 300		Emergency Housing
	Community Services			Maintenance of Unspecified Assets		50 000		Upkeep of the sport fields
	Community Services			Maintenance of Unspecified Assets		250 000		Arbor City Award- L Reimbird
	Community Services	Various	Various	Fuel				Fleet MYR Adjustments
	Community Services	Various	Various	Vehicle Maintenance				Fleet MYR Adjustments
	Community Services	New Ukey to be created		New Item				Abalone Shell Income Generating Project with Persons with Disabilities
	Community Services	New Ukey to be created		New Item				MAINTENANCE OF MARKET STALLS, HERIMANUS
	Community Services			Item to be confirmed				Cleaning of ZW Toilets
	Community Services			Item to be confirmed				Funding of Operational Exp for Emergency Housing- Request from Jean de Villiers
	Community Services			Item to be confirmed				Request from J de Villiers- Across services- Adj Budget Item
	Community Services	Water Distribution: HM	20170525078649	Contr: Maint of Buildings				Request from J de Villiers- Across services- Adj Budget Item
Community Services	Sewerage Distribution: HM	20170525078376	Contr: Maint of Unsp Assets					
Protection Services	Fire Services	20180705059948	10740201640000	Contracted Services: Security Guard	0	1 885 000		Under severe pleights of Riots/Unrests the Directorate had to utilise Sucty Guard budget (Red Ants payment on Riots which have no budget
Protection Services	Fire Services	20180705059948	10740201640000	Contracted Services: Security Guard	0	1 000 000		contingency budget for riots/unrest security services
Protection Services	Fire Services			Hardware		280 000		Access Control at the municipal main building as per Memo
Protection Services				Item to be confirmed		600 000		New Electronic Roller Doors at Roadworthy
Protection Services				Item to be confirmed		500 000		Supply and Installation of Roof at Roadworthy
Protection Services				New Item		360 000		Cape Epic Host Contribution
LED								Return of funds transferred for payment of Red Ants during the riots (refer to attached e-mail of Budget office 7/08/2018)
Infrastructure & Planning	Engineering Planning	20180705059771	1 2210 2 005700 00	Sewerage: Waste Water Treatment		210 000		Rehabilitation of old Hawston Dump Site required for housing project to be implemented from Provision for Rehabilitation
Infrastructure & Planning	Engineering Planning	20170525077649	1 2240 2 219100 00	Decommissioning, Restoration and Similar				Rehabilitation of old Hawston Dump Site required for housing project to be implemented
Infrastructure & Planning	Engineering Planning	New Ukey to be created	New cost alloc. to be created	New Item to be created for Hawston Dump Site Rehab				Rehabilitation of old Hawston Dump Site required for housing project to be implemented

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DIRECTORATE	DEPARTMENT	UKEY	Cost Allocation	ITEM	SAVINGS	REQUESTS	REVENUE	NOTES
Various as per Schedule	Various as per Schedule	Various as per sched.	Various as per sched.	Municipal Services :Electricity	-5 864 396	5 864 396		Esikom accounts to be transferred to Engineering Planning as per attached schedule (yellow highlighted)
Infrastructure & Planning	Engineering Planning	New Ukey to be created	New cost alloc. to be created	Municipal Services :Electricity	-7 564 219	17 343 021	0	Esikom accounts to be transferred to Engineering Planning as per attached schedule (yellow highlighted)
REVENUE								
Council General	Council General	20170525077640	1 0010 1 614400 00				-2 227 345	Adjust Equitable Share Revenue Projection
Refuse Income	Refuse Income	20170525076025	1 3650 1 614400 00				646 528	Adjust Equitable Share Revenue Projection
Sewerage Income	Sewerage Income	20170525076026	1 4100 1 614400 00				673 276	Adjust Equitable Share Revenue Projection
Electricity Income	Electricity Income	20170525076027	1 4400 1 614400 00				372 110	Adjust Equitable Share Revenue Projection
Water Income	Water Income	20170525076028	1 4890 1 614400 00				535 431	Adjust Equitable Share Revenue Projection
Community Services	Community Services			Item to be determined			-250 000	Arbor City Award- L Reinbird
Community Services	Community Services			Item to be determined			-200 000	Abalone Shell Income Generating Project with Persons with Disabilities
							-450 000	
					-7 564 219	17 343 021	-450 000	

9 328 802

BOTTOMLINE ON MID YEAR REVIEW

Main Ledger Adjustments

	DEPOSITS	WITHDRAWALS/TRANSFERS		
	20181214152036	4 02 0621 020 1		Task Project as per MOA- 80%
	20181214152037	4 02 0621 020 2		Task Project as per MOA- 80%
			-184 634	
			184 634	

ANNEXURE B2

PROVISIONAL 2018/2019 CAPITAL BUDGET MID YEAR REVIEW

Comment/Council Resolutions	Request submitted by	COUNCIL	EXTERNAL GRANTS	TOTAL	Vote numbers	Comment
Emergency Housing services: Replacement of funds request:						
UPGRADE ZWELIHLI SEWER	M Barman	578 900		578 900	5 02 5001 103 1	Replacement of funds required on this vote utilized for emergency housing services.
WATER MASTER PLAN IMPLEMENTATION	M Barman	335 384		335 384	5 02 5001 085 1	Replacement of funds required on this vote utilized for emergency housing services.
STORMWATER - PHASE 1- INDUSTRIAL AREA	M Barman	321 538		321 538	5 02 5001 108 1	Replacement of funds required on this vote utilized for emergency housing services.
CBD REGENERATION PROGRAM	M Barman	265 690		265 690	5 02 5001 093 1	Replacement of funds required on this vote utilized for emergency housing services.
ELECTRIFICATION OF EMERGENCY HOUSING PROJECT	K du Plessis	1 081 189		1 081 189		Replacement of funds required on this vote utilized for emergency housing services.
		2 562 681		2 562 681		
Ward amendments on capital budget:						
UPGRADE OF SIDEWALKS	F Myburgh	-100 000		-100 000	5 02 5008 135 1	Re-allocation of ward projects on capital budget in order to create a new project for installation of cameras.
TIDAL POOL & PLAY PARK	F Myburgh	-80 000		-80 000	5 02 5008 117 1	Re-allocation of ward projects on capital budget in order to create a new project for installation of cameras.
INSTALLATION OF SAFETY CAMERAS(CCTV) CAMERAS	F Myburgh	150 000		150 000	NEW	Re-allocation of Ward projects on Capital Budget for Ward 13
RE-DESIGN OF ONRUS BEACH AREA		-40 000		-40 000		Re-allocation of Ward projects on Capital Budget for Ward 13
ATLANTIC DRIVE WALKWAY		40 000		40 000		Re-allocation of Ward projects on Capital Budget for Ward 13
		0		0		
Savings & Requests identified on vehicles:						
VEHICLES-SEWERAGE	M Barman	-1 484 010		-1 484 010	5 02 5006 009 1	Savings identified by fleet management
VEHICLES-PLANNING & DEVELOPMENT	M Barman	-4 821		-4 821	5 02 5006 014 1	Savings identified by fleet management
VEHICLES-ROADS	M Barman	-500 000		-500 000	5 02 5006 009 1	Savings identified by fleet management
VEHICLES-FINANCE & ADMINISTRATION	M Barman	0		0	5 02 5006 011 1	Savings identified by fleet management
VEHICLES-ELECTRICITY	M Barman	-355 618		-355 618	5 02 5006 005 1	Savings identified by fleet management
VEHICLES-WASTE MANAGEMENT	M Barman	-43 209		-43 209	5 02 5006 010 1	Savings identified by fleet management
VEHICLES-PUBLIC SAFETY	M Barman	-545		-545	5 02 5006 012 1	Savings identified by fleet management
VEHICLES-OPERATIONAL MANAGER,STANFORD	M Barman	-31 184		-31 184	5 02 5006 007 1	Savings identified by fleet management
VEHICLE REQUESTS		2 864 024		2 864 024		Requests identified by fleet management
TOYOTA LANDCRUISER FIRE FIGHTING VEHICLE		800 000		800 000		Request for Fire Fighting Vehicle
		1 244 637		1 244 637		
Additional MYR Proposals:						
FENCING THUSONG CENTRE		-581 745		-581 745	5 02 5001 084 1	Re-allocation as per request from Community Services
VIBRACRETE WALL		120 000		120 000	new	Re-allocation as per request from Community Services
PAVING OF CLOSSES, HAWITSON		461 745		461 745	new	New Request from Community Services
FENCING OF MUNICIPAL OFFICES- MAGNOLIA AND IMPALA STREETS, HERMANUS.		90 000		90 000	new	New Request from Community Services
FENCING OF MUNICIPAL OFFICES- GANSBAAI		-120 000		-120 000	5 02 5001 076 1	Saving
W/FT PROJECTS TO SEE THE VIABILITY OF OFFERING SERVICES TO THE COMMUNITY		30 000		30 000		
STORAGE CONTAINERS		30 000		30 000		
SOCER NETS		30 000		30 000		
SOCER NETS		30 000		30 000		
SOCER NETS		30 000		30 000		
KLEINWIND LIBRARY		120 825		120 825		Request from D Lahey - Verify amount
FENCING OF KLEINWIND MUNICIPAL OFFICES		150 000		150 000		Request from R Williams
		860 625		860 625		
RE-ALLOCATION OF MIG BUDGET TO 2019-2020 :						
REHABILITATE ROADS - STANFORD		1 252 256		1 252 256	5 02 5001 092 1	Re-allocation to MIG budget
HAWITSON HOUSING PROJECT BUS ROUTE		-1 111 300		-1 111 300	5 02 5001 084 1	Re-allocation to MIG budget
MASAKHANE UPGRADE STORMWATER DRAINAGE		-140 955		-140 955	5 02 5001 111 1	Re-allocation to MIG budget
		0		0		
		4 687 943		4 687 943		
INCREASE IN CAPITAL BUDGET (ADDITIONAL FUNDING REQUIRED)						
ROLL OVER TO 2019-2020 :						
NEW RESERVOIR- PRINGLE BAY		-1 862 505		-1 862 505	5 02 5001 087 1	Move to Draft Budget
CBD REGENERATION PROGRAM		-2 000 000		-2 000 000	5 02 5001 093 1	Move to Draft Budget
STORM WATER PHASE 1 - INDUSTRIAL AREA		-2 600 000		-2 600 000	5 02 5001 108 1	Move to Draft Budget
STORM WATER MAIN RD & HIGH STREET		-2 500 000		-2 500 000	5 02 5001 112 1	Move to Draft Budget
STORMWATER OVERHILLS		-2 400 000		-2 400 000	5 02 5001 113 1	Move to Draft Budget
		-2 000 000		-2 000 000		
FENCING AT WATER INSTALLATIONS		-5 000 000		-5 000 000	5 02 5001 099 1	Move to Draft Budget AND move to NEW RESERVOIR FOR PRINGLE BAY (5 02 5001 087 1)
WATER MASTER PLAN IMPLEMENTATION		-5 000 000		-5 000 000	5 02 5001 096 1	Move to Draft Budget (Confirmed 16 Jan 2019)
LAW ENFORCEMENT FACILITIES (K9 UNIT)		-4 000 000		-4 000 000	5 02 5001 121 1	Move to Draft Budget (Confirmed 16 Jan 2019)
UPGRADING OF FACILITIES - FIRE SERVICES BUILDING		-2 460 000		-2 460 000	5 02 5001 108 1	Move to Draft Budget (Confirmed 16 Jan 2019)
HAWITSON INDUSTRIAL BUSINESS HUB		-2 000 000		-2 000 000	5 02 5001 083 1	Move to Draft Budget (Confirmed 16 Jan 2019)
		-22 842 505		-22 842 505		
GRAND TOTAL		-18 174 562		-18 174 562		

Overstrand Municipality
 SOBIP 2018/2019: Top Layer SDBIP - Mid Year Assessment Report (1 July 2018 to 31 December 2018) against the National Key Performance Areas (KPIAs)

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER ENDING 30 SEPTEMBER 2018				QUARTER ENDING 31 DECEMBER 2018				Overall Performance to 5 Sep 2018 to Dec 2018				
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R
TL1	The provision of democratic, accountable and ethical governance	98% of the operational conditional grant (Libraries, CDW) spent (Actual expenditure divided by the total grant received)	Director: Community Services	98.07%	98%	20%	26.82%	G2	[D383] Director: Community Services: Complied (September 2018)		50%	68.18%	G2	50%	68.18%	G2		
TL2	The provision and maintenance of municipal services	m ² of roads patched and resealed according to Pavement Management System within available budget	Director: Community Services	135238	100,000	0	0	N/A			15,000	28,356	B	[D387] Deputy Director: Operational Services: COMPLIED (December 2018)		15,000	28,356	B
TL3	The provision and maintenance of municipal services	Quality of effluent comply 90% with licence and/ or general limit in terms of the Water Act (Act 36 of 1958)	Director: Infrastructure & Planning	92.93%	90%	50%	95.39%	G2	[D385] Deputy Director: Infrastructure & Planning: 95.39% Average compliance with the authorized standards for July, August and September 2018. (September 2018)		90%	92.31%	G2	[D385] Deputy Director: Infrastructure & Planning: 92.31% of waste water samples for this quarter complied with authorized limits (December 2018)		90%	91.85%	G2
TL4	The provision and maintenance of municipal services	Quality of potable water comply 95% with SANS 241	Director: Infrastructure & Planning	98.97%	95%	95%	98.52%	G2	[D386] Deputy Director: Infrastructure & Planning: 98.52% Average compliance with SANS 241 standards for July, August and September 2018. (September 2018)		95%	99.03%	G2	[D386] Deputy Director: Infrastructure & Planning: 99.03% of samples complied with SANS 241 standards for this quarter. (December 2018)		95%	98.78%	G2
TL5	The provision and maintenance of municipal services	Limit unaccounted water to less than 20% (Number of kilolitre water purified - Number of kilolitre water sold)/Number of kilolitre purified x 100)	Director: Community Services	19.14%	19%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL20	The provision and maintenance of municipal services	Limit electricity losses to 7.5% or less (Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated x 100)	Director: Infrastructure & Planning	7.37%	7.50%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL21	The provision and maintenance of municipal services	Report on the implementation of the Water Service Development Plan annually by the end of October 2018	Deputy Director: Infrastructure & Planning	1	1	0	0	N/A			1	1	G	[D388] Deputy Director: Infrastructure & Planning: Water Services Audit report for 2017/18 was submitted to DWS in October 2018. (October 2018)		1	1	G
TL27	The creation and maintenance of a safe and healthy environment	Annually review and submit Disaster Management Plan to the District by the end of October 2018	Director: Protection Services	1	1	0	0	N/A			1	1	G	[D221] Chiefs Fire and Rescue, Disaster Management and Security Services: Disaster Management Plan Nov 2018 (November 2018)		1	1	G
TL28	The creation and maintenance of a safe and healthy environment	Arrange public awareness sessions on Protection Services	Director: Protection Services	88	90	10	21	B	[D222] Director: Protection Services: 21 Public Awareness's conducted for the quarter (September 2018)		17	30	B	[D222] Director: Protection Services: 30 Public Awareness's conducted (December 2018)		27	51	B

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER ENDING 30 SEPTEMBER 2018				QUARTER ENDING 31 DECEMBER 2018				Overall Performance for Sep 2018 to Dec 2018				
						Target	Actual	R	Departmental Comments	Departmental Corrective Measures	Target	Actual	R	Departmental Comments	Departmental Corrective Measures	Target	Actual	R
TL29	The creation and maintenance of a safe and healthy environment	Collect R15,000,000 Public Safety Income by 30 June 2019 (Actual revenue, excluding the fine impairment amount)	Director: Protection Services	R 40 357 315	R 15 000 000	R 3 750 000	R 3 556 356.01	0	[D223] Director: Protection Services: Target almost met. Actual Revenue after impairment deductions (September 2018)	[D223] Director: Protection Services: 1st quarter has interest and riots. 2nd quarter will be dedicated to enforcement (September 2018)	R 3 750 000	R 3 866 948.01	0	[D223] Director: Protection Services: R for Dec is 3866948.01, (December 2018)	R 7 500 000	R 7 423 304.02	0	
TL30	The provision and maintenance of municipal services	Provision of water to informal households based on the standard of 1 water point to 25 households (MPPMR Reg.10 (a))	Director: Community Services	252	239	0	0	N/A			0	0	N/A		0	0	N/A	
TL31	The provision and maintenance of municipal services	Provision of cleaned piped water to all formal households within 200 m from households (MPPMR Reg.10 (a))	Director: Community Services	34449	30 209	0	0	N/A			0	0	N/A		0	0	N/A	
TL32	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all formal households at least once a week (A household is defined as a residential unit billed for the particular services rendered by way of the financial system (SAMRAS)) (MPPMR Reg.10 (a))	Director: Community Services	32029	32 950	0	0	N/A			0	0	N/A		0	0	N/A	
TL33	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week (MPPMR Reg.10 (a))	Director: Community Services	52	52	0	0	N/A			0	0	N/A		0	0	N/A	
TL34	The provision and maintenance of municipal services	Provision of Electricity: Number of metered electrical connections in formal areas (Eskom Areas excluded) (Definition: Refers to residential households (RE) and pensioners (PR) as per Finance departments billed households) (MPPMR Reg.10 (a))	Director: Finance	20516	20 700	0	0	N/A			0	0	N/A		0	0	N/A	
TL35	The provision and maintenance of municipal services	Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements (MPPMR Reg.10 (b))	Director: Finance	7418	7 400	7 400	7 270	15	[D144] Senior Manager: Revenue: 7256 Households Total Households 33 720 (July 2018) [D144] Senior Manager: Revenue: 7393 Households Total Households 33 724 (August 2018) [D144] Senior Manager: Revenue: 7270 Households Total Households 34 173 (September 2018)	[D144] Senior Manager: Revenue: Verification of indigent households to ensure they comply with the consumption (July 2018) [D144] Senior Manager: Revenue: Verification of indigent households to ensure they comply with the consumption (August 2018) [D144] Senior Manager: Revenue: Register new households of the housing project (September 2018)	[D144] Senior Manager: Revenue: Register new Households of the housing project (October 2018) [D144] Senior Manager: Revenue: Register new households of the housing project (November 2018) [D144] Senior Manager: Verification of indigent Households to ensure they comply with the consumption (November 2018)	7 400	7 725	62	[D144] Senior Manager: Revenue: 7367 Households Total Households 34 165 (October 2018) [D144] Senior Manager: Revenue: 7320 Households Total Households 33 947 (November 2018) [D144] Senior Manager: Verification of indigent Households to ensure they comply with the consumption (December 2018)	7 400	7 725	62

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER ENDING 30 SEPTEMBER 2018				QUARTER ENDING 31 DECEMBER 2018				Overall Performance for Sep 2018 to Dec 2018				
						Target	Actual	R	Comments	Departmental Corrective Measures	Target	Actual	R	Comments	Departmental Corrective Measures	Target	Actual	R
TL36	The provision and maintenance of municipal services	Percentage of a municipality's capital budget actually spent on capital projects identified for 2018/19 in terms of the municipality's IDP (Actual amount spent on projects is identified for the year in the IDP/Total amount budgeted on capital projects:100) (MPPMR Reg 10 (c))	Municipal Manager	98%	95%	5%	3.89%	G	[D13] Municipal Manager: When "shadow amounts" are taken into consideration, the committed spending amounts to 25.25% (September 2018)	[D13] Municipal Manager: Capital spending will improve in the 2nd quarter (September 2018)	20%	17%	O	[D13] Municipal Manager: Target almost met. (December 2018)	[D13] Municipal Manager: Actual spending plus shadow amounts (orders made out, but not yet paid) brings the total to 41% spending. (December 2018)	20%	17%	O
TL37	The provision and maintenance of municipal services	The provision of sanitation services to informal households based on the standard of 1 toilet to 5 households (MPPMR Reg 10 (a))	Director: Community Services	754	770	0	N/A	N/A			0	0	N/A			0	0	N/A
TL38	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 (SA MRAS)) (MPPMR Reg 10 (a))	Director: Community Services	28841,29,841		0	0	N/A			0	0	N/A			0	0	N/A
TL39	The provision and maintenance of municipal services	100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2019 (Actual MIG expenditure/Allocation received)	Director: Infrastructure & Planning	100%	100%	5%	11%	B	[D389] Director: Infrastructure & Planning: 11% of total MIG allocation spent (September 2018)		40%	61.40%	G	[D389] Director: Infrastructure & Planning: 41.4% of total MIG allocation spent. (December 2018)		40%	41.40%	G

Good Governance and Public Participation

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER ENDING 30 SEPTEMBER 2018				QUARTER ENDING 31 DECEMBER 2018				Overall Performance for Sep 2018 to Dec 2018				
						Target	Actual	R	Comments	Departmental Corrective Measures	Target	Actual	R	Comments	Departmental Corrective Measures	Target	Actual	R
TL6	The encouragement of structured community participation in the matters of the municipality	Ward committee meetings held to facilitate consistent and regular communication with residents	Director: Community Services	117	104	25	23	O	[D399] Director: Community Services: Compil August 2018 [D330] Director: Community Services: No meetings in wards 5, 6 and 12 due to conflict situation in community. (September 2018)	[D399] Director: Community Services: Forsee to continue in October 2018 meeting cycle. (September 2018)	25	25	G	[D399] Director: Community Services: Compil (October 2018) [D330] Director: Community Services: Compil (November 2018)		52	49	O
TL7	The provision of democratic, accountable and ethical governance	Submit progress reports on the revision of the top 10 risks as a corrective action to the Executive Management Team	Director: Management Services	3	4	1	1	G	[D15] Director: Management Services: August report submitted to EMT on 5 September September report will be submitted to EMT on 9 October (September 2018)		1	0	B	[D15] Director: Management Services: No EXIT held in December. Council in recess. (December 2018)	[D15] Director: Management Services: Next EMT meeting will be held on 5 February 2019 (December 2018)	2	1	A
TL8	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	Municipal Manager	new Ipi	4	1	1	G	[D4] Municipal Manager: Target met. (September 2018)		1	1	G	[D4] Municipal Manager: Target met. (December 2018)		2	2	G

C417

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER ENDING 30 SEPTEMBER 2018			QUARTER ENDING 31 DECEMBER 2018			Overall Performance for Sep 2018 to Dec 2018					
						Target	Actual	R	Departmental Comments	Departmental Corrective Measures	Target	Actual	R	Departmental Comments	Departmental Corrective Measures	Target	Actual
TL45	The provision of democratic, accountable and ethical governance	Submit the final Annual report and oversight report of Council before 31 March 2019	Municipal Manager	new Ipi	1	0	0	N/A	0	0	N/A	0	0	0	N/A		
TL46	The provision of democratic, accountable and ethical governance	Prepare the final IDP for submission to Council by the end of May 2019	Municipal Manager	new Ipi	1	0	0	N/A	0	0	N/A	0	0	0	N/A		
TL47	The provision of democratic, accountable and ethical governance	Draft the annual report and submit to the Auditor-General by the end of August 2018	Municipal Manager	new Ipi	1	1	1	G	[D80] Senior Manager: Strategic Services: Draft AR for 2017/18 was submitted to the AG on the 31st August (hard & soft copy provided). (August 2018)	[D80] Senior Manager: Strategic Services: N/A (August 2018)	0	0	0	0	0	0	N/A

Local Economic Development

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER ENDING 30 SEPTEMBER 2018			QUARTER ENDING 31 DECEMBER 2018			Overall Performance for Sep 2018 to Dec 2018						
						Target	Actual	R	Departmental Comments	Departmental Corrective Measures	Target	Actual	R	Departmental Comments	Departmental Corrective Measures	Target	Actual	R
TL8	The promotion of tourism, economic and social development	Provide three reports on LED, Social Development and Tourism Initiatives to Council by end June 2019	Director: Economic Development	3	3	0	0	N/A	0	0	0	0	0	0	0	0	0	N/A
TL9	The promotion of tourism, economic and social development	Report to Executive Mayor on Grants to festival organizers through Service Level Agreements (SLA) by end July 2018	Director: Economic Development	1	1	1	1	G	[D410] Director: Economic Development: Report Submitted (July 2018)		0	0	0	0	0	0	0	N/A
TL10	The promotion of tourism, economic and social development	Support 120 SMME's in terms of the SMME Development Programme by 30 June 2019	Director: Economic Development	92	120	30	35	G2	[D411] Director: Economic Development: 35 SMME's supported (September 2018)		30	32	G2	[D411] Director: Economic Development: 32 SMME's were supported in terms of the SMME Development Programme (December 2018)		60	67	G2
TL11	The promotion of tourism, economic and social development	Solicit support of financial and non-financial assistance for economic development initiatives	Director: Economic Development	1	10	0	0	N/A			5	6	G2	[D412] Director: Economic Development: Khiva - SMME Training ABA - NGO training ABA - SMME Training different zones Small Business Funding (December 2018)		5	6	G2
TL12	The promotion of tourism, economic and social development	Manager LED to report quarterly to Director LED, Social Development & Tourism on linkages established with other spheres of government, agencies, donors, SALGA and other relevant bodies for benefit of local area/Stakeholder engagement and creation of partnerships to broaden economic benefit for local communities	Director: Economic Development	4	4	1	1	G	[D413] Director: Economic Development: 23 linkages were established with different Departments, Agencies, State entities and Non-Government Organisations (September 2018)		1	1	G	[D413] Director: Economic Development: 1 report on 15 linkages were established with other spheres of Government, agencies etc. (December 2018)		2	2	G

C5/7

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER ENDING 30 SEPTEMBER 2018			QUARTER ENDING 31 DECEMBER 2018			Overall Performance for Sep 2018 to Dec 2018			
						Target	Actual	R	Departmental Comments	Departmental Corrective Measures	Target	Actual	R	Departmental Comments	Departmental Corrective Measures
TL13	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 - FTEs; translates to 2000 work opportunities) (MPPMR Reg 10 (d))	Director: Economic Development	828,1000	0	0	0	N/A	0	580	580	640	640	640	G2
TL14	The promotion of tourism, economic and social development	Monthly monitor the statistics on the usage of the LED Walk-in Centre (outreach & referral purposes) through the attendance registers	Director: Economic Development	12	12	3	3	G	3	3	3	3	6	6	G
TL41	The promotion of tourism, economic and social development	Support 50 SME's in terms of the Emerging Contractor Development Programme by 30 June 2019	Director: Economic Development	48	50	0	0	N/A	0	25	25	41	41	41	H

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER ENDING 30 SEPTEMBER 2018			QUARTER ENDING 31 DECEMBER 2018			Overall Performance for Sep 2018 to Dec 2018			
						Target	Actual	R	Departmental Comments	Departmental Corrective Measures	Target	Actual	R	Departmental Comments	Departmental Corrective Measures
TL15	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 (e))	Director: Finance	5,18	3	0	0	N/A	0	0	0	0	0	0	N/A
TL16	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 (f))	Director: Finance	20,09%	12%	0%	0%	N/A	0%	0%	0%	0%	0%	0%	N/A

C6/7

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER ENDING 30 SEPTEMBER 2018			QUARTER ENDING 31 DECEMBER 2018			Overall Performance for Sep 2018 to Dec 2018					
						Target	Actual	R	Departmental Comments	Departmental Corrective Measures	Target	Actual	R	Departmental Comments	Departmental Corrective Measures	Target	Actual
TL17	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPMR Reg 10 (g))	Director: Finance	9.82%	12.20%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A			
TL18	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by 31 August 2018	Director: Finance	1	1	0	0	N/A	[D124] Deputy Director: Finance & SCM: Not applicable for the period. (July 2018) [D124] Deputy Director: Finance & SCM: AFS submitted to the AG on 01 September 2018 @ 03h44. [D124] Deputy Director: Finance & SCM: AFS submitted on 01 September 2018 (September 2018)	[D124] Deputy Director: Finance & SCM: Request the Minister of Finance for consideration in terms of S170 of the MFMA. (August 2018) [D124] Deputy Director: Finance & SCM: Submitted on the 1st of September 2018 at 03:44. Request the Minister of Finance for consideration in terms of S170 of the MFMA. (September 2018)	0	0	0	[D124] Deputy Director: Finance & SCM: Not applicable for the period. (October 2018) [D124] Deputy Director: Finance & SCM: Not applicable for the period. (November 2018)	1	0	0
TL19	The provision of democratic, accountable and ethical governance	Submit a reviewed long term financial plan by end of October 2018	Director: Finance	1	1	0	0	N/A			1	1	1	1	1	1	1
TL40	The provision of democratic, accountable and ethical governance	Achieve a debt recovery rate not less than 95% (Receipts/total billed for the 12 month period x 100)	Director: Finance	95.44%	95%	96%	99.19%	62	[D175] Director: Finance: TARGET MET FOR JULY 2018 (July 2018) [D175] Director: Finance: TARGET WELL MET (August 2018) [D175] Director: Finance: TARGET MET FOR SEPTEMBER 2018 (September 2018)		96%	98.75%	62	[D175] Director: Finance: TARGET MET FOR OCTOBER 2018 (October 2018) [D175] Director: Finance: TARGET MET (November 2018) [D175] Director: Finance: KPI MET FOR DECEMBER 2018 (December 2018)	96%	98.75%	62
TL48	The provision of democratic, accountable and ethical governance	Submit the Final MTRF budget by the end of May 2019	Municipal Manager	new kpi	1	0	0	N/A			0	0	0	N/A	0	0	0

Municipal Transformation and Institutional Development

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER ENDING 30 SEPTEMBER 2018			QUARTER ENDING 31 DECEMBER 2018			Overall Performance for Sep 2018 to Dec 2018					
						Target	Actual	R	Departmental Comments	Departmental Corrective Measures	Target	Actual	R	Departmental Comments	Departmental Corrective Measures	Target	Actual
TL22	The provision of democratic, accountable and ethical governance	The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan (Actual expenditure divided by the budget allocated) (MPPMR Reg 10 (f))	Director: Management Services	95.50%	100%	20%	57.13%	B	[D88] Director: Management Services: Compiled (September 2018)		40%	76.80%	B	[D88] Director: Management Services: Compiled (December 2018)	40%	76.80%	B

C7/7

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER ENDING 30 SEPTEMBER 2018			QUARTER ENDING 31 DECEMBER 2018			Overall Performance for Sep 2018 to Dec 2018		
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental Corrective Measures
TL23	The provision of democratic, accountable and ethical governance	Review the Municipal Organisational Staff Structure by the end of June 2019	Director: Management Services	1	1	0	0	N/A	[D08] Director: Management Services: Reporting lines of 25 positions were changed. (September 2018)		0	0	N/A	
TL24	The provision of democratic, accountable and ethical governance	Revise the Section 34 Access to Information Manual by the end of June 2019 to ensure compliant and up to date policies	Director: Management Services	1	1	0	0	N/A			0	0	N/A	
TL25	The provision of democratic, accountable and ethical governance	92% of the approved and funded organogram filled (actual number of posts filled divided by the funded posts budgeted) x100	Director: Management Services	89%	92%	92%	89.60%	0	[D01] Director: Management Services: Interviews have been done - posts to be filled advertised - 14 posts interviewed - 31 (September 2018)	[D01] Director: Management Services: Short Listed - 2 posts advertised - 14 posts interviewed - 31 (September 2018)	92%	90.20%	0	[D01] Director: Management Services: Posts advertised (December 2018)
TL26	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.30 (e))	Director: Management Services	63	66	66	69	62	[D08] Senior Manager: Human Resources: 70 people from employment equity target groups employed in the three highest levels of management. (July 2018)	[D08] Senior Manager: Human Resources: 69 people from employment equity target groups employed in the three highest levels of management. (August 2018)	66	66	62	[D08] Senior Manager: Human Resources: 68 people from employment equity target groups employed in the three highest levels of management. (October 2018)
TL42	The provision of democratic, accountable and ethical governance	Sign section 56 performance agreements with all directors by the end of July 2018	Municipal Manager	new tpi	6	6	6	6	[D01] Municipal Manager: Target met. (July 2018)		0	0	N/A	
TL44	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 2018 to be completed by 5 Sep 2018 and the current period October to December 2018 to be completed by February 2019.	Municipal Manager	new tpi	12	5	0	6	[D5] Municipal Manager: Target not met due to unavailability of several role players. (September 2018)	[D5] Municipal Manager: Evaluations scheduled for 24 October 2018. (September 2018)	0	5	6	[D5] Municipal Manager: Target now met. Evaluations took place on 24 October 2018. (October 2018)