

**11.
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT FOR DECEMBER 2017****5/15/1/2/1****BA King****(028) 3138154****Corporate Head Office****17 January 2018**

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 2018.

The Executive Mayor must table a mid-year budget and performance assessment report in Council by 31 January 2018.

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

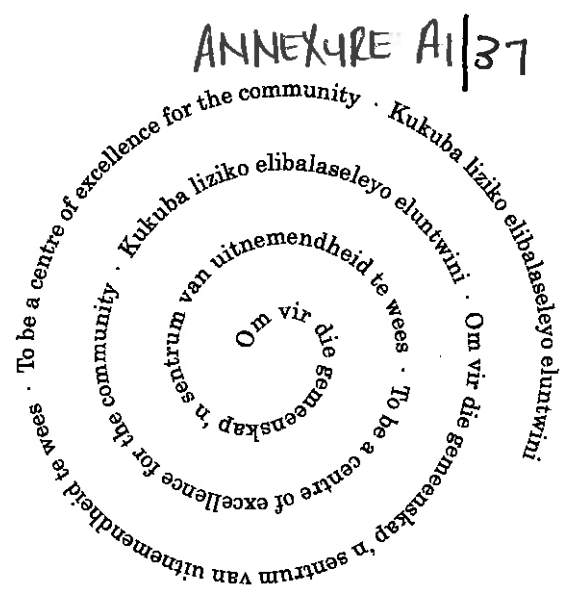
Annexure B: Operational and Capital Budget Review

Annexure C: Top Layer SDBIP Report - Mid Year Assessment Report - 1 July 2017 till 31 December 2017

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**

2017/2018

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 the 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 for the second quarter ended 31 December 2017 will be tabled in a separate comprehensive report to council.

1.1.2 Financial problems or risks facing the municipality

No financial problems or risks relating to budget implementation. All the major sources of revenue have materialised to date and spending on the operational and capital budgets are within the projected expenditure to date.

1.1.3 Other relevant information

YTD Actual operating revenue at the end of the second quarter for 2017/2018 is at 52.58% of the total budgeted revenue. The expenditure reflects spending of 45.69% against the total budgeted expenditure. Capital expenditure amounts to R33.5m, or 27.50% of the total adjusted budget of R121.8m at the end of December 2017.

Outstanding consumer debtors remain stable and only reflect the year-on-year increase from increased tariffs as from 1 July 2017.

The positive cash flow remains stable with no indication of a decline.

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 2016/2017 Annual Report:

COMPONENT A: AUDITOR GENERAL OPINION 2015/16

Auditor General Report 2015/16

Auditor-General Report on Financial Performance 2015/16	
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: 2015/16	
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 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 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 additional grants were appropriated during the Provincial Adjustments Budget:

Greenest Municipality	70 000
Local Government Graduate Internship Grant	66 000
Western Cape Financial Management Support Grant	280 000
Provincial Sustainable Transport Programme	4 000 000
Municipal Service Delivery and Capacity Building Grant	360 000
Human Settlement Development Grant (Housing)	30 864 000

The above allocations were published in the Extraordinary Provincial Gazette No. 7841 & 7848 of 27 October and 23 November 2017.

A Roll over application was submitted to Provincial Treasury during August 2017 for unspent Housing, Provincial Library, Fire Services Capacity Building and Internship Graduate Grants. The roll over outcome letter from Provincial Treasury was received in November 2017. All unspent grants applied for were granted and are reflected above.

Resolutions

IN-YEAR REPORTS 2017/2018

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

As the Auditor General has completed the audit of the 2016/2017 financial statements the 'Audited Outcome' for 2016/2017 will be included in the tables of subsequent reports after the tabling of the Annual Report on 24 January 2018.

Revenue by Source

The Year-to-Date actual revenue is 2.09% above the YTD budget projections at the end of December 2017.

Borrowings

The balance of borrowings amounts to R427.6m as at December 2017.

Operating expenditure by vote & type

Current expenditure is 2.36% below YTD budget projections at the end of December 2017.

Capital expenditure

YTD Capital expenditure amounts to R33.5m or 27.50% of the adjusted budget of R121.8m. The current capital commitments of orders in progress amounts to R29.6m or 24.30% of the adjusted capital budget of R121.8m.

Cash flows

The municipality started the year with a positive cash balance of R259.8 million. The December closing balance is R367.4 million. Refer to Supporting Table SC9 for more details on the cash position.

Allocations received (National & Provincial Grants)

Grants totaling R55.4m, excluding equitable share, was received for the period July to December 2017. Equitable share amounted to R63.2m.

Spending on Grants

Spending on these grants amount to R38.2m for the period July to December 2017, which includes FMG, EPWP, MIG, Provincial Library, Housing, CDW and Greenest Town.

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
<u>Revenue By Source</u>			
Total	2.09%		
<u>Expenditure By Type</u>			
Total	-2.36%		
<u>Capital Expenditure</u>	47.29%	Accelerated spending on housing related projects Capital Commitments = R29.6m	
<u>Financial Position</u>			
In order			
<u>Cash Flow</u>			
In order			

Performance in relation to SDBIP targets

See the comprehensive report tabled in Council.

Remedial or corrective steps

No remedial or corrective steps are required at this time.

BUDGET & FINANCIAL PERFORMANCE ANALYSIS

In-year budget statement tables

BUDGET STATEMENT SUMMARY – DECEMBER 2017

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

Description	2016/17	Budget Year 2017/18							
	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	-	212 784	212 784	17 648	108 671	107 279	1 393	1%	212 784
Service charges	-	577 648	577 648	50 211	290 942	285 926	5 016	2%	577 648
Investment revenue	-	13 962	13 962	797	10 355	8 028	2 327	29%	13 962
Transfers and subsidies	-	113 688	125 178	32 608	76 991	76 991	-	-	125 178
Other own revenue	-	75 134	75 134	8 061	41 361	39 257	2 105	5%	75 134
Total Revenue (excluding capital transfers and contributions)	-	993 217	1 004 706	109 324	528 320	517 481	10 840	2%	1 004 706
Employee costs	-	333 225	333 291	25 288	158 713	159 691	(978)	-1%	333 291
Remuneration of Councillors	-	10 053	10 053	771	4 721	5 026	(306)	-6%	10 053
Depreciation & asset impairment	-	130 287	130 287	10 863	65 149	65 149	-	-	130 287
Finance charges	-	47 440	47 440	11 131	17 190	17 190	-	-	47 440
Materials and bulk purchases	-	261 093	271 667	21 632	123 372	127 651	(4 279)	-3%	271 667
Transfers and subsidies	-	1 778	1 778	4	973	973	-	-	1 778
Other expenditure	-	253 926	254 776	21 497	109 381	115 399	(6 018)	-5%	254 776
Total Expenditure	-	1 037 801	1 049 291	91 185	479 498	491 079	(11 581)	-2%	1 049 291
Surplus/(Deficit)	-	(44 584)	(44 584)	18 139	48 822	26 402	22 421	85%	(44 584)
Transfers and subsidies - capital (m)	-	47 840	71 990	10 174	24 631	24 631	-	-	71 990
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	3 256	27 406	28 313	73 453	51 033	22 421	44%	27 406
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	3 256	27 406	28 313	73 453	51 033	22 421	44%	27 406
Capital expenditure & funds sources									
Capital expenditure	-	97 648	121 798	12 558	33 542	22 772	10 770	47%	121 798
Capital transfers recognised	-	47 840	71 990	10 174	24 764	14 878	9 886	66%	71 990
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	30 000	30 000	617	5 416	4 721	695	15%	30 000
Internally generated funds	-	19 808	19 808	1 768	3 362	3 173	189	6%	19 808
Total sources of capital funds	-	97 648	121 798	12 558	33 542	22 772	10 770	47%	121 798
Financial position									
Total current assets	-	352 438	420 308		513 003				420 308
Total non current assets	-	3 681 110	3 705 260		3 673 158				3 705 260
Total current liabilities	-	186 466	186 466		196 674				186 466
Total non current liabilities	-	638 205	638 205		615 285				638 205
Community wealth/Equity	-	3 208 877	3 300 897		3 374 201				3 300 897
Cash flows									
Net cash from (used) operating	-	123 839	147 989	65 886	158 994	158 997	3	0%	147 989
Net cash from (used) investing	-	(103 656)	(127 807)	(13 031)	(37 067)	(37 067)	-	-	(127 807)
Net cash from (used) financing	-	2 810	2 810	(4 093)	(14 333)	(14 333)	-	-	2 810
Cash/cash equivalents at the month	-	214 936	282 806	-	367 407	367 411	3	0%	282 806
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	59 495	1 977	1 369	919	789	789	3 242	20 612	89 391
Creditors Age Analysis									
Total Creditors	3 749	-	-	-	-	-	-	-	3 749

Financial Performance (revenue and expenditure by standard classification) – December 2017

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

Description	2016/17	Budget Year 2017/18							
	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>	-	262 309	262 655	26 749	142 380	140 049	2 331	2%	262 655
Executive and council	-	21 759	21 759	7 100	16 060	16 060	-		21 759
Finance and administration	-	240 502	240 782	19 648	126 320	123 990	2 331	2%	240 782
Internal audit	-	48	114	-	-	-	-		114
<i>Community and public safety</i>	-	59 370	90 234	14 771	35 608	34 887	721	2%	90 234
Community and social services	-	9 557	9 557	604	4 180	4 651	(471)	-10%	9 557
Sport and recreation	-	10 558	10 558	2 686	7 115	5 279	1 836	35%	10 558
Public safety	-	2 928	2 928	45	820	1 464	(644)	-44%	2 928
Housing	-	36 327	67 191	11 437	23 493	23 493	-		67 191
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	-	56 638	60 638	5 163	29 131	27 723	1 409	5%	60 638
Planning and development	-	11 967	11 967	885	5 738	5 398	340	6%	11 967
Road transport	-	44 650	48 650	4 278	23 393	22 325	1 069	5%	48 650
Environmental protection	-	22	22	-	-	-	-		22
<i>Trading services</i>	-	662 740	663 170	72 816	345 832	339 452	6 380	2%	663 170
Energy sources	-	370 050	370 410	37 832	194 277	192 889	1 388	1%	370 410
Water management	-	130 926	130 926	14 521	62 903	61 644	1 258	2%	130 926
Waste water management	-	91 423	91 423	10 772	48 875	46 287	2 589	6%	91 423
Waste management	-	70 340	70 410	9 691	39 777	38 633	1 145	3%	70 410
<i>Other</i>	-	-	-	-	-	-	-		-
Total Revenue - Functional	-	1 041 057	1 076 697	119 498	552 951	542 112	10 840	2%	1 076 697
Expenditure - Functional									
<i>Governance and administration</i>	-	211 792	212 138	15 347	99 987	103 913	(3 926)	-4%	212 138
Executive and council	-	48 861	48 861	3 055	22 657	22 968	(311)	-1%	48 861
Finance and administration	-	160 383	160 663	12 137	76 230	79 670	(3 441)	-4%	160 663
Internal audit	-	2 548	2 614	155	1 100	1 274	(174)	-14%	2 614
<i>Community and public safety</i>	-	113 495	124 569	11 298	49 066	52 287	(3 222)	-6%	124 569
Community and social services	-	14 904	14 904	1 114	6 774	7 440	(667)	-9%	14 904
Sport and recreation	-	42 993	42 993	3 832	18 271	20 063	(1 793)	-9%	42 993
Public safety	-	30 817	30 817	2 401	13 800	14 562	(763)	-5%	30 817
Housing	-	24 781	35 855	3 951	10 221	10 221	-		35 855
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	-	193 013	193 013	16 354	89 854	90 898	(1 044)	-1%	193 013
Planning and development	-	36 431	36 431	2 613	16 918	17 249	(331)	-2%	36 431
Road transport	-	150 568	150 568	13 258	70 444	70 893	(448)	-1%	150 568
Environmental protection	-	6 014	6 014	483	2 492	2 757	(265)	-10%	6 014
<i>Trading services</i>	-	518 289	518 359	48 115	240 195	243 374	(3 180)	-1%	518 359
Energy sources	-	282 999	282 999	23 596	135 136	135 608	(472)	0%	282 999
Water management	-	104 872	104 872	12 107	46 338	47 924	(1 586)	-3%	104 872
Waste water management	-	73 606	73 606	7 967	33 304	33 810	(506)	-1%	73 606
Waste management	-	56 813	56 883	4 445	25 417	26 032	(615)	-2%	56 883
<i>Other</i>	-	1 213	1 213	72	397	606	(209)	-35%	1 213
Total Expenditure - Functional	-	1 037 801	1 049 291	91 185	479 498	491 079	(11 581)	-2%	1 049 291
Surplus/ (Deficit) for the year	-	3 256	27 406	28 313	73 453	51 033	22 421	44%	27 406

Financial Performance (revenue and expenditure by municipal vote) – December 2017

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

Vote Description	2016/17	Budget Year 2017/18							
	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	-	21 675	21 675	7 093	16 012	16 012	-		21 675
Vote 2 - Municipal Manager	-	48	114	-	-	-	-		114
Vote 3 - Management Services	-	194	194	24	405	97	308	318.2%	194
Vote 4 - Finance	-	239 556	239 836	19 563	125 659	122 489	3 171	2.6%	239 836
Vote 5 - Community Services	-	319 477	323 477	39 238	166 489	161 200	5 289	3.3%	323 477
Vote 6 - Local Economic Development	-	3 900	3 900	318	1 409	1 950	(541)	-27.8%	3 900
Vote 7 - Infrastructure & Planning	-	414 615	445 909	49 838	222 098	217 835	4 263	2.0%	445 909
Vote 8 - Protection Services	-	41 592	41 592	3 425	20 880	22 529	(1 650)	-7.3%	41 592
Total Revenue by Vote	-	1 041 057	1 076 697	119 498	552 951	542 112	10 840	2.0%	1 076 697
Expenditure by Vote									
Vote 1 - Council	-	25 959	25 959	1 578	13 208	13 242	(35)	-0.3%	25 959
Vote 2 - Municipal Manager	-	5 000	5 066	316	2 109	2 283	(173)	-7.6%	5 066
Vote 3 - Management Services	-	50 326	50 326	3 684	21 863	23 225	(1 362)	-5.9%	50 326
Vote 4 - Finance	-	73 025	73 305	5 606	36 799	38 498	(1 699)	-4.4%	73 305
Vote 5 - Community Services	-	384 996	384 996	37 568	175 833	178 739	(2 906)	-1.6%	384 996
Vote 6 - Local Economic Development	-	10 076	10 076	703	4 602	4 929	(326)	-6.6%	10 076
Vote 7 - Infrastructure & Planning	-	407 638	418 781	35 445	188 075	191 441	(3 366)	-1.8%	418 781
Vote 8 - Protection Services	-	80 782	80 782	6 285	37 009	38 722	(1 713)	-4.4%	80 782
Total Expenditure by Vote	-	1 037 801	1 049 291	91 185	479 498	491 079	(11 581)	-2.4%	1 049 291
Surplus/ (Deficit) for the year	-	3 256	27 406	28 313	73 453	51 033	22 421	43.9%	27 406

Financial Performance (revenue and expenditure by source/type) – December 2017

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

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		212 784	212 784	17 648	108 671	107 279	1 393	1%	212 784
Service charges - electricity revenue		339 249	339 249	29 213	174 551	173 582	969	1%	339 249
Service charges - water revenue		114 494	114 494	10 127	52 772	51 522	1 249	2%	114 494
Service charges - sanitation revenue		67 869	67 869	6 099	34 737	32 804	1 934	6%	67 869
Service charges - refuse revenue		55 388	55 388	4 726	28 575	27 694	881	3%	55 388
Service charges - other		647	647	46	306	323	(17)	-5%	647
Rental of facilities and equipment		4 933	4 933	463	3 192	2 919	273	9%	4 933
Interest earned - external investments		13 962	13 962	797	10 355	8 028	2 327	29%	13 962
Interest earned - outstanding debtors		3 203	3 203	344	1 945	1 788	157	9%	3 203
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		33 260	33 260	3 007	17 410	16 630	780	5%	33 260
Licences and permits		2 374	2 374	220	1 167	1 187	(20)	-2%	2 374
Agency services		3 419	3 419	287	1 884	1 723	160	9%	3 419
Transfers and subsidies		113 688	125 178	32 608	76 991	76 991	-	-	125 178
Other revenue		27 946	27 946	3 682	14 727	13 973	754	5%	27 946
Gains on disposal of PPE		-	-	58	1 036	1 036	-	-	-
Total Revenue (excluding capital transfers and contri	-	993 217	1 004 706	109 324	528 320	517 481	10 840	2%	1 004 706
Expenditure By Type									
Employee related costs		333 225	333 291	25 288	158 713	159 691	(978)	(0)	333 291
Remuneration of councillors		10 053	10 053	771	4 721	5 026	(306)	-6%	10 053
Debt impairment		22 792	22 792	1 899	11 396	11 396	-	-	22 792
Depreciation & asset impairment		130 287	130 287	10 863	65 149	65 149	-	-	130 287
Finance charges		47 440	47 440	11 131	17 190	17 190	-	-	47 440
Bulk purchases		211 447	211 447	15 384	103 419	105 723	(2 304)	-2%	211 447
Other materials		49 647	60 220	6 248	19 953	21 927	(1 974)	-9%	60 220
Contracted services		173 424	174 274	15 277	67 918	73 705	(5 787)	-8%	174 274
Transfers and subsidies		1 778	1 778	4	973	973	-	-	1 778
Other expenditure		57 710	57 710	4 320	30 067	30 298	(231)	-1%	57 710
Loss on disposal of PPE		-	-	-	-	-	-	-	-
Total Expenditure	-	1 037 801	1 048 291	91 185	479 498	491 079	(11 581)	-2%	1 048 291
Surplus/(Deficit)	-	(44 584)	(44 584)	18 139	48 822	26 402	22 421	0	(44 584)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		47 840	71 990	10 174	24 631	24 631	-	-	71 990
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 - all)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	3 256	27 406	28 313	73 453	51 033	-	-	27 406
Taxation									
Surplus/(Deficit) after taxation	-	3 256	27 406	28 313	73 453	51 033	-	-	27 406
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	-	3 256	27 406	28 313	73 453	51 033	-	-	27 406
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	-	3 256	27 406	28 313	73 453	51 033	-	-	27 406
Surplus/ (Deficit) for the year	-	(35 358)	-	21 440	53 824	30 100	-	-	(35 358)

Capital Expenditure (Mun. vote, standard classification and funding) – December 2017

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

Vote Description	2016/17	Budget Year 2017/18							
	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	-	45 963	65 753	10 786	23 982	14 388	9 594	67%	65 753
Vote 6 - Local Economic Development	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	-	14 000	14 360	-	4 046	2 484	1 562	63%	14 360
Vote 8 - Protection Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	59 963	80 113	10 786	28 028	16 871	11 157	66%	80 113
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	1 640	1 640	1 207	1 465	818	647	79%	1 640
Vote 4 - Finance	-	30	30	13	23	15	8	55%	30
Vote 5 - Community Services	-	24 722	28 722	525	3 799	3 926	(126)	-3%	28 722
Vote 6 - Local Economic Development	-	25	25	-	11	6	5	74%	25
Vote 7 - Infrastructure & Planning	-	7 420	7 420	2	131	847	(716)	-85%	7 420
Vote 8 - Protection Services	-	3 848	3 848	26	84	289	(204)	-71%	3 848
Total Capital single-year expenditure	-	37 685	41 685	1 772	5 514	5 901	(387)	-7%	41 685
Total Capital Expenditure	-	97 648	121 798	12 558	33 542	22 772	10 770	47%	121 798
Capital Expenditure - Functional Classification									
Governance and administration	-	2 705	2 705	1 222	1 517	1 240	278	22%	2 705
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	-	2 705	2 705	1 222	1 517	1 240	278	22%	2 705
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	26 908	46 698	7 908	16 177	10 045	6 132	61%	46 698
Community and social services	-	3 607	3 607	47	689	601	88	15%	3 607
Sport and recreation	-	2 266	2 266	77	289	378	(89)	-23%	2 266
Public safety	-	3 848	3 848	26	84	160	(76)	-47%	3 848
Housing	-	17 186	36 977	7 759	15 115	8 906	6 209	70%	36 977
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	7 460	11 460	1 220	3 589	2 826	763	27%	11 460
Planning and development	-	45	45	2	20	21	(0)	-2%	45
Road transport	-	7 415	11 415	1 218	3 569	2 805	764	27%	11 415
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	60 575	60 935	2 209	12 259	8 662	3 597	42%	60 935
Energy sources	-	19 790	20 150	-	4 080	3 198	882	28%	20 150
Water management	-	9 300	9 300	572	1 217	1 163	54	5%	9 300
Waste water management	-	29 875	29 875	1 637	6 875	4 100	2 775	68%	29 875
Waste management	-	1 610	1 610	-	87	201	(114)	-57%	1 610
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	97 648	121 798	12 558	33 542	22 772	10 770	47%	121 798
Funded by:									
National Government	-	26 330	26 330	2 415	9 501	6 607	2 894	44%	26 330
Provincial Government	-	21 510	45 660	7 759	15 263	8 272	6 991	85%	45 660
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	47 840	71 990	10 174	24 764	14 878	9 886	66%	71 990
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	30 000	30 000	617	5 416	4 721	695	15%	30 000
Internally generated funds	-	19 808	19 808	1 768	3 362	3 173	189	6%	19 808
Total Capital Funding	-	97 648	121 798	12 558	33 542	22 772	10 770	47%	121 798

Financial Position - December 2017

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

Description	2016/17	Budget Year 2017/18			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash		214 936	282 806	60 100	282 806
Call investment deposits		-	-	307 307	-
Consumer debtors		72 588	72 588	66 029	72 588
Other debtors		49 874	49 874	35 399	49 874
Current portion of long-term receivables		10	10	7	10
Inventory		15 030	15 030	44 160	15 030
Total current assets	-	352 438	420 308	513 003	420 308
Non current assets					
Long-term receivables		20	20	31	20
Investments		43 422	43 422	41 508	43 422
Investment property		152 550	152 550	155 269	152 550
Investments in Associate					
Property, plant and equipment		3 479 176	3 503 327	3 470 063	3 503 327
Agricultural					
Biological assets					
Intangible assets		5 942	5 942	6 287	5 942
Other non-current assets					
Total non current assets	-	3 681 110	3 705 260	3 673 158	3 705 260
TOTAL ASSETS	-	4 033 548	4 125 568	4 186 161	4 125 568
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing		33 047	33 047	32 184	33 047
Consumer deposits		49 215	49 215	37 134	49 215
Trade and other payables		73 773	73 773	97 637	73 773
Provisions		30 432	30 432	29 719	30 432
Total current liabilities	-	186 466	186 466	196 674	186 466
Non current liabilities					
Borrowing		409 052	409 052	395 462	409 052
Provisions		229 153	229 153	219 823	229 153
Total non current liabilities	-	638 205	638 205	615 285	638 205
TOTAL LIABILITIES	-	824 671	824 671	811 959	824 671
NET ASSETS	-	3 208 877	3 300 897	3 374 201	3 300 897
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		3 206 436	3 298 457	3 370 947	3 298 457
Reserves		2 440	2 440	3 254	2 440
TOTAL COMMUNITY WEALTH/EQUITY	-	3 208 877	3 300 897	3 374 201	3 300 897

Cash Flow - December 2017

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

Description	2016/17	Budget Year 2017/18							
	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		211 275	211 275	12 380	109 917	109 863	54		211 275
Service charges		573 549	573 549	50 993	293 550	293 561	(11)	0	573 549
Other revenue		67 761	67 761	8 216	42 292	42 294	(2)	0%	67 761
Government - operating		113 688	125 178	32 608	76 991	76 991	-		125 178
Government - capital		47 840	71 990	10 174	24 631	24 631	-		71 990
Interest		17 165	17 165	1 141	12 300	12 300	-		17 165
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(858 220)	(869 710)	(38 490)	(382 524)	(382 480)	44	0%	(869 710)
Finance charges		(47 440)	(47 440)	(11 131)	(17 190)	(17 190)	-		(47 440)
Transfers and Grants		(1 778)	(1 778)	(4)	(973)	(973)	-		(1 778)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	123 839	147 989	65 886	158 994	158 997	3	0%	147 989
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (increase) in non-current debtors		-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		11	11	0	1	1	-		11
Decrease (increase) in non-current investments		(6 019)	(6 019)	(473)	(3 526)	(3 526)	-		(6 019)
Payments									
Capital assets		(97 648)	(121 798)	(12 558)	(33 542)	(33 542)	-		(121 798)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(103 656)	(127 807)	(13 031)	(37 067)	(37 067)	-		(127 807)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		30 000	30 000	-	-	-	-		30 000
Increase (decrease) in consumer deposits		2 786	2 786	(7)	95	95	-		2 786
Payments									
Repayment of borrowing		(29 976)	(29 976)	(4 086)	(14 429)	(14 429)	-		(29 976)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	2 810	2 810	(4 093)	(14 333)	(14 333)	-		2 810
NET INCREASE/ (DECREASE) IN CASH HELD									
Cash/cash equivalents at beginning:		191 944	259 814	259 814	259 814	259 814			259 814
Cash/cash equivalents at month/year end:		214 936	282 806	367 407	367 411	367 411			282 806

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 2017/18										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	13 595	354	152	121	103	120	454	2 899	17 797	3 697		2 491
Trade and Other Receivables from Exchange Transactions - Electricity	1300	14 151	391	238	173	156	138	618	2 841	18 706	3 926		5 025
Receivables from Non-exchange Transactions - Property Rates	1400	17 665	413	223	267	145	117	642	2 391	21 862	3 562		5 719
Receivables from Exchange Transactions - Waste Water Management	1500	6 595	148	99	84	70	67	324	1 724	9 109	2 268		2 507
Receivables from Exchange Transactions - Waste Management	1600	5 185	122	81	68	59	52	275	1 282	7 124	1 736		1 979
Receivables from Exchange Transactions - Property Rental Debtors	1700	284	7	117	5	4	2	18	164	601	193		179
Interest on Arrear Debtor Accounts	1810	81	37	54	35	40	46	277	5 967	6 538	6 366		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	1 939	506	406	166	213	247	633	3 543	7 654	4 802		2 222
Total By Income Source	2000	59 495	1 977	1 369	919	789	789	3 242	20 812	89 391	26 550	-	20 122
2016/17 - totals only		52 936	1 463	830	845	666	703	3 795	19 807	81 046	25 816	-	20 593
Debtors Age Analysis By Customer Group													
Organs of State	2200	620	90	42	136	39	20	141	1 290	2 378	1 626		241
Commercial	2300	7 238	128	208	48	195	42	211	805	8 876	1 302		728
Households	2400	52 182	1 755	1 114	732	553	699	2 877	18 561	78 474	23 422		19 151
Other	2500	(546)	4	6	2	2	28	13	156	(337)	200		2
Total By Customer Group	2600	59 485	1 977	1 369	919	789	789	3 242	20 812	89 391	26 550	-	20 122

Debtors' levels remain stable. The increased debtors 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.

Debtors' levels at the end of December 2017 indicate a slight increase due to the seasonal billing over the holiday period.

Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
2 017					
July	7 421	NO VOTE for 2017/2018	25 890	33 311	22.28%
August	7 398	NO VOTE for 2017/2018	25 889	33 287	22.22%
September	7 357	NO VOTE for 2017/2018	26 315	33 672	21.85%
October	7 357	NO VOTE for 2017/2018	26 312	33 669	21.85%
November	7 417	NO VOTE for 2017/2018	26 248	33 665	22.03%
December	7 392	NO VOTE for 2017/2018	26 244	33 636	21.98%
2 018					
January					
February					
March					
April					
May					
June					

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
2017/18											
June											
May											
April											
March											
February											
January											
December	59 494 662	1 977 221	1 369 348	918 559	789 109	789 098	3 241 811	20 811 503	89 391 309	29 896 647	26 550 079
November	56 824 069	1 827 423	1 126 524	887 759	865 134	737 673	3 257 471	20 763 675	86 289 729	29 465 660	26 511 713
October	57 275 613	1 556 784	1 124 343	1 051 265	811 234	746 035	3 280 142	21 206 503	87 051 919	29 776 306	27 095 179
September	58 698 682	1 721 440	1 250 398	879 548	799 399	608 430	3 308 540	21 086 775	88 353 212	29 654 531	26 682 693
Augustus	60 067 083	1 631 627	1 044 883	871 567	649 170	737 781	3 410 560	20 638 344	89 051 016	28 983 933	26 307 422
July	61 974 453	1 584 147	1 015 505	707 811	784 870	623 722	3 546 555	20 354 794	90 591 857	28 617 404	26 017 752

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

Description	NT Code	Budget Year 2017/18								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300	3 039								3 039
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	709								709
Auditor General	0800									-
Other	0900	-								-
Total By Customer Type	1000	3 749	-	-	-	-	-	-	-	3 749

Supporting Table SC4 reflects creditors to be paid during January 2018.

The payment of creditors is within requirements of the MFMA

Investment portfolio analysis

Supporting Table SC5

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

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued Interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change In market value	Market value at end of the month
	Yrs/Months							
Municipality								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	60		14 143	125	14 328
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	72		24 288	260	24 619
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(74)		2 604	30	2 560
ABSA 9284200168	DEP PLUS	DEP PLUS		139	7.0%	24 320		24 459
ABSA 9295906141	DEP PLUS	DEP PLUS		139	7.0%	24 320		24 459
ABSA 9331734880	DEP PLUS	DEP PLUS		44	6.8%	8 360	(15)	8 389
03/7881534451 Nedbank	92 days	FIXED DEP	31/01/2018		7.7%	50 000		50 000
Standard Bank 288434005-026	91 days	FIXED DEP	28/02/2018		7.9%	100 000		100 000
03/7881534451 Nedbank	90 days	FIXED DEP	15/03/2018		7.9%		50 000	50 000
03/7881534451 Nedbank	182 days	FIXED DEP	15/06/2018		8.4%		50 000	50 000
TOTAL INVESTMENTS AND INTEREST				560		140 153	10 415	151 128

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

Long term investments relate to the sinking fund investments.

Allocation and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

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

Description	2016/17	Budget Year 2017/18							
	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:	-	88 073	88 073	28 074	66 328	66 328	-		88 073
Local Government Equitable Share		84 223	84 223	28 074	63 168	63 168	-		84 223
Finance Management		1 550	1 550		1 550	1 550			1 550
EPWP Incentive		2 300	2 300		1 610	1 610			2 300
Provincial Government:	-	24 378	35 867	4 196	13 743	13 743	-		35 867
Human Settlements Development Grant		17 639	28 713	4 196	8 786	8 786	-		28 713
Library Services Grant		6 306	6 306		4 904	4 904			6 306
Financial Management Capacity Building Grant		240	240				-		240
Community Development Workers Operational Support Grant		54	54		54	54	-		54
Maintenance & Constuction of Transport Infrastructure		139	139				-		139
Western Cape Financial Management Support Grant			280						280
Greenest Municipality Competition			70				-		70
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	-	112 451	123 940	32 270	80 071	80 071	-		123 940
Capital Transfers and Grants									
National Government:	-	26 330	26 330	10 050	17 800	17 800	-		26 330
Municipal Infrastructure Grant (MIG)		22 330	22 330	10 050	13 800	13 800	-		22 330
Integrated National Electrification Programme		4 000	4 000		4 000	4 000			4 000
Provincial Government:	-	19 878	44 028	5 353	20 724	20 724	-		44 028
Human Settlements Development Grant		17 186	36 977	4 182	18 733	18 733	-		36 977
Library Services Grant		700	700						700
Development of Sport & Recreation Facilities		1 171	1 171	1 171	1 171	1 171			1 171
Fire Service Capacity Building Grant		800	800		800	800			800
Community Development Workers Operational Support Grant		21	21		21	21			21
Municipal Service Delivery and Capacity Building Grant			360						360
Provincial Sustainable Transport Programme			4 000						4 000
Other grant providers:	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	-	46 208	70 358	15 403	38 524	38 524	-		70 358
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	158 659	194 299	47 673	118 596	118 596	-		194 299

Grant receipts are monitored according to the payment schedules. Year to date actual only reflects actual receipts for 2017/2018.

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

Description	2016/17	Budget Year 2017/18							
	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:	-	3 850	3 850	328	1 623	1 623	-		3 850
Local Government Equitable Share							-		
Finance Management		1 550	1 550	78	531	531	-		1 550
EPWP Incentive		2 300	2 300	251	1 092	1 092	-		2 300
							-		
Provincial Government:	-	25 615	37 105	4 206	11 838	11 838	-		37 105
Human Settlements Development Grant		18 779	29 853	3 629	8 040	8 040	-		29 853
Library Services Grant		6 306	6 306	556	3 733	3 733	-		6 306
Financial Management Capacity Building Grant		240	240				-		240
Community Development Workers Operational Support Grant		54	54	21	28	28	-		54
Maintenance & Construction of Transport Infrastructure		139	139				-		139
Greenest Municipality Competition		50	120		36	36	-		120
Local Government Internship Graduate Grant		48	114				-		114
Western Cape Financial Management Support Grant			280				-		280
							-		
Other grant providers:	-	-	-	-	-	-	-		-
							-		
Total operating expenditure of Transfers and Grants:	-	29 465	40 955	4 534	13 460	13 460	-		40 955
							-		
Capital expenditure of Transfers and Grants									
National Government:	-	26 330	26 330	2 415	9 501	9 501	-		26 330
Municipal Infrastructure Grant (MIG)		22 330	22 330	2 415	9 501	9 501	-		22 330
Integrated National Electrification Programme		4 000	4 000				-		4 000
							-		
Provincial Government:	-	21 510	45 660	7 759	15 263	15 263	-		45 660
Human Settlements Development Grant		17 186	36 977	7 759	15 115	15 115	-		36 977
Library Services Grant		1 132	1 132		133	133	-		1 132
Development of Sport & Recreation Facilities		1 171	1 171				-		1 171
Fire Service Capacity Building Grant		2 000	2 000				-		2 000
Community Development Workers Operational Support Grant		21	21		15	15	-		21
Municipal Service Delivery and Capacity Building Grant			360				-		360
Provincial Sustainable Transport Programme			4 000				-		4 000
							-		
District Municipality:	-	-	-	-	-	-	-		-
							-		
Other grant providers:	-	-	-	-	-	-	-		-
							-		
Total capital expenditure of Transfers and Grants	-	47 840	71 990	10 174	24 764	24 764	-		71 990
							-		
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	77 305	112 945	14 708	38 224	38 224	-		112 945

Grant expenditure is monitored against grant receipts.

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	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages		9 393	9 393	718	4 396	4 696	(300)	-6%	9 393
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Motor Vehicle Allowance							-		
Cellphone Allowance		660	660	53	324	330	(6)	-2%	660
Housing Allowances							-		
Other benefits and allowances							-		
Sub Total - Councillors	-	10 053	10 053	771	4 720	5 026	(306)	-6%	10 053
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages		10 753	10 753	869	5 207	5 376	(170)	-3%	10 753
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Overtime							-		
Performance Bonus							-		
Motor Vehicle Allowance							-		
Cellphone Allowance		175	175	15	87	87	-		175
Housing Allowances							-		
Other benefits and allowances				-	4	4	-		
Payments in lieu of leave							-		
Long service awards							-		
Post-retirement benefit obligations							-		
Sub Total - Senior Managers of Municipality	-	10 928	10 928	883	5 298	5 468	(170)	-3%	10 928
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		204 000	204 000	17 453	107 639	108 252	(614)	-1%	204 000
Pension and UIF Contributions		35 806	35 806	2 787	16 461	16 501	(40)	0%	35 806
Medical Aid Contributions		12 625	12 625	909	5 395	5 450	(55)	-1%	12 625
Overtime		15 622	15 622	1 146	5 919	6 001	(82)	-1%	15 622
Performance Bonus		-	-	-	-	-	-		-
Motor Vehicle Allowance		8 213	8 213	929	5 396	5 407	(10)	0%	8 213
Cellphone Allowance		1 475	1 475	142	844	848	(4)	-1%	1 475
Housing Allowances		5 405	5 405	205	1 218	1 301	(83)	-6%	5 405
Other benefits and allowances		29 993	29 993	71	5 587	5 774	(187)	-3%	29 993
Payments in lieu of leave		765	765	64	383	383	(0)	0%	765
Long service awards		669	669	56	538	528	10	2%	669
Post-retirement benefit obligations		7 724	7 724	644	4 036	4 036	1	0%	7 724
Sub Total - Other Municipal Staff	-	322 297	322 297	24 404	153 416	154 480	(1 064)	-1%	322 297
TOTAL SALARY, ALLOWANCES & BENEFITS	-	343 277	343 277	26 058	163 434	164 974	(1 540)	-1%	343 277
TOTAL MANAGERS AND STAFF	-	333 225	333 225	25 288	158 714	159 948	(1 234)	-1%	333 225

Financial Performance

Supporting Table SC2

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

Description of financial indicator	Basis of calculation	2016/17	Budget Year 2017/18			
		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%	17.1%	16.9%	3.6%	16.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	30.7%	24.6%	16.1%	24.6%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	16.1%	15.6%	15.6%	15.6%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	16762.6%	16762.6%	12153.5%	16762.6%
Liquidity						
Current Ratio	Current assets/current liabilities	0.0%	1.9	2.3	2.6	2.3
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	1.2	1.5	1.9	1.5
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	12.3%	12.2%	19.2%	12.2%
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))		98.0%		Annual Indicator	98.0%
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		633.4%		Annual Indicator	633.4%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		20.89%		Annual Indicator	20.89%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	33.6%	33.2%	30.0%	33.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	17.0%	16.8%	14.8%	16.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	17.9%	17.7%	15.6%	17.7%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		17.0		Annual Indicator	17.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		15.4%		Annual Indicator	15.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		3.2		Annual Indicator	3.2

Capital programme performance

Supporting Table SC12

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

Month	2016/17	Budget Year 2017/18							
	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		-		-		-	-		
August		2 040	2 040	6 041	6 041	2 040	(4 001)	-196.1%	6%
September		3 448	3 448	5 773	11 814	5 488	(6 326)	-115.3%	12%
October		4 926	4 926	5 139	16 953	10 414	(6 539)	-62.8%	17%
November		6 259	6 259	4 031	20 984	16 673	(4 311)	-25.9%	21%
December		6 099	6 099	12 558	33 542	22 772	(10 770)	-47.3%	34%
January		10 181	10 181			32 953	-		
February		14 759	14 759			47 712	-		
March		14 813	14 813			62 525	-		
April		16 669	16 669			79 194	-		
May		18 333	18 333			97 528	-		
June		120	24 270			121 798	-		
Total Capital expenditure	-	97 648	121 798	33 542					

Supporting Table SC13a

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

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	28 205	32 565	1 225	7 852	4 800	(3 052)	-63.6%	32 565
Roads Infrastructure	-	5 155	9 155	1 196	3 502	2 170	(1 332)	-61.4%	9 155
<i>Roads</i>		5 155	9 155	1 196	3 502	2 170	(1 332)	-61.4%	9 155
Storm water Infrastructure	-	250	250	-	25	48	23	47.1%	250
<i>Drainage Collection</i>		250	250		25	48	23	47.1%	250
Electrical Infrastructure	-	18 790	19 150	-	4 080	2 211	(1 869)	-84.5%	19 150
<i>MV Substations</i>		3 000	3 000		2 939	1 000	(1 939)	-193.9%	3 000
<i>LV Networks</i>		15 790	16 150		1 141	1 211	70	5.8%	16 150
Water Supply Infrastructure	-	3 900	3 900	29	158	325	167	51.5%	3 900
<i>Reservoirs</i>		3 900	3 900	29	158	325	167	51.5%	3 900
Solid Waste Infrastructure	-	110	110	-	87	46	(41)	-90.2%	110
<i>Waste Drop-off Points</i>		110	110		87	46	(41)	-90.2%	110
Community Assets	-	6 545	6 545	147	897	1 068	171	16.0%	6 545
Community Facilities	-	4 579	4 579	71	608	744	136	18.2%	4 579
<i>Halls</i>		421	421		415	175	(240)	-136.9%	421
<i>Crèches</i>		100	100	47	99	50	(49)	-98.4%	100
<i>Fire/Ambulance Stations</i>		3 798	3 798	24	53	450	397	88.3%	3 798
<i>Cemeteries/Crematoria</i>		260	260		41	69	28	40.1%	260
Sport and Recreation Facilities	-	1 966	1 966	77	289	324	35	10.9%	1 966
<i>Indoor Facilities</i>							-		
<i>Outdoor Facilities</i>		1 966	1 966	77	289	324	35	10.9%	1 966
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	17 186	36 977	7 759	15 115	10 029	(5 086)	-50.7%	36 977
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	17 186	36 977	7 759	15 115	10 029	(5 086)	-50.7%	36 977
<i>Social Housing</i>		17 186	36 977	7 759	15 115	10 029	(5 086)	-50.7%	36 977
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	1 620	1 620	1 207	1 463	810	(653)	-80.6%	1 620
Computer Equipment		1 620	1 620	1 207	1 463	810	(653)	-80.6%	1 620
Furniture and Office Equipment	-	120	120	17	48	60	12	20.3%	120
Furniture and Office Equipment		120	120	17	48	60	12	20.3%	120
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	950	950	-	-	-	-	-	950
Transport Assets		950	950						950
Libraries	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	54 626	78 776	10 355	25 375	16 767	(8 607)	-51.3%	78 776

Supporting Table SC13b

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

Description	2016/17	Budget Year 2017/18							
	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	-	11 280	11 280	377	377	906	529	58.4%	11 280
Roads Infrastructure	-	2 080	2 080	-	-	-	-	-	2 080
<i>Roads</i>		2 080	2 080						2 080
Electrical Infrastructure	-	1 000	1 000	-	-	-	-	-	1 000
<i>MV Networks</i>		1 000	1 000						1 000
Water Supply Infrastructure	-	900	900	5	5	263	258	98.2%	900
<i>Water Treatment Works</i>		900	900	5	5	263	258	98.2%	900
Sanitation Infrastructure	-	5 800	5 800	372	372	643	271	42.1%	5 800
<i>Waste Water Treatment Works</i>		5 800	5 800	372	372	643	271	42.1%	5 800
Solid Waste Infrastructure	-	1 500	1 500	-	-	-	-	-	1 500
<i>Waste Transfer Stations</i>		1 500	1 500						1 500
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									
Libraries	-	-	-	-	-	-	-	-	-
Libraries									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Total Capital Expenditure on renewal of existing assets	-	11 280	11 280	377	377	906	529	58.4%	11 280

Supporting Table SC13c

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

Description	2016/17	Budget Year 2017/18							
	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	-	132 746	132 746	14 522	60 848	66 373	5 525	8.3%	132 746
Roads Infrastructure	-	64 747	64 747	5 779	27 623	32 373	4 750	14.7%	64 747
Roads		64 747	64 747	5 779	27 623	32 373	4 750	14.7%	64 747
Storm water Infrastructure	-	6 168	6 168	535	2 997	3 084	87	2.8%	6 168
Storm water Conveyance		6 168	6 168	535	2 997	3 084	87	2.8%	6 168
Electrical Infrastructure	-	18 903	18 903	1 726	8 401	9 452	1 051	11.1%	18 903
HV Transmission Conductors		18 903	18 903	1 726	8 401	9 452	1 051	11.1%	18 903
Water Supply Infrastructure	-	17 549	17 549	1 911	8 955	8 775	(180)	-2.1%	17 549
Water Treatment Works		17 549	17 549	1 911	8 955	8 775	(180)	-2.1%	17 549
Sanitation Infrastructure	-	16 500	16 500	1 484	7 062	8 250	1 188	14.4%	16 500
Waste Water Treatment Works		16 500	16 500	1 484	7 062	8 250	1 188	14.4%	16 500
Solid Waste Infrastructure	-	8 879	8 879	3 086	5 811	4 439	(1 371)	-30.9%	8 879
Waste Transfer Stations		8 879	8 879	3 086	5 811	4 439	(1 371)	-30.9%	8 879
Community Assets	-	10 549	10 549	1 152	4 124	5 274	1 151	21.8%	10 549
Community Facilities	-	5 895	5 895	562	2 450	2 947	498	16.9%	5 895
Halls		2 523	2 523	220	904	1 262	358	28.4%	2 523
Libraries		205	205	2	21	102	81	79.2%	205
Cemeteries/Crematoria		57	57	-	16	29	13	44.3%	57
Public Open Space		3 110	3 110	340	1 509	1 555	46	3.0%	3 110
Sport and Recreation Facilities	-	4 654	4 654	590	1 674	2 327	653	28.1%	4 654
Outdoor Facilities		4 654	4 654	590	1 674	2 327	653	28.1%	4 654
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	6 942	6 942	919	3 140	3 471	331	9.5%	6 942
Operational Buildings	-	6 942	6 942	919	3 140	3 471	331	9.5%	6 942
Municipal Offices		6 942	6 942	919	3 140	3 471	331	9.5%	6 942
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	5 384	5 384	561	2 939	2 692	(247)	-9.2%	5 384
Computer Equipment		5 384	5 384	561	2 939	2 692	(247)	-9.2%	5 384
Furniture and Office Equipment	-	13 663	13 663	2 590	7 155	6 832	(323)	-4.7%	13 663
Furniture and Office Equipment		13 663	13 663	2 590	7 155	6 832	(323)	-4.7%	13 663
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	169 284	169 284	19 743	78 206	84 642	6 436	7.6%	169 284

Supporting Table SC13d

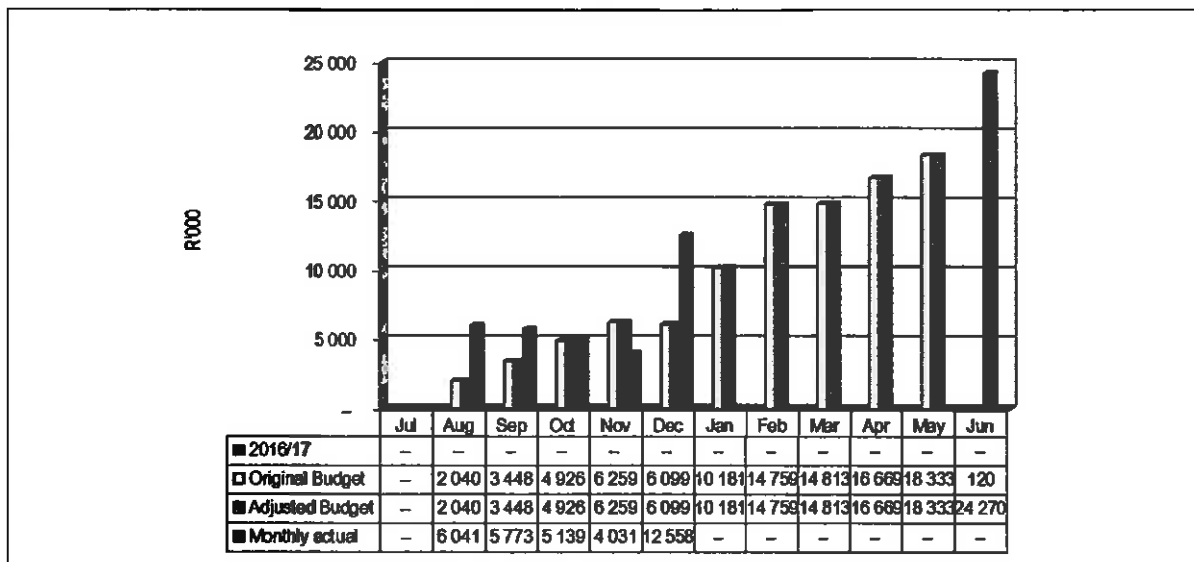
WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	2016/17	Budget Year 2017/18							
	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	-	112 337	112 337	9 361	56 169	56 169	-		112 337
Roads Infrastructure	-	36 600	36 600	3 050	18 300	18 300	-		36 600
<i>Roads</i>		36 600	36 600	3 050	18 300	18 300	-		36 600
Storm water Infrastructure	-	3 465	3 465	289	1 732	1 732	-		3 465
<i>Storm water Conveyance</i>		3 465	3 465	289	1 732	1 732	-		3 465
Electrical Infrastructure	-	25 118	25 118	2 093	12 559	12 559	-		25 118
<i>HV Transmission Conductors</i>		25 118	25 118	2 093	12 559	12 559	-		25 118
Water Supply Infrastructure	-	27 354	27 354	2 279	13 677	13 677	-		27 354
<i>Water Treatment Works</i>		11 598	11 598	967	5 799	5 799	-		11 598
<i>Distribution</i>		15 756	15 756	1 313	7 878	7 878	-		15 756
Sanitation Infrastructure	-	15 886	15 886	1 324	7 943	7 943	-		15 886
<i>Reticulation</i>		12 467	12 467	1 039	6 234	6 234	-		12 467
<i>Waste Water Treatment Works</i>		3 419	3 419	285	1 709	1 709	-		3 419
Solid Waste Infrastructure	-	3 915	3 915	326	1 957	1 957	-		3 915
<i>Waste Transfer Stations</i>		3 915	3 915	326	1 957	1 957	-		3 915
Community Assets	-	766	766	64	383	383	-		766
Sport and Recreation Facilities	-	766	766	64	383	383	-		766
<i>Outdoor Facilities</i>		766	766	64	383	383	-		766
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	-	11 067	11 067	922	5 534	5 534	-		11 067
Operational Buildings	-	11 067	11 067	922	5 534	5 534	-		11 067
<i>Municipal Offices</i>		11 067	11 067	922	5 534	5 534	-		11 067
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	-	615	615	51	308	308	-		615
Licences and Rights	-	615	615	51	308	308	-		615
<i>Computer Software and Applications</i>		615	615	51	308	308	-		615
Computer Equipment	-	788	788	66	394	394	-		788
Computer Equipment		788	788	66	394	394	-		788
Furniture and Office Equipment	-	4 035	4 035	336	2 018	2 018	-		4 035
Furniture and Office Equipment		4 035	4 035	336	2 018	2 018	-		4 035
Machinery and Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-		-
Transport Assets	-	678	678	57	339	339	-		678
Transport Assets		678	678	57	339	339	-		678
Libraries	-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-		-
Total Depreciation	-	130 287	130 287	10 857	65 143	65 143	-		130 287

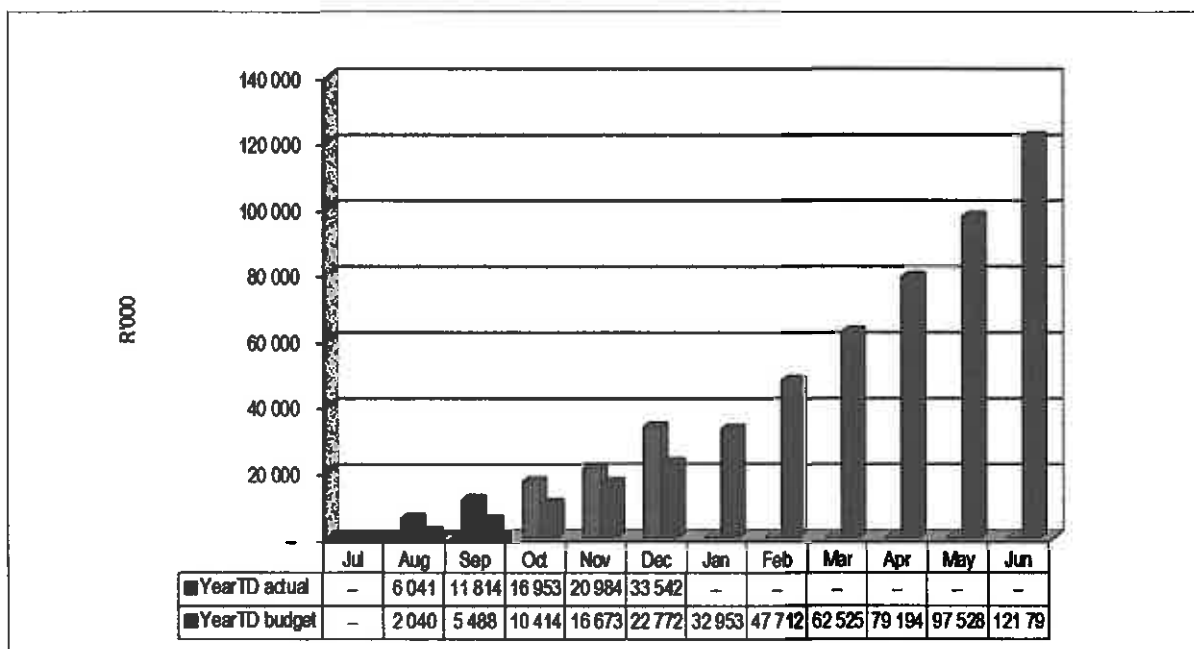
Other supporting documentation

Section 71 charts

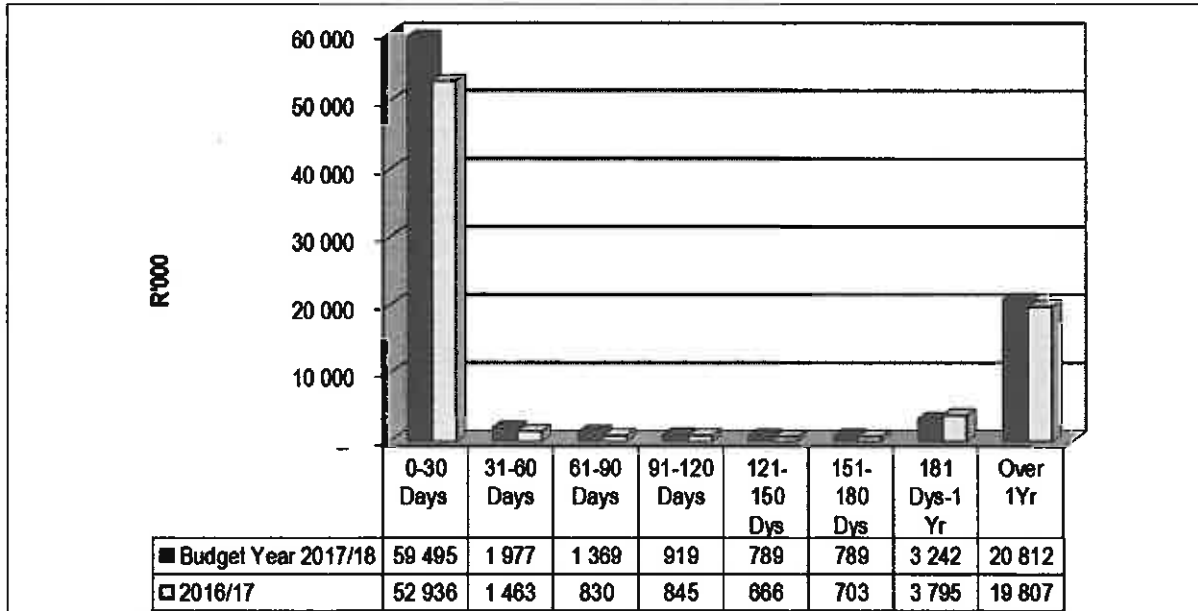
Capital expenditure monthly trend - actual vs target



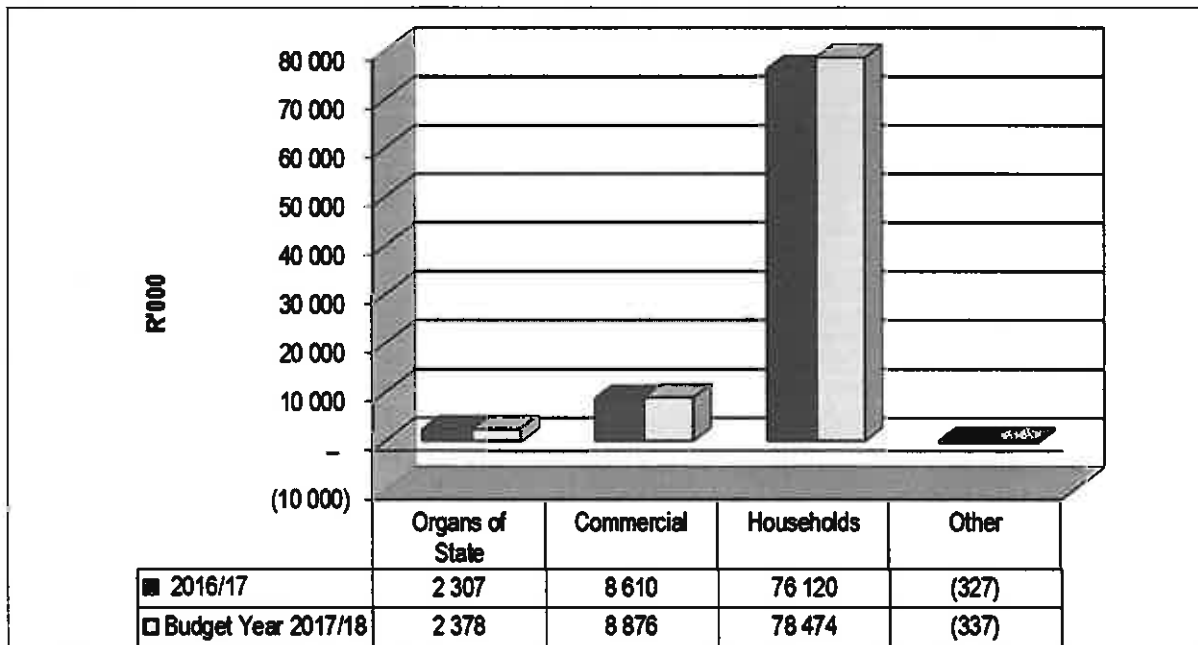
Capital expenditure – YTD actual vs YTD trend



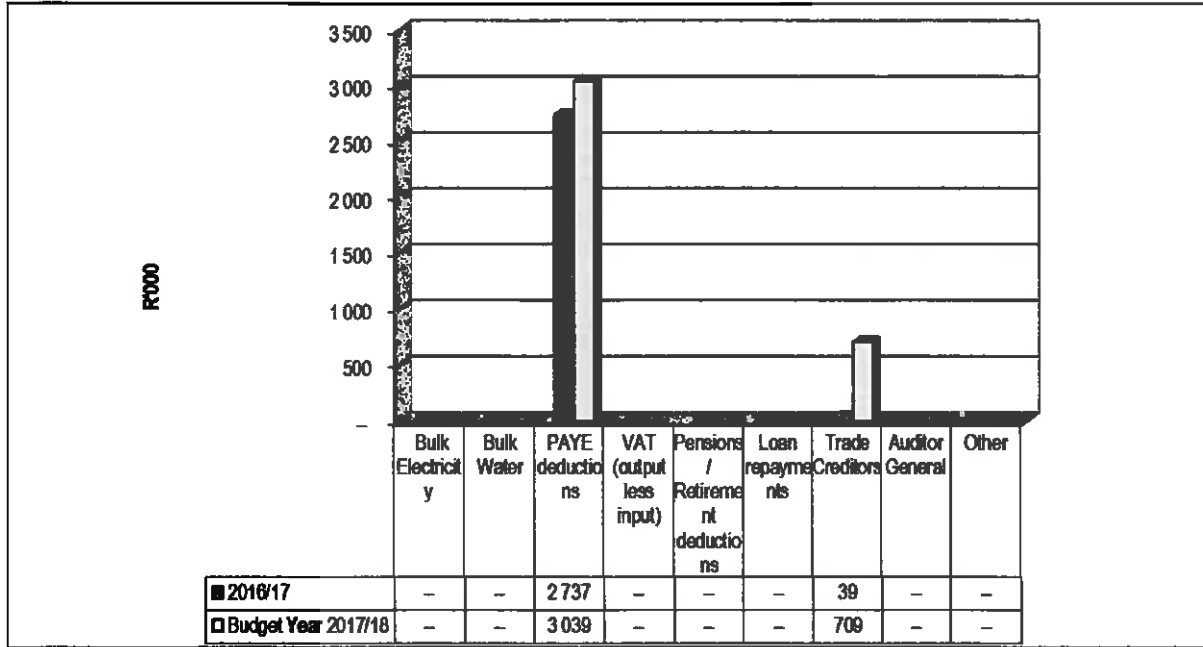
Debtors Age Analysis



Debtors by Type



Creditor Payments



SERVICE DELIVERY PERFORMANCE ANALYSIS

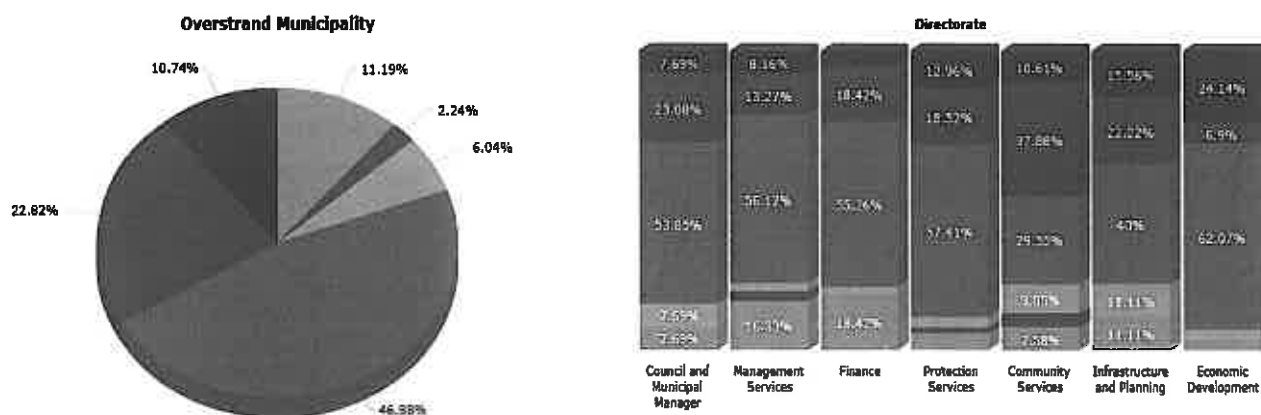
Early indications are that the performance against the output and goals of the Service Delivery Budget Implementation Plan (SDBIP) are well on track.

The Mid-Year Assessment is based on the Revised Top Layer Service Delivery and Budget Implementation Plan for the period 01 July 2017 to 31 December 2017.

Annexure C is the unaudited Top Layer SDBIP Report for the first half of the financial year ending 31 December 2017 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 2017 which measures the municipality's overall performance, per Directorate, per National KPA and per Strategic objective.



Overstrand Municipality	Directorate							
	Council and Municipal Manager	Management Services	Finance	Protection Services	Community Services	Infrastructure and Planning	Economic Development	
* KPI Not Yet Measured	50 (11.2%)	1 (7.7%)	16 (16.3%)	14 (18.4%)	3 (5.6%)	10 (7.6%)	5 (11.1%)	1 (3.4%)
KPI Not Met	10 (2.2%)	-	3 (3.1%)	-	1 (1.9%)	6 (4.5%)	-	-
KPI Almost Met	27 (6%)	1 (7.7%)	3 (3.1%)	2 (2.6%)	2 (3.7%)	13 (9.8%)	5 (11.1%)	1 (3.4%)
KPI Met	210 (47%)	7 (53.8%)	55 (56.1%)	42 (55.3%)	39 (29.5%)	18 (40%)	18 (62.1%)	
KPI Well Met	102 (22.8%)	3 (23.1%)	13 (13.3%)	14 (18.4%)	50 (37.9%)	10 (22.2%)	2 (6.9%)	
KPI Extremely Well Met	48 (10.7%)	1 (7.7%)	8 (8.2%)	4 (5.3%)	7 (13%)	7 (15.6%)	7 (24.1%)	
Total:	447	13	98	76	54	132	45	29

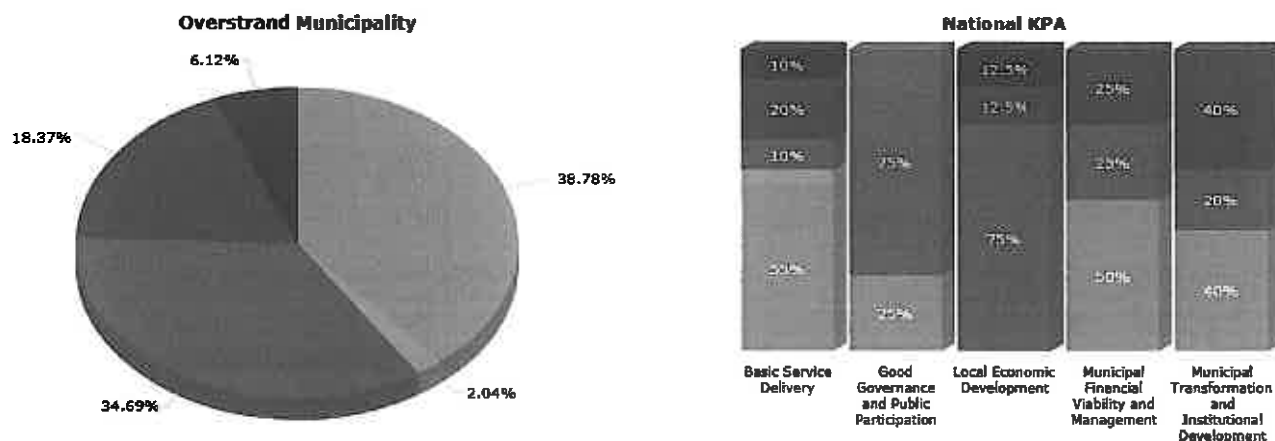
*KPIs not applicable to reporting period

Period: 01 July 2017 – 31 December 2017

The municipality met 360 (81%) of a total number of 447 key performance indicators (KPIs) for the period 1 July 2017 – 31 December 2017. 27 (6%) of KPIs were almost met, 10 (2.2%) of the indicators were not met and 50 (11.2%) of KPIs were not yet measured. If the KPIs that were not due in this quarter (KPIs not yet measured) is not factored into the total of the 447 KPIs, the municipality in effect met 91% of the KPIs for the period (397 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 2017 – 31 December 2017.



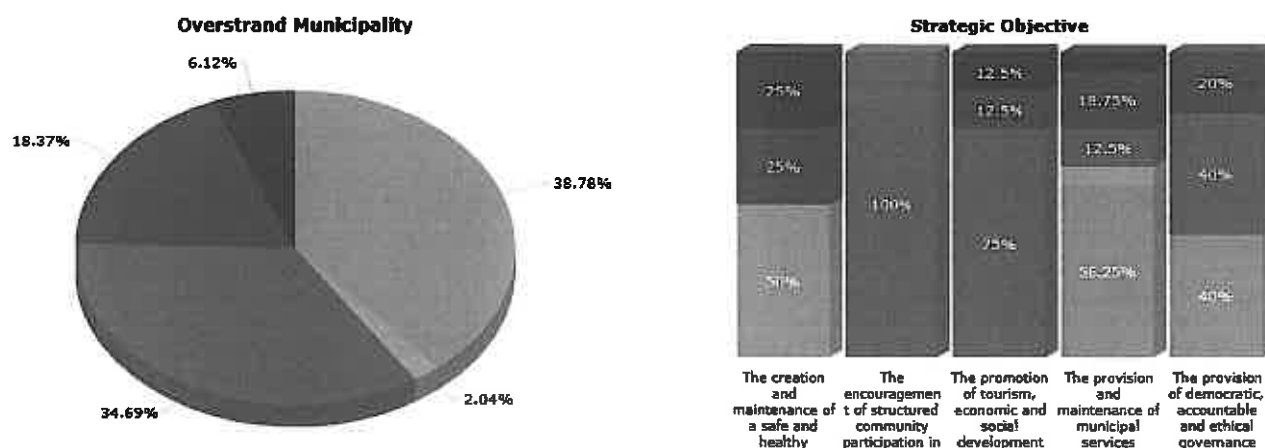
Overstrand Municipality	National KPA				
	Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development
* KPI Not Yet Measured	19 (38.8%)	11 (55%)	2 (25%)	4 (50%)	2 (40%)
KPI Not Met	-	-	-	-	-
KPI Almost Met	1 (2%)	1 (5%)	-	-	-
KPI Met	17 (56.7%)	2 (10%)	6 (75%)	2 (25%)	1 (20%)
KPI Well Met	9 (30%)	4 (20%)	-	2 (25%)	2 (40%)
KPI Extremely Well Met	3 (6.1%)	2 (10%)	-	-	-
Total:	49	20	8	8	5

*KPIs not applicable to reporting period

Period: 01 July 2017 – 31 December 2017

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 2017 – 31 December 2017.



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	19 (38.8%)	2 (50%)	0	9 (56.3%)	8 (40%)
KPI Not Met	-	-	-	-	-
KPI Almost Met	1 (2%)	-	-	1 (6.3%)	-
KPI Met	17 (56.7%)	1 (100%)	6 (75%)	2 (12.5%)	8 (40%)
KPI Well Met	9 (30%)	1 (25%)	1 (12.5%)	3 (18.8%)	4 (20%)
KPI Extremely Well Met	3 (6.1%)	1 (25%)	1 (12.5%)	1 (6.3%)	-
Total:	49	4	1	16	20

*KPIs not applicable to reporting period

Period: 01 July 2017 – 31 December 2017

OPERATIONAL EXPENDITURE AND INCOME PERFORMANCE

	Original Budget	Original Budget	Actual 31/12/2016	%
Operational Expenditure	1 037 801 901	1 049 290 909	479 498 057	46%
Operational Revenue (Excl. Capital Grants)	993 216 730	1 004 706 466	528 320 482	53%

EXPENDITURE

Approximately 46% of the adjusted operating expenditure budget of R1 049 290 909 was spent as at the end of December 2017. 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 3 079 446
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EXPENDITURE REQUESTS

General Expenses, Repairs & Maintenance & Grant Expenditure	R 15 822 875
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REVENUE

Approximately 53% of the adjusted operating revenue budget of R1 004 706 466 was levied or collected as at the end of December 2017.

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

ADDITIONAL REVENUE

Grants and Service Charges	R 15 989 527
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CAPITAL

	Original Budget	Amended Budget	Actual 31/12/2017	%
Capital Expenditure	97 647 977	121 798 259	33 542 145	28%

The capital expenditure as at the end of December 2017, including commitments, amounts to R49 909 036 and equates to 52% 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 2017 amounts to R367 407 447.

DEBTORS

Debtors' levels remain stable. The increased debtors 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 2018.

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 2017** 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: _____


18.01.2018

PROVISIONAL 2017/2018 OPERATIONAL BUDGET MID YEAR REVIEW

DIRECTORATE	DEPARTMENT	UKEY	Cost Allocation	ITEM	SAVINGS	REQUESTS	REVENUE	NOTES
Protection Services	Fire Services	20170526063716	10740221560000	Assets < Capital Threshold		15 000		R 15 000 towards migration from digital to analogue
Protection Services	Fire Services	20157026063697	10740200360000	Contracted Services: Fire Services		500 000		Request R 500 000 for aerial and ground support. Drastic increase in costs for upcoming season. Summer season will be longer than usual. Prov Govt are not paying any standby fees for the aerial appliances
Protection Services	Fire Services	20157026063713	10740201640000	Safeguard and Security		1 000 000		Request R 1 000 000 for Security Services - funds used for additional sites at Onrus and RedAnts (Risks)
Protection Services	Fire Services	20170526063712	10740220210000	Inventory, Materials & Supplies		100 000		Hoses are easily damaged during any incident. To date the dept test 4 hoses
Management Services	Law Enforcement	20170526063693	10710200170000	Animal Care		300 000		
Management Services	Communication	20170526078988	10090200590000	OutsourcedServ:Translator Interpret	-50 000			
Management Services	Communication	20170526078991	10080221480000	Operational Cos:Advertising, P	-50 000			
Management Services	Communication	20170526078973	10090221500000	OperCost:Municipal Newsletters	-30 000			
Management Services	Director: Management Services	20170526078355	10110200210000	OutsourcedServ:Business&Fin Manag	-30 000			
Management Services	Director: Management Services	20170526078357	10110200260000	OutsourcedServ:Organisational	-30 000			
Management Services	Director: Management Services	20170526078356	10110200750000	Contracted Serv:Consultants an	-20 000			
Management Services	Strategic Services	20170526079013	10130201400000	ContServ:Graphic Designers	-10 000			R10 000 SAVING. Need to transfer some of this funds to professional services (PS) for our electronic PMS (Ignite). After the veriment to PS, I'm still planning to professionally develop & print an IDP booklet before year end (30.6.2018)
Management Services	Human Resources	20170526079030	10650200370000	OutsourcedServ:Hygiene Servs	-40 000			
Management Services	Human Resources	20170526078087	10650200760000	Cons:Serv:Medical Examinations	-25 000			
Management Services	Human Resources	20170526078888	10650200770000	Cons:Serv:Occupational Health&Safety	-50 000			
Management Services	Human Resources	20170526078903	10660201490000	Contracted Serv:Contractors	-200 000			
Management Services	Info & Communication Technology	20170526078432	10680201460000	Contr:Serv:Maint. Of Equipm	-100 000			
Management Services	Info & Communication Technology	20170526078435	10660201460000	Contr:Serv:Maint. Of Equipm	-6 000			
Management Services	Info & Communication Technology	20170526078463	10660221350000	Oper:Lease:Machinery&Equipment	-8 000			
Management Services	Info & Communication Technology	20170526078475	10660221760000	Oper:Cost:Courier&Delivery Services	-50 000			
Management Services	Info & Communication Technology	20170526078474	10660221780000	Oper:Cost:Cellular Contract (Subs&Calls)	-44 000			
Management Services	Info & Communication Technology	20170526078471	10680222690000	Oper:Cost:Ext Comp Serv-Ntwk Extensions	-50 000			
Management Services	Info & Communication Technology	20170526078444	10660222120000	Oper:Cost:Ext Comp Serv-Software Licence	-300 000			Amended budget is based on delayed contracts and transfers were made during 2017/2018 - therefore original budget remains relevant.
Management Services	Info & Communication Technology	20170526078467	10660222130000	Oper:Cost:Ext Comp Serv-Special CompServ	-59 648			
Management Services	Council Support Services	20170526079088	10670222140000	Oper:Cost:Ext Comp Serv-System Adviser		5 000		Entertainment for Mayor's Office
Council & Mayor's Office	Mayor's Office	20170526079390	10050201270000	Catering Services		30 000		Request for S&T for Mayor's Office
Council & Mayor's Office	Mayor's Office	20170526078188	10050222680000	Operational Cos:Travel and Sub. Accommodation		60 000		Request for S&T for Councillors
Community Services	Council General	20170526079395	10010222690000	Operational Cos:Travel and Sub. Accommodation		1 000 000		Upgrade of Clinic Building for HR
Community Services	Office Buildings: HM	20170526078768	11910201450000	Maintenance of Buildings and Facilities		5 260		Saving on project (grant)
Community Services	Director: Community Services	20170526078314	10500221850000	Telephone, Fax, Telegraph and Telex		400 000		Additional R400,000 needed for purchasing of gravel for road maintenance
Community Services	Streets: Kleinmond	20170526078596	11400220210000	Materials and Supplies		200 000		Additional R200000 needed for Phase 1
Community Services	Streets: Kleinmond	20170526078595	11400201450000	Maintenance of building and Facilities		100 000		Other Close Bridge (Gables)
Community Services	Water(Distribution): Kleinmond	20170526078700	14800220210000	Materials and Supplies		80 000		Additional R100000 needed. Cost Code under budgeted
Community Services	Refuse Removal: Kleinmond	20170526079559	13300222980000	Uniform and Protective Clothing				Additional R600000 needed for PPE EPWP workers
Community Services	Streets: Hermanus	20170526078768	11410201450000	Contracted Serv:Contractors	-100 000			Budget Available
Community Services	Sportsground: Hermanus	20170526078771	12110201470000	CONTRSERV: MAINT BUILD & FACILITIES	-100 000			Budget Available
Community Services	Sportsground: Hermanus	20170526078770	12110201470000	CONTRSERV: MAINT UNSPEC ASSETS	-100 000			Budget Available
Community Services	Sportsground: Hermanus	20170526078770	12110201470000	Replace Int. fence at Zweilins Sports Grd.		100 000		Existing fence requires replacement - insufficient funds
Community Services	Streets: Hermanus	20170526078766	11410222980000	Uniform and Protective Clothing		50 000		LED - insufficient funds, additional funds required for PPE for EPWP project workers
Community Services	Parks & Townlands: Hermanus	20170526078769	11660222980000	Uniform and Protective Clothing		50 000		LED - insufficient funds, additional funds required for PPE for EPWP project workers
Community Services	Refuse Removal: Hermanus	20170526078516	13310222980000	Uniform and Protective Clothing		50 000		LED - insufficient funds, additional funds required for PPE for EPWP project workers
Community Services	Water(Distributor): Hermanus	20170526078648	14810222980000	Uniform and Protective Clothing	-70 000			LED - insufficient funds, additional funds required for PPE for EPWP project workers
Community Services	Area Manager: Hermanus	20170526063650	10540220210000	Inventory Consum:Materials and		30 000		Ward 4 - Xmas Lights- Re-allocations from Opex to Capex
Community Services	Area Manager: Hermanus	20170526077604	10540221550000	Operational Cos:Assets less th	-100 000			Ward 6-Purchasing of chairs and tables for Zweilins Community Hall- Re-allocations from Opex to Capex
Community Services	Area Manager: Hermanus	20170526063653	10540201450000	Contracted Serv:Contractors	-55 700			Ward 4 - Sidewalks at Mount Pleasant - Re-allocations from Opex to Capex
Community Services	Area Manager: Hermanus	20170526078768	11410201450000	Beautyfication of Sandbaal Median	-70 000			Beautyfication of Sandbaal Median
Community Services	Area Manager: Hermanus	20170526078768	11410201450000	Maintenance of building and Facilities		150 000		Saving on Streets Hermanus - Move to CAPEX
Community Services	Area Manager: Gansbaal	20170526063638	10560220210000	Inventory Consum:Materials and	-30 000			Road sign for farming community - rural area - Re-allocations from Opex to Capex

PROVISIONAL 2017/2018 CAPITAL BUDGET MID-YEAR REVIEW

REDUCTION OF CAPITAL BUDGET :

Water (2017/18)	Funding	Proj Man	COUNCIL	GRANTS	TOTAL Vote numbers	Comment
NEW RESERVOIR FOR PRINGLE BAY	ELB/9	H Bignaut	-3 262 505		-3 262 505	Reduce 2017/18 budget with -R 3 262 505, and add to 2018/19 budget for this project. R 547 495 to remain
Sewerage (2017/18)	ELB/9	H Bignaut	-1 752 218		-1 752 218	Reduce 2017/18 budget with -R 1 752 218 and add to 2018/19 budget for this project. R 2 400 000 to remain
WWTW UPGRADE - STANFORD						Transfer to Opex
Minor Assets - CDW				-5 260	-5 260	

EXTENSION OF CAPITAL BUDGET :

Public Safety	Funding	Proj Man	COUNCIL	GRANTS	TOTAL Vote numbers	Comment
Upgrade of Equipment for A Grade Lane Roadworthy Equipment	Council	R Fraser	569 713		569 713	Procurement of new and up to date equipment with axle mass printing ability, as required by the RTA and the SANS 10216
Proposed Ward Amendments						
Sidewalks at Mount Pleasant	Ward 04		70 000		70 000	Transferred from Opex -Project Christmas lights -(20170526063650)
Sidewalks at Mount Pleasant	Ward 04		55 700		55 700	Tr from Opex ward project - 20170526063653
Sidewalks at Mount Pleasant	Ward 04		-20 000		-20 000	sidewalk at Mount Pleasant
PAVING (IN FRONT OF THE SUPERETTE)	Ward 04		-30 000		-30 000	Tr from 5 02 5008 088 1
Disabled Toilet Sportsgrounds	Ward 04		30 000		30 000	Disabled Toilet Sportsgrounds
Side Walk & speed hump at MAHELA,PONOANE, NKUMALO,SALUKAZAN'S STREET	Ward 06		100 000		100 000	Transferred from Opex ward project -20170526077604
Stormwater Ad-hoc (Bbox)			30 000		30 000	Ward Committee recommended re-allocation of budget-Minutes of ward comm decision outstanding .
Play Park Equipment(now wooden jungle gym)			-50 000		-50 000	Ward Committee recommended re-allocation of budget-Minutes of ward comm decision outstanding .
Play Park Equipment			30 000		30 000	Ward request to split funds-Classification of project to be confirmed by assets dept
Street Lighting Moolding Betty's Bay			20 000		20 000	Classification of project to be confirmed by assets dept
Development of Regional Cemetery			-200 000		-200 000	Not sufficient funding for regional cemetery.
Graveyard Reinstatement/Development Kleinmond			200 000		200 000	Fencing along Schulphoek road to prohibit illegal dumping (R136K +-R440K)
Fencing along Schulphoek Road			576 000		576 000	No budgetary provision (capital funding) made towards speed calming. Req. for completion of traffic circle at Alberton / Westcliff Drive.
Traffic Calming - Westcliff			100 000		100 000	note that in the instance of payment L.1.0 the amount in resolution 6 of the contract be made beyond 2017, the amount be escalated with yearly CPI for another year
Hermanus Sportsclub (CPI to be added)			7 618 860		7 618 860	Roll over- Library Grant
HAWSTON/LENNKOND LIBRARY UPGRADE				538 010	538 010	

4 100 360 532 750 4 633 100

Overstrand Municipality
SDBIP 2017/2018: Top Layer SDBIP Report - Mid Year Assessment Report (01 July 2017 to 31 December 2017)

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER ENDING 30 SEPTEMBER 2017			QUARTER ENDING 31 DECEMBER 2017			Overall Performance for Sep 2017 to Dec 2017						
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R
TL2	The provision and maintenance of municipal services	m ² of roads patched and ressealed according to Pavement Management System within available budget	Director: Community Services	171881	100,000	0	50,694	100%	[D365] Deputy Director: Operational Services: COMPLETED (September 2017)		15,000	71,754	100%	[D365] Deputy Director: Operational Services: COMPLETED (December 2017)		15,000	71,754	100%
TL3	The provision and maintenance of municipal services	Quality of effluent comply 90% with general limit in terms of the Water Act (Act 36 of 1998)	Director: Infrastructure & Planning	87.25%	90%	90%	95%	100%	[D412] Deputy Director: Infrastructure & Planning: 95% of test results complied with the relevant standards (September 2017)		90%	92.40%	100%	[D412] Deputy Director: Infrastructure & Planning: 92.4% of samples complied with the standards in December 2017. (December 2017)		90%	92.70%	100%
TL4	The provision and maintenance of municipal services	Quality of potable water comply 95% with SANS 241	Director: Infrastructure & Planning	99%	95%	95%	98%	100%	[D413] Deputy Director: Infrastructure & Planning: 95% of test results complied with SANS 0241 Drinking Water Quality standards (September 2017)		95%	97.80%	100%	[D413] Deputy Director: Infrastructure & Planning: 97.8% of samples complied with SANS 0241 standards for December 2017 (December 2017)		95%	98.40%	100%
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 sold x 100)	Director: Community Services	20.86%	20%	0%	0%	100%			0%	0%	100%			0%	0%	100%
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	6.34%	7.50%	0%	0%	100%			0%	0%	100%			0%	0%	100%
TL21	The provision and maintenance of municipal services	Report on the implementation of the Water Service Development plan annually by the end of October 2017	Director: Infrastructure & Planning	1	1	0	0	100%			1	1	100%	[D415] Deputy Director: Infrastructure & Planning: WS Audit report for 2016-17 was submitted to DWS on 30 October 2017 (October 2017)		1	1	100%
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 June 2018	Director: Protection Services	1	1	0	0	100%			0	0	100%			0	0	100%
TL28	The creation and maintenance of a safe and healthy environment	Arrange public awareness sessions on Protection Services	Director: Protection Services	58	90	23	23	100%	[D236] Director: Protection Services: 12 Fire Safety Awareness, 11 Traffic & Law Enforcement School Visits, 3 Bylaw Awareness's (September 2017)		17	13	80%	[D236] Director: Protection Services: 13 Awareness conducted for the quarter (December 2017)		27	36	100%

TL37	The provision and maintenance of municipal services	Percentage of a municipality's capital budget actually spent on capital projects identified for 2017/18 in terms of the municipality's DP (Actual amount spent and commitments on projects as identified for the year in the IDP/Total amount budgeted on capital projects)(x100)	Municipal Manager	92%	95%	5%	12%	[D43] Municipal Manager: Target met. (September 2017)	20%	28%	[D43] Municipal Manager: Target met. (December 2017)	20%	28%
TL38	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	Director: Community Services	629	593	0	0		0	0		0	0
TL39	The provision and maintenance of municipal services	Provision of sanitation services to formal residential households (A household is defined as a residential unit billed for the particular services rendered by way of the financial system (SAMRAS))	Director: Community Services	2818337,872		0	0		0	0		0	0
TL40	The provision and maintenance of municipal services	100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2018 (Actual MIG expenditure/Allocation received)	Director: Infrastructure & Planning	100%	100%	5%	4.10%	[D417] Director: Infrastructure & Planning: 4.1% spent (September 2017)	20%	20%	[D417] Director: Infrastructure & Planning: Invoices to be processed (September 2017)	20%	20%

Good Governance and Public Participation

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER ENDING 30 SEPTEMBER 2017				QUARTER ENDING 31 DECEMBER 2017				Overall Performance for Sep 2017 to Dec 2017			
						Target	Actual	R	Departmental Comments	Departmental Corrective Measures	Target	Actual	R	Departmental Comments	Departmental Corrective Measures	Target	Actual
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		8	8	2		[D367] Director: Community Services: Compiled (August 2017)		2		[D367] Director: Community Services: Compiled (November 2017)		4		4
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	4	4	1		[D15] Director: Management Services: September report served before EMT on 3 October 2017 (September 2017)		1		[D15] Director: Management Services: October report served before EMT on 8 November. No EMT held in December - Council in recess (December 2017)		2		2	
TL43	The provision of democratic, accountable and ethical governance	Sign section 56 performance agreements with all directors by the end of July	Municipal Manager	new kpi	6	6	0	[D2] Municipal Manager: target met. (July 2017)		0				6		6	
TL44	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 kpi	4	4	1	[D4] Municipal Manager: Target met. (September 2017)		1		[D4] Municipal Manager: Target met. (December 2017)		2		2	
TL45	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 2017 to be completed by Sept 2017 and the current period October to December 2017 to be completed by February 2018.	Municipal Manager	new kpi	12	12	0	[D5] Municipal Manager: target not met due to full list of stakeholders involved. Next available date is 6 November 2017. Appointments have been sent. (September 2017)		0		[D5] Municipal Manager: target not met due to full list of all participants. (October 2017)		6		6	
TL46	The provision of democratic, accountable and ethical governance	Submit the final Annual report and oversight report of Council before 31 March	Municipal Manager	new kpi	1	1	0			0				0		0	
TL47	The provision of democratic, accountable and ethical governance	Prepare the final IDP for submission to Council by the end of May	Municipal Manager	new kpi	1	1	0			0				0		0	
TL48	The provision of democratic, accountable and ethical governance	Draft the annual report and submit to the Auditor-General by the end of August	Municipal Manager	new kpi	1	1	1	[D6] Senior Manager: Strategic Services: Draft Annual Report submitted to the AG on the 31st of August 2017 (August 2017)		1		[D6] Senior Manager: Strategic Services: Draft Annual Report submitted to the AG on the 31st of August 2017 (August 2017)		1		1	

Local Economic Development

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER ENDING 30 SEPTEMBER 2017				QUARTER ENDING 31 DECEMBER 2017				Overall Performance Apr 2017 to Dec 2017			
						Target	Actual	R	Departmental SOBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SOBIP Comments	Departmental Corrective Measures	Target	Actual
TL8	The promotion of tourism, economic and social development	Provide three reports on LED and Tourism Initiatives to Council by end June 2018	Director: Economic Development	new kpi	3	0	0	N/A									
TL9	The promotion of tourism, economic and social development	Report to Executive Mayor on Grants to festival organisers through Service Level Agreements (SLA) by end July 2017	Director: Economic Development	1	1	1	1	1	[D440] Director: Economic Development Report submitted (July 2017)		0	0	0				
TL10	The promotion of tourism, economic and social development	Support 80 SMME's in terms of the SMME Development Programme by 30 June 2018	Director: Economic Development	59	80	10	10	10	[D441] Director: Economic Development: Linkages established (September 2017)		30	30	30	[D441] Director: Economic Development: 30 SMME's supported from Oct - Dec 2017 (December 2017)		40	
TL11	The promotion of tourism, economic and social development	Raise funds for local economic development through financial and non-financial resources mobilisation	Director: Economic Development	3	6	0	1	1	[D442] Director: Economic Development: Proposals submitted for construction of Multi-purpose taxi rank and high mast lighting Kleinmond R8 000 000 Early childhood development centres Hawston R2 000 000 Poppeters Kleinmond R2 000 000 Pearly Beach R2 000 000 Gansbaai R2 000 000 Hawston R10 000 000 Construction Taxi rank Fluxweien R4 000 000 Construction of community hall Masakhane R3 000 000 (September 2017)		3	2	1	[D442] Director: Economic Development: 2 Proposals submitted in November 2017. Proposals for the Youth Environment Support Program R 7.5 Mtl Mass Training Project Proposal (there is no quantified amount for this project) 1 Proposal submitted in September 2017 (December 2017)		3	3
TL12	The promotion of tourism, economic and social development	Manager LED to report quarterly to Director LED 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	1	[D443] Director: Economic Development: Submitted to Director (September 2017)		1	1	1	[D443] Director: Economic Development: Report submitted to Director on Linkages Established (December 2017)		2	2

Municipal Financial Viability and Management

Perf	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER ENDING 30 SEPTEMBER 2017			QUARTER ENDING 31 DECEMBER 2017			Overall Performance for Sep 2017 to Dec 2017			
						Target	Actual	R	Departmental SDRP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDRP Comments	Departmental Corrective Measures
TLL	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	100%	98%	20%	24%	55%	55%	55%	50%	50%	55%	55%	55%
TLL5	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)	Director: Finance	3.84	1.5	0	0	0	0	0	0	0	0	0	0
TLL6	The provision of democratic, accountable and ethical governance	Financial Viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year) (%)	Director: Finance	17.77%	15%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TLL7	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)	Director: Finance	10.34%	12.20%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TLL8	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by 31 August 2017	Director: Finance	1	1	1	1	1	1	1	1	1	1	1	1
TLL9	The provision of democratic, accountable and ethical governance	Submit a reviewed long term financial plan by end of October 2017	Director: Finance	1	1	0	0	0	0	0	0	0	0	0	0

TL41	The provision of democratic, accountable and ethical governance	Achieve a debt recovery rate not less than 96% (Receipts/total billed for the 12 month period x 100)	Director: Finance	97.90%	96%	96%	98.67%	[D186] Director: Finance: Target extremely well met (July 2017) [D186] Director: Finance: TARGET MET (August 2017) [D186] Director: Finance: TARGET MET (September 2017)	96%	98.51%	[D186] Director: Finance: Target extremely well met (October 2017) [D186] Director: Finance: Target extremely well met (November 2017) [D186] Director: Finance: Target extremely well met (December 2017)	96%	98.51%
TL49	The provision of democratic, accountable and ethical governance	Submit the Final MTREF budget by the end of May	Municipal Manager	new kpi	1	0	0		0	0		0	0

Municipal Transformation and Institutional Development

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER ENDING 30 SEPTEMBER 2017			QUARTER ENDING 31 DECEMBER 2017			Overall Performance for Sep 2017 to Dec 2017						
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R
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)	Director: Management Services	100%	100%	20%	48.50%	0	[D94] Director: Management Services: Compiled (September 2017)		40%	52.10%	0	[D94] Director: Management Services: Compiled (December 2017)		40%	52.10%	0
TL23	The provision of democratic, accountable and ethical governance	Review the Municipal Organisational Staff Structure by the end of June 2018	Director: Management Services	1	1	0	0	0	[D95] Director: Management Services: One post designation changed (August 2017) [D95] Director: Management Services: Restructuring of 4 posts in Directorate Community Services Restructuring of 7 posts in Directorate Finance Restructuring of 78 posts in Directorate Protection Services (September 2017)		0	0	0	[D95] Director: Management Services: Restructuring of 3 posts in Directorate Community Services (Kleinmond Solid Waste) Restructuring of 3 posts in Directorate Community Services (Technical Workshop) Restructuring of 4 posts in Directorate Community Services (Housing) Restructuring of 1 post in Directorate Infrastructure and Planning Restructuring of 2 posts in Directorate LED (November 2017)		0	0	0
TL24	The provision of democratic, accountable and ethical governance	Revise the Section 14 Access to Information Manual by the end of June 2018 to ensure compliant and up to date policies	Director: Management Services	1	1	0	0	0			0	0	0			0	0	0
TL25	The provision of democratic, accountable and ethical governance	92% of the approved and funded organogram filled (factual number of posts filled divided by the funded posts budgeted) x100	Director: Management Services	92%	92%	92%	91.25%	0	[D97] Director: Management Services: Interviews not finalised (September 2017)	[D97] Director: Management Services: Shortlisting and interviews to be completed (September 2017)	92%	92%	0	[D97] Director: Management Services: Compiled (December 2017)		92%	92%	0
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	Director: Management Services	62	60	60	61	0	[D51] Senior Manager: Human Resources: 63 People from employment equity targets employed within the highest levels of management (July 2017) [D51] Senior Manager: Human Resources: 62 People from employment equity targets employed within the highest levels of management (August 2017)	[D51] Senior Manager: Human Resources: 63 People from employment equity targets employed within the highest levels of management (September 2017)	60	61	0	[D51] Senior Manager: Human Resources: 67 People from employment equity targets employed within the 3 highest levels of management (October 2017) [D51] Senior Manager: Human Resources: 68 People from employment equity targets employed within the 3 highest levels of management (November 2017) [D51] Senior Manager: Human Resources: 67 People from employment equity targets employed within the 3 highest levels of management (December 2017)		60	61	0