



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

**Quarterly Report by Executive
Mayor**

June 2018

TABLE OF CONTENTS

PAGES

Mayor's Report

Recommendations

Municipal Manager's Quality Certificate

PART 1 - EXECUTIVE SUMMARY

- Introduction.....1
- Consolidated Performance.....1

PART 2 - SUMMARY INCOME AND EXPENDITURE..... 2-3

PART 3 - SUPPORTING DOCUMENTATION

- Budget Statement - Summary.....4
- Budget Statement - Financial Performance.....5
- Revenue and Expenditure by Municipal Vote.....6
- Statement of Financial Performance (Revenue and Expenditure).....7
- Capital Expenditure.....8
- Statement of Financial Position.....9
- Cash Flow Statement.....10
- Debtors' Analysis.....11
- Creditors' Analysis.....12
- Investment Report.....13
- Transfers and Grants Receipt.....14
- Transfers and Grants Expenditure.....15
- Councillor and Staff Benefits.....16
- Capital Expenditure Trend.....17
- Municipal Bank Account Withdrawals.....18
- Top Layer SDBIP Report Summary Graphs.....19
- Top Layer SDBIP Report.....20-32
- General Summary: Expenditure per vote.....33

Legislative Framework

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium term planning and policy choices on service delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – No.56 of 2003, Section 52 and
- The Municipal Budget and Reporting Regulations

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

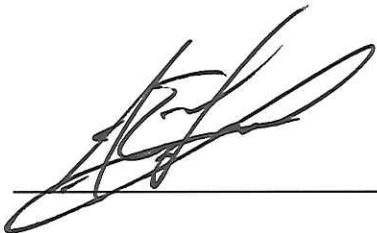
Mayor's Report

In accordance with Section 52(d) of the Municipal Finance Management Act, I submit the required statement on implementation of the budget and the financial state of affairs of the municipality as at **June 2018**.

Service Delivery and Budget Implementation Plan (non-financial performance) for the **fourth** quarter, **April 2018 – June 2018** is also included.

Recommendations

- The content of this report and supporting documentation for the **fourth quarter** ended **June 2018** is noted.
- It be noted that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the budget;
- It be noted that any material variances will receive remedial and corrective actions.



Ald A Franken
Executive Mayor

Date: 30/07/2018

QUALITY CERTIFICATE

I, DP Beretti, Municipal Manager of Overberg District Municipality, hereby certify that –

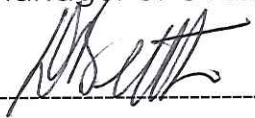
(mark as appropriate)

- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

for the quarter ending **June 2018** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. DP Beretti**

Municipal Manager of **Overberg District Municipality DC3**

Signature 

Date 24.7.2018.

EXECUTIVE SUMMARY

Introduction

The Executive Mayor is required by Section 52(d) of the Municipal Finance Management Act (MFMA) to submit a report on the implementation of the budget and the financial state of affairs of the Municipality, to the Council within 30 days after the end of each quarter.

Consolidated Performance

The following table summarises the overall position on the capital and operating budgets.

	Capital Expenditure	Operating Expenditure	Operating Revenue
Budget	R 4 469 730	R 190 503 704	R 178 193 301
Budget to date (BTD)	R 4 469 730	R 190 503 704	R 178 193 301
Year to date (YTD)	R 4 017 533	R 171 058 457	R 181 696 881
Variance to SDBIP	R 452 197	R 19 445 247	R 3 503 580
YTD% Variance to SDBIP	10 %	10 %	2 %
% of Annual Budget	90 %	90 %	102 %

Relevant information

- Revenue to date is above projected by 2%.
- Expenditure to date has a variance of 10% below budgeted expenditure to date.
- Capital expenditure is below anticipated

Conclusion

- Year to date operating revenue amounts to 102% of the total budgeted for the financial year.
- Year to date operating expenditure amounts to 90% of the total budgeted for the financial year.

SUMMARY INCOME & EXPENDITURE 2017/2018 EXCLUDING ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget
SERVICES CHARGES	R 550 000.00	R -	R -	R 550 000.00
RENT OF FACILITIES&EQUIPMENT	R 12 173 594.00	R 829 414.10	R 11 076 514.08	R 12 173 594.00
INTEREST EARNED-EXTERNAL INVES	R 1 400 000.00	R 18 470.23	R 888 950.37	R 1 400 000.00
INTEREST EARNED-OUTST DEBTORS	R 100.00	R -	R -	R 100.00
LICENSES & PERMITS	R 127 680.00	R 32 901.99	R 301 491.52	R 127 680.00
INCOME FOR AGENCY SERVICES	R 8 400 658.00	R -	R -	R 8 400 658.00
GRANT&SUBSIDIES (OPERATING)	R 64 547 668.74	R 14 220.99	R 61 428 218.02	R 64 547 668.74
GRANT&SUBSIDIES (CAPITAL)	R 960 000.00	R -	R 800 000.00	R 960 000.00
OTHER REVENUE	R 8 432 570.00	R 132 537.53	R 8 899 704.68	R 8 432 570.00
PROFIT ON SALE	R 2 615 280.00	R 3 264.67	R 1 539 957.94	R 2 615 280.00
	R 99 207 550.74	R 1 030 809.51	R 84 934 836.61	R 99 207 550.74

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 61 648 991.00	R 4 644 513.93	R 55 353 151.03	R 61 648 991.00
REMUNERATION OF COUNCILLORS	R 5 762 158.00	R 515 073.70	R 6 117 638.36	R 5 762 158.00
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R 3 101 295.50	R 21 004.15	R 20 110.30	R 3 101 295.50
OTHER MATERIAL	R 2 115 098.33	R 220 178.88	R 2 684 186.88	R 2 115 098.33
INTEREST EXPENSE - EXTERNAL	R 5 349 144.00	R 47 826.00	R 401 676.49	R 5 349 144.00
CONTRACTED SERVICES	R 18 631 896.74	R 1 237 129.32	R 13 958 750.16	R 18 631 896.74
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 13 949 370.00	R 1 430 450.73	R 14 574 196.80	R 13 949 370.00
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 110 557 953.57	R 8 116 176.71	R 93 109 710.02	R 110 557 953.57

Total R -11 350 402.83 R -7 085 367.20 R -8 174 873.41 R -11 350 402.83

Revenue by source

Reasons for variance:

-Total income to date is lower than anticipated with a variance of 14.39%. Mainly due to Roads agency fee not yet recognised.

Expenditure by type:

Reasons for variance:

-Total expenditure is 15.78% lower than anticipated , mainly due to depreciation and interest portion on provisions not yet recognised. This will be corrected during the year end processes

SUMMARY INCOME & EXPENDITURE 2017/2018 ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget
SERVICES CHARGES	R -	R -	R -	R -
RENT OF FACILITIES&EQUIPMENT	R 10 000.00	R -	R 31 026.03	R 10 000.00
INTEREST EARNED-EXTERNAL INVES	R -	R -	R -	R -
INTEREST EARNED-OUTST DEBTORS	R -	R -	R -	R -
LICENSES & PERMITS	R -	R -	R -	R -
INCOME FOR AGENCY SERVICES	R -	R -	R -	R -
GRANT&SUBSIDIES (OPERATING)	R 79 806 250.00	R 6 305 655.23	R 97 363 323.04	R 79 806 250.00
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R 129 500.00	R 17 036.49	R 167 694.78	R 129 500.00
PROFIT ON SALE	R -	R -	R -	R -
	R 79 945 750.00	R 6 322 691.72	R 97 562 043.85	R 79 945 750.00

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 35 738 057.00	R 2 636 170.50	R 32 742 130.65	R 35 738 057.00
REMUNERATION OF COUNCILLORS	R -	R -	R -	R -
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R -	R -	R -	R -
OTHER MATERIAL	R 37 446 393.00	R 1 709 504.32	R 39 805 820.78	R 37 446 393.00
INTEREST EXPENSE - EXTERNAL	R 800.00	R -	R -	R 800.00
CONTRACTED SERVICES	R 320 000.00	R 27 658.66	R 385 076.28	R 320 000.00
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 6 440 500.00	R 169 657.84	R 5 015 719.29	R 6 440 500.00
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 79 945 750.00	R 4 542 991.32	R 77 948 747.00	R 79 945 750.00

Total	R -	R 1 779 700.40	R 19 613 296.85	R -
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Revenue by source

Reasons for variances:

-Total revenue actual versus budgeted varies 22.04% higher than anticipated to date. Mainly due to the unspent portion not yet recognised. This will be corrected during the year end processes.

Expenditure by type

Reasons for variances:

-Total expenditure is 2.5% lower than anticipated . This variance is not material

DC3 Overberg - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

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	-	-	-	-	-	-	-	-	-
Service charges	801	550	550	-	-	550	(550)	-100%	550
Investment revenue	2 311	1 400	1 400	18	889	1 400	(511)	-37%	1 400
Transfers and subsidies	127 561	142 799	144 354	6 320	158 792	144 354	14 438	10%	144 354
Other own revenue	26 438	27 835	31 889	1 015	22 016	31 889	(9 873)	-31%	31 889
Total Revenue (excluding capital transfers and contributions)	157 111	172 584	178 193	7 354	181 697	178 193	3 504	2%	178 193
Employee costs	82 717	97 324	97 387	7 281	88 095	97 387	(9 292)	-10%	97 387
Remuneration of Councillors	5 150	5 461	5 762	515	6 118	5 762	355	6%	5 762
Depreciation & asset impairment	3 254	3 101	3 101	21	20	3 101	(3 081)	-99%	3 101
Finance charges	7 778	5 335	5 350	48	402	5 350	(4 948)	-92%	5 350
Materials and bulk purchases	-	43 793	39 561	1 930	42 490	39 561	2 929	7%	39 561
Transfers and subsidies	120	-	-	-	-	-	-	-	-
Other expenditure	62 953	25 199	39 342	2 865	33 934	39 342	(5 408)	-14%	39 342
Total Expenditure	161 971	180 212	190 504	12 659	171 058	190 504	(19 445)	-10%	190 504
Surplus/(Deficit)	(4 860)	(7 628)	(12 310)	(5 306)	10 638	(12 310)	22 949	-186%	(12 310)
Transfers and subsidies - capital (monetary allocations)	2 303	800	960	-	800	960	(160)	-17%	960
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(2 557)	(6 828)	(11 350)	(5 306)	11 438	(11 350)	22 789	-201%	(11 350)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(2 557)	(6 828)	(11 350)	(5 306)	11 438	(11 350)	22 789	-201%	(11 350)
Capital expenditure & funds sources									
Capital expenditure	6 782	1 221	4 470	546	4 018	4 470	(452)	-10%	4 470
Capital transfers recognised	2 303	800	960	122	840	960	(120)	-12%	960
Public contributions & donations	111	-	-	-	-	-	-	-	-
Borrowing	2 074	-	-	-	-	-	-	-	-
Internally generated funds	2 293	421	3 510	424	3 177	3 510	(332)	-9%	3 510
Total sources of capital funds	6 782	1 221	4 470	546	4 018	4 470	(452)	-10%	4 470
Financial position									
Total current assets	38 391	21 044	28 810		42 305				28 810
Total non current assets	81 397	83 307	87 026		85 415				87 026
Total current liabilities	22 050	13 323	21 931		18 963				21 931
Total non current liabilities	82 561	93 492	86 979		82 034				86 979
Community wealth/Equity	15 177	(2 464)	6 927		26 723				6 927
Cash flows									
Net cash from (used) operating	15 666	3 110	(3 718)	(4 465)	5 876	(4 678)	(10 554)	226%	(3 718)
Net cash from (used) investing	(4 596)	(1 221)	(4 957)	(546)	(4 018)	(4 957)	(939)	19%	(4 957)
Net cash from (used) financing	(1 169)	(907)	(906)	117	577	(906)	(1 484)	164%	(906)
Cash/cash equivalents at the month/year end	32 276	18 012	22 695	-	34 712	21 735	(12 976)	-60%	22 695
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	480	94	33	20	1 515	14	92	65	2 313
Creditors Age Analysis									
Total Creditors	26	-	-	-	-	-	-	525	551

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

Description	Ref	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	1									
Revenue - Functional										
<i>Governance and administration</i>		71 039	73 815	78 056	69	64 414	78 056	(13 641)	-17%	78 056
Executive and council		8 605	8 533	11 148	3	1 540	11 148	(9 608)	-86%	11 148
Finance and administration		62 434	65 282	66 907	66	62 874	66 907	(4 033)	-6%	66 907
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		17 226	18 973	20 502	962	20 485	20 502	(17)	0%	20 502
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		13 531	14 555	15 994	900	15 879	15 994	(115)	-1%	15 994
Public safety		3 376	4 147	4 237	15	4 141	4 237	(96)	-2%	4 237
Housing		-	-	-	-	-	-	-	-	-
Health		320	271	271	47	465	271	194	72%	271
<i>Economic and environmental services</i>		70 410	80 046	80 046	6 323	97 590	80 046	17 544	22%	80 046
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		70 391	79 946	79 946	6 323	97 562	79 946	17 616	22%	79 946
Environmental protection		19	100	100	-	28	100	(72)	-72%	100
<i>Trading services</i>		740	550	550	-	8	550	(543)	-99%	550
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		740	550	550	-	8	550	(543)	-99%	550
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	159 414	173 384	179 153	7 354	182 497	179 153	3 344	2%	179 153
Expenditure - Functional										
<i>Governance and administration</i>		42 469	42 732	48 553	3 468	36 373	48 553	(12 180)	-25%	48 553
Executive and council		11 755	9 968	10 243	818	9 819	10 243	(424)	-4%	10 243
Finance and administration		29 596	31 607	37 127	2 557	25 428	37 127	(11 699)	-32%	37 127
Internal audit		1 118	1 157	1 184	94	1 127	1 184	(57)	-5%	1 184
<i>Community and public safety</i>		45 931	50 262	55 021	4 338	53 048	55 021	(1 973)	-4%	55 021
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		13 452	12 947	15 903	1 398	15 804	15 903	(100)	-1%	15 903
Public safety		20 524	23 688	26 095	1 882	25 025	26 095	(1 070)	-4%	26 095
Housing		-	-	-	-	-	-	-	-	-
Health		11 955	13 626	13 023	1 058	12 219	13 023	(804)	-6%	13 023
<i>Economic and environmental services</i>		70 257	84 026	83 778	4 803	81 037	83 778	(2 741)	-3%	83 778
Planning and development		1 475	1 713	1 367	103	1 086	1 367	(281)	-21%	1 367
Road transport		66 952	79 946	79 946	4 543	77 949	79 946	(1 997)	-2%	79 946
Environmental protection		1 830	2 367	2 465	157	2 002	2 465	(463)	-19%	2 465
<i>Trading services</i>		3 315	3 192	3 151	50	601	3 151	(2 550)	-81%	3 151
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3 315	3 192	3 151	50	601	3 151	(2 550)	-81%	3 151
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	161 971	180 212	190 504	12 659	171 058	190 504	(19 445)	-10%	190 504
Surplus/ (Deficit) for the year		(2 557)	(6 828)	(11 350)	(5 306)	11 438	(11 350)	22 789	-201%	(11 350)

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth Quarter

Vote Description	Ref	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 - Municipal Manager	1	8 605	9 622	12 238	45	2 071	12 238	(10 166)	-83.1%	12 238
Vote 2 - Management Services		49	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	24	24	2	28	24	4	17.7%	24
Vote 4 - Finance		64 585	64 970	66 685	22	63 115	66 685	(3 569)	-5.4%	66 685
Vote 5 - Community Services		86 175	98 769	100 208	7 285	117 282	100 208	17 075	17.0%	100 208
Total Revenue by Vote	2	159 414	173 384	179 153	7 354	182 497	179 153	3 344	1.9%	179 153
Expenditure by Vote										
Vote 1 - Municipal Manager	1	12 873	14 354	14 383	1 170	13 412	14 383	(971)	-6.7%	14 383
Vote 2 - Management Services		11 632	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1 751	9 654	11 022	1 257	8 549	11 022	(2 473)	-22.4%	11 022
Vote 4 - Finance		17 682	19 402	24 126	1 075	15 423	24 126	(8 703)	-36.1%	24 126
Vote 5 - Community Services		118 034	136 802	140 973	9 156	133 675	140 973	(7 299)	-5.2%	140 973
Total Expenditure by Vote	2	161 971	180 212	190 504	12 659	171 058	190 504	(19 445)	-10.2%	190 504
Surplus/ (Deficit) for the year	2	(2 557)	(6 828)	(11 350)	(5 306)	11 438	(11 350)	22 789	-200.8%	(11 350)

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

Description	Ref	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		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		548	550	550	-	-	550	(550)	-100%	550
Service charges - other		254	-	-	-	-	-	-	-	-
Rental of facilities and equipment		13 257	10 744	12 184	829	11 108	12 184	(1 076)	-9%	12 184
Interest earned - external investments		2 311	1 400	1 400	18	889	1 400	(511)	-37%	1 400
Interest earned - outstanding debtors		-	0	0	-	-	0	(0)	-100%	0
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		171	128	128	33	301	128	174	136%	128
Agency services		8 115	8 401	8 401	-	-	8 401	(8 401)	-100%	8 401
Transfers and subsidies		127 561	142 799	144 354	6 320	158 792	144 354	14 438	10%	144 354
Other revenue		4 895	8 562	8 562	150	9 067	8 562	505	6%	8 562
Gains on disposal of PPE		-	-	2 615	3	1 540	2 615	(1 075)	-41%	2 615
Total Revenue (excluding capital transfers and contributions)		157 111	172 584	178 193	7 354	181 697	178 193	3 504	2%	178 193
Expenditure By Type										
Employee related costs		82 717	97 324	97 387	7 281	88 095	97 387	(9 292)	-10%	97 387
Remuneration of councillors		5 150	5 461	5 762	515	6 118	5 762	355	6%	5 762
Debt impairment		110	-	-	-	-	-	-	-	-
Depreciation & asset impairment		3 254	3 101	3 101	21	20	3 101	(3 081)	-99%	3 101
Finance charges		7 778	5 335	5 350	48	402	5 350	(4 948)	-92%	5 350
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		-	43 793	39 561	1 930	42 490	39 561	2 929	7%	39 561
Contracted services		12 793	12 019	18 952	1 265	14 344	18 952	(4 608)	-24%	18 952
Transfers and subsidies		120	-	-	-	-	-	-	-	-
Other expenditure		49 890	13 180	20 390	1 600	19 590	20 390	(800)	-4%	20 390
Loss on disposal of PPE		160	-	-	-	-	-	-	-	-
Total Expenditure		161 971	180 212	190 504	12 659	171 058	190 504	(19 445)	-10%	190 504
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(4 860)	(7 628)	(12 310)	(5 306)	10 638	(12 310)	22 949	(0)	(12 310)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		2 303	800	960	-	800	960	(160)	(0)	960
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(2 557)	(6 828)	(11 350)	(5 306)	11 438	(11 350)			(11 350)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(2 557)	(6 828)	(11 350)	(5 306)	11 438	(11 350)			(11 350)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(2 557)	(6 828)	(11 350)	(5 306)	11 438	(11 350)			(11 350)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(2 557)	(6 828)	(11 350)	(5 306)	11 438	(11 350)			(11 350)

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter

Vote Description	Ref	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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		3	30	45	35	36	45	(9)	-19%	45
Vote 2 - Management Services		2 722	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	24	24	52	73	24	49	201%	24
Vote 4 - Finance		-	51	894	18	890	894	(4)	0%	894
Vote 5 - Community Services		4 056	1 116	3 506	441	3 018	3 506	(489)	-14%	3 506
Total Capital single-year expenditure	4	6 782	1 221	4 470	546	4 018	4 470	(452)	-10%	4 470
Total Capital Expenditure		6 782	1 221	4 470	546	4 018	4 470	(452)	-10%	4 470
Capital Expenditure - Functional Classification										
Governance and administration		2 708	90	948	93	987	948	38	4%	948
Executive and council		3	15	15	16	16	15	1	8%	15
Finance and administration		2 705	75	933	77	970	933	37	4%	933
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 687	1 088	3 408	373	2 932	3 408	(476)	-14%	3 408
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		340	205	302	3	148	302	(154)	-51%	302
Public safety		3 347	800	3 023	326	2 718	3 023	(305)	-10%	3 023
Housing		-	-	-	-	-	-	-	-	-
Health		-	83	83	44	66	83	(17)	-21%	83
Economic and environmental services		276	43	113	79	99	113	(14)	-13%	113
Planning and development		17	15	15	12	13	15	(2)	-12%	15
Road transport		137	-	-	-	-	-	-	-	-
Environmental protection		122	28	98	68	85	98	(13)	-13%	98
Trading services		111	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		111	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	6 782	1 221	4 470	546	4 018	4 470	(452)	-10%	4 470
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		2 303	800	960	122	840	960	(120)	-12%	960
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		2 303	800	960	122	840	960	(120)	-12%	960
Public contributions & donations	5	111	-	-	-	-	-	-	-	-
Borrowing	6	2 074	-	-	-	-	-	-	-	-
Internally generated funds		2 293	421	3 510	424	3 177	3 510	(332)	-9%	3 510
Total Capital Funding		6 782	1 221	4 470	546	4 018	4 470	(452)	-10%	4 470

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		32 276	18 012	22 695	34 712	22 695
Call investment deposits		-	-	-	-	-
Consumer debtors		1 111	1 440	1 111	3 295	1 111
Other debtors		4 015	842	4 015	3 275	4 015
Current portion of long-term receivables		-	-	-	-	-
Inventory		989	750	989	1 024	989
Total current assets		38 391	21 044	28 810	42 305	28 810
Non current assets						
Long-term receivables		28 433	28 433	28 433	28 433	28 433
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		43 696	45 185	48 820	47 714	48 820
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		450	167	956	450	956
Other non-current assets		8 818	9 523	8 818	8 818	8 818
Total non current assets		81 397	83 307	87 026	85 415	87 026
TOTAL ASSETS		119 788	104 351	115 836	127 720	115 836
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		1 206	680	1 206	1 206	1 206
Consumer deposits		12	12	12	56	12
Trade and other payables		11 005	2 637	10 296	7 874	10 296
Provisions		9 827	9 994	10 417	9 827	10 417
Total current liabilities		22 050	13 323	21 931	18 963	21 931
Non current liabilities						
Borrowing		2 815	4 017	2 221	2 288	2 221
Provisions		79 746	89 475	84 758	79 746	84 758
Total non current liabilities		82 561	93 492	86 979	82 034	86 979
TOTAL LIABILITIES		104 611	106 815	108 909	100 997	108 909
NET ASSETS	2	15 177	(2 464)	6 927	26 723	6 927
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		15 177	(2 464)	6 927	26 723	6 927
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	15 177	(2 464)	6 927	26 723	6 927

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

Description	Ref	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		-	-	-	-	-	-	-	-	-
Service charges		802	550	550	-	8	550	(543)	-99%	550
Other revenue		28 150	27 835	29 274	3 503	10 780	29 274	(18 494)	-63%	29 274
Government - operating		124 710	142 799	143 645	6 320	160 042	143 645	16 397	11%	143 645
Government - capital		2 303	800	960	-	800	960	(160)	-17%	960
Interest		2 311	1 400	1 400	18	7 852	1 400	6 452	461%	1 400
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(141 995)	(169 950)	(179 209)	(14 258)	(173 204)	(180 169)	(6 965)	4%	(179 209)
Finance charges		(495)	(323)	(338)	(48)	(402)	(338)	64	-19%	(338)
Transfers and Grants		(120)	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		15 666	3 110	(3 718)	(4 465)	5 876	(4 678)	(10 554)	226%	(3 718)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	3 461	-	-	3 461	(3 461)	-100%	3 461
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(4 596)	(1 221)	(8 418)	(546)	(4 018)	(8 418)	(4 401)	52%	(8 418)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4 596)	(1 221)	(4 957)	(546)	(4 018)	(4 957)	(939)	19%	(4 957)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	117	527	-	527	#DIV/0!	-
Increase (decrease) in consumer deposits		-	-	-	(0)	51	-	51	#DIV/0!	-
Payments										
Repayment of borrowing		(1 169)	(907)	(906)	-	-	(906)	(906)	100%	(906)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 169)	(907)	(906)	117	577	(906)	(1 484)	164%	(906)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		22 376	17 029	32 276		32 276	32 276			32 276
Cash/cash equivalents at month/year end:		32 276	18 012	22 695	(4 894)	34 712	21 735			22 695

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2017/18											Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e. 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	Actual Bad Debts Written Off against Debtors					Impairment - Bad Debts i.e. Council Policy			
Debtors Age Analysis By Income Source																				
R thousands																				
Debtors Age Analysis By Income Source																				
Trade and Other Receivables from Exchange Transactions - Water	1200	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	37	6	2	1	1	0	2	1	50	5	-	-	-	-	-	50	5	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	16	8	4	-	-	-	4	-	45	13	-	-	-	-	-	45	17	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	428	80	27	19	1514	13	86	51	2219	1885	-	-	-	-	-	2219	1885	-	-
Total By Income Source	2000	480	94	33	20	1515	14	92	65	2313	1706	-	-	-	-	-	2313	1706	-	-
2016/17 - totals only																				
Debtors Age Analysis By Customer Group																				
Organs of State	2200	(101)	-	-	10	1500	-	-	0	1409	1510	-	-	-	-	-	1409	1510	-	-
Commercial	2300	(47)	0	-	-	7	7	35	-	1	48	-	-	-	-	-	1	48	-	-
Households	2400	586	94	33	10	9	7	58	64	861	148	-	-	-	-	-	861	148	-	-
Other	2500	42	-	-	-	-	-	-	1	42	1	-	-	-	-	-	42	1	-	-
Total By Customer Group	2600	480	94	33	20	1515	14	92	65	2313	1706	-	-	-	-	-	2313	1706	-	-

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

Description R thousands	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
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	26	-	-	-	-	-	-	-	26
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	524	524
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
Total By Customer Type	1000	26	-	-	-	-	-	-	525	551

DC3 Overberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
ABSA Depositor Plus - 9287551045		Call	Call			5.8%	21 661	(7 893)	13 769
ABSA Depositor Plus - 9287550641		Call	Call			5.5%	13 992	106	14 099
Municipality sub-total					-		35 654	(7 786)	27 868
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		35 654	(7 786)	27 868

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

Description	Ref	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:		56 840	62 453	62 453	-	62 321	62 453	(132)	-0.2%	62 453
Local Government Equitable Share		52 163	57 286	57 286	-	57 286	57 286	-		57 286
Finance Management		1 250	1 250	1 250	-	1 250	1 250	-		1 250
EPWP Incentive		1 000	1 142	1 142	-	1 142	1 142	-		1 142
Rural Roads Asset Management Grant		2 427	2 775	2 775	-	2 643	2 775	(132)	-4.8%	2 775
Provincial Government:		67 870	80 346	81 192	6 320	97 721	81 192	16 529	20.4%	81 192
PT - PAWK		65 124	79 806	79 806	6 306	97 363	79 806	17 557	22.0%	79 806
Seta		166	100	100	-	137	100	37	37.3%	100
Health Subsidy		138	143	144	14	164	144	20	14.2%	144
Financial Management Grant		400	-	-	-	-	-	-	-	-
Risk Assessment		-	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		400	-	-	-	-	-	-	-	-
Financial Management Support Grant		1 420	-	780	-	-	780	(780)	-100.0%	780
Greenest Municipality		2	-	-	-	-	-	-	-	-
CDW Operational Support Grant		40	56	56	-	56	56	-	-	56
Local Government Graduate Internship Grant		60	-	-	-	-	-	-	-	-
Human Capacity Building Grant		120	240	306	-	-	306	(306)	-100.0%	306
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	124 710	142 799	143 645	6 320	160 042	143 645	16 397	11.4%	143 645
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Provincial Government:		2 303	800	960	-	800	960	(160)	-16.7%	960
Greenest Municipality		68	-	70	-	-	70	(70)	-100.0%	70
CDW		35	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		2 200	800	890	-	800	890	-	-	890
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	2 303	800	960	-	800	960	(160)	-16.7%	960
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	127 013	143 599	144 605	6 320	160 842	144 605	16 237	11.2%	144 605

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

Description	Ref	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:		56 840	62 453	62 453	–	61 071	62 453	(1 382)	-2.2%	62 453
Local Government Equitable Share		52 163	57 286	57 286	–	57 286	57 286	–		57 286
Finance Management		1 250	1 250	1 250	–	–	1 250	(1 250)	-100.0%	1 250
EPWP Incentive		1 000	1 142	1 142	–	1 142	1 142	–		1 142
Rural Roads Asset Management Grant		2 427	2 775	2 775	–	2 643	2 775	(132)	-4.8%	2 775
Provincial Government:		70 721	80 346	81 901	6 320	97 721	81 901	17 594	21.5%	81 901
PT - PAWK		69 284	79 806	79 806	6 306	97 363	79 806	17 557	22.0%	79 806
Seta		284	100	100	–	137	100	37	37.3%	100
Health Subsidy		138	143	144	14	164	144	–		144
Financial Management Grant		400	–	–	–	–	–	–		–
Risk Assessment		132	–	–	–	–	–	–		–
Municipal Capacity Building Grant		8	–	–	–	–	–	–		–
Financial Management Support Grant		220	–	1 180	–	–	1 180	–		1 180
Greenest Municipality		2	–	–	–	–	–	–		–
CDW Operational Support Grant		117	56	47	–	56	47	–		47
Local Government Graduate Internship Grant		15	–	–	–	–	–	–		–
Human Capacity Building Grant		120	240	624	–	–	624	–		624
District Municipality:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		127 561	142 799	144 354	6 320	158 792	144 354	16 212	11.2%	144 354
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
Provincial Government:		2 303	800	960	–	800	960	(160)	-16.7%	960
Greenest Municipality		68	–	70	–	–	70	(70)	-100.0%	70
CDW		35	–	–	–	–	–	–		–
Fire Service Capacity Building Grant		2 200	800	890	–	800	890	(90)	-10.1%	890
District Municipality:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
None		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		2 303	800	960	–	800	960	(160)	-16.7%	960
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		129 864	143 599	145 314	6 320	159 592	145 314	16 052	11.0%	145 314

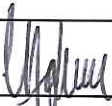
DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

Summary of Employee and Councillor remuneration	Ref	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	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 382	3 575	3 740	320	3 860	3 740	120	3%	3 740
Pension and UIF Contributions		143	131	192	17	200	192	8	4%	192
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 375	1 500	1 575	145	1 658	1 575	83	5%	1 575
Cellphone Allowance		250	256	256	33	400	256	144	56%	256
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5 150	5 461	5 762	515	6 118	5 762	355	6%	5 762
% increase	4		6.0%	11.9%						11.9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 273	3 347	2 549	215	2 228	2 549	(320)	-13%	2 549
Pension and UIF Contributions		4	6	5	9	12	5	7	128%	5
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	136	-	-	136	(136)	-100%	136
Motor Vehicle Allowance		313	426	399	34	347	399	(52)	-13%	399
Cellphone Allowance		12	18	24	8	32	24	8	35%	24
Housing Allowances		4	5	5	1	5	5	(1)	-10%	5
Other benefits and allowances		24	26	26	2	23	26	(2)	-8%	26
Payments in lieu of leave		(54)	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 575	3 828	3 145	269	2 649	3 145	(496)	-16%	3 145
% increase	4		48.7%	22.1%						22.1%
Other Municipal Staff										
Basic Salaries and Wages		54 187	66 055	65 278	4 753	59 599	65 578	(5 979)	-9%	65 278
Pension and UIF Contributions		8 858	9 545	9 449	833	9 714	9 449	266	3%	9 449
Medical Aid Contributions		3 659	4 378	4 425	337	3 814	4 425	(611)	-14%	4 425
Overtime		2 226	1 615	1 815	140	2 455	2 575	(120)	-5%	1 815
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		4 250	4 938	5 133	424	4 555	5 133	(578)	-11%	5 133
Cellphone Allowance		305	318	353	33	346	353	(7)	-2%	353
Housing Allowances		666	673	677	53	640	677	(37)	-5%	677
Other benefits and allowances		3 155	2 665	2 743	331	3 594	2 743	852	31%	2 743
Payments in lieu of leave		782	505	505	125	229	505	(275)	-55%	505
Long service awards		361	401	401	(17)	500	401	99	25%	401
Post-retirement benefit obligations	2	1 694	2 404	2 404	-	-	2 404	(2 404)	-100%	2 404
Sub Total - Other Municipal Staff		80 143	93 496	93 182	7 012	85 447	94 242	(8 796)	-9%	93 182
% increase	4		16.7%	16.3%						16.3%
Total Parent Municipality		87 867	102 784	102 089	7 796	94 213	103 149	(8 936)	-9%	102 089
TOTAL SALARY, ALLOWANCES & BENEFITS		87 867	102 784	102 089	7 796	94 213	103 149	(8 936)	-9%	102 089
% increase	4		17.0%	16.2%						16.2%
TOTAL MANAGERS AND STAFF		82 717	97 324	96 327	7 281	88 095	97 387	(9 292)	-10%	96 327

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter

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	114	-	0	0	0	0	-		0%
August	2 102	15	4	4	4	4	-		0%
September	83	10	87	87	92	92	-		8%
October	210	52	29	29	121	121	-		10%
November	60	28	1 721	1 721	1 842	1 842	-		151%
December	21	34	99	99	1 941	1 941	-		159%
January	78	125	883	213	2 154	2 823	670	23.7%	176%
February	19	93	1 559	46	2 200	4 382	2 183	49.8%	180%
March	32	12	2 214	55	2 255	6 596	4 342	65.8%	185%
April	51	853	2 134	902	3 157	8 731	5 574	63.8%	0
May	133	-	-	314	3 471	8 731	5 259	60.2%	0
June	3 877	-	-	546	4 018	8 731	4 713	54.0%	0
Total Capital expenditure	6 782	1 221	8 731	4 018					

PROVINCIAL TREASURY
Withdrawals from Municipal Bank Accounts
In accordance with Section 11, Sub-section 1 (b) to (j)

NAME OF MUNICIPALITY:		OVERBERG DISTRICT MUNICIPALITY	
MUNICIPAL DEMARCATION CODE:		DC3	
QUARTER ENDED:		June 2018	
<p>MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i>, or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality's</i> bank accounts, and may do so only -</p>	Amount	Reason for withdrawal	
	(b) to defray expenditure authorised in terms of section 26(4);	R 40 950.00	Cash payment of EPWP workers for special projects
	(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	R 0.00	
	(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;	R 0.00	
	(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -	R 0.00	
	(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	R 0.00	
	(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;	R 0.00	
	(f) to refund money incorrectly paid into a bank account;	R 0.00	
	(g) to refund guarantees, sureties and <i>security</i> deposits;	R 0.00	
	(h) for cash management and <i>investment</i> purposes in accordance with section 13;	R 0.00	
	(i) to defray increased expenditure in terms of section 31; or	R 0.00	
	(j) for such other purposes as may be <i>prescribed</i> .	R 0.00	
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	Name and Surname: CF Hoffmann		
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	Rank/Position: CFO (Acting)		
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	Signature: 		
Tel number	Fax number	Email Address	
028 425 1157	028 425 1014	cfo@odm.org.za	

Overberg District Municipality

SDBIP 2017/2018: Top Layer SDBIP Report - Fourth Quarter - ending June 2018

Ref	Directorate	Strategic Objective	KPI	Unit of Measurement	Baseline	Revised Target	Jun-18				Overall Performance for Sep 2017 to Jun 2018			Comments	
							Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual		R
TL1	Office of the Municipal Manager	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures	Facilitate quarterly DCF Tech meetings to enhance IGR in the Overberg	Number of DCF Tech meetings facilitated per annum	4 per annum	4	1	1	G	Meeting held on 08/06/2018		4	4	G	
TL2	Office of the Municipal Manager	To promote regional economic development by supporting initiatives in the District for the development of a sustainable district economy	Create temporary job opportunities through the municipality's EPWP programme as per FTE target, by 30 June 2018 (Reg)	Number of Full-Time Equivalents (FTE's) created during the financial year	7 per annum	8	57	8	B	57 FTE's were created during the financial year		8	57	B	
TL3	Office of the Municipal Manager	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the principles of employment equity and promote skills development	People from employment equity target groups employed in the three highest levels of management in compliance with the approved Employment Equity Plan, by 30 June 2018 (Reg)	Number of people employed in the three highest levels of management per annum	0 per annum	1	1	1	G	Director Community Services appointed - Started 06/06/2018		1	1	G	

TL4	Office of the Municipal Manager	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures	Coordinate quarterly Audit and Performance Audit Committee meetings	Number of quarterly Audit & Performance Audit Committee meetings coordinated per annum	4 per annum	4	1	1	Quarterly meeting held on 20/06/2018	4	4	G
TL5	Office of the Municipal Manager	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures	Develop a Risk-based Audit Plan (RBAP) for 2018/19 financial year by June 2018	Annual RBAP developed	1 per annum	1	1	1		1	1	G
TL6	Office of the Municipal Manager	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures	Execute audit projects in terms of the Risk Base Audit Plan (RBAP) excluding the quarterly performance reviews	Number of audits executed per annum	10 per annum	10	2	6	Leave Compliance mSCOA DORA Asset Contract Management	10	18	B

TL7	Office of the Municipal Manager	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures	Facilitate awareness campaigns on the IDP by June 2018	Number of awareness campaigns facilitated per annum	New KPI	2	2	2	2	IDP Awareness' presented at *District IDP/PPComm Forum meeting held on 30/11/2017 *Bredasdorp Nutrition & Development Project on 21/06/2018	1 Awareness was held on 30/11/2018	2	2	G
TL8	Office of the Municipal Manager	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures	Publishing of External Newsletters bi-annually to Stakeholders	Number of external newsletters published per annum	2 per annum	2	1	1	1	External Newsletter published 29/06/2018		2	2	G
TL9	Office of the Municipal Manager	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures	Table to Council by May 2018 the 1ste Review of the 4th Generation IDP	Final IDP tabled to Council	May	1	1	1	1	IDP review was approved by Council on 28/05/2018, Item A229		1	1	G

TL10	Office of the Municipal Manager	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures	Prepare Top Layer SDBIP for approval by Mayor within 28 days after the adoption of 2018/19 budget	Top Layer SDBIP submitted to Mayor for approval	June	1	1	1	1	1	1	1	1	1	G	
TL11	Office of the Municipal Manager	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures	Review annually the Top Layer SDBIP to inform Council should a revised Top Layer SDBIP be necessary	SDBIP reviewed by January 2018	January	1	0	0	0	0	1	1	1	1	G	
TL12	Office of the Municipal Manager	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures	Compilation and submission of Annual Financial Statements (AFS) and Draft Annual Report to the Auditor-General by 31 August 2017	Draft AFS and Draft Annual Report submitted	August	1	0	0	0	0	1	1	1	1	G	

TL13	Office of the Municipal Manager	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures	Coordinate quarterly Risk Management Committee meetings	Number of quarterly Risk Management Committee meetings coordinated per annum	4 per annum	4	1	1	Meeting held on 19/06/2018	4	4	G
TL14	Office of the Municipal Manager	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures	Submit quarterly risk reports to each municipality in the district on the critical risks (Operational and Project) and its impact	Number of reports submitted per annum	New KPI	20	5	5	ODM - 19/06/2018, Item R125 TWK - 21/06/2018, Item RM09 & RM10 CAM - 22/06/2018, Item R80 S/dam - 25/06/2018, Item RM61 Overstrand - 11/06/2018, Item RM105	20	20	G

TL15	Office of the Municipal Manager	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures	Review Risk Management policies of all the municipalities in the District by 31 March 2018	Number of Risk Management Policies reviewed per annum	Risk Management Policies	5	0	0	N/A		5	5	G	
TL16	Office of the Municipal Manager	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures	Report quarterly to the DCF Tech on the Shared Services Risk management function	Number of reports submitted per annum	4 per annum	4	1	1	G	Report submitted 08/06/2018, Item 5.1.1	4	4	G	
TL17	Corporate Services	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the principles of employment equity and promote skills development	Coordinate Local Labour Forum (LLF) meetings in accordance with the Main Collective Agreement	Number of LLF meetings coordinated per annum	9 per annum	10	3	3	G	Meetings held on: 09/04/2018 14/05/2018 11/06/2018	10	10	G	

TL18	Corporate Services	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the principles of employment equity and promote skills development	Percentage of identified Staff to be trained as per Workplace Skills Plan by 30 April 2018	% of identified staff trained per annum (Staff received training /Number of staff identified)	80% per annum	80%	80%	83.80%	G2	Staff identified = 179 Staff received training = 150 = 83.80%		80%	83.80%	G2
TL19	Corporate Services	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the principles of employment equity and promote skills development	Compile and submit Workplace Skills Plan to LG Seta by 30 April 2018	Workplace Skills Plan compiled and submitted to LG Seta	April	1	1	1	G	Workplace Skills Plan was submitted on 19/04/2018		1	1	G
TL20	Corporate Services	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the principles of employment equity and promote skills development	Coordinate health & safety evacuation drills at ODM workstations by 30 June 2018	Number of drills coordinated per annum	2 per annum	2	2	3	B	Evacuation drills were held on: 29/11/2017 04/06/2018 18/06/2018		2	3	B

TL21	Corporate Services	To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the principles of employment equity and promote skills development	Percentage of Municipal budget actually spend on the implementation of the Workplace Skills Plan by 30 June 2018 (Reg)	% of budget spent on the WSP per annum (Actual spent on Training/Total Budget)	0.15%	0.15%	0.15%	0.32%	B	Preliminary figures Actual Training: R600 977 Total operating budget: R190 503 704 R600 977.34/R190 503 704 = 0.32%	0.15%	0.32%	B	
TL22	Corporate Services	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures	Coordinate quarterly Ordinary Council meetings	Number of Council meetings coordinated per annum	4	1	2	B	Meetings held on: 28/05/2018 18/06/2018	4	8	B	All Council meetings held were ordinary Council meeting as declared by the Speaker	
TL23	Corporate Services	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures	Review Records Management Policy and table to Council by 31 December 2017	Reviewed Records Management policy tabled to Council	1	0	0	N/A	Record Management Policy	1	1	G		

TL24	Finance	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines	Measured financial viability in terms of the municipality's ability to meet its service debt obligations by 30 June 2018 (Debt coverage) (Reg)	% the municipality was able to meet its Debt obligation ((Total operating revenue received - operating grants)/debt service payments))	30%	30%	30%	30%	67.34%	B	Preliminary Figures Total Revenue: 181 696 880 Conditional Grants: 157 791 541-57 286 000 = 100 505 541 Debt Service payments: 1 205 774 (181 696 880 - 100 505 541)/1 205 774 = 67.34%	30%	67.34%	B	
TL25	Finance	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines	Measured financial viability in terms of the available cash to cover fixed operating expenditure by 30 June 2018 (Cost coverage) (Reg)	Number of days Cash were available to cover fixed operating expenditure ((All available cash at a particular time + investments)/monthly fixed operating expenditure)	30 days	30	30	74	74	B	Preliminary Figures Cash Available: 34 711 590 Monthly Expenditure: 14 254 871 34 711 590/14 254 871 = 2.44 = 74 days	30	74	B	
TL26	Finance	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines	Measured financial viability in terms of percentage outstanding service debtors by 30 June 2018 (Service Debtors) (Reg)	% Outstanding service debtors per annum (Total outstanding service debtors/annual revenue received for services)	3%	10%	10%	30%	30%	R	Preliminary figures Service Debtors: 3 294 855 Revenue for services: 11 107 540 3 294 855/11 107 540 = 0.30 = 30%	10%	30%	R	Debtors to be analyse to enforce appropriate actions to recover income

TL27	Finance	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines	Report on Percentage Capital budget actually spent on capital projects by 30 June 2018 (Reg)	% of capital budget actually spent on capital projects for the annum (Actual spent on capital projects/Total capital budget)	95%	95%	95%	95%	86.38%	86.38%	86.38%	Monthly monitoring by Directors
			Submit reviewed financial Policies to Council by 31 May 2018	% of reviewed financial policies submitted to Council (Number of policies reviewed/Total existing financial policies at the beginning of financial year)	100%	100%	100%	100%	100%	100%	G	
TL28	Finance	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines	Align long-term Financial Plan with Final 2017/2021 IDP and table to the Finance Portfolio Committee by 30 June 2018	Long-term Financial Plan aligned with IDP and table to Finance Portfolio Committee	New KPI	1	1	1	1	1	G	
			Submit bi-annually a report to Council on the performance of service providers for quotations and tenders for services rendered above R30000	Number of reports submitted to Council per annum	2 per annum	2	1	1	1	2	G	
TL29	Finance	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines	Submit bi-annually a report to Council on the performance of service providers for quotations and tenders for services rendered above R30000	Number of reports submitted to Council per annum	2 per annum	2	1	1	1	2	G	
			Submit bi-annually a report to Council on the performance of service providers for quotations and tenders for services rendered above R30000	Number of reports submitted to Council per annum	2 per annum	2	1	1	1	2	G	
TL30	Finance	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines	Submit bi-annually a report to Council on the performance of service providers for quotations and tenders for services rendered above R30000	Number of reports submitted to Council per annum	2 per annum	2	1	1	1	2	G	
			Submit bi-annually a report to Council on the performance of service providers for quotations and tenders for services rendered above R30000	Number of reports submitted to Council per annum	2 per annum	2	1	1	1	2	G	

TL31	Finance	To promote regional economic development by supporting initiatives in the District for the development of a sustainable district economy	Coordinate and facilitate two SCM/LED Open days by 30 June 2018	Number of SCM/LED open days coordinated and facilitated per annum	New KPI	2	2	2	2	2	Opendays held on 3/05/2018 and 09/05/2018	2	2	G	
TL32	Finance	To promote regional economic development by supporting initiatives in the District for the development of a sustainable district economy	Invite service providers to register on the suppliers database by 30 March 2018	Invitation placed on ODM website	Annually	1	0	1	1	1	Placed on web 17/04/2018	1	1	G	However the target was met at year end, it was not performed according to target date
TL33	Community Services	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	Take domestic drinking water samples in towns and communities to monitor water quality (SAN 241 as amended)	Number of samples taken per annum	420 per annum	460	115	120	460	460	April - 14 May - 73 June - 33	460	544	G2	
TL34	Community Services	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	Take food samples to monitor the quality of Food ito the FCD Act and legislative requirements	Number of samples taken per annum	360 per annum	380	95	81	380	380	April - 53 May - 9 June - 19	380	396	G2	However the target for the quarter was not reached the year-to-day target was exceeded
TL35	Community Services	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	Inspect waste management sites wrt generators and couriers of medical waste according to Municipal Health By-Law of Council	Number of sites inspected per annum	120 per annum	120	60	75	120	120	January - 8 February - 9 March - 6 April - 14 May - 12 June - 26	120	153	G2	

TL36	Community Services	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	Take water sample at Sewerage Final Outflow to monitor water quality (SAN 241 as amended)	Number of samples taken per annum	120 per annum	140	35	27	O	April - 5 May - 19 June - 3	However the target for the quarter was not reached the year-to-day target was exceeded	140	144	G2	
TL37	Community Services	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	Inspect Food Premises to monitor hazardous substances according to National Health Act	Number of food Premises inspected per annum	1200 per annum	1,600	400	532	G2	April - 150 May - 149 June - 233 Backlog of previous quarter was addressed		1,600	1,693	G2	
TL38	Community Services	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	Coordinate one Air Quality awareness campaigns in each local municipal areas of the Overberg by June 2018	Number of Air Quality Awareness campaigns per annum	New KPI	4	4	5	G2	Sessions were held on: 20/10/2017 (Swellendam) 07/11/2017 (Cape Agulhas Municipal Area 14 - 15/05/2018 (TWK) 23 & 24/05/2018 (Swellendam) 28/06/2018 (Overstrand)		4	5	G2	

TL39	Community Services	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	Report quarterly to the Community Services Portfolio Committee on the activities of the Municipal Coastal Committee	Number of reports submitted per annum	3 per annum	4	1	1	1	G	Report for the period January 2018 - March was submitted to the Community Services Portfolio meeting held on 18/06/2018, item 7.1	4	4	4	G
TL40	Community Services	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	Report quarterly to the Community Portfolio Committee on the outcomes of Karwyderskraal Landfill Committee and adherence to the permit conditions	Number of reports submitted per annum	3 per annum	3	0	0	0	N/A		3	3	3	G
TL41	Community Services	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	Report quarterly to the Community Portfolio Committee on the activities of the Regional Waste Forum	Number of reports submitted per annum	3 per annum	4	1	1	1	G	Report for the period January 2018 - March was submitted to the Community Services Portfolio meeting held on 18/06/2018, item 7.1	4	4	4	G
TL42	Community Services	To promote regional economic development by supporting initiatives in the District for the development of a sustainable district economy	Create temporary job opportunities through the alien vegetation clearing initiatives by 30 June 2018	Number of job opportunities created per annum	New KPI	10	10	44	44	B	Villiersdorp Alien Invasive cleaning project = 20 Opportunities Nuwejaars SMA Alien Invasive clearing project = 24 Opportunities	10	44	44	B

TL43	Community Services	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	Table the revised Disaster Risk Management Plan to Council by 30 June 2018	Revised Disaster Management Plan tabled to Council	Disaster Risk Management Plan	1	1	1	1	Revised Plan tabled to Council on 18/06/2018, Item A256	1	1	G	
TL44	Community Services	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	Table to Council the revised Disaster Management Framework by 30 June 2018	Revised Disaster Management Framework tabled to Council	Disaster Management Framework	1	1	1	1	Revised Framework tabled to Council on 18/06/2018, Item A255	1	1	G	
TL45	Community Services	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	Revised Safer Communities Project Plan and tabled to Portfolio Committee by 30 September 2017	Revised Safer Community Project Plan tabled to Council	Safer Communities Project Plan	1	0	0	0	N/A	1	1	G	However the target was met at year end, it was not performed according to target date

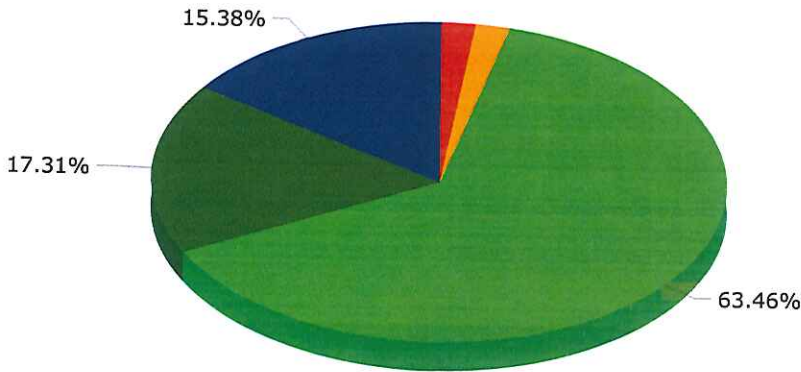
TL46	Community Services	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	Present Revised Festive and Fire Season Readiness Plan by 1 December 2017 to DCFTech	Revised Festive and Season Readiness plan presented	Festive and Fire Season Readiness Plan	1	0	0	0	N/A			1	1	1	G
TL47	Community Services	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	Upgrading of road DR 1320 to tar road by 30 June 2018	Number of kilometers road upgraded per annum	5,02 km	3.32	3.32	3.32	G	Project completed on 07/06/2018			3.32	3.32	3.32	G
TL48	Community Services	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	Kilometers of gravel roads to be regravelled	Number of kilometers road regravelled per annum	30 km	46.08	12	11.92	O	April - 2.82 km May - 5.60 km June - 3.50 km The quarterly target was not reached due to non workable/wet material in Caledon area.	However target was not met in the quarter the year target was met		46.08	50.22	G2	
TL49	Community Services	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	Kilometers of gravel roads to be bladed	Number of kilometers roads bladed per annum	6000 km per annum	6	1,700	1,395.91	O	April - 467.08 km May - 421.74 km June - 507.09 km The quarterly target was not met due mechanical breakdown of essential plant.	However year target was over performed		6,000	6,242.50	G2	
TL50	Community Services	To ensure the health and safety of all in the Overberg through the provision of efficient basic services and infrastructure	Submit annually business plan for provincial roads budget allocation to Dept of Transport and Public Works by 31 March 2018	Annual business plan submitted	March	1	0	0	N/A				1	1	1	G

TL51	Community Services	To promote regional economic development by supporting initiatives in the District for the development of a sustainable district economy	Review Municipal Policy on EPWP and table to Council by 30 June 2018	Revised Municipal EPWP Policy tabled to Council	EPWP Policy	1	1	1	1	1	1	G	Policy was tabled to Council on 18/06/2018, Item A258			1	G	
TL52	Community Services	To promote regional economic development by supporting initiatives in the District for the development of a sustainable district economy	Coordinate the revision of the District RED/Tourism strategy with stakeholders by 30 June 2018	Revision of District RED/Tourism Strategy coordinated	Draft RED/Tourism Strategy	1	1	1	1	1	1	G	Workshops were held with stakeholders on 11/06/2018 and 12/06/2018			1	G	

Top Layer SDBIP Report

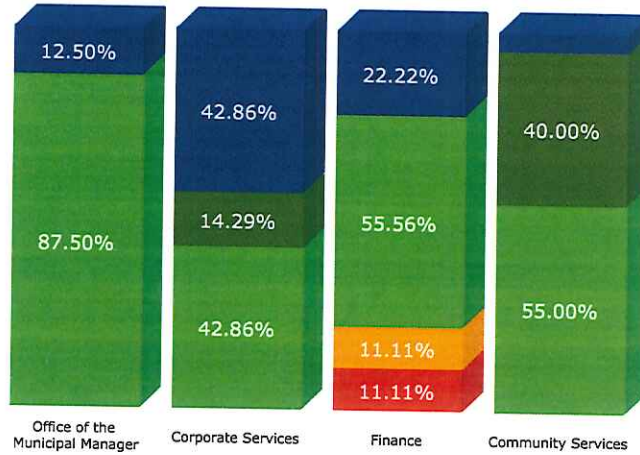
Report drawn on 23 July 2018 at 11:30
for the months of September 2017 to June 2018.

Overberg District Municipality



■ KPI Not Met	<u>1 (1.92%)</u>
■ KPI Almost Met	<u>1 (1.92%)</u>
■ KPI Met	<u>33 (63.46%)</u>
■ KPI Well Met	<u>9 (17.31%)</u>
■ KPI Extremely Well Met	<u>8 (15.38%)</u>
Total:	52 (100%)

Directorate



	Office of the Municipal Manager	Corporate Services	Finance	Community Services
■ KPI Not Met	-	-	<u>1 (11.11%)</u>	-
■ KPI Almost Met	-	-	<u>1 (11.11%)</u>	-
■ KPI Met	<u>14 (87.50%)</u>	<u>3 (42.86%)</u>	<u>5 (55.56%)</u>	<u>11 (55.00%)</u>
■ KPI Well Met	-	<u>1 (14.29%)</u>	-	<u>8 (40.00%)</u>
■ KPI Extremely Well Met	<u>2 (12.50%)</u>	<u>3 (42.86%)</u>	<u>2 (22.22%)</u>	<u>1 (5.00%)</u>
Total:	16 (30.77%)	7 (13.46%)	9 (17.31%)	20 (38.46%)

General summary within directorate

Expenditure per Vote (Ref. Table C3)

Vote 1 – Office of the Municipal Manager

The directorate's expenditure is within the norm of 10%.

All KPI's were met at year end.

YTD Budget: R14 354	Actual R13 412	Variance: 6.7%
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Vote 2 - Management Services

Vote still needed for comparative figures, not active in the 2017/2018 year.

Vote 3 - Corporate Services

The variance between actual and budgeted expenditure is significant. This is mainly due to the following:

- Year-end procedures that still need to be done. Example: Depreciation still needs to be journalised
- Savings on vacant positions

All KPI's were met during the reporting period.

YTD Budget: R11 022	Actual: R8 549	Variance: 22.4%
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Vote 4 - Finance

The variance between actual and budgeted expenditure is significant. This is mainly due to the following:

- Year-end procedures that still needs to be done. Example. Depreciation and Actuarial losses still need to be journalised
- Roll over grants

The SDBIP indicates that 2 KPI's were not met while 5 KPI's were met at year end.

YTD Budget: R24 126	Actual: R15 423	Variance: 36.1%
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Vote 4 – Community Services

The directorate's expenditure is within the norm of 10%.

The SDBIP indicates that 4 KPI's were well met and 2 were not met during reporting period. However at year end all KPI's were met.

YTD Budget: R140 973	Actual: R 133 675	Variance: 5.2%
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Conclusion

Overall the preliminary expenditure to date amounts to 90% of the budgeted operational expenditure. Year-end transactions still need to be processed. Significant journals to be processed included Depreciation and actuarial losses.

The preliminary revenue variance amounts to 2%. Year-end transactions still need to be processed. Significant entries include: interest on investments, agency fees, and unspent portion of roads function.

The consolidated performance of the capital spending and the TL 27 differs due to journals passed after financial report was completed.