

# OVERBERG

## DISTRICT MUNICIPALITY



## MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT 31 DECEMBER 2019

*Compiled in terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003  
(Act 56 of 2003)*

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## 1. REPORT OF THE EXECUTIVE MAYOR

### 1.1 Implementation of the of the Municipality's budget in accordance with the service delivery and budget implementation plan

There are 12 projects on the capital budget for 2019/2020 with a total adjusted budget of R13 250 111.00 which included an amount of R1 897 000 which was rolled forward from the previous financial year. See the schedule below for the details of the projects.

CAPITAL BUDGET 2019/2020								
	ORIGINAL BUDGET 2019/20	ADJUSTMENT ROLL OVERS	ADJUSTED BUDGET 2019/20	ACTUAL SPENDING TO DATE	% SPENDING TO DATE	COMMITTED COST	ADJUSTED ACQUISITION COST	% ACQUISITION TO DATE
<b>LED TOURISM AND RESORTS</b>								
Plant and Equipment-Uilenskraalmond	R15 000.00		R15 000.00	R11 595.14	77.30%	R0.00	R11 595.14	77.30%
Water network update - die Dam	R200 000.00		R200 000.00	R0.00	0.00%	R0.00	R0.00	0.00%
Upgrade Bungalows	R120 000.00	R300 000.00	R420 000.00	R114 300.00	27.21%	R0.00	R114 300.00	27.21%
Grease Trap	R25 000.00		R25 000.00	R0.00	0.00%	R0.00	R0.00	0.00%
	<b>R360 000.00</b>	<b>R300 000.00</b>	<b>R660 000.00</b>	<b>R125 895.14</b>	<b>19.08%</b>	<b>R0.00</b>	<b>R125 895.14</b>	<b>19.08%</b>
<b>EMERGENCY SERVICES</b>								
Fire Station	R2 900 000.00		R2 900 000.00	R1 120 264.83	38.63%	R0.00	R1 120 264.83	38.63%
Rescue Equipment	R500 000.00		R500 000.00	R270 731.17	54.15%	R25 360.66	R296 091.83	59.22%
Fire Vehicle 4x4	R0.00	R1 447 000.00	R1 447 000.00	R0.00	0.00%	R817 338.85	R817 338.85	56.49%
Communication System	R1 100 000.00		R1 100 000.00	R46 420.01	4.22%	R862 500.00	R908 920.01	82.63%
	<b>R4 500 000.00</b>	<b>R1 447 000.00</b>	<b>R5 947 000.00</b>	<b>R1 437 416.01</b>	<b>24.17%</b>	<b>R1 705 199.51</b>	<b>R3 142 615.52</b>	<b>52.84%</b>
<b>INFORMATION SERVICES</b>								
IT Equipment	R300 000.00	R150 000.00	R450 000.00	R93 500.09	20.78%	R0.00	R93 500.09	20.78%
<b>FINANCIAL SERVICES</b>								
Container for retired assets storage	R30 000.00		R30 000.00	R0.00	0.00%	R0.00	R0.00	0.00%
Office furniture and Equipment	R35 000.00		R35 000.00	R15 588.77	44.54%	R0.00	R0.00	0.00%
	<b>R65 000.00</b>	<b>R0.00</b>	<b>R65 000.00</b>	<b>R15 588.77</b>	<b>23.98%</b>	<b>R0.00</b>	<b>R0.00</b>	<b>0.00%</b>
<b>SOLID WASTE</b>								
Karwyderskraal	R6 128 111.00		R6 128 111.00	R0.00	0.00%	R0.00	R0.00	0.00%
<b>TOTAAL</b>	<b>R11 353 111.00</b>	<b>R1 897 000.00</b>	<b>R13 250 111.00</b>	<b>R1 672 400.01</b>	<b>12.62%</b>	<b>R1 705 199.51</b>	<b>R3 362 010.75</b>	<b>25.37%</b>

Although only R1 672 400.01 (12.62%) was actual spent by 31 December 2019, there were committed cost on some projects not included in this figure and the recalculated inclusive acquisition cost is R1 705 199.51 (25.37%). The committed cost will also reflect in the next monthly report.

Furthermore, there is one project at Karwyderskraal under Solid Waste (R6.128million) where no expenditure had been incurred to date. If this project is not taken into consideration, the capital expenditure (actual and committed) to date will change to **47,21%** of Adjustment Budget spent.

By end of December 2019 an amount of R 106 450 000 (47.86%) of the total operational budget (expenditure) of R222 413 000.00 was spent. This percentage is considered good expenditure management as it is below the threshold of 50%.

(Amounts rounded to the nearest R1000)

DEPARTMENT	ORIGINAL BUDGET 2019/20	ACTUAL EXPENDITURE JUL - DEC 2019	% TO DATE
Executive and council	11 191 000.00	4 350 000.00	38.87%
Administrative and Corporate Support	9 412 000.00	3 230 000.00	34.32%
Finance	20 991 000.00	7 574 000.00	36.08%
Human Resources	2 547 000.00	1 130 000.00	44.37%
Information Technology	3 161 000.00	1 295 000.00	40.97%
Risk Management	912 000.00	310 000.00	33.99%
Supply Chain Management	2 013 000.00	941 000.00	46.75%
Internal audit	1 366 000.00	682 000.00	49.93%
Recreational Facilities	18 820 000.00	8 183 000.00	43.48%
Fire Fighting and Protection	30 876 000.00	12 912 000.00	41.82%
Health	14 962 000.00	7 248 000.00	48.44%
Corporate Wide Strategic Planning (IDPs, LEDs)	1 312 000.00	651 000.00	49.62%
Roads	91 821 000.00	55 209 000.00	60.13%
Environmental protection	2 790 000.00	1 156 000.00	41.43%
Waste management	10 239 000.00	1 579 000.00	15.42%
<b>TOTAL</b>	<b>222 413 000.00</b>	<b>106 450 000.00</b>	<b>47.86%</b>

Only the Roads division was spent over 50%, but this expenditure is funded by means of an agency agreement and an additional allocation to be received will be discussed in the adjustment budget report.

The underspending on Waste Management is mainly due to the expenditure regarding the interest on the external for the Landfill site (R1.5 million) as well as the interest on the provision (R1.2 million), that had not yet been processed against the respective votes.

## 1.2 Any financial problems or risk facing the Municipality

Risk Item	Risk Description	Risk Background	Cause of risk	Impact	Likelihoods
R369	Non recovery of income in regards to Karwyderskraal	Agreement in place to recover funds from participating local municipalities at the regional landfill site. Income was based on estimates from consulting engineer.	1. Actual dumping not aligned with estimated dumping. 2. ODM is dependent on the payment of fees from the participating local municipalities.	Significant	Occasional (40%)
R370	The financial impact of disputes and legal claims	There is a dispute declared in regards to TASK while there is also legal claim against ODM (ESO)	1. A dispute was declared while claims were laid against ODM	Significant	Occasional (40%)
R371	Possibility of non reporting directly from the system- in terms of MSCOA	In terms of MSCOA the municipality must report directly from the system. Currently the municipality report after the extracted report was amended.	1. MSCOA Regulation will be enforced	Insignificant	Possible (60%)
R372	Possible misstatements in annual financial statements	There was misstatements in the financial statements of 2017/2018.	1. Ineffective review process followed due to limited timeframes	Moderate	Possible (60%)
R373	Compromise financial sustainability of a municipality	1. Mainly grant dependent. 2. Grant increases by CPI while expenditure increases more than CPI. 3. Increasing demand of legislative compliance	1. The increase in expenditure is higher than the increase in revenue/grants	Catastrophic	Expected (70%)
R378	Non recovery of cost for fire brigade services provided to other municipalities/community	1. Fire brigade services are delivered on behalf of local municipalities or residents/businesses in the community with the agreement that the extinguishing of fires will be recouped.	1. Not aware of sufficient controls in place to recoup costs.	Moderate	Possible (60%)
R385	Incomplete asset register	There have been a number of challenges in asset management unit for example disposed items not being removed from asset register, assets cannot be located in location allocated to on asset register and there are assets that is not bar-coded.	1. No management buy in. 2. Lack of communication. 3. Value off asset - ownership. 4. Condition off asset. 5. Classification of assets	Significant	Possible (60%)
R391	Lack of proper contract management (SCM)	No formal contract management procedures in place	1. Insufficient buy-in, commitment and accountability from departments. 2. No proper gap analyses to ensure effective contract management	Significant	Possible (60%)
R392	Non execution of Capital projects	1. Conform to CAPEX spending. 2. User departments should plan and adhere to time frames in the procurement plan and related demand management processes.	1. Failure to do a proper needs analysis across all departments and currently conducted in the absence of guidance and facilitation from SCM 2. Incorporation of SCM protocol in Strategic planning processes (IDP, LED, etc.). 3. Inefficient planning and execution of time frames by user departments	Moderate	Possible (60%)
R393	Limited execution of Demand Management in Relation to LED Involvement	1. Optimal involvement and cooperation of LED and/or related sub-divisions to do effective planning and compilation of bid specifications. 2. Lack of implementation process development and implementation. 3. Lack of communication between departments resulting in financial losses.	1. Lack of LED and/or related sub-division's involvement in the planning phase (user department) prior to submitting of specifications.	Moderate	Possible (60%)
R424	Possible Audit findings and irregular expenditure due to non compliance of Section 32 SCM regulation	1. Treasury will release a circular to provide guidance related to section 32 processes. 2. No clear guidance from National treasury	1. AG could regard the spending in section 32 as irregular expenditure	Significant	Potential (50%)

### 1.3 Annual Report and Audit Report

In terms of Sec 72 (1)(a)(iii) of the MFMA, the following is submitted regarding progress on resolving problems identified in the annual report. The Municipality is encouraged to strengthen its internal monitoring by assessing the fundamentals of internal controls on a frequent basis to obtain a qualified audit and administration. An action plan (OPCAR) has been implemented to address and monitor unsolved audit findings

Most of the service delivery challenges relates to the equitable share allocated.

Audit Report Status*:	Unqualified with findings
Non-Compliance Issues	Remedial Action Taken
<p><u>Annual Financial statements</u> The financial statements were not prepared in all material respects in accordance with section 122(1) of the MFMA. Material misstatements in the disclosure notes identified by the auditors in the submitted financial statements were subsequently corrected, resulting in the financial statements receiving an unqualified audit option</p> <p><u>Procurement and contract management</u></p> <ul style="list-style-type: none"> <li>Some of the goods and services of a transaction value above R200 000 were procured without inviting competitive bids, as required by SCM Regulation 19(a). Deviations were approved by the accounting officer even through it was not impractical to invite bids, in contravention of SCM regulation 36(1)</li> <li>Some of the bid documentation for procurement of commodities designated for local content and production, did not stipulated the minimum threshold for local production and content as required by the 2017 preferential procurement regulation 8(2).</li> <li>Some of the commodities designated for local content and production, were procured from suppliers who did not submit a declaration on local production and content as required by the 2017 preferential procurement regulation.</li> <li>Some of the commodities designated for local content and production, were procured from suppliers who did not meet the prescribed minimum threshold for local production and content, as required by the 2017 preferential regulation 8(5)</li> </ul>	<p>Completed</p> <p>The matters will be referred to the Committee who investigate unauthorised, irregular or fruitless and wasteful expenditure for consideration and recommendation to Council.</p> <p>The matters will be referred to the Committee who investigate unauthorised, irregular or fruitless and wasteful expenditure for consideration and recommendation to Council.</p> <p>The matters will be referred to the Committee who investigate unauthorised, irregular or fruitless and wasteful expenditure for consideration and recommendation to Council.</p> <p>Checklist to be compiled to identify the treatment of local content commodities</p>
Internal Control Deficiencies	Remedial Action Taken
<p><u>Regular, accurate and complete financial and performance reports</u> The financial statements contained numerous misstatements mainly due to staff not fully understanding the requirements of the financial reporting framework</p> <p><u>Compliance monitoring</u></p> <ul style="list-style-type: none"> <li>The Municipality's systems of controls were not able to prevent, detect and correct invalid deviations when they occur.</li> </ul>	<p>Misstatements were due to the interpretation of GRAP standards</p> <p>Will in future comply with prescripts</p>

<ul style="list-style-type: none"> <li>Monitoring and review controls were not sufficient to prevent non-compliance with the requirement of the Preferential Procurement Regulations</li> </ul>	Checklist to be compiled to identify the treatment of local content commodities
<b>Emphasis of matters</b>	<b>Remedial Action Taken</b>
<p><u>Restatement of corresponding figures</u> As disclosed in note 39 to the financial statements, the corresponding figures for 30 June 2018 have been restated as a result of errors discovered during 2018-2019 in the financial statements of the Municipality for the year ended 30 June 2019.</p> <p><u>Unauthorized, irregular, fruitless and wasteful expenditure</u> As disclosed in note 43.1 to the financial statements, the municipality incurred unauthorized expenditure of R16 424 967, due to overspending of the operation and capital budget votes mostly due to non – case items not accounted for in the budget</p> <p><u>An uncertainty relating to the future outcome of exceptional regulatory action</u> With reference to note 52.2 to the financial statements, the Municipality claimed VAT inputs relating to expenditure incurred on the Roads Maintenance function on the basis that they are a service provider, while in terms of the VAT Act the Municipality is considered an agent. This raised the possibility to repay the VAT claimed from SARS. The Municipality is in process of engaging with SARS on the matter. The ultimate outcome of the matter could not be determined and no provision for any liability that may result was made in the financial statements</p>	<p>Restatement done to rectify discrepancies of the previous year</p> <p>The irregular, and fruitless and wasteful expenditure will be referred to the Committee who investigate unauthorised, irregular or fruitless and wasteful expenditure for consideration and recommendation to Council. The unauthorized expenditure will be referred to Council.</p> <p>Noted, will be investigated and referred to SARS for clarification.</p>

### OPCAR

<b>Audit Outcome: Overberg District Municipality received an Unqualified with findings Audit Opinion</b>					
<b>COMAF</b>	<b>DESCRIPTION</b>	<b>ACTION</b>	<b>RESPONSIBLE PERSON</b>	<b>TARGET DATE</b>	<b>% COMPLETED</b>
<b>2018/19</b>					
1	External Quality assessments performed on Internal Audit not completed	Preparation has been completed. Assessment team to conclude execution and reporting phase	F Coetzee	30/06/2020	50%
2	General IT Control Deficiencies: Inadequate user access and programme change management	ICT policy to be amended.	L Potgieter	31/05/2020	0%

3	AOPO - Incomplete reporting of actual performance	TL 22 – Correct misstatement	M Dunn	Completed-30/11/2019	100%
4	PPE – Incomplete Disclosure	1.Misstatements be investigated. Complete (100%) 2.Internal control to be strengthen. 3.Full asset count be done. 4.Report to Council 5. Asset register be updated	N Kruger	1. 30/11/2019 2. 31/03/2020 3. 31/05/2020 4. 30/06/2020 5. 30/06/2020	1. 100% 2. 0% 3. 70% 4. 0% 5. 70%
5	AOPO - Presentation and disclosure	TL 25 - A footnote will be added in the Performance Report. TL 36 -To make the disclosure more sufficient the following comment will be added. "Project commenced, and an amount of R290 000 was spent during the year" TL 35 – The date be corrected to 09/11/2019	M Dunn	30/11/2019-Updated	100%
6	PPE - VAT Input Vat denied on purchase of double cab	1.Journal to be processed. 2. Adjustment made to AFS	J Snyman	30/11/2019-Completed	100%
7	Expenses incorrectly disclosed as repairs and maintenance	1.Invalid disclosure items were identified and removed from disclosure. 2.AFS have been adjusted. 3. Internal control strengthen	N Kruger	1. 30/11/2019 2. 30/11/2019 3. 29/02/2020	1. 100% 2. 100% 3. 20%



8	PPE - Inappropriate disclosure	Adjustment to be made to the AFS	N Kruger	Adjustments made 30/11/2019	100%
9	Road maintenance expenses incorrectly disclosed as part of repairs and maintenance note	Adjustment to be made to the AFS	N Kruger	Adjustments made 30/11/2019	100%
10	Revenue - Service charges incorrectly classified as rental income	1. Journal to be processed 2. Adjustment to be made to AFS	J Snyman	Adjustments made 30/11/2019	100%
11	Revenue - Other income Fire services - No output VAT accounted for	1. Journal to be processed 2. Adjustment made to AFS 3. VAT to be claimed from TWK and CAM.	J Snyman	1. 30/11/19 2. 30/11/19 3. 31/03/2020	1. 100% 2. 100% 3. 0%
12	Revenue (Fixed waste disposal costs incorrectly calculated)	1. Immaterial amount 2. AFS not corrected. 3. Correction has been done in September 2019	J Snyman	30/09/2019	100%
13	Revenue (Agency Services fee not accurately accrued for)	AFS to be adjusted	N Kruger	Adjusted 31/11/2019	100%
14	Revenue (Service charges recorded in incorrect period)	Adjustment to be made to the AFS	N Kruger	Adjusted 31/11/2019	100%
15	PPE (Assets not assessed for Impairment)	Impairment assessment to be done at year end.	N Kruger	April 2020	0%
16	PPE (Residual values not determined)	Residual values to be determined and asset register to be updated.	N Kruger	April 2020	0%
17	Borrowing Cost (Amount Capitalised Incorrect)	AFS to be adjusted	N Kruger	Adjusted 30/11/2019	100%

18	Cash and cash equivalents (Inaccurate disclosure and non-compliance)	1. Adjustment will be made to the AFS. 2. Compliance regarding changing of bank accounts will be monitored. 3. Review policy procedures and internal control	N Kruger	1. 30/11/2019 2. N/A 3. 30/06/2020	1. 100% 2. N/A 3. 0%
19	Inventory (Stock Count Differences)	1. Journal to be processed. 2. Adjustment to be made to AFS	D Kapot-Witbooi	1. 30/11/2019 2. 30/11/2019	1. 100% 2. 100%
20	Revenue from non-exchange transactions (Inappropriate Classification)	Adjustments to be made to the AFS	N Kruger	30/11/2019-Adjusted	100%
21	Unspent Conditional Government Grants (Roads payable incorrectly classified)	Adjustment to be made to the AFS.	N Kruger	30/11/2019-Adjusted	100%
22	SCM (Local Content not applied)	1. Adjustment to be made to the AFS. 2. Implement tender checklist to ensure compliance with LC when applicable. 3. Expenditure be referred to section 32 committee 4. Refer to Council for consideration	D Kapot-Witbooi	1. 30/11/2019 2. 31/01/2020 3. 31/03/2020 4. 31/05/2020	1. 100% 2. 50% 3. 0% 4. 0%
23	SCM (CIDB)	Implement a tender checklist	D Kapot-Witbooi	31/01/2020	50%
24	Payable from Exchange Transactions (Limitation)	Supporting documentation to be submitted to AG.	N Kruger	Documentation has been provided-30/11/19	100%
25	Financial Instruments	Adjustment to be made to the AFS.	N Kruger	Adjustments has been made-	100%

	Disclosure Note (Inadequate Disclosure)			30/11/2019	
26	Cash Flow Statements (Inadequate Disclosure)	Adjustment to be made to the AFS.	N Kruger	Adjustments has been made-30/11/2019	100%
27	Use of Consultants (No Gap Analysis Performed)	1.Gap analysis to be performed before appointing consultants. 2.Transfer of skills to be included in the terms of reference of consultants and evidence to be maintained 3. Memo to be issued to Managers to adhere to above compliance requirements	CF Hoffmann	1. 30/11/2019 2. 30/11/2019 3. 30/11/2019	1. 100% 2. 100% 3. 100%
28	Revenue from Non - Exchange Transactions (Insurance receipts incorrectly classified)	Adjustment to be made to the AFS.	N Kruger	Adjustments has been made-30/11/2019	100%
29	Capital Commitment not Disclosed	Adjustment to be made to the AFS.	N Kruger	Adjustments has been made-30/11/2019	100%
30	Capitalised Restoration Costs (Inappropriate Accounting Treatment)	Adjustment to be made to the AFS.	N Kruger	Adjustments has been made-30/11/2019	100%
31	Non-Current Provisions (Changes in Estimates)	Adjustment to be made to the AFS.	N Kruger	Adjustments has been made-30/11/2019	100%
32	PPE (Incomplete disclosure)	Adjustment to be made to the AFS.	N Kruger	Adjustments has been made-30/11/2019	100%

33	PPE (FAR Deficiencies)	1.Processes around the maintenance of the fixed asset register to be strengthened to ensure: All assets barcoded Duplicate barcodes identify Location of asset complete Condition assessment be done.	N Kruger	31/03/2020	70%
34	SCM (Regulation 32)	1.Adjustment to be made to the AFS. 2.Expenditure wrt Reg 32 contracts for 2018/19 to be referred to Sect 32 Committee 3. Refer outcome of Sect 32 Committee to Council for consideration	CF Hoffmann	1. Adjusted 30/11/2019 2. 31/03/2020 3. 31/05/2020	1. 100% 4. 0% 5. 0%
35	Statement of Budget and Actual Amounts	Adjustment to be made to the AFS.	N Kruger	Adjustments has been made-30/11/2019	100%
36	Prior period error disclosure notes	Adjustment to be made to the AFS.	N Kruger	Adjustments has been made-30/11/2019	100%
37	SCM Reg. 45 disclosure (Incomplete)	Add fields to the MDB 4 (Declaration of interest form) for required information.	D Kapot-Witbooi	Tender documents adjusted	100%
38	SCM Reg. 36 disclosure note (Inaccurate)	1.Adjustment to be made to the AFS. 2.Review of SCM disclosures will be strengthen.	D Kapot-Witbooi	1. Adjustments has been made-30/11/2019 2. 30/06/2020	1. 100% 2. 0%
39	Operating Leases (Incomplete Disclosures)	Adjustment to be made to the AFS.	N Kruger	Adjustments has been made-30/11/2019	100%

40	SCM Regulation 36 (Invalid Deviation)	1.Adjustment to be made to the AFS. 2.Interest expenditure to be referred to Sect 32 Committee 3. Refer outcome of Sect 32 Committee to Council for consideration	CF Hoffmann	1. Adjustments has been made- 30/11/2019 2. 31/03/2020 3. 31/05/2020	1. 100% 2. 0% 3. 0%
41	HR Management (CFO Declaration of Interest)	Checklist to be implemented	M Dunn	Already implemented - 30/11/2019	100%
42	Input VAT denied for agents	VAT ruling to be obtained from SARS wrt roads maintenance services	CF Hoffmann	June 2020	0%

#### **1.4 National and Provincial adjustments budgets**

The following adjustments to certain unspent and additional grants which had an impact on the Municipality's budget.

- (a) The unspent grants on 30 June 2019 for the following grants have been approved by National Treasury and were included in the adjustment budget:

Financial Management Support Grant	R 229 110
Financial Management Capacity Building Grant	R 120 000
LG Graduate Internship Grant	R 26 101
Safety implementation plan Grant	R 934 995
Municipal Service Delivery and Capacity Building Grant	R 1 700 000

- (b) The following additional grants which became available during the financial year, have been included in the adjustment budget:

WC Financial Management Support Grant	R 650 000
LG Internship Grant	R 80 000
CDW Operational Support Grant	R 112 000
Western Cape: Transport and Public Works (which results in additional income of agency fees)	R 3 000 000

The amendments will be tabled with the Municipality's adjustments budget on 31 January 2020.

### **1.5 Necessity of an adjustments budget for the Municipality**

Section 28 of the MFMA read as follow:

An adjustments budget referred to in section 28(2)(b), (d) and (f) of the MFMA will be tabled in the municipal council, together with the mid-year budget and performance assessment. The following will be included/amended/corrected in the 2019/20 adjustment budget:  
Operational Budget

A municipality may revise an approved annual budget through an adjustments budget.

Apart from the unspent and additional grants as mentioned in 1.4 above, there are also other adjustments in operational and capital expenditure that had been identified.

Accordingly, a report on adjustments to the budget will be submitted for consideration by Council on 31 January 2020.

## **2. RESOLUTIONS**

### **2.1 Mid-year budget and performance assessment**

- a) That cognisance be taken of the mid-year budget and performance assessment in respect of the first half of the 2019/2020 financial year;
- b) That the assessment report be submitted to Council on 31 January 2020 in terms of Section 54(1)(f) of the MFMA;
- c) That the proposed amendments to the KPI's and targets (SDBIP) be submitted to council in terms of Section 54(1)(c) for approval;
- d) That, following the above [with reference to regulation 23(1) an adjustments budget on the 2019/2020 budget be tabled for consideration at the council meeting on 31 January 2020;

### 3. EXECUTIVE SUMMARY

#### 3.1 Introduction

In accordance with Section 72(1) of the Municipal Finance Management Act (MFMA) the Accounting Officer is required to-

- (a) Assess the performance of the municipality during the first half of the financial year, taking into account-
  - (i) The monthly statements referred to in Section 71 for the first half of the financial year;
  - (ii) The municipality's service delivery performance during the first half of the financial year, and the service delivery target and performance indicators set in the service delivery and budget implementation plan;
  - (iii) The past year's annual report, and progress on resolving problems identified in the annual report.
  - (iv) The performance of every municipality entity under the sole or shared control of every municipality, taking into account reports in terms of Section 88 from any such entities; and
- (b) Submit a report on such assessment to-
  - (i) The Mayor of the municipality;
  - (ii) National Treasury; and
  - (iii) The relevant Provincial Treasury

It should be noted that additional funds were received from National and Provincial Treasury, but Overberg District Municipality does not anticipate the national adjustments budget and the relevant provincial adjustments budget to influence the Municipality's budget towards the end of the Financial year.

#### 3.2 Consolidated performance

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

	Capital Expenditure	Operating Expenditure	Operating Revenue
<b>Budget</b>	R 13 250 111.00	R222 412 209	R219 985 634
<b>Budget to date (BTD)</b>	R 3 919 000.00	R113 915 192	R129 847 889
<b>Year to date (YTD)</b>	R 1 672 400.01	R106 450 993	R119 438 390
<b>Variance to SDBIP</b>	-R 2 246 599.99	<b>-R7 464 199</b>	<b>-R10 409 499</b>
<b>YTD% Variance to SDBIP</b>	-57%	-7%	-8%
<b>% of Annual Budget</b>	13%	48%	54%

#### 4. IN-YEAR BUDGET STATEMENT TABLES

The in-year budget statement tables are presented below. Supporting information and explanations of are given for each table where such information will assist with understanding the information contained in the tables.

##### 4.1 Monthly Budget Statement summary

DC3 Overberg - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	10 723	10 723	898	5 224	5 362	(138)	-3%	10 723
Investment revenue	-	2 500	2 500	9	29	1 250	(1 221)	-98%	2 500
Transfers and subsidies	-	169 423	169 423	23 941	107 371	101 466	5 904	6%	169 423
Other own revenue	-	36 240	36 240	2 094	6 814	20 670	(13 856)	-67%	36 240
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>218 886</b>	<b>218 886</b>	<b>26 941</b>	<b>119 438</b>	<b>128 748</b>	<b>(9 309)</b>	<b>-7%</b>	<b>218 886</b>
Employee costs	-	103 201	103 201	8 473	55 100	54 310	790	1%	103 201
Remuneration of Councillors	-	6 607	6 607	502	3 085	3 303	(219)	-7%	6 607
Depreciation & asset impairment	-	3 576	3 576	-	-	1 788	(1 788)	-100%	3 576
Finance charges	-	9 165	9 165	-	-	4 582	(4 582)	-100%	9 165
Materials and bulk purchases	-	52 931	52 931	5 142	28 072	26 465	1 607	6%	52 931
Transfers and subsidies	-	380	380	-	-	190	(190)	-100%	380
Other expenditure	-	46 553	46 553	3 864	20 195	23 277	(3 082)	-13%	46 553
<b>Total Expenditure</b>	-	<b>222 412</b>	<b>222 412</b>	<b>17 980</b>	<b>106 451</b>	<b>113 915</b>	<b>(7 464)</b>	<b>-7%</b>	<b>222 412</b>
<b>Surplus/(Deficit)</b>	-	<b>(3 527)</b>	<b>(3 527)</b>	<b>8 961</b>	<b>12 987</b>	<b>14 833</b>	<b>(1 845)</b>	<b>-12%</b>	<b>(3 527)</b>
Transfers and subsidies - capital (monetary alloc	-	1 100	1 100	-	-	1 100	(1 100)	-100%	1 100
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>(2 427)</b>	<b>(2 427)</b>	<b>8 961</b>	<b>12 987</b>	<b>15 933</b>	<b>(2 945)</b>	<b>-18%</b>	<b>(2 427)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>(2 427)</b>	<b>(2 427)</b>	<b>8 961</b>	<b>12 987</b>	<b>15 933</b>	<b>(2 945)</b>	<b>-18%</b>	<b>(2 427)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>11 353</b>	<b>13 250</b>	<b>103</b>	<b>1 672</b>	<b>3 919</b>	<b>(2 247)</b>	<b>-57%</b>	<b>13 250</b>
Capital transfers recognised	-	1 100	1 100	-	46	825	(779)	-94%	-
Borrowing	-	6 128	6 128	-	-	-	-	-	-
Internally generated funds	-	4 125	6 022	103	1 626	3 094	(1 468)	-47%	-
<b>Total sources of capital funds</b>	-	<b>11 353</b>	<b>13 250</b>	<b>103</b>	<b>1 672</b>	<b>3 919</b>	<b>(2 247)</b>	<b>-57%</b>	<b>-</b>
<b>Financial position</b>									
Total current assets	43 929	39 249	39 249	-	53 519	-	-	-	39 249
Total non current assets	119 699	118 736	118 736	-	121 371	-	-	-	118 736
Total current liabilities	31 030	29 519	29 519	-	29 442	-	-	-	29 519
Total non current liabilities	107 129	116 540	116 540	-	107 129	-	-	-	116 540
Community wealth/Equity	25 468	11 926	11 926	-	38 319	-	-	-	11 926
<b>Cash flows</b>									
Net cash from (used) operating	-	4 750	4 750	7 606	5 051	11 520	6 469	56%	4 750
Net cash from (used) investing	-	(6 253)	(6 253)	(103)	(1 672)	1 181	2 853	242%	(6 253)
Net cash from (used) financing	-	(2 872)	(2 872)	-	-	(1 436)	(1 436)	100%	(2 872)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>35 153</b>	<b>35 153</b>	<b>-</b>	<b>41 827</b>	<b>50 793</b>	<b>8 966</b>	<b>18%</b>	<b>34 073</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	2 279	98	43	25	27	23	115	173	2 783
<b>Creditors Age Analysis</b>									
Total Creditors	7 339	-	-	-	-	2	-	-	7 340



## 4.2 Monthly Budget Statement – Financial Performance (Standard classification)

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second Quarter

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		-	94 141	94 141	23 961	56 325	50 450	5 874	12%	94 141
Executive and council		-	14 681	14 681	-	-	9 891	(9 891)	-100%	14 681
Finance and administration		-	79 459	79 459	23 961	56 325	40 560	15 765	39%	79 459
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	23 158	23 158	2 082	6 724	12 750	(6 027)	-47%	23 158
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	17 658	17 658	2 054	8 438	9 451	(1 013)	-11%	17 658
Public safety		-	5 184	5 184	3	(1 889)	3 142	(5 031)	-160%	5 184
Housing		-	-	-	-	-	-	-	-	-
Health		-	315	315	25	174	158	17	11%	315
<i>Economic and environmental services</i>		-	91 964	91 964	0	51 159	61 286	(10 127)	-17%	91 964
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	91 821	91 821	0	51 116	61 214	(10 098)	-16%	91 821
Environmental protection		-	143	143	-	43	72	(29)	-40%	143
<i>Trading services</i>		-	10 723	10 723	898	5 231	5 362	(130)	-2%	10 723
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	10 723	10 723	898	5 231	5 362	(130)	-2%	10 723
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	219 986	219 986	26 941	119 438	129 848	(10 409)	-8%	219 986
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	51 593	51 593	3 615	19 512	26 455	(6 943)	-26%	51 593
Executive and council		-	11 191	11 191	692	4 350	5 670	(1 320)	-23%	11 191
Finance and administration		-	39 035	39 035	2 820	14 480	20 066	(5 586)	-28%	39 035
Internal audit		-	1 366	1 366	104	682	719	(37)	-5%	1 366
<i>Community and public safety</i>		-	64 657	64 657	5 198	28 343	33 443	(5 100)	-15%	64 657
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	18 820	18 820	1 741	8 183	9 647	(1 464)	-15%	18 820
Public safety		-	30 876	30 876	2 337	12 912	15 982	(3 070)	-19%	30 876
Housing		-	-	-	-	-	-	-	-	-
Health		-	14 962	14 962	1 120	7 248	7 814	(566)	-7%	14 962
<i>Economic and environmental services</i>		-	95 923	95 923	8 793	57 016	48 897	8 120	17%	95 923
Planning and development		-	1 312	1 312	113	651	686	(34)	-5%	1 312
Road transport		-	91 821	91 821	8 545	55 209	46 753	8 456	18%	91 821
Environmental protection		-	2 790	2 790	135	1 156	1 458	(301)	-21%	2 790
<i>Trading services</i>		-	10 239	10 239	374	1 579	5 120	(3 541)	-69%	10 239
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	10 239	10 239	374	1 579	5 120	(3 541)	-69%	10 239
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	222 412	222 412	17 980	106 451	113 915	(7 464)	-7%	222 412
<b>Surplus/ (Deficit) for the year</b>		-	(2 427)	(2 427)	8 961	12 987	15 933	(2 945)	-18%	(2 427)

Table C2 reflects the operating budget in the standard classifications which are the Government Finance Statistics Functions and Sub-Functions. These are used by National Treasury to assist the compilation of accounts for comparison purposes, regardless of the unique structures used by different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and trading services.

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

### 4.3 Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second Quarter

Vote Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		-	15 220	15 220	-	-	10 160	(10 160)	-100.0%	15 220
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	24	24	23	34	12	23	192.8%	24
Vote 4 - Finance		-	79 998	79 998	23 938	56 290	41 379	14 911	36.0%	79 998
Vote 5 - Community Services		-	124 745	124 745	2 980	63 114	78 298	(15 184)	-19.4%	124 745
<b>Total Revenue by Vote</b>	2	-	<b>219 986</b>	<b>219 986</b>	<b>26 941</b>	<b>119 438</b>	<b>129 848</b>	<b>(10 409)</b>	<b>-8.0%</b>	<b>219 986</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	15 563	15 563	971	6 090	7 963	(1 874)	-23.5%	15 563
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	11 620	11 620	631	4 478	6 001	(1 523)	-25.4%	11 620
Vote 4 - Finance		-	24 521	24 521	2 036	9 069	12 545	(3 475)	-27.7%	24 521
Vote 5 - Community Services		-	170 708	170 708	14 343	86 813	87 406	(592)	-0.7%	170 708
<b>Total Expenditure by Vote</b>	2	-	<b>222 412</b>	<b>222 412</b>	<b>17 980</b>	<b>106 451</b>	<b>113 915</b>	<b>(7 464)</b>	<b>-6.6%</b>	<b>222 412</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>(2 427)</b>	<b>(2 427)</b>	<b>8 961</b>	<b>12 987</b>	<b>15 933</b>	<b>(2 945)</b>	<b>-18.5%</b>	<b>(2 427)</b>

The operating expenditure budget is approved at a municipal vote level.

The municipal votes reflect the organisational structure of the municipality which consist of: Municipal Manager, Management Services and Community & Technical Services

#### 4.4 Monthly Budget Statement – Financial Performance (revenue and expenditure)

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		10 723	10 723	898	5 224	5 362	(138)	-3%	10 723	
Rental of facilities and equipment		12 024	12 024	1 800	5 476	6 012	(536)	-9%	12 024	
Interest earned - external investments		2 500	2 500	9	29	1 250	(1 221)	-98%	2 500	
Interest earned - outstanding debtors		100	100	-	0	50	(50)	-100%	100	
Dividends received		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	
Licences and permits		300	300	10	81	150	(69)	-46%	300	
Agency services		9 581	9 581	-	-	4 791	(4 791)	-100%	9 581	
Transfers and subsidies		169 423	169 423	23 941	107 371	101 466	5 904	6%	169 423	
Other revenue		9 134	9 134	284	1 257	4 567	(3 310)	-72%	9 134	
Gains on disposal of PPE		5 100	5 100	-	-	5 100	(5 100)	-100%	5 100	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>-</b>	<b>218 886</b>	<b>218 886</b>	<b>26 941</b>	<b>119 438</b>	<b>128 748</b>	<b>(9 309)</b>	<b>-7%</b>	<b>218 886</b>
<b>Expenditure By Type</b>										
Employee related costs		-	103 201	103 201	8 473	55 100	54 310	790	1%	103 201
Remuneration of councillors		-	6 607	6 607	502	3 085	3 303	(219)	-7%	6 607
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		-	3 576	3 576	-	-	1 788	(1 788)	-100%	3 576
Finance charges		-	9 165	9 165	-	-	4 582	(4 582)	-100%	9 165
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		-	52 931	52 931	5 142	28 072	26 465	1 607	6%	52 931
Contracted services		-	20 994	20 994	1 532	6 161	10 497	(4 336)	-41%	20 994
Transfers and subsidies		-	380	380	-	-	190	(190)	-100%	380
Other expenditure		-	25 560	25 560	2 332	14 034	12 780	1 254	10%	25 560
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>-</b>	<b>222 412</b>	<b>222 412</b>	<b>17 980</b>	<b>106 451</b>	<b>113 915</b>	<b>(7 464)</b>	<b>-7%</b>	<b>222 412</b>
<b>Surplus/(Deficit)</b>										
(Transfers and subsidies - capital (in-kind - all))		-	(3 527)	(3 527)	8 961	12 987	14 833	(1 845)	(0)	(3 527)
(National / Provincial and District)		-	1 100	1 100	-	-	1 100	(1 100)	(0)	1 100
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>-</b>	<b>(2 427)</b>	<b>(2 427)</b>	<b>8 961</b>	<b>12 987</b>	<b>15 933</b>			<b>(2 427)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>-</b>	<b>(2 427)</b>	<b>(2 427)</b>	<b>8 961</b>	<b>12 987</b>	<b>15 933</b>			<b>(2 427)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>-</b>	<b>(2 427)</b>	<b>(2 427)</b>	<b>8 961</b>	<b>12 987</b>	<b>15 933</b>			<b>(2 427)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>-</b>	<b>(2 427)</b>	<b>(2 427)</b>	<b>8 961</b>	<b>12 987</b>	<b>15 933</b>			<b>(2 427)</b>

#### Reasons for variances: Revenue

- Year to date operating revenue amounts to 54% of the total budgeted for the financial year.
- A Revenue to date is below projected with a variance of 7% which is in line with the similar variance in expenditure

#### Expenditure

- Expenditure to date amount to 48% with a variance of 7%. This is considered good expenditure management as we are halfway through the financial year.

#### 4.5 Monthly Budget Statement – Capital Expenditure (municipal vote, standard classification and funding)

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q2 Second Quarter

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 2 - Management Services		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	-	-	-	-	-	-		-
Vote 4 - Finance		-	-	-	-	-	-	-		-
Vote 5 - Community Services		-	6 128	6 128	-	-	-	-		6 128
<b>Total Capital Multi-year expenditure</b>	4,7	-	6 128	6 128	-	-	-	-		6 128
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 2 - Management Services		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	300	450	1	94	-	94	#DIV/0!	450
Vote 4 - Finance		-	65	65	-	16	54	(38)	-71%	65
Vote 5 - Community Services		-	4 860	6 607	102	1 563	3 865	(2 302)	-60%	6 607
<b>Total Capital single-year expenditure</b>	4	-	5 225	7 122	103	1 672	3 919	(2 247)	-57%	7 122
<b>Total Capital Expenditure</b>		-	11 353	13 250	103	1 672	3 919	(2 247)	-57%	13 250
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	365	515	1	109	54	55	102%	-
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	365	515	1	109	54	55	102%	-
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		-	4 860	6 607	102	1 563	3 865	(2 302)	-60%	-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	360	660	11	126	40	86	215%	-
Public safety		-	4 500	5 947	91	1 437	3 825	(2 388)	-62%	-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-		-
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		-	6 128	6 128	-	-	-	-		-
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	6 128	6 128	-	-	-	-		-
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	11 353	13 250	103	1 672	3 919	(2 247)	-57%	-
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-		-
Provincial Government		-	1 100	1 100	-	46	825	(779)	-94%	-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		-	1 100	1 100	-	46	825	(779)	-94%	-
<b>Borrowing</b>	6	-	6 128	6 128	-	-	-	-		-
<b>Internally generated funds</b>		-	4 125	6 022	103	1 626	3 094	(1 468)	-47%	-
<b>Total Capital Funding</b>		-	11 353	13 250	103	1 672	3 919	(2 247)	-57%	-

#### 4.6 Monthly Budget Statement – Financial Position

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		38 448	35 153	35 153	41 827	35 153
Call investment deposits		–	–	–	–	–
Consumer debtors		3 135	1 282	1 282	9 082	1 282
Other debtors		1 511	1 789	1 789	1 550	1 789
Current portion of long-term receivables		–	–	–	–	–
Inventory		836	1 026	1 026	1 060	1 026
<b>Total current assets</b>		<b>43 929</b>	<b>39 249</b>	<b>39 249</b>	<b>53 519</b>	<b>39 249</b>
<b>Non current assets</b>						
Long-term receivables		28 433	28 433	28 433	28 433	28 433
Investments		–	–	–	–	–
Investment property		12 880	1 199	1 199	12 880	1 199
Investments in Associate		–	–	–	–	–
Property, plant and equipment		64 492	81 990	81 990	66 164	81 990
Biological		–	–	–	–	–
Intangible		305	226	226	305	226
Other non-current assets		13 589	6 889	6 889	13 589	6 889
<b>Total non current assets</b>		<b>119 699</b>	<b>118 736</b>	<b>118 736</b>	<b>121 371</b>	<b>118 736</b>
<b>TOTAL ASSETS</b>		<b>163 628</b>	<b>157 985</b>	<b>157 985</b>	<b>174 890</b>	<b>157 985</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		2 872	2 949	2 949	2 872	2 949
Consumer deposits		8	12	12	8	12
Trade and other payables		16 029	14 450	14 450	15 830	14 450
Provisions		12 121	12 108	12 108	10 731	12 108
<b>Total current liabilities</b>		<b>31 030</b>	<b>29 519</b>	<b>29 519</b>	<b>29 442</b>	<b>29 519</b>
<b>Non current liabilities</b>						
Borrowing		25 161	22 211	22 211	25 161	22 211
Provisions		81 968	94 329	94 329	81 968	94 329
<b>Total non current liabilities</b>		<b>107 129</b>	<b>116 540</b>	<b>116 540</b>	<b>107 129</b>	<b>116 540</b>
<b>TOTAL LIABILITIES</b>		<b>138 160</b>	<b>146 059</b>	<b>146 059</b>	<b>136 571</b>	<b>146 059</b>
<b>NET ASSETS</b>	2	<b>25 468</b>	<b>11 926</b>	<b>11 926</b>	<b>38 319</b>	<b>11 926</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		25 468	11 926	11 926	38 319	11 926
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>25 468</b>	<b>11 926</b>	<b>11 926</b>	<b>38 319</b>	<b>11 926</b>

Although the cash balance improved, strong financial management and discipline will still have to be enforced. It must also be noted that most of grants have already been received. This means that the cash flow position situation will deteriorate towards the end of the financial year.

## 4.7 Monthly Budget Statement – Cash Flow

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter

Description	Ref	2018/19	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>	1										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates			-	-	-	-	-	-	-	-	
Service charges			10 723	10 723	898	6 392	5 362	1 031	19%	10 723	
Other revenue			31 040	31 040	933	11 185	15 520	(4 335)	-28%	31 040	
Government - operating			169 423	169 423	23 941	109 242	101 466	7 775	8%	169 423	
Government - capital			1 100	1 100	-	-	-	-	-	1 100	
Interest			2 600	2 600	9	29	1 300	(1 271)	-98%	2 600	
Dividends			-	-	-	-	-	-	-	-	
<b>Payments</b>											
Suppliers and employees			(206 679)	(206 679)	(18 174)	(121 797)	(107 355)	14 442	-13%	(206 679)	
Finance charges			(3 076)	(3 076)	-	-	(4 582)	(4 582)	100%	(3 076)	
Transfers and Grants			(380)	(380)	-	-	(190)	(190)	100%	(380)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			<b>-</b>	<b>4 750</b>	<b>4 750</b>	<b>7 606</b>	<b>5 051</b>	<b>11 520</b>	<b>6 469</b>	<b>56%</b>	<b>4 750</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE			5 100	5 100	-	-	5 100	(5 100)	-100%	5 100	
Decrease (increase) in non-current debtors			-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables			-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	
<b>Payments</b>											
Capital assets			(11 353)	(11 353)	(103)	(1 672)	(3 919)	(2 247)	57%	(11 353)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			<b>-</b>	<b>(6 253)</b>	<b>(6 253)</b>	<b>(103)</b>	<b>(1 672)</b>	<b>1 181</b>	<b>2 853</b>	<b>242%</b>	<b>(6 253)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			-	-	-	-	-	-	-	-	
Borrowing long term/refinancing			-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits			-	-	-	-	-	-	-	-	
<b>Payments</b>											
Repayment of borrowing			(2 872)	(2 872)	-	-	(1 436)	(1 436)	100%	(2 872)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			<b>-</b>	<b>(2 872)</b>	<b>(2 872)</b>	<b>-</b>	<b>-</b>	<b>(1 436)</b>	<b>(1 436)</b>	<b>100%</b>	<b>(2 872)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			<b>-</b>	<b>(4 375)</b>	<b>(4 375)</b>	<b>7 503</b>	<b>3 379</b>	<b>11 265</b>			<b>(4 375)</b>
Cash/cash equivalents at beginning:			39 528	39 528		38 448	39 528				38 448
Cash/cash equivalents at month/year end:			-	35 153	35 153		41 827	50 793			34 073

## PART 2: SUPPORTING DOCUMENTATION

### 1. Debtor's Analysis (Table SC3)

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

Description	NT Code	Budget Year 2019/20									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	2	1	-	0	0	0	0	-	3	0		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	35	5	2	1	1	1	3	3	51	9		
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	-	-	-	-	-	-	26	14	40	40		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	2 242	92	41	24	26	22	85	156	2 689	314		
<b>Total By Income Source</b>	<b>2000</b>	<b>2 279</b>	<b>98</b>	<b>43</b>	<b>25</b>	<b>27</b>	<b>23</b>	<b>115</b>	<b>173</b>	<b>2 783</b>	<b>363</b>		
<b>2018/19 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 676	-	-	-	-	-	-	10	1 686	10		
Commercial	2300	16	13	4	2	5	7	0	62	108	75		
Households	2400	588	84	40	23	23	16	115	102	990	278		
Other	2500	(2)	-	-	-	-	-	-	-	(2)	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>2 279</b>	<b>98</b>	<b>43</b>	<b>25</b>	<b>27</b>	<b>23</b>	<b>115</b>	<b>173</b>	<b>2 783</b>	<b>363</b>		

### 2. Creditor's Analysis (Table SC4)

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

Description	NT Code	Budget Year 2019/20									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	7 339	-	-	-	-	-	-	-	-	7 339	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	2	-	-	2	
<b>Total By Customer Type</b>	<b>1000</b>	<b>7 339</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>7 340</b>	<b>-</b>

### 3. Investment portfolio analysis (Table SC5)

DC3 Overberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio

Investments by maturity Name of institution & investment ID	Ref	Type of Investment	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>R thousands</b>								
<b>Municipality</b>								
ABSA Depositor Plus - 9287551045		Call Account		10 840	146			10 987
ABSA Depositor Plus - 9287550641		Call Account		2	1		142	146
Nedbank Call Account - 037881714042		Call Account		10 759	178	(10 000)	15 000	15 937
ABSA Depositor Plus - 9354440777		Investment		-	159		10 000	10 159
								-
								-
<b>Municipality sub-total</b>				<b>21 602</b>		<b>(10 000)</b>	<b>25 142</b>	<b>37 228</b>
<b>Entities</b>								
								-
<b>Entities sub-total</b>				<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>			<b>21 602</b>		<b>(10 000)</b>	<b>25 142</b>	<b>37 228</b>

#### 4. Allocation and grant receipts and expenditure (Tables SC6 and SC7)

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	76 826	76 826	23 925	57 668	50 078	7 590	15.2%	76 826
Local Government Equitable Share			71 776	71 776	23 925	53 832	46 242	7 590	16.4%	71 776
Finance Management			1 000	1 000	-	1 000	1 000	-		1 000
Municipal Systems Improvement			-	-	-	-	-	-		-
EPWP Incentive			1 243	1 243	-	871	871	-		1 243
Rural Roads Asset Management Grant			2 807	2 807	-	1 965	1 965	-		2 807
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	92 597	92 597	16	51 574	51 389	101	0.2%	92 597
PT - PAWK			91 821	91 821	-	51 107	51 370	(262)	-0.5%	91 821
Seta			100	100	-	94	10			100
Health Subsidy			15	15	16	93	10	83	867.6%	15
Human Capacity Building Grant	4		660	660	-	280	-	280	#DIV/0!	660
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	-	169 423	169 423	23 941	109 242	101 466	7 692	7.6%	169 423
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	1 100	1 100	-	-	-	-		1 100
Fire Safety Plan			1 100	1 100	-	-	-	-		1 100
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	-	1 100	1 100	-	-	-	-		1 100
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	170 523	170 523	23 941	109 242	101 466	7 692	7.6%	170 523



DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second Quarter

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	76 826	76 826	23 925	55 797	39 535	16 263	41.1%	76 826
Local Government Equitable Share			71 776	71 776	23 925	53 832	35 888	17 944	50.0%	71 776
Finance Management			1 000	1 000	-	-	1 000	(1 000)	-100.0%	1 000
Municipal Systems Improvement			-	-	-	-	-	-	-	-
EPWP Incentive			1 243	1 243	-	-	1 243	(1 243)	-100.0%	1 243
Rural Roads Asset Management Grant			2 807	2 807	-	1 965	1 404	562	40.0%	2 807
Other transfers and grants [insert description]										
Provincial Government:		-	92 597	92 597	16	51 574	61 932	(10 358)	-16.7%	92 597
PT - PAWK			91 821	91 821	-	51 107	61 214	(10 107)	-16.5%	91 821
Seta			100	100	-	94	50	44	87.0%	100
Health Subsidy			15	15	16	93	8	85	1111.3%	15
Human Capacity Building Grant			660	660	-	280	660	(380)	-57.6%	660
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		-	169 423	169 423	23 941	107 371	101 466	5 904	5.8%	169 423
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Provincial Government:		-	1 100	1 100	-	-	1 100	(1 100)	-100.0%	1 100
Fire Safety Plan			1 100	1 100	-	-	1 100	(1 100)	-100.0%	1 100
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	1 100	1 100	-	-	1 100	(1 100)	-100.0%	1 100
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	170 523	170 523	23 941	107 371	102 566	4 804	4.7%	170 523

## 5. Councillor allowances and employee benefits (Table SC8)

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 Second Quarter

Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			4 257	4 257	313	1 958	2 128	(171)	-8%	4 257
Pension and UIF Contributions			218	218	14	98	109	(12)	-11%	218
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 732	1 732	141	830	866	(36)	-4%	1 732
Cellphone Allowance			400	400	33	200	200	-	-	400
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>			6 607	6 607	502	3 085	3 303	(219)	-7%	6 607
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			3 980	3 980	316	1 716	2 143	(427)	-20%	3 980
Pension and UIF Contributions			143	143	22	107	71	36	50%	143
Medical Aid Contributions			-	-	3	5	-	5	#DIV/0!	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			288	288	-	15	144	(129)	-90%	288
Motor Vehicle Allowance			512	512	31	188	256	(68)	-27%	512
Cellphone Allowance			72	72	4	23	36	(13)	-37%	72
Housing Allowances			3	3	0	2	2	1	39%	3
Other benefits and allowances			71	71	3	16	35	(20)	-56%	71
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>			5 069	5 069	380	2 072	2 688	(615)	-23%	5 069
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			66 456	66 456	5 493	38 109	35 784	2 325	6%	66 456
Pension and UIF Contributions			11 684	11 684	978	5 842	5 842	(0)	0%	11 684
Medical Aid Contributions			4 646	4 646	347	2 108	2 323	(215)	-9%	4 646
Overtime			1 908	1 908	306	1 016	954	62	6%	1 908
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5 092	5 092	392	2 326	2 546	(220)	-9%	5 092
Cellphone Allowance			412	412	30	181	206	(25)	-12%	412
Housing Allowances			749	749	60	361	375	(14)	-4%	749
Other benefits and allowances			4 372	4 372	370	2 121	2 186	(65)	-3%	4 372
Payments in lieu of leave			516	516	37	492	258	234	91%	516
Long service awards			378	378	80	472	189	283	150%	378
Post-retirement benefit obligations			1 918	1 918	-	-	959	(959)	-100%	1 918
<b>Sub Total - Other Municipal Staff</b>			98 132	98 132	8 093	53 027	51 622	1 405	3%	98 132
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Parent Municipality</b>			109 808	109 808	8 975	58 184	57 613	571	1%	109 808
			#DIV/0!	#DIV/0!						#DIV/0!
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
			-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>			-	-	-	-	-	-	-	-
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Municipal Entities</b>			-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			109 808	109 808	8 975	58 184	57 613	571	1%	109 808
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>			103 201	103 201	8 473	55 100	54 310	790	1%	103 201

## 6. Material variances to the service delivery and budget implementation plan

<b>SUMMARY INCOME &amp; EXPENDITURE 2019/2020 EXCLUDING ROADS AGENCY</b>					
<b>Revenue by Source</b>	<b>Budget</b>	<b>Month Actual</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	
SERVICES CHARGES	R 10 723 096.00	R 897 880.33	R 5 223 910.84	R 5 361 548.00	
RENT OF FACILITIES&EQUIPMENT	R 12 024 330.00	R 1 800 058.53	R 5 476 223.12	R 6 012 165.00	
INTEREST EARNED-EXTERNAL INVES	R 2 500 000.00	R 8 771.48	R 29 417.16	R 1 250 000.00	
INTEREST EARNED-OUTST DEBTORS	R 100 000.00	R -	R 0.00	R 50 000.00	
LICENSES & PERMITS	R 300 000.00	R 9 779.29	R 81 345.55	R 150 000.00	
INCOME FOR AGENCY SERVICES	R 9 581 366.00	R -	R -	R 4 790 683.00	
GRANT&SUBSIDIES (OPERATING)	R 77 601 358.00	R 23 940 503.04	R 56 263 522.20	R 40 252 179.00	
GRANT&SUBSIDIES (CAPITAL)	R 1 100 000.00	R -	R -	R 1 100 000.00	
OTHER REVENUE	R 9 134 055.39	R 283 760.68	R 1 248 012.31	R 4 567 027.70	
PROFIT ON SALE	R 5 100 000.00	R -	R -	R 5 100 000.00	
	R 128 164 205.39	R 26 940 753.35	R 68 322 431.18	R 68 633 602.70	
<b>Expenditure by Type</b>	<b>Budget</b>	<b>Month Actual</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	
EMPLOYEE COSTS-WAGES&SALARIES	R 71 688 344.00	R 5 166 529.83	R 33 337 179.99	R 37 710 952.08	
REMUNERATION OF COUNCILLORS	R 6 606 537.60	R 501 850.57	R 3 084 722.12	R 3 303 268.80	
BAD DEBTS	R -	R -	R -	R -	
DEPRECIATION	R 3 575 545.00	R -	R -	R 1 787 772.50	
OTHER MATERIAL	R 2 847 103.00	R 533 220.18	R 1 601 986.96	R 1 423 551.50	
INTEREST EXPENSE - EXTERNAL	R 9 159 827.26	R -	R -	R 4 579 913.63	
CONTRACTED SERVICES	R 19 713 589.59	R 1 526 410.12	R 5 818 803.52	R 9 856 794.79	
GRANTS & SUBSIDIES PAID	R 380 000.00	R -	R -	R 190 000.00	
GENERAL EXPENSES - OTHER	R 16 619 833.73	R 1 707 229.51	R 7 399 674.18	R 8 309 916.86	
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -	
	R 130 590 780.17	R 9 435 240.21	R 51 242 366.77	R 67 162 170.16	
<b>Total</b>	R -2 426 574.78	R 17 505 513.14	R 17 080 064.41	R 1 471 432.53	

### Revenue by source

#### Reasons for variance:

- Total income to date is lower than anticipated with a variance of 0.45%.

### Expenditure by type:

#### Reasons for variance:

- Total expenditure is 23.70% lower than anticipated
- Some allocations for new financial year's expenditure need to be allocated e.g. provisions and depreciation

<b>SUMMARY INCOME &amp; EXPENDITURE 2019/2020 ROADS AGENCY</b>				
<b>Revenue by Source</b>	<b>Budget</b>	<b>Month Actual</b>	<b>YTD Actual</b>	<b>YTD Budget</b>
SERVICES CHARGES	R -	R -	R -	R -
RENT OF FACILITIES&EQUIPMENT	R -	R -	R -	R -
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 91 821 429.00	R -	R 51 107 355.36	R 61 214 286.00
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R -	R 180.00	R 8 603.10	R -
PROFIT ON SALE	R -	R -	R -	R -
	R 91 821 429.00	R 180.00	R 51 115 958.46	R 61 214 286.00
<b>Expenditure by Type</b>	<b>Budget</b>	<b>Month Actual</b>	<b>YTD Actual</b>	<b>YTD Budget</b>
EMPLOYEE COSTS-WAGES&SALARIES	R 31 513 000.00	R 3 306 311.29	R 21 762 340.70	R 16 598 807.69
REMUNERATION OF COUNCILLORS	R -	R -	R -	R -
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R -	R -	R -	R -
OTHER MATERIAL	R 50 083 429.00	R 4 608 569.61	R 26 469 830.50	R 25 041 714.50
INTEREST EXPENSE - EXTERNAL	R 5 000.00	R -	R -	R 2 500.00
CONTRACTED SERVICES	R 1 280 000.00	R 5 154.77	R 341 720.91	R 640 000.00
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 8 940 000.00	R 624 780.00	R 6 634 733.98	R 4 470 000.00
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 91 821 429.00	R 8 544 815.67	R 55 208 626.09	R 46 753 022.19
<b>Total</b>	R -	R -8 544 635.67	R -4 092 667.63	R 14 461 263.81

### Revenue by source

#### Reasons for variances:

- Total revenue actual versus budgeted varies 16.50% lower than anticipated to date.

### Expenditure by type

#### Reasons for variances:

- Total expenditure is 18.09% lower than anticipated.

## 7. Capital programme performance

CAPITAL BUDGET 2019/2020					
	ORIGINAL BUDGET 2019/20	ADJUSTMENT ROLL OVERS	ADJUSTED BUDGET 2019/20	ACTUAL SPENDING TO DATE	% SPENDING TO DATE
<b>LED TOURISM AND RESORTS</b>					
Plant and Equipment-Uilenskraalmond	R15 000.00		R15 000.00	R11 595.14	77.30%
Water network update - die Dam	R200 000.00		R200 000.00	R0.00	0.00%
Upgrade Bungalows	R120 000.00	R300 000.00	R420 000.00	R114 300.00	27.21%
Grease Trap	R25 000.00		R25 000.00	R0.00	0.00%
	<b>R360 000.00</b>	<b>R300 000.00</b>	<b>R660 000.00</b>	<b>R125 895.14</b>	<b>19.08%</b>
<b>EMERGENCY SERVICES</b>					
Fire Station	R2 900 000.00		R2 900 000.00	R1 120 264.83	38.63%
Rescue Equipment	R500 000.00		R500 000.00	R270 731.17	54.15%
Fire Vehicle 4x4	R0.00	R1 447 000.00	R1 447 000.00	R0.00	0.00%
Communication System	R1 100 000.00		R1 100 000.00	R46 420.01	4.22%
	<b>R4 500 000.00</b>	<b>R1 447 000.00</b>	<b>R5 947 000.00</b>	<b>R1 437 416.01</b>	<b>24.17%</b>
<b>INFORMATION SERVICES</b>					
IT Equipment	R300 000.00	R150 000.00	R450 000.00	R93 500.09	20.78%
<b>FINANCIAL SERVICES</b>					
Container for retired assets storage	R30 000.00		R30 000.00	R0.00	0.00%
Office furniture and Equipment	R35 000.00		R35 000.00	R15 588.77	44.54%
	<b>R65 000.00</b>	<b>R0.00</b>	<b>R65 000.00</b>	<b>R15 588.77</b>	<b>23.98%</b>
<b>SOLID WASTE</b>					
Karwyderskraal	R6 128 111.00		R6 128 111.00	R0.00	0.00%
<b>TOTAAL</b>	<b>R11 353 111.00</b>	<b>R1 897 000.00</b>	<b>R13 250 111.00</b>	<b>R1 672 400.01</b>	<b>12.62%</b>

## 8. Capital budget expenditure (SC12)

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	1 648	4	4	-	-	4	4	100.0%	0%
August	15	4	4	105	105	8	(97)	-1212.9%	3%
September	3 278	129	129	647	752	137	(615)	-448.7%	19%
October	3 386	1 239	1 239	693	1 445	1 376	(69)	-5.0%	37%
November	5 085	1 284	1 284	124	1 569	2 660	1 091	41.0%	40%
December	2 063	1 259	1 259	103	1 672	3 919	2 247	57.3%	43%
January	109					3 919	-		
February	562					3 919	-		
March	185					3 919	-		
April	3 849					3 919	-		
May	2 934					3 919	-		
June	13 868					3 919	-		
<b>Total Capital expenditure</b>	<b>36 982</b>	<b>3 919</b>	<b>3 919</b>	<b>1 672</b>					

## 9. *Non-financial performance*

The assessment on the performance of the Top Layer SDBIP for the first six months of the financial year (01 July 2019 – 31 December 2019) includes a detail review of: -

- The actual and year-to-date performance on the Top Layer SDBIP against the service delivery targets contained in the approved Top Layer SDBIP for 2019/2020 financial year (Annexure A). The report includes performance comments, corrective measures and the effect on KPI's performed.

The graphs that follow indicate the year-to-date performance of the Top Layer SDBIP as at 31 December 2019.

During this period, 25 (52.08%) of the 48 KPI's were measured in the first six months of the financial year, which includes 3 KPI's with target dates June 2020 (TL 26, TL 42 and TL 43). These KPI's are currently being addressed to ensure that the annual targets are met at June 2020. The report reflects these KPI's as "*well met*" during this period.

The report indicates that 24 (96%) of the 25 KPI's measured during the period were met. One KPI (TL 33 - Revision of the Safer Communities Project Plan) was not met. The Revised Safer Communities Plan was tabled to Council in June 2019 to bring the review period in alignment with the IDP and financial year. During the semester corrective measures were put in place where targets were not performed as planned.

Considering the 19 KPI's not yet measured, with target dates set for June 2020, the Municipal Manager must ensure that appropriate measures are set in place by the Directors and responsible Officials to meet the targets at June 2020. If targets are not closely monitored it can be a significant risk for the Municipality to execute its core mandate and implement the IDP.

### KPI's not met during the period: -

- TL 33 – Safer Communities Project Plan

### KPI's that were well met during the period: -

- TL 21 – Drinking water samples
- TL 22 – Food samples
- TL 23 – Inspect waste management sites
- TL 24 – Sewerage water samples
- TL 25 – Inspect food premises
- TL 37 – Integrate fire management sessions with land owners
- TL 40 – Roads bladed

### KPI's that were extremely well met during the period: -

- TL 39 – Roads gravelled

KPI's currently being addressed: -

- TL 26 – Inspect crèches
- TL 42 – Progress reports on RED & Tourism planned deliverables
- TL 43 - Work Opportunities - EPWP

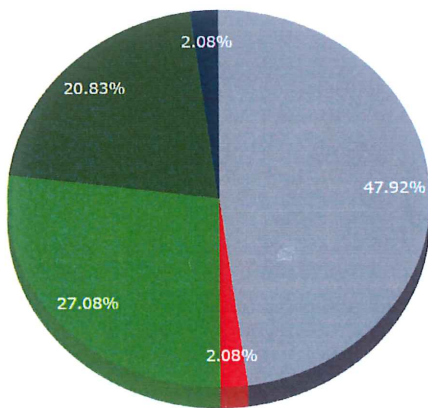
The report (Annexure A) indicates which KPI's need to be amended and the reason for the amendments.

It is also necessary to adjust the capital projects and time periods after the re-evaluation of the Capital Budget needs.

Conclusion:

It is recommended that the 2019/2020 SDBIP be amended after the approval of the adjustments budget.

*Top Layer SDBIP for the first six months of the financial year – ending December 2019*



**Half-year report by Audit and Performance Audit Committee**

**OVERBERG DISTRICT MUNICIPALITY  
HALF-YEARLY REPORT BY THE AUDIT AND PERFORMANCE AUDIT COMMITTEE:  
1 JULY TO 31 DECEMBER 2019**

**1. Introduction**

The Audit Committee of the Overberg District Municipality, appointed in terms of section 166 of the Municipal Finance Management Act, no 56 of 2003 was also appointed by the Council to serve as the Performance Audit Committee in accordance with Regulation 14(2)(a) published in Government Notice R796 of 24 August 2001 in terms of the Local Government Municipal Systems Act, no 32 of 2000. In accordance with regulation 14(4)(a)(iii) of the same Regulations an audit and performance audit committee must at least twice during the financial year submit an audit report to the municipal council concerned. This report is submitted in compliance with the requirement and covers the period 1 July to 31 December 2019.

**2. Membership**

The Audit and Performance Audit Committee consists of four members:

PAL Strauss (Chairperson)
CCC Pieters
DM Farenhem
HJ Jansen van Rensburg

**3. Meetings**

<u>Date</u>	<u>Topic</u>	<u>PAL Strauss</u>	<u>CCC Pieters</u>	<u>DM Farenhem</u>	<u>HJ Jansen van Rensburg</u>
22/7/2019	Quarterly meeting	√	√	√	√
27/8/2019	Review AFS and performance report.	√	√	√	√
5/11/2019	Quarterly meeting Discussed Quarterly Performance	√	√	√	√



	Report (SDBIP)				
27/11/2019	Draft audit report	√	√	√	√
11/12/2019	Annual Report	√	√	√	√

#### 4. Quarterly reports

Section 45 of the Municipal Systems Act, 32 of 2000 provides that the results of performance measurements must be audited as part of the Council's internal auditing processes. In terms of regulation 14(1)(b) of the Municipal Planning and Performance Management Regulations the auditing must include assessments of the following:

- (i) The functionality of the municipality's performance management system;
- (ii) Whether the performance management system complies with the Act; and
- (iii) The extent to which the performance measurements are reliable in measuring performance.

In compliance with the abovementioned requirements the Council's Internal Audit Services performed an audit on the Municipality's measurements, also referred to as Predetermined Objectives for the fourth quarter of 2018/2019 financial year and the first quarter of 2019/2020, including the Top Level SDBIP reports. The Committee considered the Internal Audit reports and any comments and recommendations were recorded and submitted to the Council.

The following reports have been reviewed by the Committee during the reporting period:

- Division of Revenue Act (DoRA)
- Internal Audit Findings status Report.
- Risk management implementation.
- Financial Reports.
- Year-end stock take procedures.
- Asset management.
- Operation Clean Audit Report (OPCAR).
- Leave Follow-up.
- Performance Management 3<sup>rd</sup> Quarter.
- New Tariffs.
- Karwyderskraal.
- Performance Management 4<sup>th</sup> Quarter.

#### 5. Annual Internal Audit Report on Performance Management 2018/2019

The committee considered the Internal Audit report on the audit of the municipality's performance assessment, also referred to as Predetermined Objectives and the Annual Report 2018/2019. The objectives of the Internal Audit review were to ensure that the performance information was adequate, complete, correct and reliable, that the relevant laws and regulations were complied with in the overall performance management system, processes and procedures and that the performance measurements were reliable in measuring the performance of the municipality.

Based on the review it was concluded that the system complied with MFMA, Circular no 63 and MSA S45(a) and that, based on the samples selected, performance information was adequate reliable.

#### 6. Annual performance appraisal section 56/57 employees

The annual performance appraisals of the section 56/57 will be performed on 23 January 2020. The Chairperson, Mr P Strauss, will provide an oversight function to the process.

#### **7. Unqualified Audit**

The Municipality received an unqualified audit opinion for the 2018/19 financial year. Although this is a regression from the previous year, material changes in interpretation of accounting principles complicated the audit outcomes.

#### **8. Areas of satisfaction**

The Committee would like to express its satisfaction with the following:

- a) The filling of the key position in corporate services
- b) The level of communication between all levels of the Municipality, Council, MAYCO and Management
- c) The effectiveness of the internal audit function
- d) The progress made on risk management
- e) The improved financial position of the Municipality
- f) There is a high level of compliance in the Municipality
- g) Good relationship with the Auditor-General
- h) The operation of the Karwyderskraal Landfill site
- i) The finalisation of the handing over of the Dennehof resort

#### **9. Continuous monitoring required**

The following areas need continuous monitoring by Council and Management:

- a) Supply chain and supply chain practises
- b) The filling of key positions
- c) Clearing of audit findings and resolving of outstanding matters
- d) ICT related risks

#### **10. Conclusion**

We thank the Executive Mayor and management for their cooperation and trust that the Committee will continue to assist the Council in providing the best services to the public of the Overberg.

PAL Strauss  
Chairperson  
20 January 2020

9. **Municipal Manager's Quality Certification**

**QUALITY CERTIFICATE**

**I, DP Beretti, the Municipal Manager of Overberg District Municipality, hereby certify that-**

- 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 month of December 2019 has been prepared in accordance with the Municipal Finance Management Act and regulation made under that Act.**

**Print Name** DAVID P BERETTI

**Municipal Manager of Overberg District Municipality –DC3**

**Signature** 

**Date** 23.1.2020.



Mayor ODM 23/01/2020

**Overberg District Municipality**  
**SDBIP 2019/2020: Top Layer KPI Report - ending December 2019**

Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Original Annual Target	Quarter ending September 2019						Quarter ending December 2019						Overall Performance for Quarter ending September 2019 to			Corrective Measures on Mid-year Performance			
						Target		Actual		R		Performance Comment		Corrective Measures		Target		Actual		R				
						1	0	0	0	N/A	0	0	N/A	0	0	N/A	0	0	0	0		0	N/A	
TL1	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 per annum	Number of people employed in the three highest levels of management per annum	1	0	0	0	N/A	0	0	0	N/A	0	0	0	0	N/A	0	0	N/A			
TL2	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 2020/21 financial year by June 2020 and submit to the Audit and Performance Audit Committee	Annual RBAP developed and submitted	1	0	0	0	N/A	0	0	0	N/A	0	0	0	0	N/A	0	0	N/A			
TL3	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)	Number of audits executed per annum	14	4	4	4	G	Year end stock procedures - 12/7/2019 New Tariffs - 12/8/2019 Karwyderskraal - 2/9/2019 Risk Management - 17/9/2019	3	3	3	G	Property Management (Letting & Renting) - 6/12/2019 Economia Compliance: Communication - 03/12/2019 Follow-up Karwyderskraal - 5/12/2019	7	7	7	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	Facilitate awareness campaigns on the IDP by June 2020	Number of IDP awareness campaigns facilitated per annum	2	0	0	0	N/A	0	0	0	N/A	0	0	0	0	N/A	0	0	N/A			
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	Publishing of bi-annual External Newsletters to Stakeholders	Number of external newsletters published per annum	2	0	0	0	N/A	0	0	0	N/A	1	1	1	1	G	Published on 23/12/2013	1	1	1	G	



TL11	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 Work-Place Skills Plan by 30 June 2020 (Reg)	% of budget spent on the WSP per annum (Actual spend on Training/Total Budget)	0.13%	0.00%	0.00%	0.00%	0.00%	N/A	N/A				0.00%	0.00%	0.00%									0.00%	0.00%	0.00%	Comment: Target to be aligned with Adjustment Budget				
TL12	Corporate Services	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines	Develop a Paper reduction plan with initiatives and tabled to the Corporate Portfolio Committee by June 2020	Paper reduction plan developed and tabled	1	0	0	0	0	N/A	N/A				0	0	0													0	0	0	N/A
TL13	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 2020 (Debt coverage) (Reg)	% the municipality was able to meet its Debt obligation ((Total operating revenue received - operating grants)/debt service payments))	30.00%	0.00%	0.00%	0.00%	0.00%	N/A	N/A				0.00%	0.00%	0.00%												0.00%	0.00%	0.00%	Comments: That the measurement be amended to measure the number times debt is covered. Target to be amended to 8 (Times)	
TL14	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 2020 (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)	40	0	0	0	0	N/A	N/A				0	0	0												0	0	0	N/A	Comments: That the measurement be amended to measure months instead of days to align with financial terms. The target should also be amended to 2 months as the current target is not correct.
TL15	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 2020 (Service Debtors) (Reg)	% Outstanding service debtors per annum (Total outstanding service debtors/annual revenue received for services)	10.00%	0.00%	0.00%	0.00%	0.00%	N/A	N/A				0.00%	0.00%	0.00%												0.00%	0.00%	0.00%	N/A	
TL16	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 spend on capital projects by 30 June 2020 (Reg)	% of capital budget actually spent on capital projects for the annum (Actual spend on capital projects/total capital budget)	95.00%	0.00%	0.00%	0.00%	0.00%	N/A	N/A				0.00%	0.00%	0.00%												0.00%	0.00%	0.00%	N/A	



TL24	Community Services	To ensure the well-being 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	160	40	40	40	G	July 13 Aug 13 Sept 14		40	45	80	85
TL25	Community Services	To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure	Inspect Food Premises according to Regulation R.638	Number of food Premises inspected per annum	1 560	400	452	G2	July 143 Aug 136 Sept 175	The Whale Festival at Hermanus, Nampo at Bredasdorp and new applications resulted in over performance	380	385	780	837	G2
TL26	Community Services	To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure	Inspect crèches to ensure compliance with the Municipal Health By-Law	Number of crèches inspected per annum	160	0	54	G2		54 crèches were inspected during the quarter	0	46	0	100	G2
TL27	Community Services	To ensure the well-being 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	4	1	1	G	Report tabled on 30/09/2019, Item 7.1		1	1	2	2	G
TL28	Community Services	To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure	Report annually by June to the Community Services Portfolio Committee on the outcome of Karwyderskraal Landfill site adherence to the permit conditions	Report submitted to the Community Portfolio Committee	1	0	0	N/A			0	0	0	0	N/A
TL29	Community Services	To ensure the well-being 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 Regional Waste Forum	Number of reports submitted per annum	4	1	1	G	Report tabled on 30/09/2019, Item 7.1		1	1	2	2	G
TL30	Community Services	To promote regional economic development by supporting initiatives in the District for the development of a sustainable district economy	Create temporary work opportunities through the alien vegetation clearing initiatives by 30 June 2020	Number of work opportunities created per annum	20	0	0	N/A			0	0	0	0	N/A





TL39	Community Services	To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure	Kilometres of gravel roads to be regravelled in 2019/2020	Number of Kilometres road regravelled per annum	33.29	8.32	14.66	B	July 2.5 km Aug 7.86 km Sept 4.3 km	8	11.98	G2	Oct - 6.98 Nov - 2.50 Dec - 2.50  More KM were done due to the availability of all essential plant	16.32	26.64	B	Comments: To amend the annual target to 35.39 km per annum to be in alignment with Department of Transport and Public Works targets.
TL40	Community Services	To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure	Kilometres of gravel roads to be bladed in 2019/2020	Number of Kilometres roads bladed per annum	6.400	1 600	2 105.49	G2	July 737.04 km Aug 779.23 km Sept 589.22 km Favourable weather conditions allowed more km to be bladed	1 600	1 642.43	G2	Oct - 763.94 Nov - 604 Dec - 274.49  More KM were done due to the availability of all essential plant	3 200	3 747.92	G2	Comments: Amend quarterly targets to be in alignment with Department of Transport and Public Works targets.
TL41	Community Services	To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure	Submit annually business plan for provincial roads through the provision of budget allocation to Dept of Transport and Public Works by 31 March 2020	Annual business plan submitted	1	0	0	N/A		0	0	N/A		0	0	N/A	
TL42	Community Services	To promote regional economic development by supporting initiatives in the District for the development of a sustainable district economy	Report the progress of planned deliverables in the RED & Tourism Strategy to the Community Portfolio Committee by June 2020	Number of progress reports tabled per annum	1	0	0	N/A		0	1	G2	Progress report tabled on 25/11/2019, item 10.7	0	1	G2	Comments: To amend measurement to make provision for bi-annual reporting, which will allow in-year monitoring on the progress of deliverables (Annual Target 2)
TL43	Community Services	To promote regional economic development by supporting initiatives in the District for the development of a sustainable district economy	Create temporary work opportunities through the municipality's EPWP programme by 30 June 2020 (Reg)	Number of temporary work opportunities created during the financial year	194	0	69	G2	EPWP appointments Fire, Rescue ODM 17 Environmental 20 Bredasdorp Nutrition 9 Peer supporters 11 Resorts 12	0	0	N/A		0	69	G2	
TL44	Community Services	To promote regional economic development by supporting initiatives in the District for the development of a sustainable district economy	Develop a Cape Overberg Brochure for marketing and table to Community Services Portfolio Committee by December 2019	Cape Overberg Brochure developed and tabled	1	0	0	N/A		1	1	G	Cape Overberg Brochure developed and tabled on 25/11/2019, item 10.8	1	1	G	
TL45	Community Services	To promote regional economic development by supporting initiatives in the District for the development of a sustainable district economy	Review District RED/Tourism Terms of Reference and tabled to the Community Services Portfolio Committee by June 2020	Revised District RED/Tourism Terms of Reference tabled	1	0	0	N/A		1	1	G	TOR tabled on 25/11/2019, item 10.6	1	1	G	Comments: That the target date in the KPI Name column be corrected to December 2019, inline with the IPD

TL46	Community Services	To promote regional economic development by supporting initiatives in the District for the development of a sustainable district economy	Established a District Social Development Forum stakeholder structure by September 2019	District Social Development Forum established	District Social Development Forum established on 13/09/2019	1	1	1	1	0	0	0	N/A					1	1	1	G	
TL47	Community Services	To promote regional economic development by supporting initiatives in the District for the development of a sustainable district economy	Develop a District Social Development Initiatives Action Plan and table to the Community Services Portfolio Committee by December 2019	Action Plan for social development initiatives across the region developed		1	0	0	0	1	1	1	1	Plan tabled on 25/11/2019, Item 11.1					1	1	1	G
TL48	Community Services	To promote regional economic development by supporting initiatives in the District for the development of a sustainable district economy	Report on progress in respect of social development initiatives across the region to the Community Services Portfolio Committee by June 2020	Number of progress reports tabled per annum		1	0	0	0	0	0	0	0	N/A					0	0	0	N/A

#### Overall Summary of Results

N/A	KPIs with no targets or actuals in the selected period.	23
R	KPI Not Met 0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met 75.000% <= Actual/Target <= 99.999%	0
G	KPI Met Actual meets Target (Actual/Target = 100%)	13
G2	KPI Well Met 100.001% <= Actual/Target <= 149.999%	10
B	KPI Extremely Well Met 150.000% <= Actual/Target	1
	<b>Total KPIs:</b>	<b>48</b>