



# **MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT**

## **2013/2014**

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

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## INTRODUCTION

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

Once the Mayor has considered the report, she must submit the report to Council by 31 January in terms of Section 54(1)(f) of the MFMA.

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

## **Executive Summary**

The Auditor General has completed the audit of the 2012/2013 financial statements and the 'Audited Outcome' for 2012/2013 will be made public with the tabling of the Annual Report.

### **Revenue by Source**

The Year-to-Date actual revenue is 0.46% below the YTD budget.

### **Borrowings**

The balance of borrowings amounts to R370.6m at the end of December 2013.

### **Operating expenditure by vote & type**

Current expenditure is 1.11% below YTD budget projections for December 2013.

### **Capital expenditure**

YTD expenditure on capital amounts to R43,4m or 35.17%, of a total budget of R123,5m. The expenditure is funded by means of grants, public contributions, borrowings and internally generated cash. The current capital commitments of orders in progress amounts to R30,2m, giving total capital spent and committed at 59,6% at the end of December 2013.

### **Cash flows**

The municipality started the year with a positive cashbook balance of R84,1 million. The December closing balance is R78,0 million. Refer to Supporting Table SC9 for more detail on the cash position.

### **Allocations received (National & Provincial Grants)**

Grants totaling R36,4m were received during the second quarter. The main receipt was for Equitable Share, Human Settlements Development Grant (Housing) and MIG.

### **Spending on Grants**

Spending on grants amounts to R12,5m for the second quarter.

### **Material variances**

The table below summarises variances for projected revenue and expenditure.

<b><u>Revenue By Source</u></b>			
	0%	Not material	
<b><u>Expenditure By Type</u></b>			
	-1%	Not material	
<b><u>Capital Expenditure</u></b>			
	34%	Commitments amounts to R30,2m Actual & commitments =R73,6m	
<b><u>Financial Position</u></b>			
In order			
<b><u>Cash Flow</u></b>			
In order			

## BUDGET & FINANCIAL PERFORMANCE ANALYSIS

### In-year budget statement tables

#### BUDGET STATEMENT SUMMARY – DECEMBER 2013

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

Description	2012/13	Budget Year 2013/14							
	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	–	127 921	127 921	10 799	66 625	66 636	(11)	-0%	127 921
Service charges	–	497 429	497 429	39 038	238 029	239 811	(1 783)	-1%	497 429
Investment revenue	–	7 714	7 714	427	2 916	3 311	(394)	-12%	9 918
Transfers recognised - operational	–	68 984	68 984	18 247	40 569	40 569	–	–	68 984
Other own revenue	–	41 093	41 093	4 355	21 125	20 652	474	2%	41 093
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>–</b>	<b>743 141</b>	<b>743 141</b>	<b>72 867</b>	<b>369 264</b>	<b>370 978</b>	<b>(1 714)</b>	<b>-0%</b>	<b>745 345</b>
Employee costs	–	250 842	250 842	19 548	124 656	124 456	200	0%	250 842
Remuneration of Councillors	–	7 577	7 577	622	3 711	3 725	(14)	-0%	7 577
Depreciation & asset impairment	–	103 810	103 810	8 651	51 905	51 905	–	–	103 810
Finance charges	–	42 292	42 292	8 560	14 526	14 526	–	–	42 292
Materials and bulk purchases	–	171 947	171 947	12 093	78 640	80 269	(1 628)	-2%	171 947
Transfers and grants	–	38 766	38 766	3 198	18 981	19 221	(240)	–	38 766
Other expenditure	–	208 825	208 825	20 224	81 893	84 400	(2 507)	-3%	208 825
<b>Total Expenditure</b>	<b>–</b>	<b>824 059</b>	<b>824 059</b>	<b>72 894</b>	<b>374 313</b>	<b>378 503</b>	<b>(4 190)</b>	<b>-1%</b>	<b>824 059</b>
<b>Surplus/(Deficit)</b>	<b>–</b>	<b>(80 918)</b>	<b>(80 918)</b>	<b>(28)</b>	<b>(5 049)</b>	<b>(7 525)</b>	<b>2 476</b>	<b>-33%</b>	<b>(78 714)</b>
Transfers recognised - capital	–	39 387	39 434	1 287	11 801	11 801	–	–	39 434
Contributions & Contributed assets	–	3 583	3 583	–	–	–	–	–	3 583
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>–</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>1 259</b>	<b>6 751</b>	<b>4 276</b>	<b>2 476</b>	<b>58%</b>	<b>(35 697)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>–</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>1 259</b>	<b>6 751</b>	<b>4 276</b>	<b>2 476</b>	<b>58%</b>	<b>(35 697)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>–</b>	<b>109 897</b>	<b>123 509</b>	<b>7 794</b>	<b>43 437</b>	<b>32 310</b>	<b>11 127</b>	<b>34%</b>	<b>123 509</b>
Capital transfers recognised	–	36 028	36 074	1 071	7 652	8 410	(757)	-9%	36 074
Public contributions & donations	–	3 583	3 583	–	–	–	–	–	3 583
Borrowing	–	59 861	73 427	6 150	33 845	22 259	11 586	52%	73 427
Internally generated funds	–	10 425	10 425	573	1 940	1 641	299	18%	10 425
<b>Total sources of capital funds</b>	<b>–</b>	<b>109 897</b>	<b>123 509</b>	<b>7 794</b>	<b>43 437</b>	<b>32 310</b>	<b>11 128</b>	<b>34%</b>	<b>123 509</b>
<b>Financial position</b>									
Total current assets	–	183 501	183 501	–	189 968	–	–	–	183 501
Total non current assets	–	3 188 259	3 188 259	–	3 292 474	–	–	–	3 188 259
Total current liabilities	–	130 310	130 263	–	123 895	–	–	–	130 263
Total non current liabilities	–	527 115	527 115	–	494 497	–	–	–	527 115
<b>Community wealth/Equity</b>	<b>–</b>	<b>2 714 336</b>	<b>2 714 382</b>	<b>–</b>	<b>2 864 051</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 714 382</b>
<b>Cash flows</b>									
Net cash from (used) operating	–	71 124	71 124	18 957	49 232	37 944	11 289	30%	71 124
Net cash from (used) investing	–	(115 209)	(115 209)	(8 261)	(45 692)	(46 108)	415	-1%	(115 209)
Net cash from (used) financing	–	36 973	36 973	(2 767)	(9 610)	(9 700)	90	-1%	36 973
<b>Cash/cash equivalents at the month end</b>	<b>–</b>	<b>84 406</b>	<b>84 406</b>	<b>–</b>	<b>78 078</b>	<b>73 655</b>	<b>4 423</b>	<b>6%</b>	<b>77 035</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	44 763	1 815	1 215	1 024	849	742	3 221	15 518	69 147
<b>Creditors Age Analysis</b>									
Total Creditors	7 133	–	–	–	–	–	–	–	7 133

## Financial Performance (revenue and expenditure by standard classification) – December 2013

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

Description	2012/13	Budget Year 2013/14							
	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 - Standard</b>									
<b>Governance and administration</b>	–	193 558	193 558	26 291	108 225	107 768	457	0%	193 558
Executive and council	–	43 363	43 363	14 006	31 616	31 616	–		43 363
Budget and treasury office	–	147 919	147 919	12 179	75 788	75 192	596	1%	147 919
Corporate services	–	2 277	2 277	106	822	960	(139)	-14%	2 277
<b>Community and public safety</b>	–	57 725	57 772	7 044	21 181	21 440	(259)	-1%	57 772
Community and social services	–	2 078	2 078	178	1 175	1 039	136	13%	2 078
Sport and recreation	–	11 549	11 549	1 682	3 881	4 956	(1 076)	-22%	11 549
Public safety	–	12 393	12 393	1 085	6 572	6 184	388	6%	12 393
Housing	–	31 705	31 752	4 099	9 554	9 261	293	3%	31 752
Health	–	–	–	–	–	–	–		–
<b>Economic and environmental services</b>	–	25 383	25 383	1 544	12 567	11 815	752	6%	25 383
Planning and development	–	11 377	11 377	440	6 571	5 689	883	16%	11 377
Road transport	–	13 938	13 938	1 073	5 944	6 098	(154)	-3%	13 938
Environmental protection	–	68	68	31	52	28	24	84%	68
<b>Trading services</b>	–	509 446	509 446	39 275	239 092	241 756	(2 664)	-1%	509 446
Electricity	–	289 279	289 279	21 417	140 471	142 992	(2 521)	-2%	289 279
Water	–	99 562	99 562	7 893	42 052	42 729	(677)	-2%	99 562
Waste water management	–	67 584	67 584	5 525	30 065	29 568	497	2%	67 584
Waste management	–	53 020	53 020	4 439	26 504	26 467	37	0%	53 020
<b>Other</b>	–	–	–	–	–	–	–		–
<b>Total Revenue - Standard</b>	–	<b>786 112</b>	<b>786 158</b>	<b>74 154</b>	<b>381 065</b>	<b>382 779</b>	<b>(1 714)</b>	<b>0%</b>	<b>786 158</b>
<b>Expenditure - Standard</b>									
<b>Governance and administration</b>	–	120 523	120 523	8 341	52 229	55 577	(3 349)	-6%	120 523
Executive and council	–	64 562	64 562	4 596	28 974	30 414	(1 440)	-5%	64 562
Budget and treasury office	–	24 726	24 726	1 977	11 921	11 230	692	6%	24 726
Corporate services	–	31 236	31 236	1 767	11 333	13 934	(2 601)	-19%	31 236
<b>Community and public safety</b>	–	122 599	122 599	12 776	55 219	56 060	(841)	-1%	122 599
Community and social services	–	30 554	30 554	2 297	14 441	14 577	(136)	-1%	30 554
Sport and recreation	–	21 105	21 105	1 979	8 945	9 761	(816)	-8%	21 105
Public safety	–	44 185	44 185	3 602	21 602	21 491	111	1%	44 185
Housing	–	26 754	26 754	4 898	10 230	10 230	–		26 754
Health	–	–	–	–	–	–	–		–
<b>Economic and environmental services</b>	–	135 645	135 645	12 326	61 981	62 106	(125)	0%	135 645
Planning and development	–	31 326	31 326	2 111	12 306	13 858	(1 552)	-11%	31 326
Road transport	–	96 482	96 482	9 577	46 398	44 623	1 775	4%	96 482
Environmental protection	–	7 837	7 837	638	3 277	3 624	(347)	-10%	7 837
<b>Trading services</b>	–	445 293	445 293	39 452	204 884	204 761	124	0%	445 293
Electricity	–	244 304	244 304	19 532	112 165	113 694	(1 529)	-1%	244 304
Water	–	92 079	92 079	9 190	40 571	39 817	753	2%	92 079
Waste water management	–	60 149	60 149	6 599	28 408	27 520	889	3%	60 149
Waste management	–	48 760	48 760	4 131	23 741	23 730	11	0%	48 760
<b>Other</b>	–	–	–	–	–	–	–		–
<b>Total Expenditure - Standard</b>	–	<b>824 059</b>	<b>824 059</b>	<b>72 894</b>	<b>374 313</b>	<b>378 503</b>	<b>(4 190)</b>	<b>-1%</b>	<b>824 059</b>
<b>Surplus/ (Deficit) for the year</b>	–	<b>(37 947)</b>	<b>(37 901)</b>	<b>1 259</b>	<b>6 751</b>	<b>4 276</b>	<b>2 476</b>	<b>58%</b>	<b>(37 901)</b>

## Financial Performance (revenue and expenditure by municipal vote) – December 2013

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

Vote Description	2012/13	Budget Year 2013/14							
	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>									
Vote 1 - Council	-	42 395	42 395	14 001	31 590	31 590	-		42 395
Vote 2 - Municipal Manager	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	1 216	1 216	10	257	403	(146)	-36.3%	1 216
Vote 4 - Finance	-	147 919	147 919	12 179	75 788	75 192	596	0.8%	147 919
Vote 5 - Community Services	-	280 926	280 972	24 991	119 764	119 866	(101)	-0.1%	280 972
Vote 6 - Local Economic Development	-	5 214	5 214	91	4 440	4 440	-		5 214
Vote 7 - Infrastructure & Planning	-	295 950	295 950	21 797	142 655	145 104	(2 450)	-1.7%	295 950
Vote 8 - Protection Services	-	12 493	12 493	1 085	6 572	6 184	388	6.3%	12 493
<b>Total Revenue by Vote</b>	-	<b>786 112</b>	<b>786 158</b>	<b>74 154</b>	<b>381 065</b>	<b>382 779</b>	<b>(1 714)</b>	<b>-0.4%</b>	<b>786 158</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council	-	56 809	56 809	4 464	28 630	28 404	226	0.8%	56 809
Vote 2 - Municipal Manager	-	1 949	1 949	86	697	975	(278)	-28.5%	1 949
Vote 3 - Management Services	-	11 031	11 031	359	2 478	4 786	(2 309)	-48.2%	11 031
Vote 4 - Finance	-	24 726	24 726	1 977	11 921	11 230	692	6.2%	24 726
Vote 5 - Community Services	-	389 757	389 757	39 240	175 534	174 105	1 429	0.8%	389 757
Vote 6 - Local Economic Development	-	8 303	8 303	649	3 948	3 840	108	2.8%	8 303
Vote 7 - Infrastructure & Planning	-	287 299	287 299	22 517	129 502	133 672	(4 170)	-3.1%	287 299
Vote 8 - Protection Services	-	44 185	44 185	3 602	21 602	21 491	111	0.5%	44 185
<b>Total Expenditure by Vote</b>	-	<b>824 059</b>	<b>824 059</b>	<b>72 894</b>	<b>374 313</b>	<b>378 503</b>	<b>(4 190)</b>	<b>-1.1%</b>	<b>824 059</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>(37 947)</b>	<b>(37 901)</b>	<b>1 259</b>	<b>6 751</b>	<b>4 276</b>	<b>2 476</b>	<b>57.9%</b>	<b>(37 901)</b>



## Financial Performance (revenue and expenditure by source/type) – December 2013

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

Description	2012/13	Budget Year 2013/14							
	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		126 921	126 921	10 729	66 214	66 211	3	0%	126 921
Property rates - penalties & collection charges		1 000	1 000	70	411	425	(14)	-3%	1 000
Service charges - electricity revenue		284 936	284 936	21 318	140 022	140 806	(784)	-1%	284 936
Service charges - water revenue		98 642	98 642	7 893	41 802	42 334	(532)	-1%	98 642
Service charges - sanitation revenue		60 917	60 917	5 411	29 750	30 204	(454)	-2%	60 917
Service charges - refuse revenue		52 934	52 934	4 417	26 455	26 467	(13)	0%	52 934
Service charges - other							-		
Rental of facilities and equipment		8 551	8 551	1 630	4 589	4 703	(114)	-2%	8 551
Interest earned - external investments		7 714	7 714	427	2 916	3 311	(394)	-12%	7 714
Interest earned - outstanding debtors		2 204	2 204	174	1 034	1 038	(3)	0%	2 204
Dividends received							-		
Fines		6 079	6 079	533	3 417	3 039	377	12%	6 079
Licences and permits		2 046	2 046	148	997	1 014	(18)	-2%	2 046
Agency services		2 250	2 250	211	1 170	1 125	45	4%	2 250
Transfers recognised - operational		68 984	68 984	18 247	40 569	40 569	-		68 984
Other revenue		19 963	19 963	1 659	9 919	9 732	187	2%	19 963
Gains on disposal of PPE							-		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>-</b>	<b>743 141</b>	<b>743 141</b>	<b>72 867</b>	<b>369 264</b>	<b>370 978</b>	<b>(1 714)</b>	<b>0%</b>	<b>743 141</b>
<b>Expenditure By Type</b>									
Employee related costs		250 842	250 842	19 548	124 656	124 456	200	0%	250 842
Remuneration of councillors		7 577	7 577	622	3 711	3 725	(14)	0%	7 577
Debt impairment							-		
Depreciation & asset impairment		103 810	103 810	8 651	51 905	51 905	-		103 810
Finance charges		42 292	42 292	8 560	14 526	14 526	-		42 292
Bulk purchases		156 893	156 893	10 660	72 526	73 870	(1 345)	-2%	156 893
Other materials		15 055	15 055	1 433	6 115	6 398	(283)	-4%	15 055
Contracted services		74 909	74 909	7 109	28 979	30 276	(1 297)	-4%	74 909
Transfers and grants		38 766	38 766	3 198	18 981	19 221	(240)	-1%	38 766
Other expenditure		133 917	133 917	13 115	52 914	54 125	(1 210)	-2%	133 917
Loss on disposal of PPE							-		
<b>Total Expenditure</b>	<b>-</b>	<b>824 059</b>	<b>824 059</b>	<b>72 894</b>	<b>374 313</b>	<b>378 503</b>	<b>(4 190)</b>	<b>-1%</b>	<b>824 059</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(80 918)</b>	<b>(80 918)</b>	<b>(28)</b>	<b>(5 049)</b>	<b>(7 525)</b>	<b>2 476</b>	<b>(0)</b>	<b>(80 918)</b>
Transfers recognised - capital		39 387	39 434	1 287	11 801	11 801	-		39 434
Contributions recognised - capital		3 583	3 583	-	-	-	-		3 583
Contributed assets							-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>1 259</b>	<b>6 751</b>	<b>4 276</b>			<b>(37 901)</b>
Taxation							-		
<b>Surplus/(Deficit) after taxation</b>	<b>-</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>1 259</b>	<b>6 751</b>	<b>4 276</b>			<b>(37 901)</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>	<b>-</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>1 259</b>	<b>6 751</b>	<b>4 276</b>			<b>(37 901)</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>1 259</b>	<b>6 751</b>	<b>4 276</b>			<b>(37 901)</b>

## Capital Expenditure (Mun. vote, standard classification and funding) – December 2013

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

Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	1 439	1 439	-	833	550	283	52%	1 439
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	68 764	80 217	5 476	22 129	20 548	1 581	8%	80 217
Vote 6 - Local Economic Development	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	-	39 694	41 853	2 318	20 476	11 213	9 263	83%	41 853
Vote 8 - Protection Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	-	<b>109 897</b>	<b>123 509</b>	<b>7 794</b>	<b>43 437</b>	<b>32 310</b>	<b>11 127</b>	<b>34%</b>	<b>123 509</b>
<b>Total Capital Expenditure</b>	-	<b>109 897</b>	<b>123 509</b>	<b>7 794</b>	<b>43 437</b>	<b>32 310</b>	<b>11 127</b>	<b>34%</b>	<b>123 509</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	-	<b>9 977</b>	<b>10 961</b>	<b>262</b>	<b>2 128</b>	<b>3 771</b>	<b>(1 642)</b>	<b>-44%</b>	<b>10 961</b>
Executive and council							-		
Budget and treasury office							-		
Corporate services		9 977	10 961	262	2 128	3 771	(1 642)	-44%	10 961
<b>Community and public safety</b>	-	<b>16 405</b>	<b>16 452</b>	<b>50</b>	<b>1 882</b>	<b>5 660</b>	<b>(3 777)</b>	<b>-67%</b>	<b>16 452</b>
Community and social services				50	379	-	379	#DIV/0!	
Sport and recreation		5 225	5 225		21	1 797	(1 777)	-99%	5 225
Public safety			-				-		
Housing		11 180	11 227		1 482	3 862	(2 380)	-62%	11 227
Health							-		
<b>Economic and environmental services</b>	-	<b>17 870</b>	<b>17 870</b>	<b>1 073</b>	<b>5 877</b>	<b>4 629</b>	<b>1 248</b>	<b>27%</b>	<b>17 870</b>
Planning and development							-		
Road transport		17 870	17 870	1 073	5 877	4 629	1 248	27%	17 870
Environmental protection							-		
<b>Trading services</b>	-	<b>65 644</b>	<b>78 226</b>	<b>6 408</b>	<b>33 550</b>	<b>18 251</b>	<b>15 299</b>	<b>84%</b>	<b>78 226</b>
Electricity		37 194	38 369	2 318	19 627	10 199	9 428	92%	38 369
Water		15 900	24 144	2 273	9 584	6 425	3 159	49%	24 144
Waste water management		11 150	12 672	1 500	3 646	1 248	2 398	192%	12 672
Waste management		1 400	3 041	316	693	379	314	83%	3 041
<b>Other</b>							-		
<b>Total Capital Expenditure - Standard Classification</b>	-	<b>109 897</b>	<b>123 509</b>	<b>7 794</b>	<b>43 437</b>	<b>32 310</b>	<b>11 127</b>	<b>34%</b>	<b>123 509</b>

## Financial Position - December 2013

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

Description	2012/13	Budget Year 2013/14			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash		84 406	84 406	32 977	84 406
Call investment deposits		–	–	45 101	–
Consumer debtors		50 826	50 826	51 861	50 826
Other debtors		40 769	40 769	41 361	40 769
Current portion of long-term receivables		14	14		14
Inventory		7 486	7 486	18 669	7 486
<b>Total current assets</b>		<b>–</b>	<b>183 501</b>	<b>183 501</b>	<b>183 501</b>
<b>Non current assets</b>					
Long-term receivables		73	73	92	73
Investments		16 379	16 379	13 861	16 379
Investment property		87 289	87 289	175 866	87 289
Investments in Associate		–	–	–	–
Property, plant and equipment		3 080 474	3 080 474	3 097 182	3 080 474
Agricultural		–	–	–	–
Biological assets		–	–	–	–
Intangible assets		4 043	4 043	4 449	4 043
Other non-current assets		–	–	1 025	–
<b>Total non current assets</b>		<b>–</b>	<b>3 188 259</b>	<b>3 292 474</b>	<b>3 188 259</b>
<b>TOTAL ASSETS</b>		<b>–</b>	<b>3 371 760</b>	<b>3 482 443</b>	<b>3 371 760</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft		–	–	–	–
Borrowing		20 623	20 623	28 167	20 623
Consumer deposits		38 618	38 618	36 874	38 618
Trade and other payables		64 237	64 191	58 854	64 191
Provisions		6 831	6 831		6 831
<b>Total current liabilities</b>		<b>–</b>	<b>130 310</b>	<b>123 895</b>	<b>130 263</b>
<b>Non current liabilities</b>					
Borrowing		391 789	391 789	342 432	391 789
Provisions		135 325	135 325	152 065	135 325
<b>Total non current liabilities</b>		<b>–</b>	<b>527 115</b>	<b>494 497</b>	<b>527 115</b>
<b>TOTAL LIABILITIES</b>		<b>–</b>	<b>657 425</b>	<b>618 391</b>	<b>657 378</b>
<b>NET ASSETS</b>		<b>–</b>	<b>2 714 336</b>	<b>2 864 051</b>	<b>2 714 382</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		2 397 233	2 397 279	2 862 156	2 397 279
Reserves		317 103	317 103	1 895	317 103
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>–</b>	<b>2 714 336</b>	<b>2 864 051</b>	<b>2 714 382</b>

## Cash Flow - December 2013

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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other		652 431	652 431	53 385	326 508	326 215	293	0%	652 431
Government - operating		68 984	68 984	18 247	40 569	40 569	-		68 984
Government - capital		42 971	43 017	1 287	11 801	11 801	-		43 017
Interest		9 918	9 918	601	3 950	3 950	-		9 918
Dividends		-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees		(622 122)	(622 169)	(42 807)	(300 089)	(311 084)	(10 996)	4%	(622 169)
Finance charges		(42 292)	(42 292)	(8 560)	(14 526)	(14 526)	-		(42 292)
Transfers and Grants		(38 766)	(38 766)	(3 198)	(18 981)	(18 981)	-		(38 766)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>-</b>	<b>71 124</b>	<b>71 124</b>	<b>18 957</b>	<b>49 232</b>	<b>37 944</b>	<b>11 289</b>	<b>30%</b>	<b>71 124</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		48	48	8	9	9	-		48
Decrease (increase) in non-current investments		(5 359)	(5 359)	(476)	(2 265)	(2 680)	415	-15%	(5 359)
<b>Payments</b>									
Capital assets		(109 897)	(109 897)	(7 794)	(43 437)	(43 437)	-		(109 897)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-</b>	<b>(115 209)</b>	<b>(115 209)</b>	<b>(8 261)</b>	<b>(45 692)</b>	<b>(46 108)</b>	<b>(415)</b>	<b>1%</b>	<b>(115 209)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		51 300	51 300	-	-	-	-		51 300
Increase (decrease) in consumer deposits		3 704	3 704	114	1 942	1 852	90	5%	3 704
<b>Payments</b>									
Repayment of borrowing		(18 032)	(18 032)	(2 881)	(11 552)	(11 552)	-		(18 032)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>36 973</b>	<b>36 973</b>	<b>(2 767)</b>	<b>(9 610)</b>	<b>(9 700)</b>	<b>(90)</b>	<b>1%</b>	<b>36 973</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>									
	<b>-</b>	<b>(7 112)</b>	<b>(7 112)</b>	<b>7 928</b>	<b>(6 069)</b>	<b>(17 863)</b>			<b>(7 112)</b>
Cash/cash equivalents at beginning:		91 518	91 518		84 147	91 518			84 147
Cash/cash equivalents at month/year end:		84 406	84 406		78 078	73 655			77 035

# SUPPORTING DOCUMENTATION

## Debtors' analysis

### Supporting Table SC3 Debtors' age analysis

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

Description	NT Code	Budget Year 2013/14										Actual Bad Debts Written Off against Debtors	Impaired - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	9 331	286	170	144	172	214	570	2 185	13 073	3 285	-	4 264
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11 286	427	300	122	121	97	465	1 759	14 577	2 563	-	1 270
Receivables from Non-exchange Transactions - Property Rates	1400	11 662	435	297	384	211	141	709	2 802	16 640	4 246	-	3 907
Receivables from Exchange Transactions - Waste Water Management	1500	5 559	205	142	110	106	83	479	1 825	8 508	2 603	-	2 853
Receivables from Exchange Transactions - Waste Management	1600	4 167	154	100	83	78	64	280	1 178	6 104	1 684	-	1 573
Receivables from Exchange Transactions - Property Rental Debtors	1700	151	16	14	14	9	9	45	69	327	146	-	221
Interest on Arrear Debtor Accounts	1810	57	29	30	32	34	36	221	3 635	4 074	3 959	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2 550	264	162	135	118	99	451	2 065	5 844	2 868	-	2 826
<b>Total By Income Source</b>	<b>2000</b>	<b>44 763</b>	<b>1 815</b>	<b>1 215</b>	<b>1 024</b>	<b>849</b>	<b>742</b>	<b>3 221</b>	<b>15 518</b>	<b>69 147</b>	<b>21 354</b>	<b>-</b>	<b>16 916</b>
<b>2012/13 - totals only</b>		<b>37 069</b>	<b>1 863</b>	<b>1 267</b>	<b>919</b>	<b>1 321</b>	<b>974</b>	<b>5 034</b>	<b>14 791</b>	<b>63 238</b>	<b>23 039</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	710	193	36	165	4	3	18	324	1 454	514	-	-
Commercial	2300	6 576	91	194	28	31	25	78	465	7 487	627	-	646
Households	2400	37 477	1 530	985	831	814	714	3 125	14 729	60 205	20 213	-	16 270
Other	2500	1	-	-	-	-	-	-	-	1	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>44 763</b>	<b>1 815</b>	<b>1 215</b>	<b>1 024</b>	<b>849</b>	<b>742</b>	<b>3 221</b>	<b>15 518</b>	<b>69 147</b>	<b>21 354</b>	<b>-</b>	<b>16 916</b>

Debtors' levels remain stable after the slight year-on-year decrease from 2012 to 2013. The increased debtors results from the year-on-year increase in billings from increased tariffs at the start of the new financial year.

### Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
<b>2013</b>					
July	6 427	3 131 937	25 314	31 741	20.25%
August	6 446	3 136 846	25 419	31 865	20.23%
September	6 514	3 155 567	25 335	31 849	20.45%
October	6 558	3 178 924	25 277	31 835	20.60%
November	6 576	3 180 869	25 256	31 832	20.66%
December	6 596	3 197 613	25 237	31 833	20.72%
<b>2014</b>					
January			0		
February			0		
March			0		
April			0		
May			0		
June			0		

## Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total -	Older than 30 Days	Older than 90 days
<b>2013/14</b>											
June									0	0	0
May									0	0	0
April									0	0	0
March									0	0	0
February									0	0	0
January									0	0	0
December	44 762 720	1 814 647	1 215 241	1 024 154	849 478	741 520	3 220 885	15 517 894	69 146 539	24 383 819	21 353 931
November	43 115 553	1 843 348	1 225 556	955 383	802 976	690 983	3 310 665	15 212 067	67 156 532	24 040 978	20 972 074
October	44 055 624	2 002 136	1 302 808	964 851	768 525	671 903	3 312 809	15 359 800	68 438 457	24 382 832	21 077 888
September	45 101 428	1 861 255	1 259 835	957 082	814 639	712 400	3 576 463	15 399 007	69 682 108	24 580 680	21 459 590
Augustus	38 856 787	1 937 928	1 226 689	1 016 753	830 184	696 009	3 529 750	15 530 145	63 624 245	24 767 458	21 602 841
July	41 116 113	1 847 114	1 256 338	962 460	773 328	685 374	3 784 937	15 375 903	65 801 568	24 685 456	21 582 003

## Creditors' analysis

### Supporting Table SC4

#### WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2013/14								
		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
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	1 234								1 234
Bulk Water	0200									-
PAYE deductions	0300	2 162								2 162
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	3 737								3 737
Auditor General	0800									-
Other	0900									-
<b>Total By Customer Type</b>	<b>1000</b>	<b>7 133</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 133</b>

Supporting Table SC4 reflects creditors paid during December 2013.

The payment of creditors is within requirements of the MFMA

# Investment portfolio analysis

## Supporting Table SC5

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

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
<b>Municipality</b>								
LIBERTY 15934476	15 YEARS		01/09/2025	6		5 299	125	5 430
LIBERTY 21196964	14 YEARS		01/09/2025	20		7 207	260	7 488
MOMENTUM MP 3853776	14 YEARS		01/07/2026	23		890	30	944
ABSA 4074809272	DAILY	CALL		84	4.8%	20 273	642	20 999
ABSA 9284200168	DEP PLUS	CALL		102	5.0%	24 642	(642)	24 102
Municipality sub-total				236		58 311	415	58 962
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>236</b>		<b>58 311</b>	<b>415</b>	<b>58 962</b>

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

Long term investments relate to the sinking fund investments.

# Allocation and grant receipts and expenditure

## Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December									
Description	2012/13	Budget Year 2013/14							
	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>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	-	45 383	45 383	-	34 523	34 523	-		45 383
Local Government Equitable Share		41 949	41 949		31 462	31 462	-		41 949
							-		
							-		
							-		
<b>Provincial Government:</b>	-	23 601	23 601	6 194	14 449	14 449	-		23 601
Housing		20 045	20 045	5 976	13 578	13 578	-		20 045
Provincial Library Grant		805	805		554	554	-		805
Main Road Subsidy		2 651	2 651				-		2 651
Sport & Recreation Grant		100	100		100	100	-		100
Thusong Service Centre Grant				218	218	218	-		
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
[insert description]							-		
							-		
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
[insert description]							-		
							-		
<b>Total Operating Transfers and Grants</b>	-	68 984	68 984	6 194	48 972	48 972	-		68 984
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	-	25 725	25 725	8 677	19 735	19 735	-		25 725
Municipal Infrastructure Grant (MIG)		18 755	18 755	8 677	12 772	12 772	-		18 755
INEP		3 000	3 000		3 000	3 000	-		3 000
Neighbourhood Development Partnership		3 970	3 970		3 963	3 963	-		3 970
Other capital transfers [insert description]							-		
<b>Provincial Government:</b>	-	6 671	6 671	-	-	-	-		6 671
							-		
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
[insert description]							-		
							-		
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
[insert description]							-		
							-		
<b>Total Capital Transfers and Grants</b>	-	32 396	32 396	8 677	19 735	19 735	-		32 396
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	-	101 380	101 380	14 871	68 707	68 707	-		101 380

Grant receipts are monitored according to the payment schedules. Year to date actual only reflects actual receipts for 2013/2014.



## Supporting Table SC7 – Grant expenditure

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

Description	2012/13	Budget Year 2013/14							
	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>									
<b>National Government:</b>	-	3 434	3 434	124	977	977	-		3 434
Local Government Equitable Share							-		
Finance Management		1 300	1 300	29	491	491	-		1 300
Municipal Systems Improvement		890	890	4	10	10	-		890
EPWP Incentive		1 244	1 244	91	477	477	-		1 244
<b>Provincial Government:</b>	-	23 601	23 601	4 139	8 120	8 120	-		23 601
Housing		20 045	20 045	4 088	7 809	7 809	-		20 045
Provincial Library Grant		805	805	46	282	282	-		805
Main Road Subsidy		2 651	2 651				-		2 651
Sport & Recreation Grant		100	100	5	29	29	-		100
Thusong Service Centre Grant							-		
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<i>[insert description]</i>							-		
<b>Total operating expenditure of Transfers and Grants:</b>	-	27 035	27 035	4 264	9 097	9 097	-		27 035
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	25 725	25 725	1 287	5 450	5 450	-		25 725
Municipal Infrastructure Grant (MIG)		18 755	18 755	1 188	5 085	5 085	-		18 755
INEP		3 000	3 000	100	364	364	-		3 000
Neighbourhood Development Partnership		3 970	3 970				-		3 970
Other capital transfers <i>[insert description]</i>							-		
<b>Provincial Government:</b>	-	6 671	6 671	-	1 525	1 525	-		6 671
<b>Housing</b>		5 689	5 689		619	619	-		5 689
Public Transport non-motorised infrastructure grant		982	982		906	906	-		982
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
0							-		
<b>Total capital expenditure of Transfers and Grants</b>	-	32 396	32 396	1 287	6 975	6 975	-		32 396
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	59 431	59 431	5 551	16 072	16 072	-		59 431

Grant expenditure is monitored against grant receipts.

# Expenditure on councillor and board members allowances and employee benefits

## Supporting Table SC8

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

Summary of Employee and Councillor remuneration	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		7 197	7 197	592	3 531	3 538	(7)	0%	7 197
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Motor Vehicle Allowance							-		
Cellphone Allowance		380	380	30	180	187	(7)	-4%	380
Housing Allowances							-		
Other benefits and allowances							-		
<b>Sub Total - Councillors</b>	<b>-</b>	<b>7 577</b>	<b>7 577</b>	<b>622</b>	<b>3 711</b>	<b>3 725</b>	<b>(14)</b>	<b>0%</b>	<b>7 577</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages		8 657	8 657	721	4 324	4 322	2	0%	8 657
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Overtime							-		
Performance Bonus							-		
Motor Vehicle Allowance							-		
Cellphone Allowance		146	146	12	70	73	(3)	-4%	146
Housing Allowances							-		
Other benefits and allowances							-		
Post-retirement benefit obligations							-		
<b>Sub Total - Senior Managers of Municipality</b>	<b>-</b>	<b>8 803</b>	<b>8 803</b>	<b>732</b>	<b>4 393</b>	<b>4 395</b>	<b>(1)</b>	<b>0%</b>	<b>8 803</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		158 108	158 108	16 352	82 820	78 782	4 038	5%	146 098
Pension and UIF Contributions		27 080	27 080	2 099	12 557	13 436	(878)	-7%	27 080
Medical Aid Contributions		11 179	11 179	704	4 244	5 546	(1 302)	-23%	11 179
Overtime		12 233	12 233	1 080	5 059	6 069	(1 010)	-17%	12 233
Performance Bonus		-	-	-	-	-	-		12 011
Motor Vehicle Allowance		10 714	10 714	826	4 862	5 316	(453)	-9%	10 714
Cellphone Allowance		1 356	1 356	106	514	673	(159)	-24%	1 356
Housing Allowances		945	945	85	502	469	33	7%	945
Other benefits and allowances		9 082	9 082	(3 315)	4 439	4 506	(67)	-1%	9 082
Long service awards		813	813	-	-	-	-		813
Post-retirement benefit obligations		9 630	9 630	802	4 815	4 815	-		9 630
<b>Sub Total - Other Municipal Staff</b>	<b>-</b>	<b>242 039</b>	<b>242 039</b>	<b>18 816</b>	<b>120 263</b>	<b>120 062</b>	<b>201</b>	<b>0%</b>	<b>242 039</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>-</b>	<b>258 419</b>	<b>258 419</b>	<b>20 170</b>	<b>128 368</b>	<b>128 182</b>	<b>186</b>	<b>0%</b>	<b>258 419</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>-</b>	<b>250 842</b>	<b>250 842</b>	<b>19 548</b>	<b>124 656</b>	<b>124 457</b>	<b>200</b>	<b>0%</b>	<b>250 842</b>

# Financial Performance

## Supporting Table SC2

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

Description of financial indicator	Basis of calculation	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	17.7%	17.7%	3.9%	6.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	54.5%	59.5%	77.9%	59.5%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.6%	17.6%	15.0%	17.6%
Gearing	Long Term Borrowing/ Funds &	0.0%	123.6%	123.6%	18071.7%	123.6%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	0.0%	140.8%	140.9%	153.3%	140.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	64.8%	64.8%	63.0%	64.8%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		99.9%	99.9%	Annual Indicator	99.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual	0.0%	12.3%	12.3%	Annual	12.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		98.2%	98.2%		98.2%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		7.1%	7.2%	6.3%	7.2%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		25.9%	25.8%	25.4%	25.8%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	33.8%	33.8%	33.8%	33.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	22.0%	22.0%	18.6%	22.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	19.7%	19.7%	3.9%	6.7%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		21.6	2155.9%	Annual Indicator	21.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		14.5%	14.5%	Annual Indicator	14.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		1.7	165.3%	4.09	1.7

# Capital programme performance

## Supporting Table SC12

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

Month	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		1 099	74	0	0	74	74	100.0%	0%
August		2 198	6 299	11 416	11 416	6 373	(5 043)	-79.1%	10%
September		4 396	2 977	15 798	27 214	9 350	(17 865)	-191.1%	25%
October		7 693	5 434	4 426	31 641	14 784	(16 857)	-114.0%	29%
November		6 594	7 559	4 002	35 643	22 343	(13 300)	-59.5%	32%
December		12 089	9 967	7 794	43 437	32 310	(11 127)	-34.4%	40%
January		8 792	3 582			35 892	-		
February		13 188	8 942			44 834	-		
March		10 990	9 955			54 789	-		
April		13 188	11 215			66 003	-		
May		15 386	22 689			88 692	-		
June		14 287	34 817			123 509	-		
<b>Total Capital expenditure</b>	<b>-</b>	<b>109 897</b>	<b>123 509</b>	<b>43 437</b>					

## Supporting Table SC13a

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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	50 904	50 904	4 407	26 898	22 583	(4 315)	-19.1%	50 904
Infrastructure - Road transport	-	9 160	9 160	552	1 576	4 629	3 054	66.0%	9 160
<i>Roads, Pavements &amp; Bridges</i>		9 160	9 160	552	1 576	4 629	3 054	66.0%	9 160
<i>Storm water</i>							-		
Infrastructure - Electricity	-	23 894	23 894	1 059	13 220	10 199	(3 021)	-29.6%	23 894
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		23 894	23 894	1 059	13 220	10 199	(3 021)	-29.6%	23 894
<i>Street Lighting</i>							-		
Infrastructure - Water	-	7 300	7 300	1 533	8 317	6 425	(1 892)	-29.5%	7 300
<i>Dams &amp; Reservoirs</i>							-		
<i>Water purification</i>		7 300	7 300	1 533	8 317	6 425	(1 892)	-29.5%	7 300
<i>Reticulation</i>							-		
Infrastructure - Sanitation	-	9 150	9 150	947	3 092	1 248	(1 844)	-147.8%	9 150
<i>Reticulation</i>							-		
<i>Sewerage purification</i>		9 150	9 150	947	3 092	1 248	(1 844)	-147.8%	9 150
Infrastructure - Other	-	1 400	1 400	316	693	83	(611)	-739.2%	1 400
<i>Waste Management</i>		1 400	1 400	316	693	83	(611)	-739.2%	1 400
<b>Community</b>	-	13 189	13 189	50	1 128	248	(880)	-355.2%	13 189
Parks & gardens							-		
Sportsfields & stadia		5 000	5 000			83	83	100.0%	5 000
Security and policing							-		
Cemeteries							-		
Social rental housing		5 689	5 689		449	83	(366)	-443.2%	5 689
Other		2 500	2 500	50	679	83	(597)	-722.3%	2 500
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	6 638	6 638	262	437	248	(189)	-76.2%	6 638
General vehicles		4 695	4 695			83	83	100.0%	4 695
Specialised vehicles	-	-	-	-	-	-	-		-
Other							-		
<b>Intangibles</b>	-	-	-	-	-	-	-		-
Computers - software & programming							-		
Other							-		
<b>Total Capital Expenditure on new assets</b>	-	70 731	70 731	4 720	28 463	23 079	(5 384)	-23.3%	70 731

## Supporting Table SC13b

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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	32 610	45 192	3 074	10 423	8 570	(1 853)	-21.6%	45 192
Infrastructure - Road transport	-	8 710	8 710	521	4 301	300	(4 002)	-1335.5%	8 710
<i>Roads, Pavements &amp; Bridges</i>		8 710	8 710	521	4 301	300	(4 002)	-1335.5%	8 710
<i>Storm water</i>							-		
Infrastructure - Electricity	-	13 300	14 475	1 259	4 301	854	(3 447)	-403.7%	14 475
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		13 300	14 475	1 259	4 301	854	(3 447)	-403.7%	14 475
<i>Street Lighting</i>							-		
Infrastructure - Water	-	8 600	16 844	740	1 267	7 111	5 845	82.2%	16 844
<i>Dams &amp; Reservoirs</i>		200	200		107	12	(95)	-805.4%	200
<i>Water purification</i>							-		
<i>Reticulation</i>		8 400	16 644	740	1 160	7 100	5 940	83.7%	16 644
Infrastructure - Sanitation	-	2 000	3 522	554	554	208	(346)	-166.5%	3 522
<i>Reticulation</i>							-		
<i>Sewerage purification</i>		2 000	3 522	554	554	208	(346)	-166.5%	3 522
Infrastructure - Other	-	-	1 641	-	-	97	97	100.0%	1 641
<i>Waste Management</i>			1 641			97	97	100.0%	1 641
<b>Community</b>	-	5 716	5 763	-	1 054	554	(500)	-90.3%	5 763
Parks & gardens							-		
Sportsfields & stadia							-		
Swimming pools		225	225		21	13	(7)	-55.5%	225
Community halls							-		
Libraries							-		
Recreational facilities							-		
Fire, safety & emergency							-		
Security and policing							-		
Cemeteries							-		
Social rental housing					1 033		(1 033)	#DIV/0!	
Other		5 491	5 538			541	541	100.0%	5 538
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
Housing development							-		
Other							-		
<b>Other assets</b>	-	-	984	-	558	58	(500)	-862.2%	984
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of</b>	-	39 166	52 778	3 074	12 868	9 231	(3 637)	-39.4%	52 778

## Supporting Table SC13c

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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	135 022	135 022	12 367	59 896	67 511	7 615	11.3%	135 022
Infrastructure - Road transport	-	62 485	62 485	6 182	29 264	31 243	1 979	6.3%	62 485
<i>Roads, Pavements &amp; Bridges</i>		58 578	58 578	5 959	27 675	29 289	1 615	5.5%	58 578
<i>Storm water</i>		3 907	3 907	223	1 589	1 953	364	18.6%	3 907
Infrastructure - Electricity	-	27 457	27 457	1 688	10 056	13 728	3 673	26.8%	27 457
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		27 457	27 457	1 688	10 056	13 728	3 673	26.8%	27 457
<i>Street Lighting</i>							-		
Infrastructure - Water	-	28 574	28 574	2 311	12 425	14 287	1 862	13.0%	28 574
<i>Dams &amp; Reservoirs</i>							-		
<i>Water purification</i>							-		
<i>Reticulation</i>		28 574	28 574	2 311	12 425	14 287	1 862	13.0%	28 574
Infrastructure - Sanitation	-	14 662	14 662	2 021	7 502	7 331	(171)	-2.3%	14 662
<i>Reticulation</i>							-		
<i>Sewerage purification</i>		14 662	14 662	2 021	7 502	7 331	(171)	-2.3%	14 662
Infrastructure - Other	-	1 844	1 844	164	650	922	273	29.6%	1 844
<i>Waste Management</i>		1 844	1 844	164	650	922	273	29.6%	1 844
<b>Community</b>	-	8 252	8 252	579	2 732	4 126	1 394	33.8%	8 252
Parks & gardens		2 568	2 568	198	1 102	1 284	183	14.2%	2 568
Sportsfields & stadia		1 034	1 034	77	175	517	342	66.1%	1 034
Swimming pools		303	303	86	201	151	(49)	-32.6%	303
Community halls		904	904	36	293	452	159	35.2%	904
Libraries		221	221	2	97	111	14	12.3%	221
Recreational facilities							-		
Fire, safety & emergency		841	841	38	272	420	149	35.4%	841
Security and policing		638	638	64	228	319	91	28.5%	638
Cemeteries		55	55	12	23	27	4	14.6%	55
Social rental housing		317	317	14	66	158	92	58.3%	317
Other		1 372	1 372	52	276	686	410	59.8%	1 372
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development							-		
<b>Other assets</b>	-	20 086	20 086	943	6 228	10 043	3 814	38.0%	20 086
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment							-		
Computers - hardware/equipment		5 852	5 852	118	2 868	2 926	58	2.0%	5 852
Other Buildings		1 173	1 173	73	390	587	197	33.6%	1 173
Other		13 061	13 061	753	2 971	6 531	3 560	54.5%	13 061
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	-	163 360	163 360	13 889	68 856	81 680	12 824	15.7%	163 360

## Supporting Table SC13d

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

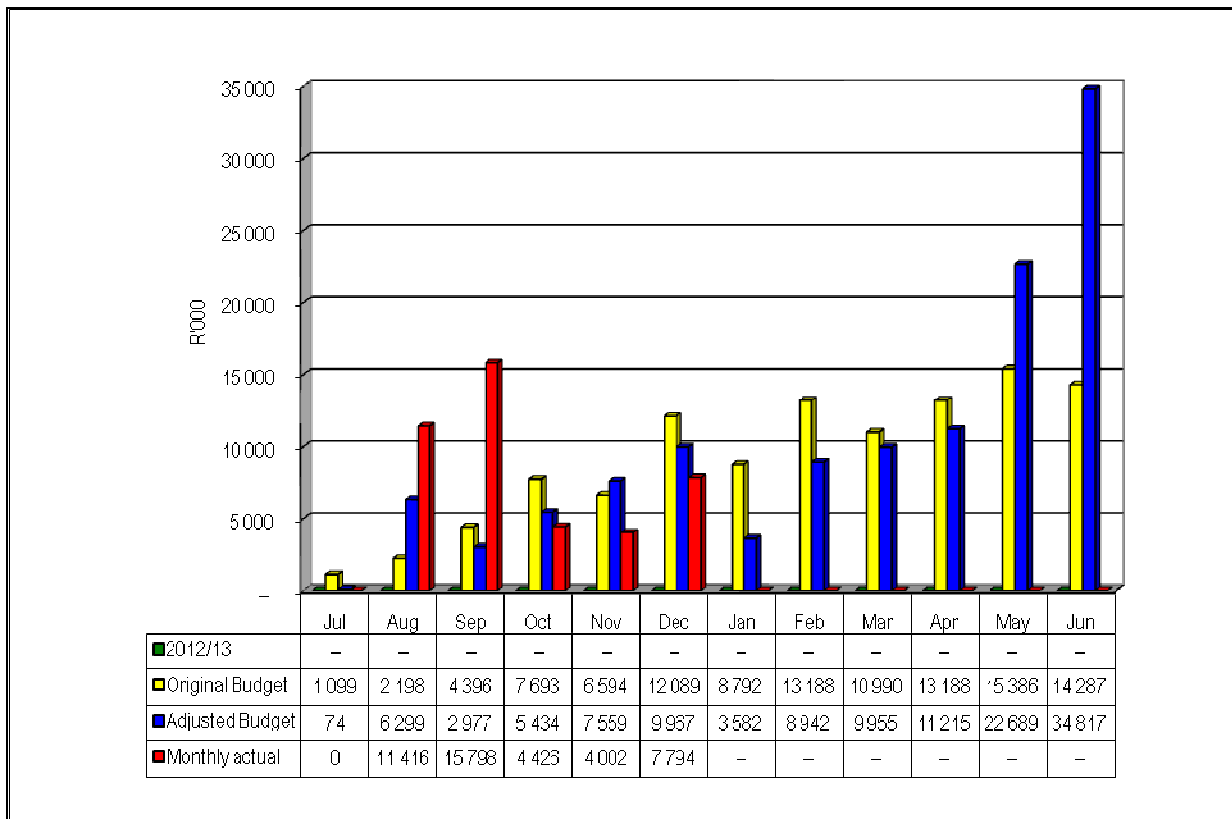
Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	90 494	90 494	7 541	45 247	45 247	-		90 494
Infrastructure - Road transport	-	37 311	37 311	3 109	18 656	18 656	-		37 311
<i>Roads, Pavements &amp; Bridges</i>		37 311	37 311	3 109	18 656	18 656	-		37 311
<i>Storm water</i>							-		
Infrastructure - Electricity	-	22 284	22 284	1 857	11 142	11 142	-		22 284
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		22 284	22 284	1 857	11 142	11 142	-		22 284
<i>Street Lighting</i>							-		
Infrastructure - Water	-	14 546	14 546	1 212	7 273	7 273	-		14 546
<i>Dams &amp; Reservoirs</i>		14 546	14 546	1 212	7 273	7 273	-		14 546
<i>Water purification</i>							-		
<i>Reticulation</i>							-		
Infrastructure - Sanitation	-	12 696	12 696	1 058	6 348	6 348	-		12 696
<i>Reticulation</i>		12 696	12 696	1 058	6 348	6 348	-		12 696
<i>Sewerage purification</i>							-		
Infrastructure - Other	-	3 657	3 657	305	1 828	1 828	-		3 657
<i>Waste Management</i>		3 657	3 657	305	1 828	1 828	-		3 657
<i>Other</i>							-		
<b>Community</b>	-	4 696	4 696	391	2 348	2 348	-		4 696
Recreational facilities		4 696	4 696	391	2 348	2 348	-		4 696
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	8 402	8 402	700	4 201	4 201	-		8 402
General vehicles		1 864	1 864	155	932	932	-		1 864
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment							-		
Computers - hardware/equipment		838	838	70	419	419	-		838
Furniture and other office equipment		344	344	29	172	172	-		344
Civic Land and Buildings							-		
Other Buildings		5 356	5 356	446	2 678	2 678	-		5 356
Other Land							-		
Surplus Assets - (Investment or Inventory)							-		
Other							-		
<b>Agricultural assets</b>	-	-	-	-	-	-	-		-
<b>Biological assets</b>	-	-	-	-	-	-	-		-
<b>Intangibles</b>	-	218	218	18	109	109	-		218
Computers - software & programming							-		
<b>Total Depreciation</b>	-	103 810	103 810	8 651	51 905	51 905	-		103 810



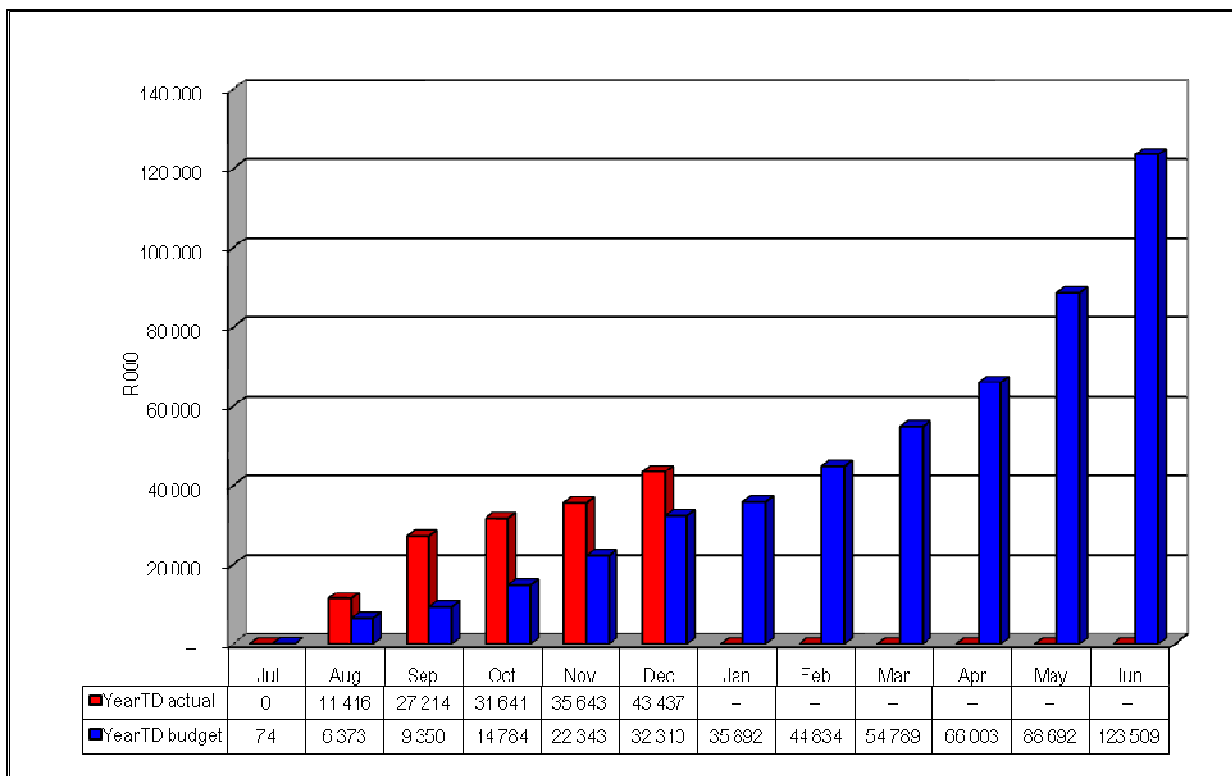
## Other supporting documentation

### Section 71 charts

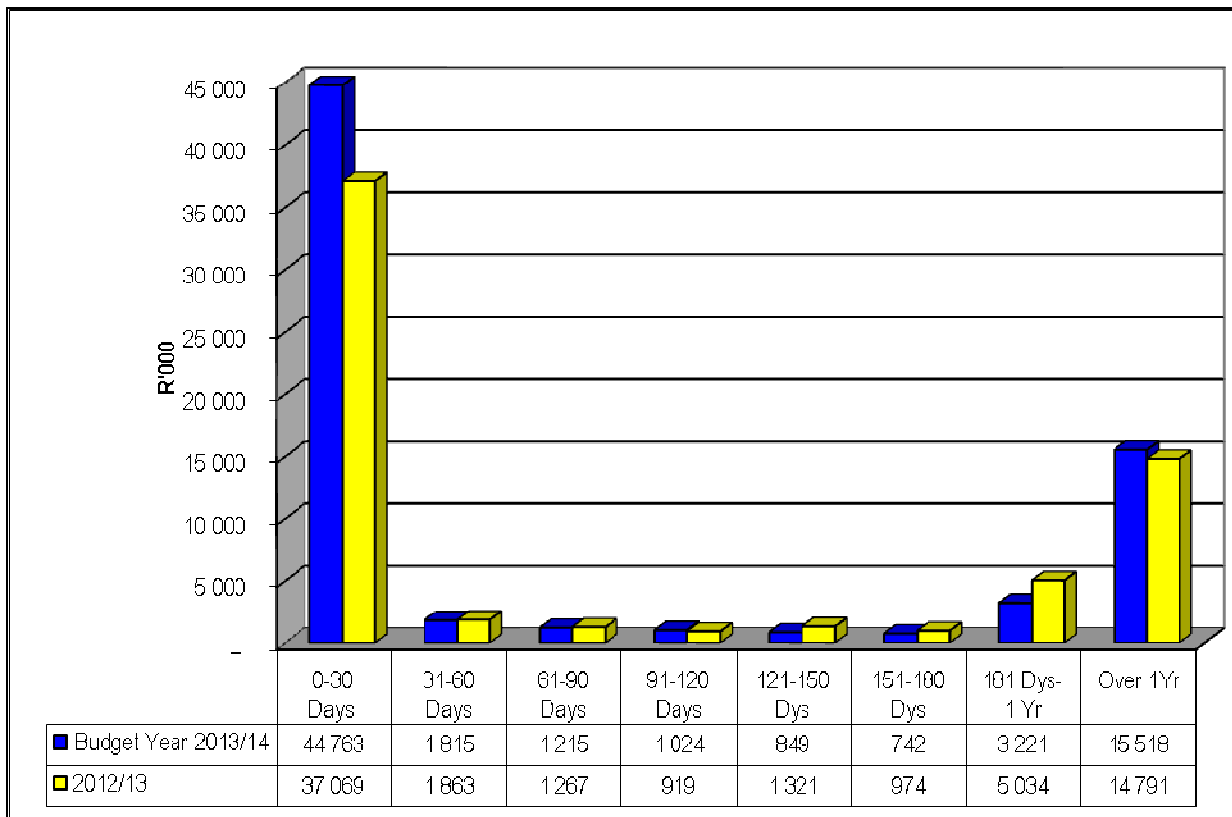
#### Capital expenditure monthly trend - actual vs target



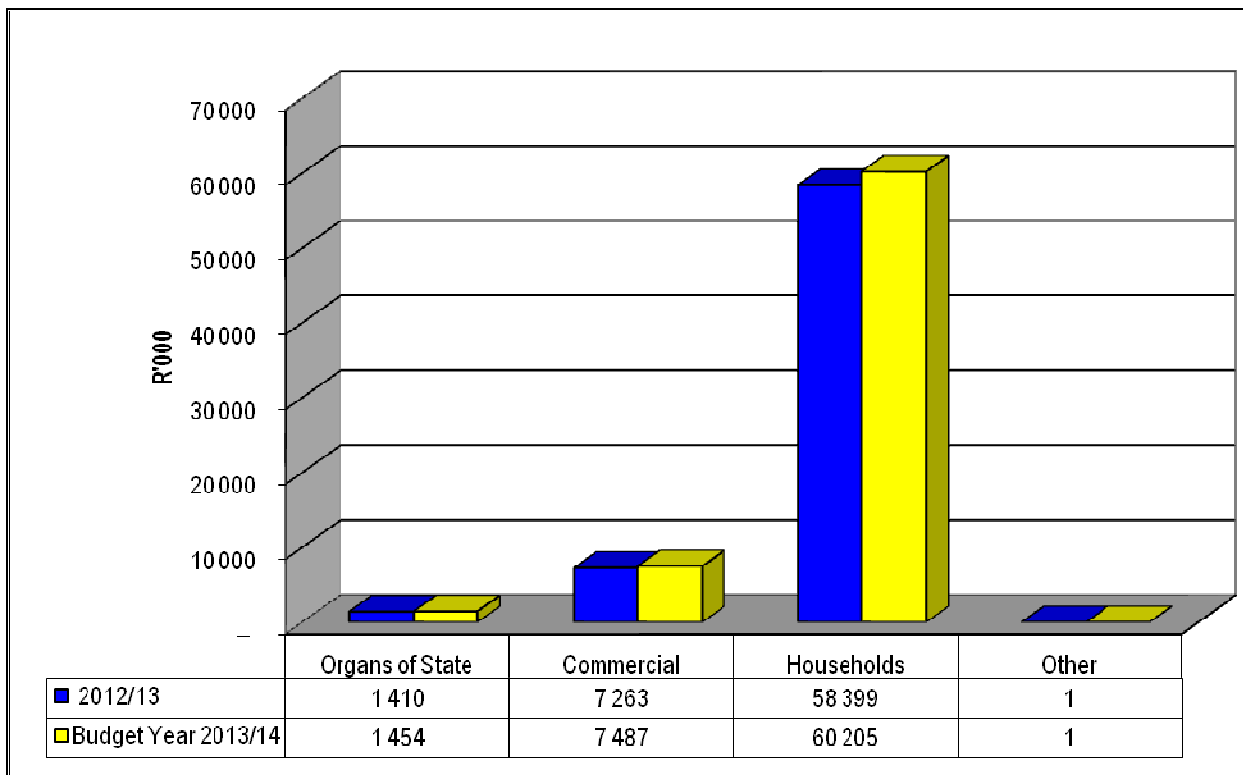
#### Capital expenditure – YTD actual vs YTD trend



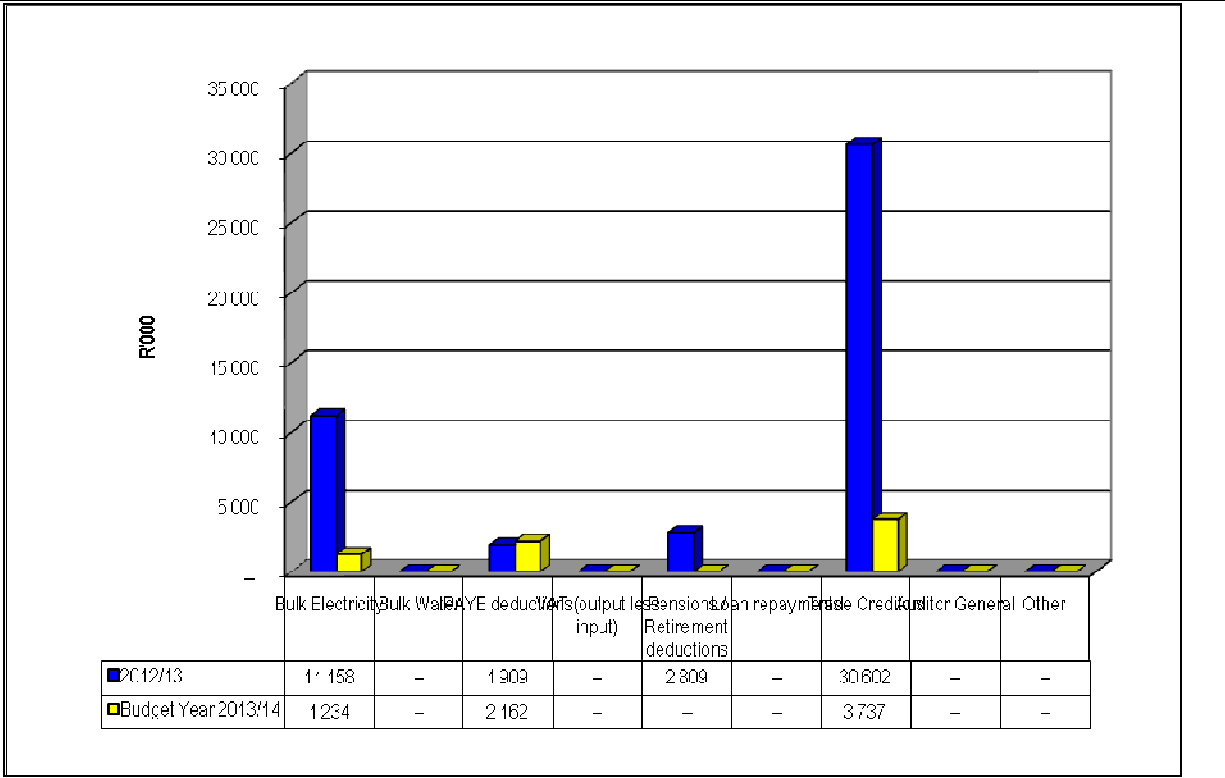
### Debtors Age Analysis



### Debtors by Type



**Creditor Payments**



## SERVICE DELIVERY PERFORMANCE ANALYSIS

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

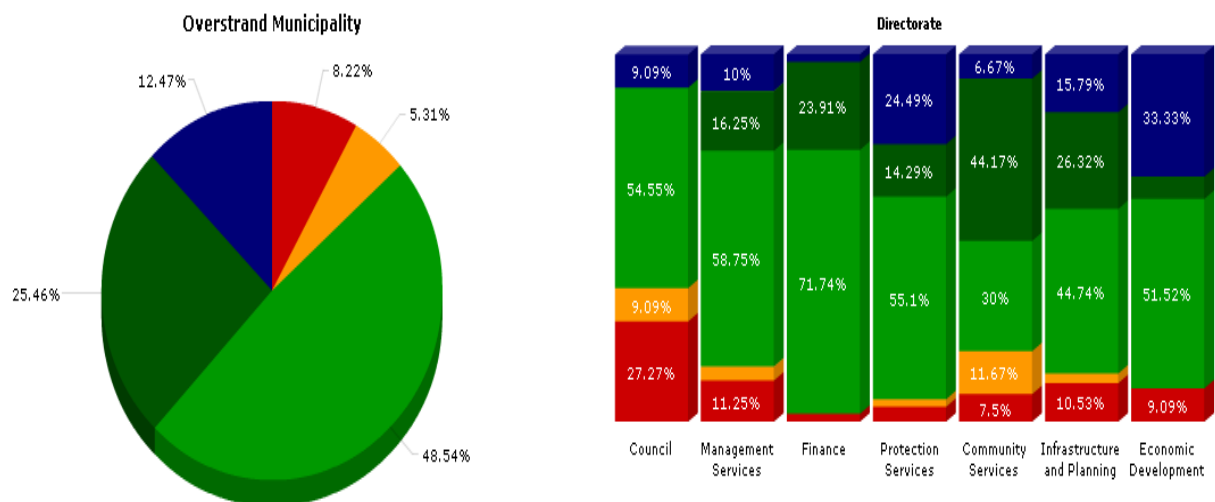
The municipality met 326 (86,47%) of a total number of 377 key performance indicators (KPIs) for the period July 2013 – December 2013. 20 (5,3%) of KPIs were almost met and 31 (8,2%) of the indicators were not met.

The revised Top Layer SDBIP will, in terms of MFMA Circular 13, be submitted with the adjustment budget for approval by Council.

Annexure B is the unaudited Top Layer SDBIP Report for the first half of the financial year ending 31 December 2013 which measures the municipality's overall performance per National KPA.

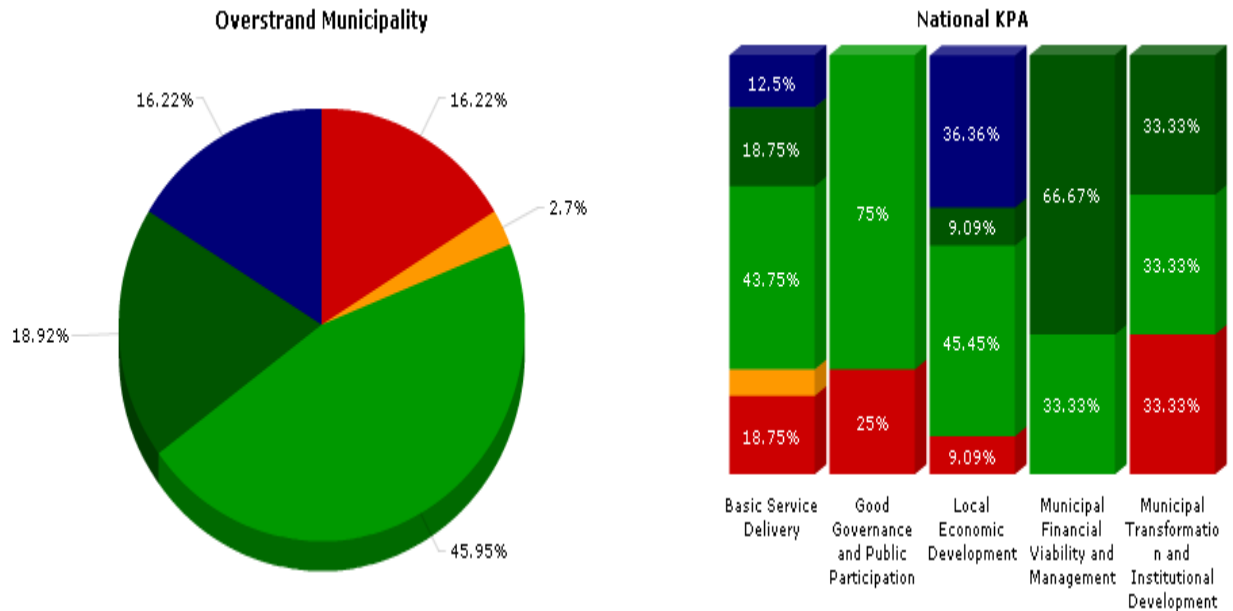
The graphs below is the result of the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2013 which measures the municipality's overall performance, per National KPA and per Strategic objectives.

### 1. DEPARTMENTAL SDBIP OVERALL PERFORMANCE



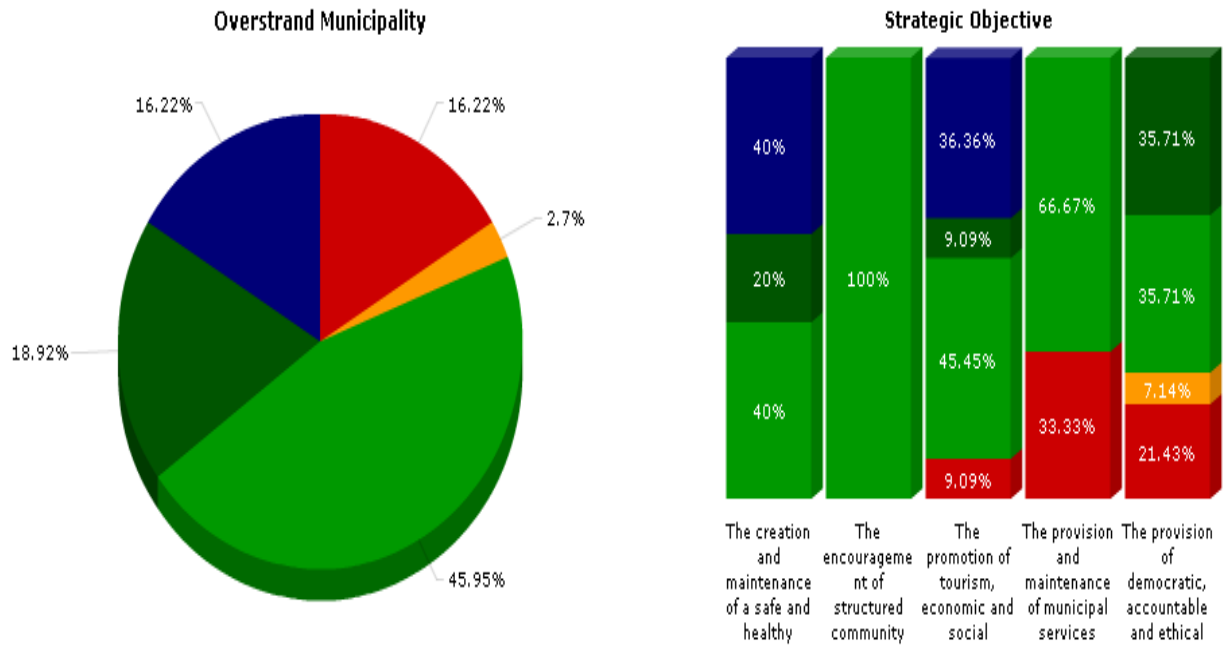
	Overstrand Municipality	Directorate						
		Council & Municipal Manager	Management Services	Finance	Protection Services	Community Services	Infrastructure and Planning	Economic Development
KPI Not Met	31 (8.2%)	3 (27.3%)	9 (11.3%)	1 (2.2%)	2 (4.1%)	9 (7.5%)	4 (10.5%)	3 (9.1%)
KPI Almost Met	20 (5.3%)	1 (9.1%)	3 (3.8%)	-	1 (2%)	14 (11.7%)	1 (2.6%)	-
KPI Met	183 (48.5%)	6 (54.5%)	47 (58.8%)	33 (71.7%)	27 (55.1%)	36 (30%)	17 (44.7%)	17 (51.5%)
KPI Well Met	96 (25.5%)	-	13 (16.3%)	11 (23.9%)	7 (14.3%)	53 (44.2%)	10 (26.3%)	2 (6.1%)
KPI Extremely Well Met	47 (12.5%)	1 (9.1%)	8 (10%)	1 (2.2%)	12 (24.5%)	8 (6.7%)	6 (15.8%)	11 (33.3%)
<b>Total:</b>	<b>377</b>	<b>11</b>	<b>80</b>	<b>46</b>	<b>49</b>	<b>120</b>	<b>38</b>	<b>33</b>

## 2. OVERALL TOP- LEVEL PERFORMANCE PER NATIONAL KPA



	Overstrand Municipality	National KPA				
		<i>Basic Service Delivery</i>	<i>Good Governance and Public Participation</i>	<i>Local Economic Development</i>	<i>Municipal Financial Viability and Management</i>	<i>Municipal Transformation and Institutional Development</i>
<b>KPI Not Met</b>	6 (16.2%)	3 (18.8%)	1 (25%)	1 (9.1%)	-	1 (33.3%)
<b>KPI Almost Met</b>	1 (2.7%)	1 (6.3%)	-	-	-	-
<b>KPI Met</b>	17 (45.9%)	7 (43.8%)	3 (75%)	5 (45.5%)	1 (33.3%)	1 (33.3%)
<b>KPI Well Met</b>	7 (18.9%)	3 (18.8%)	-	1 (9.1%)	2 (66.7%)	1 (33.3%)
<b>KPI Extremely Well Met</b>	6 (16.2%)	2 (12.5%)	-	4 (36.4%)	-	-
<b>Total:</b>	<b>37</b>	<b>16</b>	<b>4</b>	<b>11</b>	<b>3</b>	<b>3</b>

### 3. OVERALL TOP- LEVEL PERFORMANCE PER STRATEGIC OBJECTIVES



	Overstrand Municipality	Strategic Objective				
		<i>The creation and maintenance of a safe and healthy environment</i>	<i>The encouragement of structured community participation in the matters of the municipality</i>	<i>The promotion of tourism, economic and social development</i>	<i>The provision and maintenance of municipal services</i>	<i>The provision of democratic, accountable and ethical governance</i>
<span style="color: red;">■</span> KPI Not Met	6 (16.2%)	-	-	1 (9.1%)	2 (33.3%)	3 (21.4%)
<span style="color: orange;">■</span> KPI Almost Met	1 (2.7%)	-	-	-	-	1 (7.1%)
<span style="color: green;">■</span> KPI Met	17 (45.9%)	2 (40%)	1 (100%)	5 (45.5%)	4 (66.7%)	5 (35.7%)
<span style="color: darkgreen;">■</span> KPI Well Met	7 (18.9%)	1 (20%)	-	1 (9.1%)	-	5 (35.7%)
<span style="color: blue;">■</span> KPI Extremely Well Met	6 (16.2%)	2 (40%)	-	4 (36.4%)	-	-
<b>Total:</b>	<b>37</b>	<b>5</b>	<b>1</b>	<b>11</b>	<b>6</b>	<b>14</b>

## COMMENTS ON THE ANNUAL REPORT

In terms of Section 72(1)(a)(iii) the following is submitted regarding progress on resolving problems identified in the 2011/2012 Annual Report:

<b>Auditor-General Report on Financial Performance 2012/13</b>	
<b>Audit Report Status:</b>	<b>Unqualified (Clean Audit)</b>
<b>Non-Compliance Issues</b>	<b>Remedial Action Taken</b>
There were no findings of any material misstatements in the financial statements prepared by the Municipality in accordance with S122 of the MFMA.	
There were no material findings of any instances of material non-compliance with specific matters in laws and regulations applicable to the Municipality.	

<b>Auditor-General Report on Service Delivery Performance: 2012/13</b>	
<b>Audit Report Status:</b>	<b>Unqualified (Clean Audit)</b>
<b>Non-Compliance Issues</b>	<b>Remedial Action Taken</b>
There were no material findings on the annual performance report concerning the usefulness and the reliability of the information reported by the Municipality.	

## EXPENDITURE, REVENUE, CAPITAL, CASH, DEBTORS AND SALARIES PERFORMANCE

	<b>Original Budget</b>	<b>Actual 31/12/2012</b>	<b>%</b>
<b>Operational Expenditure</b>	824 059 174	374 313 424	45%
<b>Operational Revenue (Excl. Capital Grants)</b>	743 141 300	369 264 053	50%

### EXPENDITURE

Approximately 45% of the operating expenditure budget of R824 059 174 was spent as at the end of December 2013. Preliminary expenditure savings and additional requests have been identified during the review of the budget. These amounts are listed in the tables below. (See Annexure A for further details)

#### EXPENDITURE SAVINGS

General Expenses and Repairs & Maintenance	R 4 634 294
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#### EXPENDITURE REQUESTS

General Expenses and Repairs & Maintenance	R 10 610 772
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## REVENUE

Approximately 50% of the operating revenue budget of R743 141 300 was levied or collected as at the end of December 2013.

Indications are that the service revenue will materialised as budgeted.

Additional revenue on Traffic Fines have been identified during the review of the budget.

### ADDITIONAL REVENUE ANTICIPATED

Traffic Fines	R 1 450 000
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## CAPITAL

	Original Budget	Amended Budget	Actual 31/12/2012	%
Capital Expenditure	109 897 129	123 509 115	43 437 128	35%

The capital expenditure as at the end of December 2013, including commitments, amounts to R73 655 533 and equates to 60% of the budget actually spent or committed.

## CASH MANAGEMENT

Cash flow predictions are as anticipated. The cash balance at the end of December 2013 amounts to R78 077 902.

## DEBTORS

Debtors' levels remain stable after the slight year-on-year decrease from 2012 to 2013. The increased debtors results from the year-on-year increase in billings from increased tariffs at the start of the new financial year.

## SALARIES & WAGES

A potential R2,25m salary savings have been identified.



## ADJUSTMENTS BUDGET

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

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

Accordingly, a report on adjustments to the budget will be submitted for consideration by Council before 28 February 2014.

**Coenie Groenewald**  
**MUNICIPAL MANAGER**

# Municipal manager's quality certification

## QUALITY CERTIFICATE

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

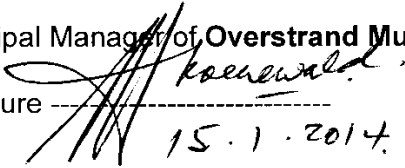
- The Mid-year budget and performance assessment**

As at **December 2013** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name CC Groenewald

Municipal Manager of **Overstrand Municipality (WC032)**

Signature -----



Date -----

15.1.2014

## SUMMARY OF 2013/2014 MYR BUDGET ENGAGEMENTS: 11-13 DECEMBER 2013

COSTCODE	DESCRIPTION	2013/14 AMENDED	TOTAL	MYR NEW TOTAL	MYR REQ/SAV	SAVINGS	REVISED BSC 18.12.2013
1010001101	WORKMEN'S COMPENSATION ASSURANCE	222 400	0	1 122 400	900 000		900 000
1010012025	ADVERTISING COSTS	81 300	64 225	101 300	20 000		20 000
1010012074	PRINTING & STATIONERY	7 600	4 622	15 000	7 400		7 400
1010012083	RENTALS (EQUIPMENT&OFFICES)	80 000	75 129	100 000	20 000		20 000
1010021025	ADVERTISING COSTS	525 000	350 340	675 000	150 000	15 000	135 000
1010025052	HERMANUS PUBLIC PROTECTION	4 362 000	2 111 470	4 373 000	11 000		11 000
1010050076	PROFESSIONAL SERVICES	85 000	9 652	100 000	15 000		15 000
1010054025	ADVERTISING COSTS	19 600	12 492	27 700	8 100		8 100
1010054095	UNIFORMS & OVERALLS	1 700	1 425	4 000	2 300		2 300
1010061031	CELLPHONE	114 300	80 001	159 300	45 000		45 000
1010061074	PRINTING & STATIONERY	5 700	3 924	15 700	10 000		10 000
1010065025	ADVERTISING COSTS	466 900	373 194	566 900	100 000	50 000	50 000
1010065074	PRINTING & STATIONERY	38 000	41 399	46 000	8 000		8 000
1010070074	PRINTING & STATIONERY	104 500	91 279	124 500	20 000		20 000
1010070075	CONTRACTED SERVICES	2 300 000	1 632 110	3 750 000	1 450 000		1 450 000
1010070092	SUNDRIES	5 700	5 074	7 200	1 500		1 500
1010070095	UNIFORMS & OVERALLS	190 000	122 941	200 000	10 000		10 000
1010071084	SECURITY SERVICES	3 000 000	2 653 263	3 250 000	250 000	25 000	225 000
1010071092	SUNDRIES	3 300	3 299	4 800	1 500		1 500
1010071095	UNIFORMS & OVERALLS	129 000	112 362	144 000	15 000		15 000
1010074071	PLOT CLEARING: NON MUNICIPAL PROPT	418 000	343 779	618 000	200 000	20 000	180 000
1010074074	PRINTING & STATIONERY	47 500	26 892	57 500	10 000		10 000
1010074075	CONTRACTED SERVICES	380 000	0	580 000	200 000	20 000	180 000
1010074092	SUNDRIES	32 300	14 030	82 300	50 000		50 000
1010098074	PRINTING & STATIONERY	3 000	1 961	4 500	1 500		1 500
1010099074	PRINTING & STATIONERY	2 500	1 819	4 000	1 500		1 500
1010130074	PRINTING & STATIONERY	15 700	14 435	18 000	2 300		2 300
1010141095	UNIFORMS & OVERALLS	77 000	44 890	80 774	3 774		3 774
1010212066	MUNICIPAL ELECTRICITY PURCHASES	1 000	400	2 000	1 000		1 000
1010214032	CHEMICALS	102 900	48 808	120 000	17 100		17 100
1010221092	SUNDRIES	1 500	22	3 000	1 500		1 500
1010260025	ADVERTISING COSTS	5 500	5 240	5 600	100		100
1010290076	PROFESSIONAL SERVICES	274 400	250 848	574 400	300 000	30 000	270 000
1010351080	REFUSE/ RECYCLE BAGS	2 000	1 967	2 966	966		966
1010364033	CHIPPING	1 512 900	1 260 200	2 127 900	615 000		615 000
1010364075	CONTRACTED SERVICES	3 763 500	3 362 073	3 802 500	39 000		39 000
1010396095	UNIFORMS & OVERALLS	12 400	9 035	15 235	2 835		2 835
1010405032	CHEMICALS	10 800	5 267	44 150	33 350		33 350

# ANNEXURE A

COSTCODE	DESCRIPTION	2013/14 AMENDED	TOTAL	MYR NEW TOTAL	MYR REQ/SAV	SAVINGS	REVISED BSC 18.12.2013
1010407032	CHEMICALS	411 600	270 722	440 000	28 400		28 400
1010428092	SUNDRIES	3 500	2 609	6 500	3 000		3 000
1010456066	MUNICIPAL ELECTRICITY PURCHASES	929 800	366 876	1 061 364	131 564		131 564
1010459032	CHEMICALS	2 087 000	1 314 057	2 813 771	726 771	72 677	654 094
1010462032	CHEMICALS	2 744 000	2 400 781	4 344 000	1 600 000	160 000	1 440 000
1010481095	UNIFORMS & OVERALLS	14 700	8 427	15 777	1 077		1 077
1010482066	MUNICIPAL ELECTRICITY PURCHASES	111 000	74 267	204 000	93 000		93 000
1010482095	UNIFORMS & OVERALLS	0	0	6 300	6 300		6 300
1010070136	MAINTENANCE MATERIALS	23 800	21 868	29 800	6 000		6 000
1010071136	MAINTENANCE MATERIALS	4 800	4 718	9 800	5 000		5 000
1010074136	MAINTENANCE MATERIALS	168 800	116 802	221 200	52 400		52 400
1010074151	MAINTENANCE CONTRACTORS	157 650	53 490	311 300	153 650	15 365	138 285
1010132136	MAINTENANCE MATERIALS	9 400	6 227	11 800	2 400		2 400
1010140136	MAINTENANCE MATERIALS	939 900	657 112	1 189 900	250 000	25 000	225 000
1010141151	MAINTENANCE CONTRACTORS	1 080 000	382 483	2 080 000	1 000 000		1 000 000
1010143136	MAINTENANCE MATERIALS	111 800	73 189	131 000	19 200		19 200
1010144136	MAINTENANCE MATERIALS	678 500	545 740	878 500	200 000	20 000	180 000
1010150136	MAINTENANCE MATERIALS	122 500	120 304	175 000	52 500		52 500
1010165151	MAINTENANCE CONTRACTORS	476 800	459 049	625 500	148 700		148 700
1010175136	MAINTENANCE MATERIALS	28 900	16 124	30 000	1 100		1 100
1010175151	MAINTENANCE CONTRACTORS	21 700	2 792	30 000	8 300		8 300
1010181151	MAINTENANCE CONTRACTORS	265 000	83 926	350 000	85 000		85 000
1010182151	MAINTENANCE CONTRACTORS	6 100	1 200	14 100	8 000		8 000
1010184136	MAINTENANCE MATERIALS	17 700	15 321	20 000	2 300		2 300
1010184151	MAINTENANCE CONTRACTORS	198 000	6 395	350 000	152 000		152 000
1010213136	MAINTENANCE MATERIALS	92 600	71 513	117 600	25 000		25 000
1010262151	MAINTENANCE CONTRACTORS	25 000	20 150	40 000	15 000		15 000
1010263136	MAINTENANCE MATERIALS	49 000	36 297	62 000	13 000		13 000
1010376151	MAINTENANCE CONTRACTORS	2 455 100	2 194 334	3 855 100	1 400 000	200 000	1 200 000
1010406151	MAINTENANCE CONTRACTORS	183 300	99 750	191 400	8 100		8 100
1010407151	MAINTENANCE CONTRACTORS	186 200	133 629	216 700	30 500		30 500
1010408136	MAINTENANCE MATERIALS	37 500	5 574	57 500	20 000		20 000
1010456151	MAINTENANCE CONTRACTORS	268 100	233 234	430 000	161 900		161 900
1010480136	MAINTENANCE MATERIALS	222 700	159 403	290 000	67 300		67 300
1010480151	MAINTENANCE CONTRACTORS	55 700	53 253	120 000	64 300		64 300
1010481136	MAINTENANCE MATERIALS	375 400	350 015	513 057	137 657		137 657
1010481151	MAINTENANCE CONTRACTORS	229 400	177 887	273 470	44 070		44 070
1010490136	MAINTENANCE MATERIALS	29 400	24 221	45 000	15 600		15 600
<b>ADDITIONAL FUNDS REQUIRED</b>							<b>10 610 772</b>

## ANNEXURE A

COSTCODE	DESCRIPTION	2013/14 AMENDED	TOTAL	MYR NEW TOTAL	MYR REQ/SAV	SAVINGS	REVISED BSC 18.12.2013
1010005091	SUBSISTENCE & TRANSPORT	22 600	4 144	12 600	-10 000		-10 000
1010009025	ADVERTISING COSTS	190 000	47 251	170 000	-20 000		-20 000
1010009074	PRINTING & STATIONERY	36 100	16 164	20 000	-16 100		-16 100
1010009108	JUNIOR COUNCIL	104 500	16 775	64 500	-40 000		-40 000
1010010075	CONTRACTED SERVICES	76 000	1 616	35 000	-41 000		-41 000
1010011041	DELEGATES EXPENSES (CONFERENCES)	2 300	0	1 300	-1 000		-1 000
1010011048	HR RELATED PROJECTS	380 000	25 103	230 000	-150 000		-150 000
1010011074	PRINTING & STATIONERY	3 800	585	1 800	-2 000		-2 000
1010011076	PROFESSIONAL SERVICES	450 800	35 466	420 000	-30 800		-30 800
1010011077	FUNCTIONS	4 800	-30	1 800	-3 000		-3 000
1010011079	REFERENCE LIBRARY	12 800	5 201	8 597	-4 203		-4 203
1010011086	REWARDS & INCENTIVES	57 000	0	20 000	-37 000		-37 000
1010011091	SUBSISTENCE & TRANSPORT	72 200	24 951	62 200	-10 000		-10 000
1010011092	SUNDRIES	1 000	0	500	-500		-500
1010013074	PRINTING & STATIONERY	9 500	2 022	8 500	-1 000		-1 000
1010013076	PROFESSIONAL SERVICES	204 300	26 375	194 300	-10 000		-10 000
1010014076	PROFESSIONAL SERVICES	176 668	75 202	150 000	-26 668		-26 668
1010016074	PRINTING & STATIONERY	5 300	0	4 000	-1 300		-1 300
1010019074	PRINTING & STATIONERY	149 200	53 064	135 000	-14 200		-14 200
1010020025	ADVERTISING COSTS	600	0	0	-600		-600
1010025055	INTERIM VALUATION EXPENSES	1 045 000	157 526	900 000	-145 000		-145 000
1010054083	RENTALS (EQUIPMENT&OFFICES)	8 900	4 250	5 000	-3 900		-3 900
1010056074	PRINTING & STATIONERY	107 800	36 374	87 800	-20 000		-20 000
1010061075	CONTRACTED SERVICES	3 000	0	0	-3 000		-3 000
1010062075	CONTRACTED SERVICES	6 100	0	0	-6 100		-6 100
1010062084	SECURITY SERVICES	1 055 900	389 104	1 000 900	-55 000		-55 000
1010066031	CELLPHONE	190 000	37 462	130 000	-60 000		-60 000
1010066083	RENTALS (EQUIPMENT&OFFICES)	807 500	689 358	707 500	-100 000		-100 000
1010067076	PROFESSIONAL SERVICES	549 100	481 200	481 200	-67 900		-67 900
1010068074	PRINTING & STATIONERY	2 400	0	500	-1 900		-1 900
1010068087	SPORTS& REC/ SOCIAL DEVELOPMENT PROJECTS	616 252	94 266	416 252	-200 000		-200 000
1010068092	SUNDRIES	1 400	0	500	-900		-900
1010098089	SUBSCRIPTIONS	3 800	1 603	1 800	-2 000		-2 000
1010099089	SUBSCRIPTIONS	3 800	3 700	2 000	-1 800		-1 800
1010111092	SUNDRIES	24 300	57 197	14 300	-10 000		0
1010111113	HOLDING CONTINGENCY	356 295	0	286 295	-70 000		-70 000
1010112076	PROFESSIONAL SERVICES	76 000	20 386	50 000	-26 000		-26 000
1010161075	CONTRACTED SERVICES	467 278	452 921	440 000	-27 278		-14 356
1010162075	CONTRACTED SERVICES	98 000	30 424	68 000	-30 000		-30 000
1010199032	CHEMICALS	196 000	56 947	150 000	-46 000		-46 000

# ANNEXURE A

COSTCODE	DESCRIPTION	2013/14 AMENDED	TOTAL	MYR NEW TOTAL	MYR REQ/SAV	SAVINGS	REVISED BSC 18.12.2013
1010260111	CONTROL ITEMS >R500<R2000	1 100	942	1 000	-100		-100
1010263025	ADVERTISING COSTS	11 200	9 066	11 000	-200		-200
1010263066	MUNICIPAL ELECTRICITY PURCHASES	148 000	48 287	140 000	-8 000		-8 000
1010290025	ADVERTISING COSTS	9 800	0	0	-9 800		-9 800
1010290026	DISASTER RELIEF/SPECIAL PROJECTS	308 700	14 893	158 700	-150 000		-150 000
1010290072	POSTAGE & COURIER SERVICES	1 000	0	0	-1 000		-1 000
1010290088	MANAGEMENT OF INFORMAL SETTLEMENTS	2 263 800	1 499 405	1 763 000	-500 800		-500 800
1010386075	CONTRACTED SERVICES	137 100	0	117 100	-20 000		-20 000
1010406032	CHEMICALS	88 300	33 254	83 300	-5 000		-5 000
1010054136	MAINTENANCE MATERIALS	212 600	1 846	150 000	-62 600		-62 600
1010066151	MAINTENANCE CONTRACTORS	5 300 000	3 343 018	4 185 636	-1 114 364		-1 114 364
1010096136	MAINTENANCE MATERIALS	5 100	324	500	-4 600		-4 600
1010097136	MAINTENANCE MATERIALS	13 800	1 793	8 000	-5 800		-5 800
1010099136	MAINTENANCE MATERIALS	4 900	1 053	3 000	-1 900		-1 900
1010099151	MAINTENANCE CONTRACTORS	27 500	1 383	22 400	-5 100		-5 100
1010132151	MAINTENANCE CONTRACTORS	2 400	0	0	-2 400		-2 400
1010140151	MAINTENANCE CONTRACTORS	1 990 000	343 774	1 740 000	-250 000		-250 000
1010151136	MAINTENANCE MATERIALS	372 400	67 928	322 400	-50 000		-50 000
1010161136	MAINTENANCE MATERIALS	154 700	80 983	144 700	-10 000		-10 000
1010165136	MAINTENANCE MATERIALS	223 500	93 324	208 500	-15 000		-15 000
1010181136	MAINTENANCE MATERIALS	48 700	46 637	45 000	-3 700		-3 900
1010191136	MAINTENANCE MATERIALS	291 100	93 164	250 000	-41 100		-41 100
1010199136	MAINTENANCE MATERIALS	90 200	68 572	80 000	-10 200		-10 200
1010213151	MAINTENANCE CONTRACTORS	59 950	42 745	34 950	-25 000		-17 204
1010214136	MAINTENANCE MATERIALS	55 900	34 480	45 000	-10 900		-10 900
1010341136	MAINTENANCE MATERIALS	4 900	1 271	4 400	-500		-500
1010342136	MAINTENANCE MATERIALS	2 300	796	1 724	-576		-576
1010376136	MAINTENANCE MATERIALS	400 400	63 398	360 400	-40 000		-40 000
1010377151	MAINTENANCE CONTRACTORS	85 500	52 383	40 500	-45 000		-33 117
1010406136	MAINTENANCE MATERIALS	20 800	4 260	14 660	-6 140		-6 140
1010407136	MAINTENANCE MATERIALS	53 900	18 951	45 834	-8 066		-8 066
1010409151	MAINTENANCE CONTRACTORS	588 000	113 379	288 000	-300 000		-300 000
1010460151	MAINTENANCE CONTRACTORS	630 000	17 544	413 000	-217 000		-217 000
1010482151	MAINTENANCE CONTRACTORS	91 100	12 674	51 100	-40 000		-40 000
<b>SAVINGS IDENTIFIED</b>							<b>-4 218 594</b>

**Overstrand Municipality**

**SDBIP 2013/2014: Top Layer SDBIP Report - Mid Year Assessment Report - 1 July 2013 till 31 December 2013**

**ANNEXURE B**

**Basic Service Delivery**

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER 1 - ENDING 30 SEPTEMBER 2013						QUARTER 2 - ENDING 31 DECEMBER 2013						Overall Performance for Sep 2013 to Dec 2013	
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	
TL2	The provision of democratic, accountable and ethical governance	Emergency control room measured by the daily recording of enquiries/requests on EMIS completed within the next calendar month	Director: Community Services	94.80%	90%	90%	92%	G	[D348] Manager: Special Projects: complied with (July 2013) [D348] Manager: Special Projects: complied with (August 2013) [D348] Manager: Special Projects: complied with (September 2013)	[D348] Manager: Special Projects: n/a (September 2013)	90%	98.61%	G	[D348] Manager: Special Projects: complied with (October 2013) [D348] Manager: Special Projects: complied with (November 2013) [D348] Manager: Special Projects: complied with (December 2013)	[D348] Manager: Special Projects: not applicable (November 2013)	90%	95.31%	G	
TL3	The provision of democratic, accountable and ethical governance	m² of roads resealed according to approved Paveman Management System within available budget	Director: Community Services	25005	120 000	10 000	3 295.68	R	[D354] Director: Community Services: Not applicable (July 2013) [D354] Director: Community Services: Total square meters resealed as per tender for the 1st quarter (September 2013)	[D354] Director: Community Services: Only preparation for reseat done in 1st Quarter. Reseal will commence in second quarter (September 2013)	65 000	45 621	R	[D354] Director: Community Services: Total square meters resealed as per tender for the 2nd quarter (December 2013)	[D354] Director: Community Services: Delay because of excessive rains. (December 2013)	65 000	45 621	R	
TL4	The provision of democratic, accountable and ethical governance	Cleaning of stormwater infrastructure twice per annum	Director: Community Services	2	2	0	0	N/A			1	1	G	[D355] Director: Community Services: COMPLIED AS PER KPI (December 2013)		1	1	G	
TL5	The provision of democratic, accountable and ethical governance	Quality of effluent comply 90% with SANS 241	Director: Community Services	64.90%	90%	90%	83.13%	O	[D356] Director: Community Services: Not applicable (July 2013) [D356] Director: Community Services: Stanford Plant = 89% Kleinmond Plant = 85% Hermanus Plant = 78 % Hawston Plant = 63% Gansbaai Plant = 100% (September 2013)	[D356] Director: Community Services: Hawston: 1 aerator broken for a month (under guarantee). Hermanus EC (Salts) intrusion in sewer network affected compliance negatively. (September 2013)	90%	79%	O	[D356] Director: Community Services: Stanford Plant = 85% Kleinmond Plant = 82% Hermanus Plant = 89% Hawston Plant = 52% Gansbaai Plant = 89% (December 2013)	[D356] Director: Community Services: Hawston: 1 aerator broken. Directorate Infrastructure & Planning deals with maintenance. Negotiations with contractor by Infrastructure Directorate. (December 2013)	90%	81.07%	O	
TL6	The provision of democratic, accountable and ethical governance	Quality of potable water comply 95% with SANS 241	Director: Community Services	Achieved 5 Blue drop awards	95%	95%	96.53%	G	[D357] Director: Community Services: Not applicable (July 2013) [D357] Director: Community Services: Hermanus Plant = 100% Gansbaai - Franskraal Plant = 96% Baardskeerdersbos Plant = 76% Stanford Plant = 100% Kleinmond Plant = 100% Pearly Beach Plant = 98% Buffelsrivier Plant = 100% De Kelders Plant = ..... (September 2013)		95%	94%	O	[D357] Director: Community Services: Hermanus Plant = 100% Gansbaai - Franskraal Plant = 92% Baardskeerdersbos Plant = 64% Stanford Plant = 98% Kleinmond Plant = 95% Pearly Beach Plant = 98% Buffelsrivier Plant = 100% Buffeljags Plant = 96% De Kelders Plant = 100% (December 2013)	[D357] Director: Community Services: Baardskeerdersbos - new treatment plant under construction (December 2013)	95%	95.27%	G	
TL7	The provision of democratic, accountable and ethical governance	Limit unaccounted water to less than 25%	Director: Community Services	25%	25%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A	
TL31	The provision and maintenance of municipal services	Limit electricity losses to 8.5% or less	Director: Infrastructure and Planning	9%	8.50%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A	
TL32	The provision and maintenance of municipal services	Complete construction of the new 66kV substation in Hermanus by the end of December 2013	Director: Infrastructure and Planning	70%	100%	0%	0%	N/A			100%	100%	G	[D397] Director: Infrastructure and Planning: Project completed (December 2013)		100%	100%	G	
TL33	The provision and maintenance of municipal services	Replace main substation switch gear in Kleinmond by the end of December 2013	Director: Infrastructure and Planning	New capital project for 2013/14	100%	0%	0%	N/A			100%	100%	G	[D398] Director: Infrastructure and Planning: Project Completed (December 2013)		100%	100%	G	
TL34	The provision and maintenance of municipal services	Public awareness drives/programmes together with water programmes, environmental programmes and solid waste	Director: Infrastructure and Planning	8	8	2	2	G	[D399] Director: Infrastructure and Planning: Best Practice on Waste Recycling at SALGA 15 August 2013 (September 2013)		2	2	G	[D399] Director: Infrastructure and Planning: WAME Workshop 5 October 2013 JICA Presentation 6 November 2013 (December 2013)		4	4	G	
TL35	The provision and maintenance of municipal services	Construct top structures for the Eluxolweni housing project by the end of June	Director: Infrastructure and Planning	211	150	0	0	N/A	[D400] Director: Infrastructure and Planning: No update needed on this KPI (July 2013)		0	0	N/A			0	0	N/A	
TL36	The provision and maintenance of municipal services	Complete construction of Phase 1 of the Hermanus parallel road by the end of March 2014	Director: Infrastructure and Planning	70%	100%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A	
TL37	The provision and maintenance of municipal services	Complete the upgrade (gravel to paved) of roads in Hawston by the end of June	Director: Infrastructure and Planning	New capital project for 2013/14	1.7	0	0	N/A			0	0	N/A			0	0	N/A	
TL38	The provision and maintenance of	Replacement of water pipes in Overstrand to limit unaccounted water	Director: Infrastructure	New 2 year contract	40%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A	



Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER 1 - ENDING 30 SEPTEMBER 2013					QUARTER 2 - ENDING 31 DECEMBER 2013					Overall Performance for Sep 2013 to Dec 2013		
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R
TL39	The provision and maintenance of municipal services	Complete the bulk water supply upgrade of Baardskeerdersbos by the end of March 2014	Director: Infrastructure and Planning	New capital project for 2013/14	1	0	0	N/A			0	0	N/A			0	0	N/A
TL40	The provision and maintenance of municipal services	Complete development of a new cell at Gansbaai landfill site by the end of December 2013	Director: Infrastructure and Planning	60%	100%	0%	0%	N/A			100%	67.85%	R	[D405] Director: Infrastructure and Planning: The project was stopped for the rainy season, and work only recommenced during October 2013, for completion during February/March 2014. (December 2013)	[D405] Director: Infrastructure and Planning: Work is on schedule following planned delay to allow for rainy season. (December 2013)	100%	67.85%	R
TL41	The provision and maintenance of municipal services	Achieve two Green Drop awards	Director: Infrastructure and Planning	2	2	2	0	R	[D406] Director: Infrastructure and Planning: The Minister of Water and Environmental Affairs delayed the release of the Green Drop Report until further notice (September 2013)	[D406] Director: Infrastructure and Planning: All stakeholders/municipalities are awaiting further announcements from DWA and its Minister (September 2013)	0	0	N/A	[D406] Director: Infrastructure and Planning: The Minister of Water and Environmental Affairs delayed the release of the 2013 Green Drop report. (October 2013)		2	0	R
TL42	The provision and maintenance of municipal services	Development and approval of the Spatial Development Framework and Environmental Management Framework by the end of June	Director: Infrastructure and Planning	1	1	0	0	N/A	[D407] Director: Infrastructure and Planning: No need to update this KPI (July 2013)		0	0	N/A			0	0	N/A
TL43	The provision and maintenance of municipal services	Report on the implementation of the Water Service Development plan annually by the end of October	Director: Infrastructure and Planning	1	1	0	0	N/A			1	1	G	[D408] Director: Infrastructure and Planning: Water Services Audit Report submitted to DWA provincial and head offices during October 2013. (October 2013)		1	1	G
TL51	The creation and maintenance of a safe and healthy environment	Annually review and submit Disaster Management Plan to the District by the end of March	Director: Protection Services	1	1	0	0	N/A			0	0	N/A			0	0	N/A
TL52	The creation and maintenance of a safe and healthy environment	Arrange public safety awareness campaigns	Director: Protection Services	37	16	4	9	B	[D230] Director: Protection Services: Fire and Life Safety campaigns that was held for the Community of Overstrand (September 2013)		4	18	B	[D230] Director: Protection Services: Report on public safety awareness campaigns (December 2013)		8	27	B
TL53	The creation and maintenance of a safe and healthy environment	Annually review Community Safety Plan by the end of June in conjunction with the Department of Community Safety	Director: Protection Services	Draft will be submitted shortly for adoption by the Department of Community Safety	1	0	0	N/A			0	0	N/A			0	0	N/A
TL54	The creation and maintenance of a safe and healthy environment	Establishment of the Municipal Court by the end of June 2014 to enhance effective law enforcement (MOU signed, appoint staff, facilities)	Director: Protection Services	Establishment of court delayed due to external application process challenges	3	1	1	G	[D232] Director: Protection Services: Meeting between O/S Mun and Prov. Justice held on 18/9/13. Draft MOU to be considered. Letter of support for the establishment of the Additional Court received from Adv Mohamed: Regional Head: Justice (September 2013)		0	0	N/A			1	1	G
TL55	The creation and maintenance of a safe and healthy environment	Review the Fire Management Plan by the end of March 2014	Director: Protection Services	Approved existing Fire Management Plan	1	0	0	N/A			0	0	N/A			0	0	N/A
TL56	The creation and maintenance of a safe and healthy environment	Perform compliance inspections in terms of the National Standard for community fire protection as specified in SANS 10090	Director: Protection Services	240	240	60	569	B	[D234] Director: Protection Services: Building inspections, Business licences, Burning permits, Fire hydrants inspections, LPG installations, Plans and Fire Safety Compliance Certificates and Town Planning applications and Fire Safety input x 569. Plot Clearing Inspections x 611 (September 2013)		60	1 136	B	[D234] Director: Protection Services: Plot clearing inspections done, extracted from quarterly stats for October, November and December. (December 2013)		120	1 705	B
TL57	The creation and maintenance of a safe and healthy environment	Inspect and assess municipal infrastructure and role players to ensure disaster operational readiness	Director: Protection Services	1	1	0	0	N/A			0	0	N/A			0	0	N/A



Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER 1 - ENDING 30 SEPTEMBER 2013					QUARTER 2 - ENDING 31 DECEMBER 2013					Overall Performance for Sep 2013 to Dec 2013		
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R
						TL58	The creation and maintenance of a safe and healthy environment	By-law enforcement education and awareness to the community	Director: Protection Services	4	4	1	1	G	[D236] Director: Protection Services: there was none (July 2013) [D236] Director: Protection Services: There was none for the month. (August 2013) [D236] Director: Protection Services: 1 educational campaign was conducted from 02/09/13 till 04/09/2013 and all candidates were competent. (September 2013)		1	1
TL59	The creation and maintenance of a safe and healthy environment	Optimal collection of fines issued for the financial year	Director: Protection Services	R 13 085 872	R 5 000 000	R 1 250 000	R 1 635 733.56	G	[D237] Director: Protection Services: R 1 635 733.56 received for payment of fines (September 2013)		R 1 250 000	R 1 743 710	G	[D237] Director: Protection Services: R 1,743,710.00 received for payment of fines (December 2013)		R 2 500 000	R 3 379 443.56	G

### Good Governance and Public Participation

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	Sep-13					Dec-13					Overall Performance for Sep 2013 to Dec 2013		
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R
						TL8	The encouragement of structured community participation in the matters of the municipality	Ward committee meetings held to facilitate consistent and regular communication with residents	Director: Community Services	8	8	2	2	G	[D359] Director: Community Services: MINUTES OF WARD COMMITTEES HELD ON COLLABORATOR SYSTEM (September 2013)		2	2
TL10	The provision of democratic, accountable and ethical governance	Quarterly revision of top 10 risks and quarterly progress reports on corrective action to address risks to Executive Management Team	Municipal Manager	4	4	1	1	G	[D12] Municipal Manager: Item served before EMT on 6/8/2013 and 3/9/2013. (September 2013)		1	1	G	[D12] Municipal Manager: Item served before TMT on 25 October 2013. (December 2013)		2	2	G
TL11	The provision of democratic, accountable and ethical governance	Quarterly report to the Audit Committee on progress with implementation of key controls as identified in key control deficiencies	Municipal Manager	2	4	1	0	R	[D13] Municipal Manager: During the 1st Quarter only two Special Audit Committee meetings were held during which discussions took place regarding the unaudited AFS (27 August 2013) and the revised 2012/2013 Audit Strategy (12 September 2013). During these meetings no standing items were tabled for cognizance/ discussion. (September 2013)	[D13] Municipal Manager: The key control assessments for the 4th Quarter 2012/2013 and the 1st Quarter 2013/2014 will be tabled to the Audit Committee during the next scheduled Audit Committee Meeting once the date is set. (September 2013)	1	0	R	[D13] Municipal Manager: During the 2nd Quarter only one Special Audit Committee meeting were held to discuss the legal opinion with regards to the validity of Tender SC 1245/2012 for Professional Services. During this meeting no standing items were tabled for cognizance/ discussion. (December 2013)	[D13] Municipal Manager: The key control assessment for the 2nd Quarter 2013/2014 will be tabled to the Audit Committee during the next scheduled Audit Committee meeting once the date is set. (December 2013)	2	0	R
TL12	The provision of democratic, accountable and ethical governance	Risk based audit plan approved by the Audit Committee by the end of September	Municipal Manager	RBAP annually approved by the Audit Committee	1	1	1	G	[D14] Municipal Manager: The Operational Risk-Based Audit Plan and Internal Audit Program for the financial period 2013/2014 were tabled to/ approved by the Audit Committee during the meeting held on 12 September 2013 (September 2013)		0	0	N/A			1	1	G
TL50	The promotion of tourism, economic and social development	Establish partnerships to assist social development strategy delivery	Director: Management Services	New performance indicator	3	0	0	N/A			0	0	N/A			0	0	N/A

### Local Economic Development

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	Sep-13					Dec-13					Overall Performance for Sep 2013 to Dec 2013		
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R
						TL13	The promotion of tourism, economic and social development	Develop a world class website/e-business platform for marketing and branding of Overstrand by the end of December	Director: Economic Development	New indicator	1	0	0	N/A			1	1

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER 1 - ENDING 30 SEPTEMBER 2013				QUARTER 2 - ENDING 31 DECEMBER 2013				Overall Performance for Sep 2013 to Dec 2013				
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R
TL14	The promotion of tourism, economic and social development	Assess impact of 2 major festivals into the local economy	Director: Economic Development	New indicator	2	0	0	N/A			1	1	[D434] Director: Economic Development: Assessment on Fees van die Gansbaai Tourism (August 2013. Most visitors were locals (December 2013)		1	1	G	
TL15	The promotion of tourism, economic and social development	Support thirty SMME's and start up businesses	Director: Economic Development	30	30	5	6	G 2	[D435] Director: Economic Development: 1 start up business at Zwelihle Taxi Rank  Agricultural Project @ Die Kop Plan: 3 Potential Goups identified as beneficiaries Date: 14 August 2013  DTI Incentives: Meeting with Registered Co-ops to transfer funding Information Date: 16 August 2013 POE: Register  SARS Assistance: Monthly Visit Date: 6 & 7 August 2013 Total Individuals attended: 211 (August 2013) [D435] Director: Economic Development: 26 September 2013: Provided marketing/development opportunity to 10 Tourism Smme's at the Tourism Showcase  3-4 September 2013: SARS assistance. (September 2013)	[D435] Director: Economic Development: Reached the overall target as per August report. (September 2013)	10	30	B	[D435] Director: Economic Development: 03 October 2013: Zwelihle Cheeza Nyama & Butchery 03 October 2013: Princess Notwala 04 October 2013: N October & R Jacobs 04 October 2013: Stanford Fishing Co-operative 07 October 2013: Howard Matinka - Busy Bee Removers 07 October 2013: Kleinmond Fishing Co-operative 07 October 2013: Intsika Yethu Co-operative 08 October 2013: Sophumelela Co-operative 08 October 2013: Peter Cornelius 09 October 2013: SA Carelse 10 October 2013: Bruce du Plessis 14 October 2013: Frank Jooste - Fisheries 17 October 2013: Petersen's Co-operative 17 October 2013: William Tebe 24 October 2013: Bright i dea Co-operative 28 October 2013: Earl Maree 29 October 2013: Ernest Gwebani 30 October 2013: Luvo Lwethu Co-operative 30 October 2013: P Sidelo Design	[D435] Director: Economic Development: Reached overall target (December 2013)	15	36	B
TL16	The promotion of tourism, economic and social development	Implement eight initiatives aimed at SSME support and stakeholder engagement	Director: Economic Development	New indicator	8	2	6	B	[D436] Director: Economic Development: 12 - 14 August 2013 NYDA Basic Entrepreneurship Development Training (EDP)  DATE: 19 - 24 August 2013 Co-ops Training in Gansbaai  24 August 2013: SANACO Overstrand Executive Committee meeting  27 August 2013 CCDI Crafters Training (August 2013) [D436] Director: Economic Development: MOU to be signed - WWF (SA): The Implementation support for the activities related to the Small Scale Fisheries Improvement Project in Kleinmond.  26 September 2013: Customer care training and an Educational of the Hermanus area to 36 EPWP Parking Marshalls. (September 2013)	[D436] Director: Economic Development: Reached the overall target as per August report. (September 2013)	2	7	B	[D436] Director: Economic Development: 23 - 24 October 2013: Capacitation of SMME's Cooperative Training - Youth Coops Total: 37 individuals  21-25 October 2013 EDP - NYDA Trained Youth SMMEs Total : 26 individuals  23-24 October 2013 SARS Workshop - Tax Related Matters for SMMEs Total : 120 individuals  (October 2013) [D436] Director: Economic Development: 4 November 2013: SARS Walk-in Support to SMMEs - Hermanus  18 November 2013: Co-operative training - Youth Coops with NYDA  19 November 2013: Co-operative Training to Beneficiaries of Bulbinella Project - Stanford (November 2013)	[D436] Director: Economic Development: Reached overall target. (December 2013)	4	13	B

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER 1 - ENDING 30 SEPTEMBER 2013					QUARTER 2 - ENDING 31 DECEMBER 2013					Overall Performance for Sep 2013 to Dec 2013		
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R
TL17	The promotion of tourism, economic and social development	The number of people supported through the walk in centre and outreach	Director: Economic Development	120	120	30	501	B	<p><b>[D437] Director: Economic Development:</b>  TOTAL Walk-in Centre / Assistance to clients: 233  Tax Number Applications: 2  CIPC Linkages for new business registrations: 12  SARS Enquiries: 4  Internet for Research : 26  Training Enquiries: 4  Bursary Information Required: 12  Total New SMME's: 12  Job Opportunities required: 90  General Business Related Enquiries: 106  <i>(August 2013)</i>  <b>[D437] Director: Economic Development:</b>  Walk-in Centre:  Assistance to clients: 268  Business Assistance Required : 114  CIPC Linkages for new business registrations: 12  SARS enquiries: 15  Internet for Research : 17  Training enquiries: 6  Bursary Information required: 3  Job Opportunities required: 106  General Business Related Enquiries: 7  <i>(September 2013)</i></p>		30	369	B	<p><b>[D437] Director: Economic Development:</b>  Walk-in Centre / Assistance to clients: 190  Business Assistance Required : 91  SARS enquiries: 4  Internet for Research : 21  Training enquiries: 2  Bursary Information Required: 3  Total New SMME's: 8  Job Opportunities required: 55  General Business Related enquiries: 14  <i>(October 2013)</i>  <b>[D437] Director: Economic Development:</b>  November 2013: Business Assistance Required : 52  Tax Number Applications: 04  CIPC Linkages for new business registrations: 06  SARS enquiries: 04  Contractor Development / Linkages: 01  Internet for Research : 14  Training enquiries: 04  Bursary Information Required: 03  Total New SMME's: 05  Job Opportunities required: 33  General Business Related enquiries: 14  <i>(November 2013)</i>  <b>[D437] Director: Economic Development:</b></p>		60	870	B
TL18	The promotion of tourism, economic and social development	The number of job opportunities created through the EPWP programme and as per set targets (grant agreement - 77 FTE's)	Director: Economic Development	500	500	0	204	B	<p><b>[D438] Director: Economic Development:</b>  WORK OPPORTUNITIES CREATED FOR JULY 2013: 150  TOTAL PROJECTS  1. Road Safety - 19  2. Community Safety - 29  3. Community Fire Protection - 50  4. Parking Management Services - 36  5. EPWP Admin Assistant - 4  6. Maintenance of Sportgrounds - 5  7. Masakhane: Cleaning of Toilets - 4  8. Cleaning Taxi Rank Buildings: Masakhane and Stanford - 2  9. Duiwelsgat Hiking Trail - 1 <i>(July 2013)</i>  <b>[D438] Director: Economic Development:</b>  WORK OPPORTUNITIES CREATED FOR AUGUST 2013: 53 TOTAL PROJECTS:  Dibanisa Environmental - 7,  Cleaning Taxi Rank Buildings - 2,  Overstrand Taxi Rank Marshalls - 4,  Gansbaai Waste Removal - 9,  Hermanus Waste Removal - 10,  Kleinmond Waste Removal - 10,  Mountain Bike Trail - 3,  Hermanus Solid Waste - 8.</p>		250	73	R	<p><b>[D438] Director: Economic Development:</b>  Jobs Created  - Law Enforcement Dept: 20  - Traffic Dept: 10  - Fire Dept: 11  - Parking Management Service: 32  <i>(December 2013)</i></p>	<p><b>[D438] Director: Economic Development:</b>  The overall target has been reached  <i>(December 2013)</i></p>	250	277	G 2
TL19	The promotion of tourism, economic and social development	Complete the informal trade policy/management of trading sites by the end of September	Director: Economic Development	1	1	1	1	G	<p><b>[D439] Director: Economic Development:</b>  The policy is still within the municipal systems and is constantly reviewed through internal discussions. <i>(September 2013)</i></p>		0	0	N / A			1	1	G

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER 1 - ENDING 30 SEPTEMBER 2013				QUARTER 2 - ENDING 31 DECEMBER 2013				Overall Performance for Sep 2013 to Dec 2013				
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R
TL20	The promotion of tourism, economic and social development	Outreach programme inclusive of Overstrand municipal area	Director: Economic Development	New performance indicator	8	2	2	G	[D440] Director: Economic Development: 29 August 2013: Co-operative Strategic Intervention Symposium (August 2013) [D440] Director: Economic Development: 06 September 2013: Youth Suppliers Day (September 2013)	[D440] Director: Economic Development: Reached overall target. A Co-operative Strategic Intervention Symposium held on 29 August 2013 (September 2013)	2	11	B	[D440] Director: Economic Development: 02 October 2013: Thusong Mobile enquiry Center-Hawston Thusong Mobile 03 October 2013: Buffeljachtsbaai Women Co-operative-Buffeljachtsbaai 03 October 2013: Mt Pleasant Youth Entertainment Group-Mt Pleasant 16 October 2013: Masakhane Landscaping ; Co-operative Zamabantu Co-operative-Masakhane 29 October 2013: MP Sea Harvesting; Zwelihle Community Development Trust; Overstrand Youth Development Forum; Sikhuphule Recycling Co-operative; Maxhuzuko Cleaning Services; Zewile GSI; Rotary Way Fishing-Zwelihle (October 2013) [D440] Director: Economic Development: 07 November 2013: Lindile Ntabo-Zwelihle 07 November 2013: Masakhane Business Forum-Masakhane 14 November 2013: Symposiums - Supplier Open Day - Gansbaai 19 November 2013: Bulbinella Agricultural Grou-Die Kop 27 November 2013: Grill King and CSC Co-operative - Kleinmond (November 2013)	[D440] Director: Economic Development: Overall target reached (December 2013)	4	13	B
TL21	The promotion of tourism, economic and social development	Review the LED strategy by the end of March 2014	Director: Economic Development	New performance indicator	1	0	0	N/A			0	0	N/A			0	0	N/A
TL22	The promotion of tourism, economic and social development	Improve the LED maturity assessment position by 2 points	Director: Economic Development	12th position in the Western Cape	2	1	0	R	[D442] Director: Economic Development: Maturity assessment conducted by Province half yearly. (September 2013)	[D442] Director: Economic Development: We are still waiting for the dates of the assessment. (September 2013)	0	0	N/A			1	0	R
TL23	The promotion of tourism, economic and social development	Compile an action plan to improve on the LED maturity assessment	Director: Economic Development	New performance indicator	2	1	1	G	[D443] Director: Economic Development: Action plan compiled and in place in improving LED (September 2013)		0	0	N/A			1	1	G
TL24	The promotion of tourism, economic and social development	Develop a Tourism Marketing and Branding Strategy by the end of December 2013	Director: Economic Development	New performance indicator	1	0	0	N/A			1	1	G	[D444] Director: Economic Development: Draft Tourism Marketing and Branding Strategy developed and presented to OTAC. (December 2013)	[D444] Director: Economic Development: Not finalized yet. (December 2013)	1	1	G

#### Municipal Financial Viability and Management

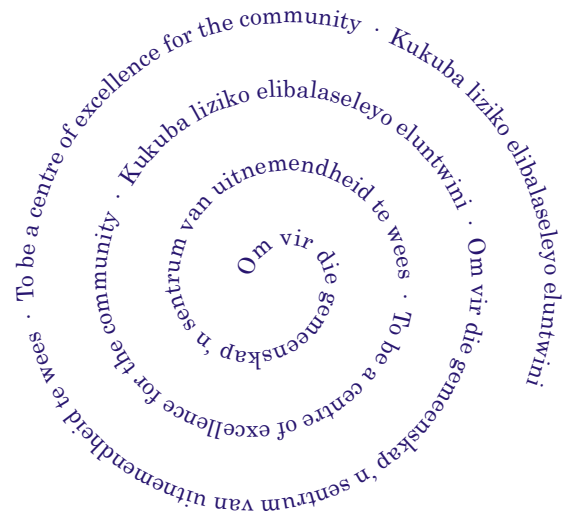
Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	Sep-13				Dec-13				Overall Performance for Sep 2013 to Dec 2013				
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R
TL1	The provision of democratic, accountable and ethical governance	98% of the operational conditional grant (Libraries, CDW) spent (Actual expenditure divided by the total grant received)	Director: Community Services	76.55%	98%	20%	20.20%	G	[D352] Director: Community Services: COMPLIED (September 2013)		55%	59%	G	[D352] Director: Community Services: COMPLIED (December 2013)		55%	59%	G
TL25	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure)	Director: Finance	2.1	1.7	0	0	N/A			0	0	N/A			0	0	N/A
TL26	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year) (%)	Director: Finance	27.4	21.6	0	0	N/A			0	0	N/A			0	0	N/A
TL27	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services)	Director: Finance	14%	14.50%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER 1 - ENDING 30 SEPTEMBER 2013					QUARTER 2 - ENDING 31 DECEMBER 2013					Overall Performance for Sep 2013 to Dec 2013		
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R
TL28	The provision of democratic, accountable and ethical governance	Achieve a debt recovery rate not less than 90%	Director: Finance	97.55%	90%	90%	96.63%	G	[D181] Director: Finance: 2013/06-2013/07 85.24% 2013/05-2013/07 91.52% 2013/04-2013/07 96.52% (July 2013) [D181] Director: Finance: 2013/07-2013/08 81.63% 2013/06-2013/08 95.83% 2013/05-2013/08 96.28% (August 2013) [D181] Director: Finance: 2013/08-2013/09 85.17% 2013/07-2013/09 94.80% 2013/06-2013/09 97.09% (September 2013)		90%	97.20%	G	[D181] Director: Finance: 2013/09-2013/10 86.26% 2013/08-2013/10 95.84% 2013/07-2013/10 96.45% (October 2013) [D181] Director: Finance: 2013/10-2013/11 85.01% 2013/09-2013/11 95.79% 2013/08-2013/11 97.60% (November 2013) [D181] Director: Finance: 2013/11-2013/12 83.97% 2013/10-2013/12 95.61% 2013/09-2013/12 97.55% (December 2013)	[D181] Director: Finance: N/A (November 2013) [D181] Director: Finance: n/a (December 2013)	90%	96.92%	G
TL29	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by 31 August	Director: Finance	1	1	1	1	G	[D182] Director: Finance: AFS SUBMITTED TO THE AG ON 30 AUGUST 2013 (August 2013)		0	0	N/A			1	1	G
TL30	The provision of democratic, accountable and ethical governance	Compile and submit a feasible capital funding plan by the end of June	Director: Finance	1	1	0	0	N/A	[D183] Director: Finance: Meeting held with PT whereby they agreed to co-fund the long term financial plan. Submitted the request for funding to PT on 30 July 2013. (July 2013)		0	0	N/A	[D183] Director: Finance: Business plan has been sent to Province. Funding has been approved and gazetted. Request for transversal contract has been sent to Eden DM. Awaiting response. (November 2013)		0	0	N/A

#### Municipal Transformation and Institutional Development

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	Sep-13					Dec-13					Overall Performance for Sep 2013 to Dec 2013		
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R
TL9	The provision of democratic, accountable and ethical governance	Bi-annual workshop with management to promote sound municipal administration	Municipal Manager		2	0	0	N/A			1	1	G	[D11] Municipal Manager: Sessions with TMT were held on 1 & 8 November 2013. (December 2013)		1	1	G
TL44	The provision of democratic, accountable and ethical governance	1% of the operational budget spent on skills development (Actual expenditure divided by total operational budget)	Director: Management Services	1%	1%	0%	0%	N/A	[D112] Director: Management Services: Training Budget Budget Allocation R2 400 000.00 Budget Spend to Date R412 838.45 Available Budget R1 987 161.55 MFMA: Spend to date R291 666.67  17% spend of training budget (July 2013) [D112] Director: Management Services: Training Budget Budget Allocation R2 400 000.00 Budget Spend to Date R665 829.68. Available Budget R1 734 170.32 MFMA: Spend to date R291 666.67 27,74% spend of training budget (August 2013) [D112] Director: Management Services: Training Budget Budget Allocation R2 400 000.00 Budget Spend to Date R766 585.85. Available Budget R1 633 414.15. MFMA: Spend to date R291 666.67 31.94% spend of training budget (September 2013)		0%	0%	N/A	[D112] Director: Management Services: Training Budget Budget Allocation R2 400 000.00 Budget Spend to Date R797 003.43 Available Budget R1 602 996.57 MFMA: Spend to date R291 666.67 % spend of training budget : 33% (October 2013) [D112] Director: Management Services: Outside reporting period (November 2013) [D112] Director: Management Services: Training Budget Budget Allocation R2 200 000.00 Budget Spend to Date R1707 301.59. Available Budget R492 698.41. MFMA: Spend to date R291 666.67 % spend of training budget : 77,60% (December 2013)		0%	0%	N/A
TL45	The provision of democratic, accountable and ethical governance	Review the Municipal Organisational Staff Structure by the end of June	Director: Management Services	1	1	0	0	N/A	[D113] Director: Management Services: Outside reporting period. (July 2013) [D113] Director: Management Services: Outside reporting period (August 2013) [D113] Director: Management Services: Outside reporting period (September 2013)		0	0	N/A	[D113] Director: Management Services: Outside reporting (October 2013) [D113] Director: Management Services: Outside reporting period (November 2013) [D113] Director: Management Services: Outside reporting period (December 2013)		0	0	N/A
TL46	The provision of democratic, accountable and ethical governance	Review the Performance Management Framework by the end of February	Director: Management Services	Existing approved framework	1	0	0	N/A			0	0	N/A			0	0	N/A

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER 1 - ENDING 30 SEPTEMBER 2013				QUARTER 2 - ENDING 31 DECEMBER 2013				Overall Performance for Sep 2013 to Dec 2013				
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R
TL47	The provision of democratic, accountable and ethical governance	Revise the Section 14 Access to Information Manual by the end of June to ensure compliant and up to date policies	Director: Management Services	0	1	0	0	N/A			0	0	N/A			0	0	N/A
TL48	The provision of democratic, accountable and ethical governance	90% of the approved and funded organogram filled	Director: Management Services	68.75%	90%	90%	94%	G2	[D116] Director: Management Services: Outside reporting period (July 2013) [D116] Director: Management Services: Outside reporting period (August 2013) [D116] Director: Management Services: Total post at the end of September 2013: Filled: 1035 Vacant: 67 Total Posts: 1102 % Filled Post: 94% Vacancy Rate: 6% (September 2013)		90%	90%	G	[D116] Director: Management Services: Outside reporting period (October 2013) [D116] Director: Management Services: Outside reporting period (November 2013) [D116] Director: Management Services: Total post at the end of December 2013: Filled: 1040 Vacant: 62. Total Posts: 1102 % Filled Post: 94.4% Vacancy Rate: 5,6% (December 2013)		90%	92%	G2
TL49	The provision of democratic, accountable and ethical governance	Review identified HR policies by the end of June	Director: Management Services	Review existing approved policies	4	1	1	G	[D117] Director: Management Services: Outside reporting period (July 2013) [D117] Director: Management Services: Outside reporting period (August 2013) [D117] Director: Management Services: Recruitment & Selection Policy was reviewed and approved by Council on 28 August 2013 (September 2013)		1	0	R	[D117] Director: Management Services: Outside reporting period (October 2013) [D117] Director: Management Services: First HR Technical Working Group meeting was held on 5 November 2013 in order to appoint a Chairperson and Vic-Chairperson. Also to determine the terms of reference of the Working Group. First policies to be discussed during January 2014. (November 2013) [D117] Director: Management Services: First HR Technical Working Group meeting was held on 5 November 2013. The next meeting is scheduled for 30 January 2014 to discuss first policies for review (December 2013)	[D117] Director: Management Services: The next meeting is scheduled for 30 January 2014 to discuss first policies for review (December 2013)	2	1	R



# **MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT**

## **2013/2014**

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

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## INTRODUCTION

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

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

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

# Mayor’s Report

## 1.1 In-Year Report - Mid Year Review

### 1.1.1 Implementation of the budget in accordance with the SDBIP

The results of the SDBIP for the second quarter ended 31 December 2013 are included in this report under the Service Delivery Performance Analysis section.

### 1.1.2 Financial problems or risks facing the municipality

No potential financial problems or risks. All the major sources of revenue are within acceptable norms.

### 1.1.3 Other relevant information

Actual operating revenue for the second quarter of 2013/2014 is below the budgeted revenue by 0.46% (R1,7m) and expenditure is under spent by 1.1% (R4,1m). Capital expenditure amounts to R43,4m or 35.17%, at the end of December 2013.

Outstanding consumer debtors remain stable and only reflect the year-on-year increase from increased tariffs as from 1 July 2013.

The positive cash flow remains stable.

### 1.1.4 Comments on the past year’s annual report and audit report

In terms of Section 72(1)(a)(iii) the following is submitted regarding progress on resolving problems identified in the 2011/2012 Annual Report:

<b>Auditor-General Report on Financial Performance 2012/13</b>	
<b>Audit Report Status:</b>	<b>Unqualified (Clean Audit)</b>
<b>Non-Compliance Issues</b>	<b>Remedial Action Taken</b>
There were no findings of any material misstatements in the financial statements prepared by the Municipality in accordance with S122 of the MFMA.	
There were no material findings of any instances of material non-compliance with specific matters in laws and regulations applicable to the Municipality.	

<b>Auditor-General Report on Service Delivery Performance: 2012/13</b>	
<b>Audit Report Status:</b>	<b>Unqualified (Clean Audit)</b>
<b>Non-Compliance Issues</b>	<b>Remedial Action Taken</b>
There were no material findings on the annual performance report concerning the usefulness and the reliability of the information reported by the Municipality.	

### 1.1.5 National and Provincial Adjustments Budget

The following additional grants were appropriated during the Provincial Adjustments Budget:

Western Cape Financial Management Support Grant	800 000
Greenest Municipality Competition	50 000
Community Development Worker Operational Support Grant	49 200
Thusong Service Centre Grant	218 000

## **Resolutions**

### ***IN-YEAR REPORTS 2013/2014***

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

#### ***RECOMMENDATION:***

(a) That the report for the Mid Year Review and Performance Assessment, be noted..

## **Executive Summary**

The Auditor General has completed the audit of the 2012/2013 financial statements and the 'Audited Outcome' for 2012/2013 will be made public with the tabling of the Annual Report.

### **Revenue by Source**

The Year-to-Date actual revenue is 0.46% below the YTD budget.

### **Borrowings**

The balance of borrowings amounts to R370.6m at the end of December 2013.

### **Operating expenditure by vote & type**

Current expenditure is 1.11% below YTD budget projections for December 2013.

### **Capital expenditure**

YTD expenditure on capital amounts to R43,4m or 35.17%, of a total budget of R123,5m. The expenditure is funded by means of grants, public contributions, borrowings and internally generated cash.

The current capital commitments of orders in progress amounts to R30,2m, giving total capital spent and committed at 59,6% at the end of December 2013.

### **Cash flows**

The municipality started the year with a positive cashbook balance of R84,1 million. The December closing balance is R78,0 million. Refer to Supporting Table SC9 for more detail on the cash position.

### **Allocations received (National & Provincial Grants)**

Grants totaling R36,4m were received during the second quarter. The main receipt was for Equitable Share, Human Settlements Development Grant (Housing) and MIG.

### **Spending on Grants**

Spending on grants amounts to R12,5m for the second quarter.

## Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M06 December			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	0%	Not material	
<u>Expenditure By Type</u>	-1%	Not material	
<u>Capital Expenditure</u>	34%	Commitments amounts to R30,2m Actual & commitments =R73,6m	

## Performance in relation to SDBIP targets

See the comprehensive report tabled in Council.

## Remedial or corrective steps

No remedial or corrective steps are required at this time.

## BUDGET & FINANCIAL PERFORMANCE ANALYSIS

### BUDGET STATEMENT SUMMARY – DECEMBER 2013

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

Description	2012/13	Budget Year 2013/14							
	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	–	127 921	127 921	10 799	66 625	66 636	(11)	-0%	127 921
Service charges	–	497 429	497 429	39 038	238 029	239 811	(1 783)	-1%	497 429
Investment revenue	–	7 714	7 714	427	2 916	3 311	(394)	-12%	9 918
Transfers recognised - operational	–	68 984	68 984	18 247	40 569	40 569	–		68 984
Other own revenue	–	41 093	41 093	4 355	21 125	20 652	474	2%	41 093
<b>Total Revenue (excluding capital transfers and contributions)</b>	–	<b>743 141</b>	<b>743 141</b>	<b>72 867</b>	<b>369 264</b>	<b>370 978</b>	<b>(1 714)</b>	<b>-0%</b>	<b>745 345</b>
Employee costs	–	250 842	250 842	19 548	124 656	124 456	200	0%	250 842
Remuneration of Councillors	–	7 577	7 577	622	3 711	3 725	(14)	-0%	7 577
Depreciation & asset impairment	–	103 810	103 810	8 651	51 905	51 905	–		103 810
Finance charges	–	42 292	42 292	8 560	14 526	14 526	–		42 292
Materials and bulk purchases	–	171 947	171 947	12 093	78 640	80 269	(1 628)	-2%	171 947
Transfers and grants	–	38 766	38 766	3 198	18 981	19 221	(240)		38 766
Other expenditure	–	208 825	208 825	20 224	81 893	84 400	(2 507)	-3%	208 825
<b>Total Expenditure</b>	–	<b>824 059</b>	<b>824 059</b>	<b>72 894</b>	<b>374 313</b>	<b>378 503</b>	<b>(4 190)</b>	<b>-1%</b>	<b>824 059</b>
<b>Surplus/(Deficit)</b>	–	<b>(80 918)</b>	<b>(80 918)</b>	<b>(28)</b>	<b>(5 049)</b>	<b>(7 525)</b>	<b>2 476</b>	<b>-33%</b>	<b>(78 714)</b>
Transfers recognised - capital	–	39 387	39 434	1 287	11 801	11 801	–		39 434
Contributions & Contributed assets	–	3 583	3 583	–	–	–	–		3 583
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	–	<b>(37 947)</b>	<b>(37 901)</b>	<b>1 259</b>	<b>6 751</b>	<b>4 276</b>	<b>2 476</b>	<b>58%</b>	<b>(35 697)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	–	<b>(37 947)</b>	<b>(37 901)</b>	<b>1 259</b>	<b>6 751</b>	<b>4 276</b>	<b>2 476</b>	<b>58%</b>	<b>(35 697)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	–	<b>109 897</b>	<b>123 509</b>	<b>7 794</b>	<b>43 437</b>	<b>32 310</b>	<b>11 127</b>	<b>34%</b>	<b>123 509</b>
Capital transfers recognised	–	36 028	36 074	1 071	7 652	8 410	(757)	-9%	36 074
Public contributions & donations	–	3 583	3 583	–	–	–	–		3 583
Borrowing	–	59 861	73 427	6 150	33 845	22 259	11 586	52%	73 427
Internally generated funds	–	10 425	10 425	573	1 940	1 641	299	18%	10 425
<b>Total sources of capital funds</b>	–	<b>109 897</b>	<b>123 509</b>	<b>7 794</b>	<b>43 437</b>	<b>32 310</b>	<b>11 128</b>	<b>34%</b>	<b>123 509</b>
<b>Financial position</b>									
Total current assets	–	183 501	183 501		189 968				183 501
Total non current assets	–	3 188 259	3 188 259		3 292 474				3 188 259
Total current liabilities	–	130 310	130 263		123 895				130 263
Total non current liabilities	–	527 115	527 115		494 497				527 115
<b>Community wealth/Equity</b>	–	<b>2 714 336</b>	<b>2 714 382</b>		<b>2 864 051</b>				<b>2 714 382</b>
<b>Cash flows</b>									
Net cash from (used) operating	–	71 124	71 124	18 957	49 232	37 944	11 289	30%	71 124
Net cash from (used) investing	–	(115 209)	(115 209)	(8 261)	(45 692)	(46 108)	415	-1%	(115 209)
Net cash from (used) financing	–	36 973	36 973	(2 767)	(9 610)	(9 700)	90	-1%	36 973
<b>Cash/cash equivalents at the month</b>	–	<b>84 406</b>	<b>84 406</b>	–	<b>78 078</b>	<b>73 655</b>	<b>4 423</b>	<b>6%</b>	<b>77 035</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	44 763	1 815	1 215	1 024	849	742	3 221	15 518	69 147
<b>Creditors Age Analysis</b>									
Total Creditors	7 133	–	–	–	–	–	–	–	7 133

## Financial Performance (revenue and expenditure by standard classification) – December 2013

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

Description	2012/13	Budget Year 2013/14							
	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 - Standard</b>									
<b>Governance and administration</b>	-	193 558	193 558	26 291	108 225	107 768	457	0%	193 558
Executive and council	-	43 363	43 363	14 006	31 616	31 616	-		43 363
Budget and treasury office	-	147 919	147 919	12 179	75 788	75 192	596	1%	147 919
Corporate services	-	2 277	2 277	106	822	960	(139)	-14%	2 277
<b>Community and public safety</b>	-	57 725	57 772	7 044	21 181	21 440	(259)	-1%	57 772
Community and social services	-	2 078	2 078	178	1 175	1 039	136	13%	2 078
Sport and recreation	-	11 549	11 549	1 682	3 881	4 956	(1 076)	-22%	11 549
Public safety	-	12 393	12 393	1 085	6 572	6 184	388	6%	12 393
Housing	-	31 705	31 752	4 099	9 554	9 261	293	3%	31 752
Health	-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>	-	25 383	25 383	1 544	12 567	11 815	752	6%	25 383
Planning and development	-	11 377	11 377	440	6 571	5 689	883	16%	11 377
Road transport	-	13 938	13 938	1 073	5 944	6 098	(154)	-3%	13 938
Environmental protection	-	68	68	31	52	28	24	84%	68
<b>Trading services</b>	-	509 446	509 446	39 275	239 092	241 756	(2 664)	-1%	509 446
Electricity	-	289 279	289 279	21 417	140 471	142 992	(2 521)	-2%	289 279
Water	-	99 562	99 562	7 893	42 052	42 729	(677)	-2%	99 562
Waste water management	-	67 584	67 584	5 525	30 065	29 568	497	2%	67 584
Waste management	-	53 020	53 020	4 439	26 504	26 467	37	0%	53 020
<b>Other</b>	-	-	-	-	-	-	-		-
<b>Total Revenue - Standard</b>	-	<b>786 112</b>	<b>786 158</b>	<b>74 154</b>	<b>381 065</b>	<b>382 779</b>	<b>(1 714)</b>	<b>0%</b>	<b>786 158</b>
<b>Expenditure - Standard</b>									
<b>Governance and administration</b>	-	120 523	120 523	8 341	52 229	55 577	(3 349)	-6%	120 523
Executive and council	-	64 562	64 562	4 596	28 974	30 414	(1 440)	-5%	64 562
Budget and treasury office	-	24 726	24 726	1 977	11 921	11 230	692	6%	24 726
Corporate services	-	31 236	31 236	1 767	11 333	13 934	(2 601)	-19%	31 236
<b>Community and public safety</b>	-	122 599	122 599	12 776	55 219	56 060	(841)	-1%	122 599
Community and social services	-	30 554	30 554	2 297	14 441	14 577	(136)	-1%	30 554
Sport and recreation	-	21 105	21 105	1 979	8 945	9 761	(816)	-8%	21 105
Public safety	-	44 185	44 185	3 602	21 602	21 491	111	1%	44 185
Housing	-	26 754	26 754	4 898	10 230	10 230	-		26 754
Health	-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>	-	135 645	135 645	12 326	61 981	62 106	(125)	0%	135 645
Planning and development	-	31 326	31 326	2 111	12 306	13 858	(1 552)	-11%	31 326
Road transport	-	96 482	96 482	9 577	46 398	44 623	1 775	4%	96 482
Environmental protection	-	7 837	7 837	638	3 277	3 624	(347)	-10%	7 837
<b>Trading services</b>	-	445 293	445 293	39 452	204 884	204 761	124	0%	445 293
Electricity	-	244 304	244 304	19 532	112 165	113 694	(1 529)	-1%	244 304
Water	-	92 079	92 079	9 190	40 571	39 817	753	2%	92 079
Waste water management	-	60 149	60 149	6 599	28 408	27 520	889	3%	60 149
Waste management	-	48 760	48 760	4 131	23 741	23 730	11	0%	48 760
<b>Other</b>	-	-	-	-	-	-	-		-
<b>Total Expenditure - Standard</b>	-	<b>824 059</b>	<b>824 059</b>	<b>72 894</b>	<b>374 313</b>	<b>378 503</b>	<b>(4 190)</b>	<b>-1%</b>	<b>824 059</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>(37 947)</b>	<b>(37 901)</b>	<b>1 259</b>	<b>6 751</b>	<b>4 276</b>	<b>2 476</b>	<b>58%</b>	<b>(37 901)</b>



## Financial Performance (revenue and expenditure by municipal vote) – December 2013

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

Vote Description	2012/13	Budget Year 2013/14							
	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>									
Vote 1 - Council	-	42 395	42 395	14 001	31 590	31 590	-		42 395
Vote 2 - Municipal Manager	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	1 216	1 216	10	257	403	(146)	-36.3%	1 216
Vote 4 - Finance	-	147 919	147 919	12 179	75 788	75 192	596	0.8%	147 919
Vote 5 - Community Services	-	280 926	280 972	24 991	119 764	119 866	(101)	-0.1%	280 972
Vote 6 - Local Economic Development	-	5 214	5 214	91	4 440	4 440	-		5 214
Vote 7 - Infrastructure & Planning	-	295 950	295 950	21 797	142 655	145 104	(2 450)	-1.7%	295 950
Vote 8 - Protection Services	-	12 493	12 493	1 085	6 572	6 184	388	6.3%	12 493
<b>Total Revenue by Vote</b>	<b>-</b>	<b>786 112</b>	<b>786 158</b>	<b>74 154</b>	<b>381 065</b>	<b>382 779</b>	<b>(1 714)</b>	<b>-0.4%</b>	<b>786 158</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council	-	56 809	56 809	4 464	28 630	28 404	226	0.8%	56 809
Vote 2 - Municipal Manager	-	1 949	1 949	86	697	975	(278)	-28.5%	1 949
Vote 3 - Management Services	-	11 031	11 031	359	2 478	4 786	(2 309)	-48.2%	11 031
Vote 4 - Finance	-	24 726	24 726	1 977	11 921	11 230	692	6.2%	24 726
Vote 5 - Community Services	-	389 757	389 757	39 240	175 534	174 105	1 429	0.8%	389 757
Vote 6 - Local Economic Development	-	8 303	8 303	649	3 948	3 840	108	2.8%	8 303
Vote 7 - Infrastructure & Planning	-	287 299	287 299	22 517	129 502	133 672	(4 170)	-3.1%	287 299
Vote 8 - Protection Services	-	44 185	44 185	3 602	21 602	21 491	111	0.5%	44 185
<b>Total Expenditure by Vote</b>	<b>-</b>	<b>824 059</b>	<b>824 059</b>	<b>72 894</b>	<b>374 313</b>	<b>378 503</b>	<b>(4 190)</b>	<b>-1.1%</b>	<b>824 059</b>
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>1 259</b>	<b>6 751</b>	<b>4 276</b>	<b>2 476</b>	<b>57.9%</b>	<b>(37 901)</b>

## Financial Performance (revenue and expenditure by source/type) – December 2013

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

Description	2012/13	Budget Year 2013/14							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates		126 921	126 921	10 729	66 214	66 211	3	0%	126 921
Property rates - penalties & collection charges		1 000	1 000	70	411	425	(14)	-3%	1 000
Service charges - electricity revenue		284 936	284 936	21 318	140 022	140 806	(784)	-1%	284 936
Service charges - water revenue		98 642	98 642	7 893	41 802	42 334	(532)	-1%	98 642
Service charges - sanitation revenue		60 917	60 917	5 411	29 750	30 204	(454)	-2%	60 917
Service charges - refuse revenue		52 934	52 934	4 417	26 455	26 467	(13)	0%	52 934
Service charges - other							-		
Rental of facilities and equipment		8 551	8 551	1 630	4 589	4 703	(114)	-2%	8 551
Interest earned - external investments		7 714	7 714	427	2 916	3 311	(394)	-12%	7 714
Interest earned - outstanding debtors		2 204	2 204	174	1 034	1 038	(3)	0%	2 204
Dividends received							-		
Fines		6 079	6 079	533	3 417	3 039	377	12%	6 079
Licences and permits		2 046	2 046	148	997	1 014	(18)	-2%	2 046
Agency services		2 250	2 250	211	1 170	1 125	45	4%	2 250
Transfers recognised - operational		68 984	68 984	18 247	40 569	40 569	-		68 984
Other revenue		19 963	19 963	1 659	9 919	9 732	187	2%	19 963
Gains on disposal of PPE							-		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>-</b>	<b>743 141</b>	<b>743 141</b>	<b>72 867</b>	<b>369 264</b>	<b>370 978</b>	<b>(1 714)</b>	<b>0%</b>	<b>743 141</b>
<b>Expenditure By Type</b>									
Employee related costs		250 842	250 842	19 548	124 656	124 456	200	0%	250 842
Remuneration of councillors		7 577	7 577	622	3 711	3 725	(14)	0%	7 577
Debt impairment							-		
Depreciation & asset impairment		103 810	103 810	8 651	51 905	51 905	-		103 810
Finance charges		42 292	42 292	8 560	14 526	14 526	-		42 292
Bulk purchases		156 893	156 893	10 660	72 526	73 870	(1 345)	-2%	156 893
Other materials		15 055	15 055	1 433	6 115	6 398	(283)	-4%	15 055
Contracted services		74 909	74 909	7 109	28 979	30 276	(1 297)	-4%	74 909
Transfers and grants		38 766	38 766	3 198	18 981	19 221	(240)	-1%	38 766
Other expenditure		133 917	133 917	13 115	52 914	54 125	(1 210)	-2%	133 917
Loss on disposal of PPE							-		
<b>Total Expenditure</b>	<b>-</b>	<b>824 059</b>	<b>824 059</b>	<b>72 894</b>	<b>374 313</b>	<b>378 503</b>	<b>(4 190)</b>	<b>-1%</b>	<b>824 059</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(80 918)</b>	<b>(80 918)</b>	<b>(28)</b>	<b>(5 049)</b>	<b>(7 525)</b>	<b>2 476</b>	<b>(0)</b>	<b>(80 918)</b>
Transfers recognised - capital		39 387	39 434	1 287	11 801	11 801	-		39 434
Contributions recognised - capital		3 583	3 583	-	-	-	-		3 583
Contributed assets							-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>1 259</b>	<b>6 751</b>	<b>4 276</b>			<b>(37 901)</b>
Taxation							-		
<b>Surplus/(Deficit) after taxation</b>	<b>-</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>1 259</b>	<b>6 751</b>	<b>4 276</b>			<b>(37 901)</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>	<b>-</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>1 259</b>	<b>6 751</b>	<b>4 276</b>			<b>(37 901)</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>1 259</b>	<b>6 751</b>	<b>4 276</b>			<b>(37 901)</b>

## Capital Expenditure (Mun. vote, standard classification and funding) – December 2013

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

Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	1 439	1 439	-	833	550	283	52%	1 439
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	68 764	80 217	5 476	22 129	20 548	1 581	8%	80 217
Vote 6 - Local Economic Development	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	-	39 694	41 853	2 318	20 476	11 213	9 263	83%	41 853
Vote 8 - Protection Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	-	<b>109 897</b>	<b>123 509</b>	<b>7 794</b>	<b>43 437</b>	<b>32 310</b>	<b>11 127</b>	<b>34%</b>	<b>123 509</b>
<b>Total Capital Expenditure</b>	-	<b>109 897</b>	<b>123 509</b>	<b>7 794</b>	<b>43 437</b>	<b>32 310</b>	<b>11 127</b>	<b>34%</b>	<b>123 509</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	-	<b>9 977</b>	<b>10 961</b>	<b>262</b>	<b>2 128</b>	<b>3 771</b>	<b>(1 642)</b>	<b>-44%</b>	<b>10 961</b>
Executive and council							-		
Budget and treasury office							-		
Corporate services		9 977	10 961	262	2 128	3 771	(1 642)	-44%	10 961
<b>Community and public safety</b>	-	<b>16 405</b>	<b>16 452</b>	<b>50</b>	<b>1 882</b>	<b>5 660</b>	<b>(3 777)</b>	<b>-67%</b>	<b>16 452</b>
Community and social services				50	379	-	379	#DIV/0!	
Sport and recreation		5 225	5 225		21	1 797	(1 777)	-99%	5 225
Public safety			-				-		
Housing		11 180	11 227		1 482	3 862	(2 380)	-62%	11 227
Health							-		
<b>Economic and environmental services</b>	-	<b>17 870</b>	<b>17 870</b>	<b>1 073</b>	<b>5 877</b>	<b>4 629</b>	<b>1 248</b>	<b>27%</b>	<b>17 870</b>
Planning and development							-		
Road transport		17 870	17 870	1 073	5 877	4 629	1 248	27%	17 870
Environmental protection							-		
<b>Trading services</b>	-	<b>65 644</b>	<b>78 226</b>	<b>6 408</b>	<b>33 550</b>	<b>18 251</b>	<b>15 299</b>	<b>84%</b>	<b>78 226</b>
Electricity		37 194	38 369	2 318	19 627	10 199	9 428	92%	38 369
Water		15 900	24 144	2 273	9 584	6 425	3 159	49%	24 144
Waste water management		11 150	12 672	1 500	3 646	1 248	2 398	192%	12 672
Waste management		1 400	3 041	316	693	379	314	83%	3 041
<b>Other</b>							-		
<b>Total Capital Expenditure - Standard Classification</b>	-	<b>109 897</b>	<b>123 509</b>	<b>7 794</b>	<b>43 437</b>	<b>32 310</b>	<b>11 127</b>	<b>34%</b>	<b>123 509</b>

## Financial Position - December 2013

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

Description	2012/13	Budget Year 2013/14			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash		84 406	84 406	32 977	84 406
Call investment deposits		–	–	45 101	–
Consumer debtors		50 826	50 826	51 861	50 826
Other debtors		40 769	40 769	41 361	40 769
Current portion of long-term receivables		14	14		14
Inventory		7 486	7 486	18 669	7 486
<b>Total current assets</b>		<b>–</b>	<b>183 501</b>	<b>183 501</b>	<b>183 501</b>
<b>Non current assets</b>					
Long-term receivables		73	73	92	73
Investments		16 379	16 379	13 861	16 379
Investment property		87 289	87 289	175 866	87 289
Investments in Associate		–	–	–	–
Property, plant and equipment		3 080 474	3 080 474	3 097 182	3 080 474
Agricultural		–	–	–	–
Biological assets		–	–	–	–
Intangible assets		4 043	4 043	4 449	4 043
Other non-current assets		–	–	1 025	–
<b>Total non current assets</b>		<b>–</b>	<b>3 188 259</b>	<b>3 292 474</b>	<b>3 188 259</b>
<b>TOTAL ASSETS</b>		<b>–</b>	<b>3 371 760</b>	<b>3 482 443</b>	<b>3 371 760</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft		–	–	–	–
Borrowing		20 623	20 623	28 167	20 623
Consumer deposits		38 618	38 618	36 874	38 618
Trade and other payables		64 237	64 191	58 854	64 191
Provisions		6 831	6 831		6 831
<b>Total current liabilities</b>		<b>–</b>	<b>130 310</b>	<b>123 895</b>	<b>130 263</b>
<b>Non current liabilities</b>					
Borrowing		391 789	391 789	342 432	391 789
Provisions		135 325	135 325	152 065	135 325
<b>Total non current liabilities</b>		<b>–</b>	<b>527 115</b>	<b>494 497</b>	<b>527 115</b>
<b>TOTAL LIABILITIES</b>		<b>–</b>	<b>657 425</b>	<b>618 391</b>	<b>657 378</b>
<b>NET ASSETS</b>		<b>–</b>	<b>2 714 336</b>	<b>2 864 051</b>	<b>2 714 382</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		2 397 233	2 397 279	2 862 156	2 397 279
Reserves		317 103	317 103	1 895	317 103
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>–</b>	<b>2 714 336</b>	<b>2 864 051</b>	<b>2 714 382</b>

## Cash Flow - December 2013

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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other		652 431	652 431	53 385	326 508	326 215	293	0%	652 431
Government - operating		68 984	68 984	18 247	40 569	40 569	-		68 984
Government - capital		42 971	43 017	1 287	11 801	11 801	-		43 017
Interest		9 918	9 918	601	3 950	3 950	-		9 918
Dividends		-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees		(622 122)	(622 169)	(42 807)	(300 089)	(311 084)	(10 996)	4%	(622 169)
Finance charges		(42 292)	(42 292)	(8 560)	(14 526)	(14 526)	-		(42 292)
Transfers and Grants		(38 766)	(38 766)	(3 198)	(18 981)	(18 981)	-		(38 766)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>-</b>	<b>71 124</b>	<b>71 124</b>	<b>18 957</b>	<b>49 232</b>	<b>37 944</b>	<b>11 289</b>	<b>30%</b>	<b>71 124</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		48	48	8	9	9	-		48
Decrease (increase) in non-current investments		(5 359)	(5 359)	(476)	(2 265)	(2 680)	415	-15%	(5 359)
<b>Payments</b>									
Capital assets		(109 897)	(109 897)	(7 794)	(43 437)	(43 437)	-		(109 897)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-</b>	<b>(115 209)</b>	<b>(115 209)</b>	<b>(8 261)</b>	<b>(45 692)</b>	<b>(46 108)</b>	<b>(415)</b>	<b>1%</b>	<b>(115 209)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		51 300	51 300	-	-	-	-		51 300
Increase (decrease) in consumer deposits		3 704	3 704	114	1 942	1 852	90	5%	3 704
<b>Payments</b>									
Repayment of borrowing		(18 032)	(18 032)	(2 881)	(11 552)	(11 552)	-		(18 032)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>36 973</b>	<b>36 973</b>	<b>(2 767)</b>	<b>(9 610)</b>	<b>(9 700)</b>	<b>(90)</b>	<b>1%</b>	<b>36 973</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>									
	<b>-</b>	<b>(7 112)</b>	<b>(7 112)</b>	<b>7 928</b>	<b>(6 069)</b>	<b>(17 863)</b>			<b>(7 112)</b>
Cash/cash equivalents at beginning:		91 518	91 518		84 147	91 518			84 147
Cash/cash equivalents at month/year end:		84 406	84 406		78 078	73 655			77 035

## PART 2 – SUPPORTING DOCUMENTATION

### Debtors' analysis

#### Supporting Table SC3 Debtors' age analysis

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

Description	NT Code	Budget Year 2013/14										Actual Bad Debts Written Off against Debtors	Impaired - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	9 331	286	170	144	172	214	570	2 185	13 073	3 285	-	4 264
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11 286	427	300	122	121	97	465	1 759	14 577	2 563	-	1 270
Receivables from Non-exchange Transactions - Property Rates	1400	11 662	435	297	384	211	141	709	2 802	16 640	4 246	-	3 907
Receivables from Exchange Transactions - Waste Water Management	1500	5 559	205	142	110	106	83	479	1 825	8 508	2 603	-	2 853
Receivables from Exchange Transactions - Waste Management	1600	4 167	154	100	83	78	64	280	1 178	6 104	1 684	-	1 573
Receivables from Exchange Transactions - Property Rental Debtors	1700	151	16	14	14	9	9	45	69	327	146	-	221
Interest on Arrear Debtor Accounts	1810	57	29	30	32	34	36	221	3 635	4 074	3 959	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2 550	264	162	135	118	99	451	2 065	5 844	2 868	-	2 826
<b>Total By Income Source</b>	<b>2000</b>	<b>44 763</b>	<b>1 815</b>	<b>1 215</b>	<b>1 024</b>	<b>849</b>	<b>742</b>	<b>3 221</b>	<b>15 518</b>	<b>69 147</b>	<b>21 354</b>	<b>-</b>	<b>16 916</b>
<b>2012/13 - totals only</b>		<b>37 069</b>	<b>1 863</b>	<b>1 267</b>	<b>919</b>	<b>1 321</b>	<b>974</b>	<b>5 034</b>	<b>14 791</b>	<b>63 238</b>	<b>23 039</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	710	193	36	165	4	3	18	324	1 454	514	-	-
Commercial	2300	6 576	91	194	28	31	25	78	465	7 487	627	-	646
Households	2400	37 477	1 530	985	831	814	714	3 125	14 729	60 205	20 213	-	16 270
Other	2500	1	-	-	-	-	-	-	-	1	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>44 763</b>	<b>1 815</b>	<b>1 215</b>	<b>1 024</b>	<b>849</b>	<b>742</b>	<b>3 221</b>	<b>15 518</b>	<b>69 147</b>	<b>21 354</b>	<b>-</b>	<b>16 916</b>

Debtors' levels remain stable after the slight year-on-year decrease from 2012 to 2013. The increased debtors results from the year-on-year increase in billings from increased tariffs at the start of the new financial year.

#### Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
<b>2013</b>					
July	6 427	3 131 937	25 314	31 741	20.25%
August	6 446	3 136 846	25 419	31 865	20.23%
September	6 514	3 155 567	25 335	31 849	20.45%
October	6 558	3 178 924	25 277	31 835	20.60%
November	6 576	3 180 869	25 256	31 832	20.66%
December	6 596	3 197 613	25 237	31 833	20.72%
<b>2014</b>					
January			0		
February			0		
March			0		
April			0		
May			0		
June			0		

## Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total -	Older than 30 Days	Older than 90 days
<b>2013/14</b>											
June									0	0	0
May									0	0	0
April									0	0	0
March									0	0	0
February									0	0	0
January									0	0	0
December	44 762 720	1 814 647	1 215 241	1 024 154	849 478	741 520	3 220 885	15 517 894	69 146 539	24 383 819	21 353 931
November	43 115 553	1 843 348	1 225 556	955 383	802 976	690 983	3 310 665	15 212 067	67 156 532	24 040 978	20 972 074
October	44 055 624	2 002 136	1 302 808	964 851	768 525	671 903	3 312 809	15 359 800	68 438 457	24 382 832	21 077 888
September	45 101 428	1 861 255	1 259 835	957 082	814 639	712 400	3 576 463	15 399 007	69 682 108	24 580 680	21 459 590
Augustus	38 856 787	1 937 928	1 226 689	1 016 753	830 184	696 009	3 529 750	15 530 145	63 624 245	24 767 458	21 602 841
July	41 116 113	1 847 114	1 256 338	962 460	773 328	685 374	3 784 937	15 375 903	65 801 568	24 685 456	21 582 003

## Creditors' analysis

### Supporting Table SC4

#### WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2013/14								
		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
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	1 234								1 234
Bulk Water	0200									-
PAYE deductions	0300	2 162								2 162
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	3 737								3 737
Auditor General	0800									-
Other	0900									-
<b>Total By Customer Type</b>	<b>1000</b>	<b>7 133</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 133</b>

Supporting Table SC4 reflects creditors paid during December 2013.

The payment of creditors is within requirements of the MFMA

# Investment portfolio analysis

## Supporting Table SC5

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

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
<b>Municipality</b>								
LIBERTY 15934476	15 YEARS		01/09/2025	6		5 299	125	5 430
LIBERTY 21196964	14 YEARS		01/09/2025	20		7 207	260	7 488
MOMENTUM MP 3853776	14 YEARS		01/07/2026	23		890	30	944
ABSA 4074809272	DAILY	CALL		84	4.8%	20 273	642	20 999
ABSA 9284200168	DEP PLUS	CALL		102	5.0%	24 642	(642)	24 102
Municipality sub-total				236		58 311	415	58 962
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>236</b>		<b>58 311</b>	<b>415</b>	<b>58 962</b>

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

Long term investments relate to the sinking fund investments.



# Allocation and grant receipts and expenditure

## Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December									
Description	2012/13	Budget Year 2013/14							
	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>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	-	45 383	45 383	-	34 523	34 523	-		45 383
Local Government Equitable Share		41 949	41 949		31 462	31 462	-		41 949
							-		
							-		
							-		
<b>Provincial Government:</b>	-	23 601	23 601	6 194	14 449	14 449	-		23 601
Housing		20 045	20 045	5 976	13 578	13 578	-		20 045
Provincial Library Grant		805	805		554	554	-		805
Main Road Subsidy		2 651	2 651				-		2 651
Sport & Recreation Grant		100	100		100	100	-		100
Thusong Service Centre Grant				218	218	218	-		
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
[insert description]							-		
							-		
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
[insert description]							-		
							-		
<b>Total Operating Transfers and Grants</b>	-	68 984	68 984	6 194	48 972	48 972	-		68 984
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	-	25 725	25 725	8 677	19 735	19 735	-		25 725
Municipal Infrastructure Grant (MIG)		18 755	18 755	8 677	12 772	12 772	-		18 755
INEP		3 000	3 000		3 000	3 000	-		3 000
Neighbourhood Development Partnership		3 970	3 970		3 963	3 963	-		3 970
Other capital transfers [insert description]							-		
<b>Provincial Government:</b>	-	6 671	6 671	-	-	-	-		6 671
							-		
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
[insert description]							-		
							-		
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
[insert description]							-		
							-		
<b>Total Capital Transfers and Grants</b>	-	32 396	32 396	8 677	19 735	19 735	-		32 396
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	-	101 380	101 380	14 871	68 707	68 707	-		101 380

Grant receipts are monitored according to the payment schedules. Year to date actual only reflects actual receipts for 2013/2014.

## Supporting Table SC7 – Grant expenditure

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

Description	2012/13	Budget Year 2013/14							
	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>									
<b>National Government:</b>	-	3 434	3 434	124	977	977	-		3 434
Local Government Equitable Share							-		
Finance Management		1 300	1 300	29	491	491	-		1 300
Municipal Systems Improvement		890	890	4	10	10	-		890
EPWP Incentive		1 244	1 244	91	477	477	-		1 244
<b>Provincial Government:</b>	-	23 601	23 601	4 139	8 120	8 120	-		23 601
Housing		20 045	20 045	4 088	7 809	7 809	-		20 045
Provincial Library Grant		805	805	46	282	282	-		805
Main Road Subsidy		2 651	2 651				-		2 651
Sport & Recreation Grant		100	100	5	29	29	-		100
Thusong Service Centre Grant							-		
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<i>[insert description]</i>							-		
<b>Total operating expenditure of Transfers and Grants:</b>	-	27 035	27 035	4 264	9 097	9 097	-		27 035
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	25 725	25 725	1 287	5 450	5 450	-		25 725
Municipal Infrastructure Grant (MIG)		18 755	18 755	1 188	5 085	5 085	-		18 755
INEP		3 000	3 000	100	364	364	-		3 000
Neighbourhood Development Partnership		3 970	3 970				-		3 970
Other capital transfers <i>[insert description]</i>							-		
<b>Provincial Government:</b>	-	6 671	6 671	-	1 525	1 525	-		6 671
<b>Housing</b>		5 689	5 689		619	619	-		5 689
Public Transport non-motorised infrastructure grant		982	982		906	906	-		982
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
0							-		
<b>Total capital expenditure of Transfers and Grants</b>	-	32 396	32 396	1 287	6 975	6 975	-		32 396
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	59 431	59 431	5 551	16 072	16 072	-		59 431

Grant expenditure is monitored against grant receipts.

# Expenditure on councillor and board members allowances and employee benefits

## Supporting Table SC8

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

Summary of Employee and Councillor remuneration	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		7 197	7 197	592	3 531	3 538	(7)	0%	7 197
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Motor Vehicle Allowance							-		
Cellphone Allowance		380	380	30	180	187	(7)	-4%	380
Housing Allowances							-		
Other benefits and allowances							-		
<b>Sub Total - Councillors</b>	<b>-</b>	<b>7 577</b>	<b>7 577</b>	<b>622</b>	<b>3 711</b>	<b>3 725</b>	<b>(14)</b>	<b>0%</b>	<b>7 577</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages		8 657	8 657	721	4 324	4 322	2	0%	8 657
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Overtime							-		
Performance Bonus							-		
Motor Vehicle Allowance							-		
Cellphone Allowance		146	146	12	70	73	(3)	-4%	146
Housing Allowances							-		
Other benefits and allowances							-		
Post-retirement benefit obligations							-		
<b>Sub Total - Senior Managers of Municipality</b>	<b>-</b>	<b>8 803</b>	<b>8 803</b>	<b>732</b>	<b>4 393</b>	<b>4 395</b>	<b>(1)</b>	<b>0%</b>	<b>8 803</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		158 108	158 108	16 352	82 820	78 782	4 038	5%	146 098
Pension and UIF Contributions		27 080	27 080	2 099	12 557	13 436	(878)	-7%	27 080
Medical Aid Contributions		11 179	11 179	704	4 244	5 546	(1 302)	-23%	11 179
Overtime		12 233	12 233	1 080	5 059	6 069	(1 010)	-17%	12 233
Performance Bonus		-	-	-	-	-	-		12 011
Motor Vehicle Allowance		10 714	10 714	826	4 862	5 316	(453)	-9%	10 714
Cellphone Allowance		1 356	1 356	106	514	673	(159)	-24%	1 356
Housing Allowances		945	945	85	502	469	33	7%	945
Other benefits and allowances		9 082	9 082	(3 315)	4 439	4 506	(67)	-1%	9 082
Long service awards		813	813	-	-	-	-		813
Post-retirement benefit obligations		9 630	9 630	802	4 815	4 815	-		9 630
<b>Sub Total - Other Municipal Staff</b>	<b>-</b>	<b>242 039</b>	<b>242 039</b>	<b>18 816</b>	<b>120 263</b>	<b>120 062</b>	<b>201</b>	<b>0%</b>	<b>242 039</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>-</b>	<b>258 419</b>	<b>258 419</b>	<b>20 170</b>	<b>128 368</b>	<b>128 182</b>	<b>186</b>	<b>0%</b>	<b>258 419</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>-</b>	<b>250 842</b>	<b>250 842</b>	<b>19 548</b>	<b>124 656</b>	<b>124 457</b>	<b>200</b>	<b>0%</b>	<b>250 842</b>

# Financial Performance

## Supporting Table SC2

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

Description of financial indicator	Basis of calculation	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	17.7%	17.7%	3.9%	6.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	54.5%	59.5%	77.9%	59.5%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.6%	17.6%	15.0%	17.6%
Gearing	Long Term Borrowing/ Funds &	0.0%	123.6%	123.6%	18071.7%	123.6%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	0.0%	140.8%	140.9%	153.3%	140.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	64.8%	64.8%	63.0%	64.8%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		99.9%	99.9%	Annual Indicator	99.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual	0.0%	12.3%	12.3%	Annual	12.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		98.2%	98.2%		98.2%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		7.1%	7.2%	6.3%	7.2%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		25.9%	25.8%	25.4%	25.8%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	33.8%	33.8%	33.8%	33.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	22.0%	22.0%	18.6%	22.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	19.7%	19.7%	3.9%	6.7%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		21.6	2155.9%	Annual Indicator	21.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		14.5%	14.5%	Annual Indicator	14.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		1.7	165.3%	4.09	1.7

# Capital programme performance

## Supporting Table SC12

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

Month	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		1 099	74	0	0	74	74	100.0%	0%
August		2 198	6 299	11 416	11 416	6 373	(5 043)	-79.1%	10%
September		4 396	2 977	15 798	27 214	9 350	(17 865)	-191.1%	25%
October		7 693	5 434	4 426	31 641	14 784	(16 857)	-114.0%	29%
November		6 594	7 559	4 002	35 643	22 343	(13 300)	-59.5%	32%
December		12 089	9 967	7 794	43 437	32 310	(11 127)	-34.4%	40%
January		8 792	3 582			35 892	-		
February		13 188	8 942			44 834	-		
March		10 990	9 955			54 789	-		
April		13 188	11 215			66 003	-		
May		15 386	22 689			88 692	-		
June		14 287	34 817			123 509	-		
<b>Total Capital expenditure</b>	<b>-</b>	<b>109 897</b>	<b>123 509</b>	<b>43 437</b>					

## Supporting Table SC13a

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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	50 904	50 904	4 407	26 898	22 583	(4 315)	-19.1%	50 904
Infrastructure - Road transport	-	9 160	9 160	552	1 576	4 629	3 054	66.0%	9 160
<i>Roads, Pavements &amp; Bridges</i>		9 160	9 160	552	1 576	4 629	3 054	66.0%	9 160
<i>Storm water</i>							-		
Infrastructure - Electricity	-	23 894	23 894	1 059	13 220	10 199	(3 021)	-29.6%	23 894
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		23 894	23 894	1 059	13 220	10 199	(3 021)	-29.6%	23 894
<i>Street Lighting</i>							-		
Infrastructure - Water	-	7 300	7 300	1 533	8 317	6 425	(1 892)	-29.5%	7 300
<i>Dams &amp; Reservoirs</i>							-		
<i>Water purification</i>		7 300	7 300	1 533	8 317	6 425	(1 892)	-29.5%	7 300
<i>Reticulation</i>							-		
Infrastructure - Sanitation	-	9 150	9 150	947	3 092	1 248	(1 844)	-147.8%	9 150
<i>Reticulation</i>							-		
<i>Sewerage purification</i>		9 150	9 150	947	3 092	1 248	(1 844)	-147.8%	9 150
Infrastructure - Other	-	1 400	1 400	316	693	83	(611)	-739.2%	1 400
<i>Waste Management</i>		1 400	1 400	316	693	83	(611)	-739.2%	1 400
<b>Community</b>	-	13 189	13 189	50	1 128	248	(880)	-355.2%	13 189
Parks & gardens							-		
Sportsfields & stadia		5 000	5 000			83	83	100.0%	5 000
Security and policing							-		
Cemeteries							-		
Social rental housing		5 689	5 689		449	83	(366)	-443.2%	5 689
Other		2 500	2 500	50	679	83	(597)	-722.3%	2 500
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	6 638	6 638	262	437	248	(189)	-76.2%	6 638
General vehicles		4 695	4 695			83	83	100.0%	4 695
Specialised vehicles	-	-	-	-	-	-	-		-
Other							-		
<b>Intangibles</b>	-	-	-	-	-	-	-		-
Computers - software & programming							-		
Other							-		
<b>Total Capital Expenditure on new assets</b>	-	70 731	70 731	4 720	28 463	23 079	(5 384)	-23.3%	70 731

## Supporting Table SC13b

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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	32 610	45 192	3 074	10 423	8 570	(1 853)	-21.6%	45 192
Infrastructure - Road transport	-	8 710	8 710	521	4 301	300	(4 002)	-1335.5%	8 710
<i>Roads, Pavements &amp; Bridges</i>		8 710	8 710	521	4 301	300	(4 002)	-1335.5%	8 710
<i>Storm water</i>							-		
Infrastructure - Electricity	-	13 300	14 475	1 259	4 301	854	(3 447)	-403.7%	14 475
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		13 300	14 475	1 259	4 301	854	(3 447)	-403.7%	14 475
<i>Street Lighting</i>							-		
Infrastructure - Water	-	8 600	16 844	740	1 267	7 111	5 845	82.2%	16 844
<i>Dams &amp; Reservoirs</i>		200	200		107	12	(95)	-805.4%	200
<i>Water purification</i>							-		
<i>Reticulation</i>		8 400	16 644	740	1 160	7 100	5 940	83.7%	16 644
Infrastructure - Sanitation	-	2 000	3 522	554	554	208	(346)	-166.5%	3 522
<i>Reticulation</i>							-		
<i>Sewerage purification</i>		2 000	3 522	554	554	208	(346)	-166.5%	3 522
Infrastructure - Other	-	-	1 641	-	-	97	97	100.0%	1 641
<i>Waste Management</i>			1 641			97	97	100.0%	1 641
<b>Community</b>	-	5 716	5 763	-	1 054	554	(500)	-90.3%	5 763
Parks & gardens							-		
Sportsfields & stadia							-		
Swimming pools		225	225		21	13	(7)	-55.5%	225
Community halls							-		
Libraries							-		
Recreational facilities							-		
Fire, safety & emergency							-		
Security and policing							-		
Cemeteries							-		
Social rental housing					1 033		(1 033)	#DIV/0!	
Other		5 491	5 538			541	541	100.0%	5 538
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
Housing development							-		
Other							-		
<b>Other assets</b>	-	-	984	-	558	58	(500)	-862.2%	984
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of</b>	-	39 166	52 778	3 074	12 868	9 231	(3 637)	-39.4%	52 778

## Supporting Table SC13c

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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	135 022	135 022	12 367	59 896	67 511	7 615	11.3%	135 022
Infrastructure - Road transport	-	62 485	62 485	6 182	29 264	31 243	1 979	6.3%	62 485
<i>Roads, Pavements &amp; Bridges</i>		58 578	58 578	5 959	27 675	29 289	1 615	5.5%	58 578
<i>Storm water</i>		3 907	3 907	223	1 589	1 953	364	18.6%	3 907
Infrastructure - Electricity	-	27 457	27 457	1 688	10 056	13 728	3 673	26.8%	27 457
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		27 457	27 457	1 688	10 056	13 728	3 673	26.8%	27 457
<i>Street Lighting</i>							-		
Infrastructure - Water	-	28 574	28 574	2 311	12 425	14 287	1 862	13.0%	28 574
<i>Dams &amp; Reservoirs</i>							-		
<i>Water purification</i>							-		
<i>Reticulation</i>		28 574	28 574	2 311	12 425	14 287	1 862	13.0%	28 574
Infrastructure - Sanitation	-	14 662	14 662	2 021	7 502	7 331	(171)	-2.3%	14 662
<i>Reticulation</i>							-		
<i>Sewerage purification</i>		14 662	14 662	2 021	7 502	7 331	(171)	-2.3%	14 662
Infrastructure - Other	-	1 844	1 844	164	650	922	273	29.6%	1 844
<i>Waste Management</i>		1 844	1 844	164	650	922	273	29.6%	1 844
<b>Community</b>	-	8 252	8 252	579	2 732	4 126	1 394	33.8%	8 252
Parks & gardens		2 568	2 568	198	1 102	1 284	183	14.2%	2 568
Sportsfields & stadia		1 034	1 034	77	175	517	342	66.1%	1 034
Swimming pools		303	303	86	201	151	(49)	-32.6%	303
Community halls		904	904	36	293	452	159	35.2%	904
Libraries		221	221	2	97	111	14	12.3%	221
Recreational facilities							-		
Fire, safety & emergency		841	841	38	272	420	149	35.4%	841
Security and policing		638	638	64	228	319	91	28.5%	638
Cemeteries		55	55	12	23	27	4	14.6%	55
Social rental housing		317	317	14	66	158	92	58.3%	317
Other		1 372	1 372	52	276	686	410	59.8%	1 372
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development							-		
<b>Other assets</b>	-	20 086	20 086	943	6 228	10 043	3 814	38.0%	20 086
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment							-		
Computers - hardware/equipment		5 852	5 852	118	2 868	2 926	58	2.0%	5 852
Other Buildings		1 173	1 173	73	390	587	197	33.6%	1 173
Other		13 061	13 061	753	2 971	6 531	3 560	54.5%	13 061
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	-	163 360	163 360	13 889	68 856	81 680	12 824	15.7%	163 360



## Supporting Table SC13d

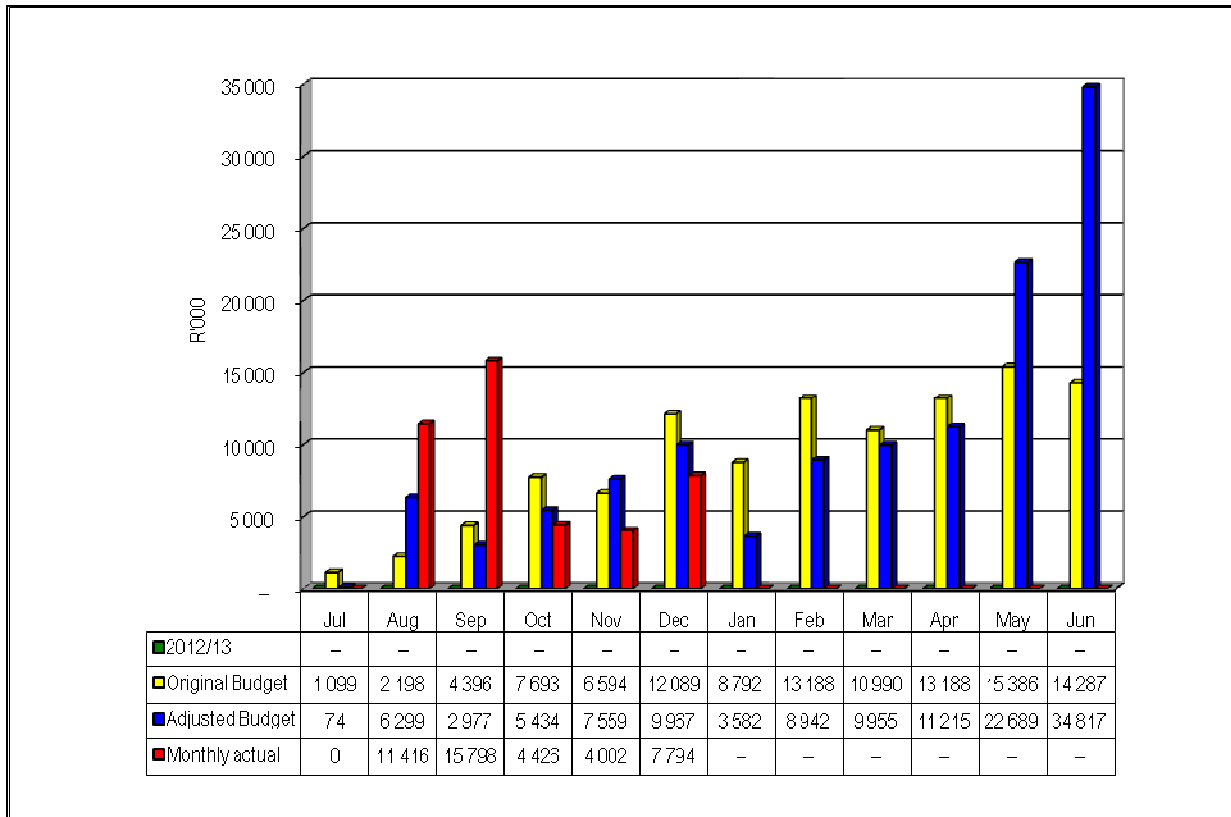
### WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	90 494	90 494	7 541	45 247	45 247	-		90 494
Infrastructure - Road transport	-	37 311	37 311	3 109	18 656	18 656	-		37 311
<i>Roads, Pavements &amp; Bridges</i>		37 311	37 311	3 109	18 656	18 656	-		37 311
<i>Storm water</i>							-		
Infrastructure - Electricity	-	22 284	22 284	1 857	11 142	11 142	-		22 284
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		22 284	22 284	1 857	11 142	11 142	-		22 284
<i>Street Lighting</i>							-		
Infrastructure - Water	-	14 546	14 546	1 212	7 273	7 273	-		14 546
<i>Dams &amp; Reservoirs</i>		14 546	14 546	1 212	7 273	7 273	-		14 546
<i>Water purification</i>							-		
<i>Reticulation</i>							-		
Infrastructure - Sanitation	-	12 696	12 696	1 058	6 348	6 348	-		12 696
<i>Reticulation</i>		12 696	12 696	1 058	6 348	6 348	-		12 696
<i>Sewerage purification</i>							-		
Infrastructure - Other	-	3 657	3 657	305	1 828	1 828	-		3 657
<i>Waste Management</i>		3 657	3 657	305	1 828	1 828	-		3 657
<i>Other</i>							-		
<b>Community</b>	-	4 696	4 696	391	2 348	2 348	-		4 696
Recreational facilities		4 696	4 696	391	2 348	2 348	-		4 696
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	8 402	8 402	700	4 201	4 201	-		8 402
General vehicles		1 864	1 864	155	932	932	-		1 864
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment							-		
Computers - hardware/equipment		838	838	70	419	419	-		838
Furniture and other office equipment		344	344	29	172	172	-		344
Civic Land and Buildings							-		
Other Buildings		5 356	5 356	446	2 678	2 678	-		5 356
Other Land							-		
Surplus Assets - (Investment or Inventory)							-		
Other							-		
<b>Agricultural assets</b>	-	-	-	-	-	-	-		-
<b>Biological assets</b>	-	-	-	-	-	-	-		-
<b>Intangibles</b>	-	218	218	18	109	109	-		218
Computers - software & programming							-		
<b>Total Depreciation</b>	-	103 810	103 810	8 651	51 905	51 905	-		103 810

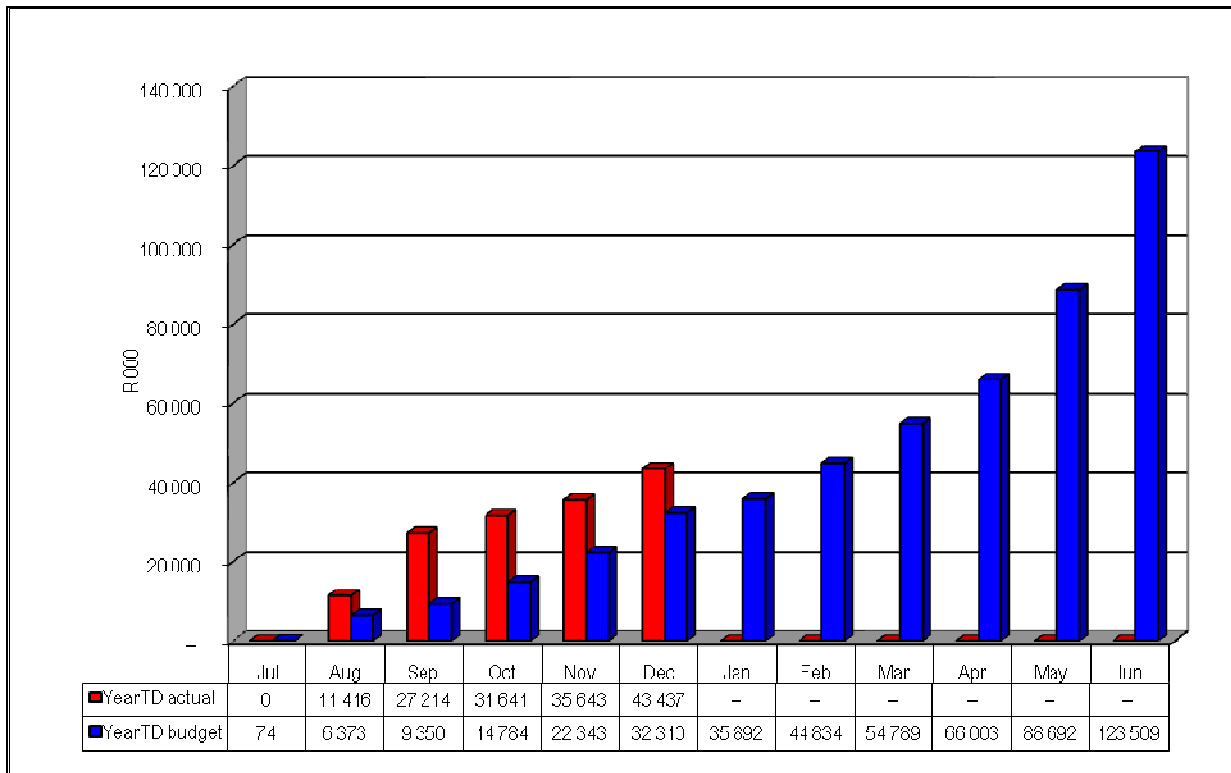
## Other supporting documentation

### Section 71 charts

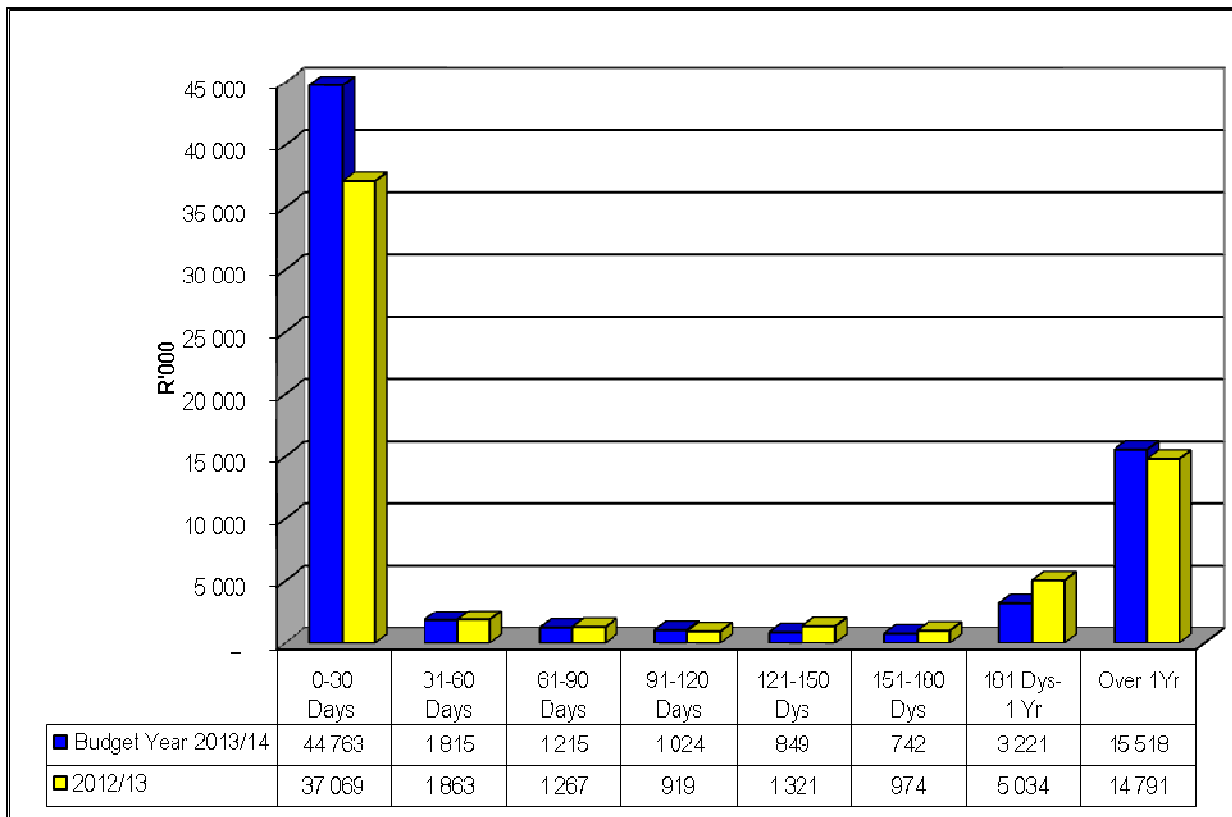
#### Capital expenditure monthly trend - actual vs target



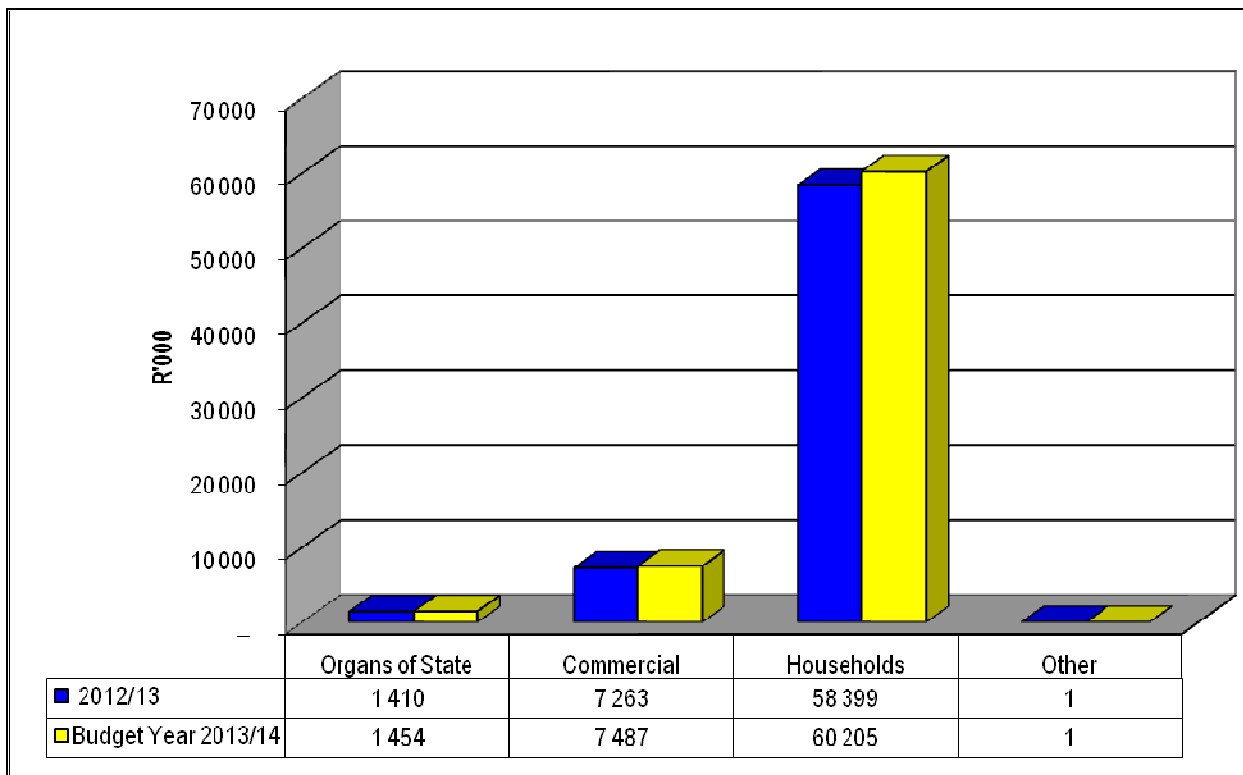
#### Capital expenditure – YTD actual vs YTD trend



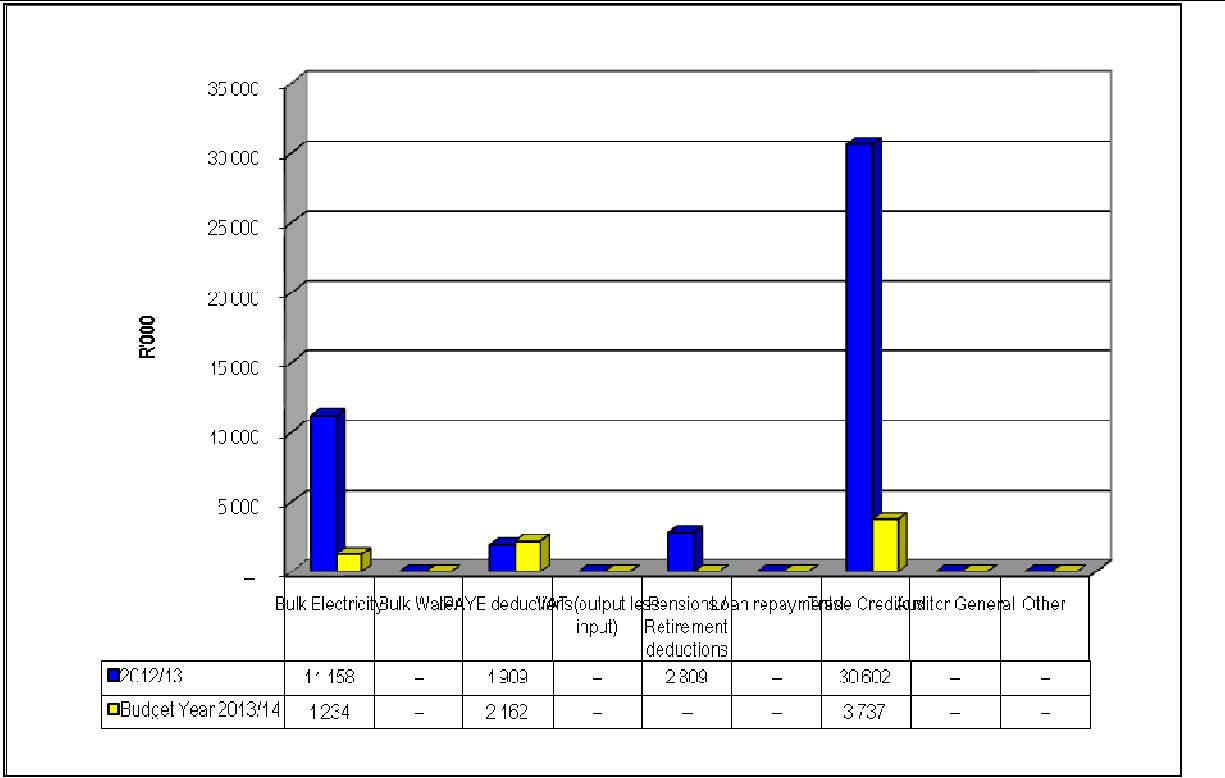
### Debtors Age Analysis



### Debtors by Type



**Creditor Payments**



## SERVICE DELIVERY PERFORMANCE ANALYSIS

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

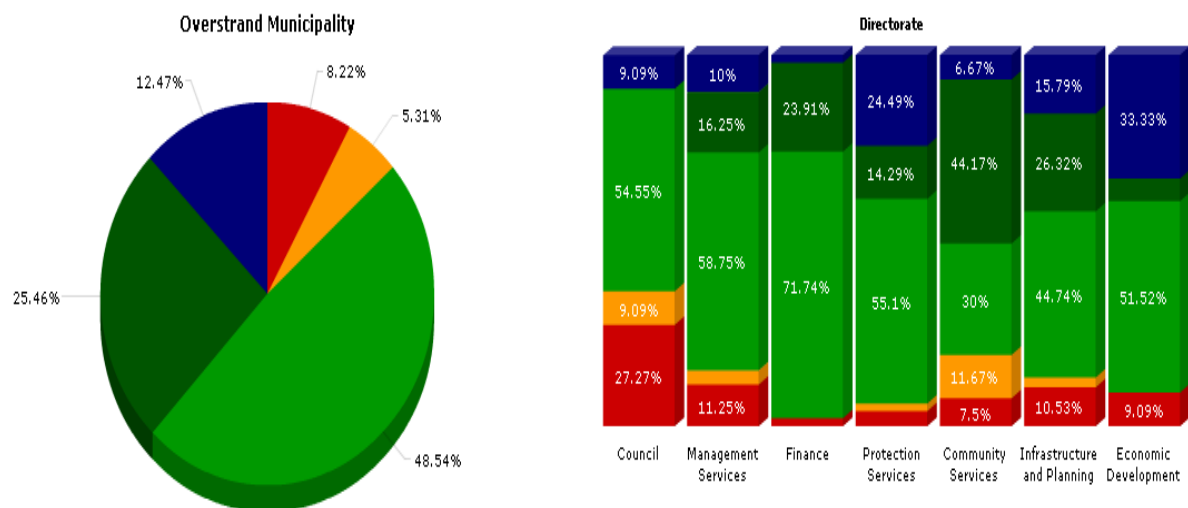
The municipality met 326 (86,47%) of a total number of 377 key performance indicators (KPIs) for the period July 2013 – December 2013. 20 (5,3%) of KPIs were almost met and 31 (8,2%) of the indicators were not met.

The revised Top Layer SDBIP will, in terms of MFMA Circular 13, be submitted with the adjustment budget for approval by Council.

Annexure B is the unaudited Top Layer SDBIP Report for the first half of the financial year ending 31 December 2013 which measures the municipality's overall performance per National KPA.

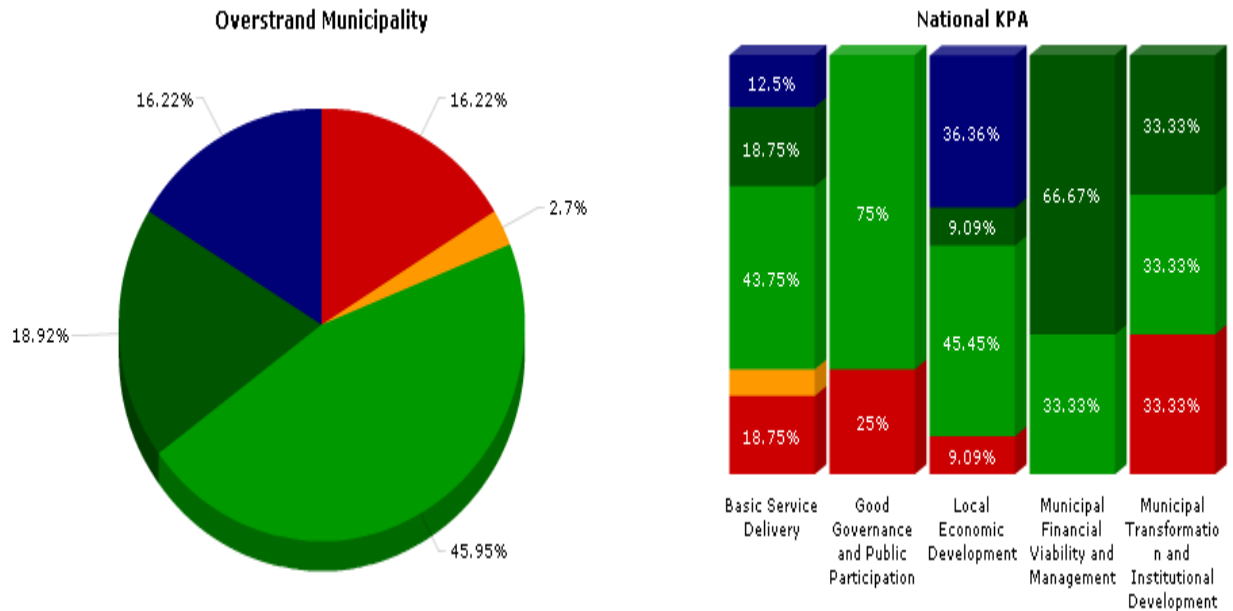
The graphs below is the result of the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2013 which measures the municipality's overall performance, per National KPA and per Strategic objectives.

### 1. DEPARTMENTAL SDBIP OVERALL PERFORMANCE



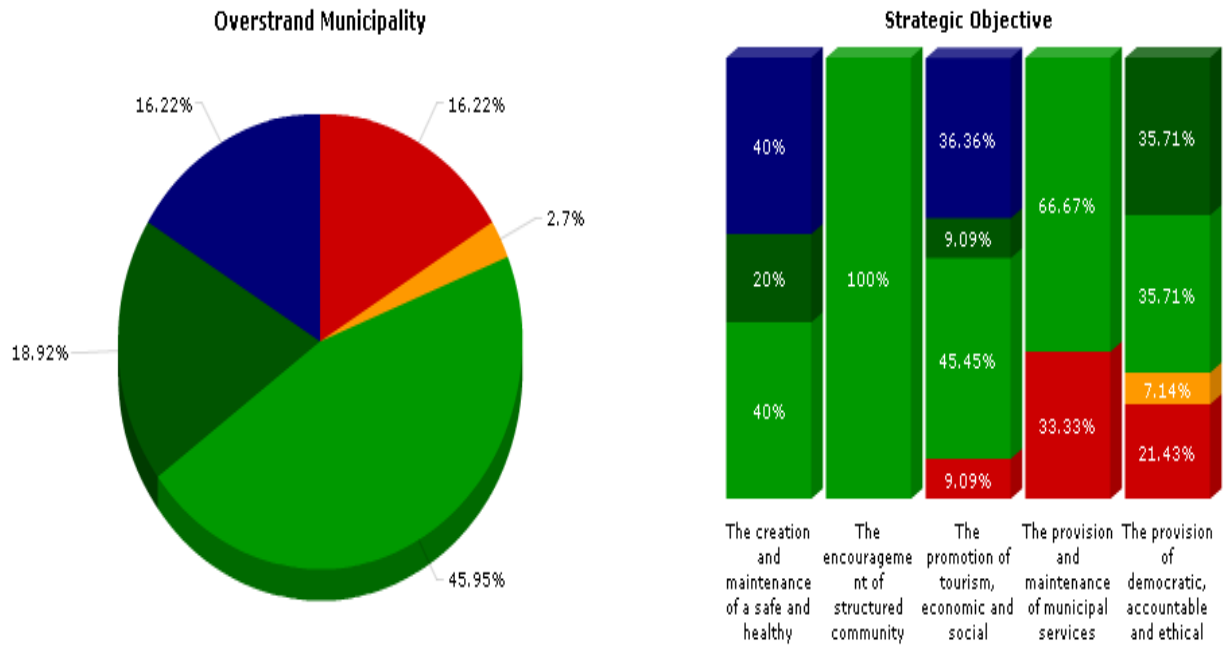
	Overstrand Municipality	Directorate						
		Council & Municipal Manager	Management Services	Finance	Protection Services	Community Services	Infrastructure and Planning	Economic Development
KPI Not Met	31 (8.2%)	3 (27.3%)	9 (11.3%)	1 (2.2%)	2 (4.1%)	9 (7.5%)	4 (10.5%)	3 (9.1%)
KPI Almost Met	20 (5.3%)	1 (9.1%)	3 (3.8%)	-	1 (2%)	14 (11.7%)	1 (2.6%)	-
KPI Met	183 (48.5%)	6 (54.5%)	47 (58.8%)	33 (71.7%)	27 (55.1%)	36 (30%)	17 (44.7%)	17 (51.5%)
KPI Well Met	96 (25.5%)	-	13 (16.3%)	11 (23.9%)	7 (14.3%)	53 (44.2%)	10 (26.3%)	2 (6.1%)
KPI Extremely Well Met	47 (12.5%)	1 (9.1%)	8 (10%)	1 (2.2%)	12 (24.5%)	8 (6.7%)	6 (15.8%)	11 (33.3%)
<b>Total:</b>	<b>377</b>	<b>11</b>	<b>80</b>	<b>46</b>	<b>49</b>	<b>120</b>	<b>38</b>	<b>33</b>

## 2. OVERALL TOP- LEVEL PERFORMANCE PER NATIONAL KPA



	Overstrand Municipality	National KPA				
		<i>Basic Service Delivery</i>	<i>Good Governance and Public Participation</i>	<i>Local Economic Development</i>	<i>Municipal Financial Viability and Management</i>	<i>Municipal Transformation and Institutional Development</i>
<b>KPI Not Met</b>	6 (16.2%)	3 (18.8%)	1 (25%)	1 (9.1%)	-	1 (33.3%)
<b>KPI Almost Met</b>	1 (2.7%)	1 (6.3%)	-	-	-	-
<b>KPI Met</b>	17 (45.9%)	7 (43.8%)	3 (75%)	5 (45.5%)	1 (33.3%)	1 (33.3%)
<b>KPI Well Met</b>	7 (18.9%)	3 (18.8%)	-	1 (9.1%)	2 (66.7%)	1 (33.3%)
<b>KPI Extremely Well Met</b>	6 (16.2%)	2 (12.5%)	-	4 (36.4%)	-	-
<b>Total:</b>	<b>37</b>	<b>16</b>	<b>4</b>	<b>11</b>	<b>3</b>	<b>3</b>

### 3. OVERALL TOP- LEVEL PERFORMANCE PER STRATEGIC OBJECTIVES



	Overstrand Municipality	Strategic Objective				
		<i>The creation and maintenance of a safe and healthy environment</i>	<i>The encouragement of structured community participation in the matters of the municipality</i>	<i>The promotion of tourism, economic and social development</i>	<i>The provision and maintenance of municipal services</i>	<i>The provision of democratic, accountable and ethical governance</i>
<span style="color: red;">■</span> KPI Not Met	6 (16.2%)	-	-	1 (9.1%)	2 (33.3%)	3 (21.4%)
<span style="color: orange;">■</span> KPI Almost Met	1 (2.7%)	-	-	-	-	1 (7.1%)
<span style="color: green;">■</span> KPI Met	17 (45.9%)	2 (40%)	1 (100%)	5 (45.5%)	4 (66.7%)	5 (35.7%)
<span style="color: darkgreen;">■</span> KPI Well Met	7 (18.9%)	1 (20%)	-	1 (9.1%)	-	5 (35.7%)
<span style="color: blue;">■</span> KPI Extremely Well Met	6 (16.2%)	2 (40%)	-	4 (36.4%)	-	-
<b>Total:</b>	<b>37</b>	<b>5</b>	<b>1</b>	<b>11</b>	<b>6</b>	<b>14</b>

## OPERATIONAL EXPENDITURE AND INCOME PERFORMANCE

	<b>Original Budget</b>	<b>Actual 31/12/2012</b>	<b>%</b>
<b>Operational Expenditure</b>	824 059 174	374 313 424	45%
<b>Operational Revenue (Excl. Capital Grants)</b>	743 141 300	369 264 053	50%

### EXPENDITURE

Approximately 45% of the operating expenditure budget of R824 059 174 was spent as at the end of December 2013. Preliminary expenditure savings and additional requests have been identified during the review of the budget. These amounts are listed in the tables below. (See Annexure A for further details)

#### EXPENDITURE SAVINGS

General Expenses and Repairs & Maintenance	R 4 634 294
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#### EXPENDITURE REQUESTS

General Expenses and Repairs & Maintenance	R 10 610 772
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### REVENUE

Approximately 50% of the operating revenue budget of R743 141 300 was levied or collected as at the end of December 2013.

Indications are that the service revenue will materialised as budgeted.

Additional revenue on Traffic Fines have been identified during the review of the budget.

#### ADDITIONAL REVENUE ANTICIPATED

Traffic Fines	R 1 450 000
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### CAPITAL

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual 31/12/2012</b>	<b>%</b>
<b>Capital Expenditure</b>	109 897 129	123 509 115	43 437 128	35%

The capital expenditure as at the end of December 2013, including commitments, amounts to R73 655 533 and equates to 60% of the budget actually spent or committed.



## **CASH MANAGEMENT**

Cash flow predictions are as anticipated. The cash balance at the end of December 2013 amounts to R78 077 902.

## **DEBTORS**

Debtors' levels remain stable after the slight year-on-year decrease from 2012 to 2013. The increased debtors results from the year-on-year increase in billings from increased tariffs at the start of the new financial year.

## **SALARIES & WAGES**

A potential R2,25m salary savings have been identified.

Information included in Annexure A.

## **ADJUSTMENTS BUDGET**

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

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

Accordingly, a report on adjustments to the budget will be submitted for consideration by Council before 28 February 2014.

**Municipal manager’s quality certification**

**QUALITY CERTIFICATE**

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

- **The Mid-year budget and performance assessment**

As at **December 2013** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name CC Groenewald

Municipal Manager of **Overstrand Municipality (WC032)**

Signature -----

Date -----

*C Groenewald*  
*15.1.2014*